

AVISTA UTILITIES

Commission Basis Report Washington Natural Gas Adjustment Descriptions Twelve Months Ended December 31, 2012

1.00 Per Results of Operation (ROO) Report

ROO Report amounts are for the twelve months ended December 31, 2012. Amounts agree to the Company's financial general ledger records with the removal of certain prior period costs. Rate base was computed using the average-of-monthly-averages method. Rate base includes all rate base components, including net plant (costs, less accumulated depreciation, net of DFIT), all other regulatory deferred debits and credits and natural gas inventory.

1.01 Deferred FIT Rate Base

Deferred FIT arises from accelerated depreciation, bond refinancing premiums, and contributions in aid of construction. DFIT that was included in ROO report were included in column (1.00). The adjustment was necessary to adjust the ROO balances to actual.

1.02 Deferred Debits and Credits

Deferred debits and credits that were included in the ROO Reports were included in column 1.00. This adjustment corrects the amounts as shown in ROO Reports. The Deferred Debits and Credits include the following regulatory deferrals:

- Deferred Gain on Office Building
This deferral reduces rate base by the net of tax, unamortized gain on the sale of the office building. The facility was sold in December 1986 and leased back by the Company. Although the Company repurchased the building in November 2005, the Company opted to continue to amortize the deferred gain over the remaining amortization period scheduled to end in 2011. The treatment of the gain on the sale follows the Commission's Order Granting Application in Cause No. FR-86-150, and the continuation of the existing amortization after the sale was approved in Docket No. U-071805. The deferral ended in 2011; therefore, no Commission Basis Report (CBR) adjustment was needed.
- Customer Advances
These amounts decrease rate base for customer advances, as they will most likely be recorded as contributions in aid of construction at some future time. These amounts are a component of actual results of operations. The ROO balance was appropriate; therefore, no CBR adjustment was needed.
- Customer Deposits
These amounts decrease rate base for the average-of-monthly averages of customer deposits held by the Company. The corresponding interest paid on customer deposits is reclassified to an operating expense. This adjustment is

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consistent with Docket No. UE-090134. The ROO balance was incorrect; therefore, an adjustment of \$878 to expense was made.

2.01 Revenue Normalization and Gas Cost Adjustment

This adjustment normalizes weather sensitive gas therm sales by eliminating the effect of temperature deviations above or below historical normals. This adjustment also restates therms sold to reflect the weather normalized therms and then reprices the adjusted therms sold based upon the authorized weighted average cost of gas. These restating adjustments are required per WAC 480-90-208.

2.02 Eliminate B & O Taxes

This adjustment removes the revenues and expenses associated with local business and occupation taxes. The adjustment eliminates any timing mismatch that exists between the revenues and expenses by eliminating the revenues and expenses in their entirety. This restating adjustment is consistent with prior dockets (including Docket No. UG-991607 forward).

2.03 Property Tax

This adjustment restates the test period accrued levels of property taxes to reflect the actual amounts. This restating adjustment is consistent with prior dockets (including Docket No. UG-991607 forward).

2.04 Uncollectible Expense

This adjustment restates the accrued expense to the actual level of net write-offs for the test period. This restating adjustment is consistent with prior dockets (including Docket No. UG-991607 forward).

2.05 Regulatory Expense Adjustment

This adjustment restates regulatory expense to reflect the WUTC and IPUC assessment rates applied to revenues for the test period. This restating adjustment is consistent with prior dockets (including Docket No. UG-991607 forward).

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2.06 Injuries and Damages

As a result of the Commission's Order in Docket No. U-88-2380-T the Company changed to the reserve method of accounting for injuries and damages not covered by insurance. This restating adjustment replaces the accrual with actuals to adjust to the six-year rolling average of injuries and damages payments not covered by insurance. This restating adjustment is consistent with prior dockets (including Docket No. UG-991607 forward).

2.07 FIT Adjustment

This adjustment removes the effect of certain Schedule M items and matches the jurisdictional allocation of other Schedule M items to related Results of Operations allocations. This restating adjustment is consistent with prior dockets (including Docket No. UG-991607 forward).

2.08 Net Gains/Losses

This adjustment reflects a ten-year amortization of net gains realized from the sale of real property disposed of between 2001 and 2011. This restating adjustment is made as a result of the Commission's Order in Docket No. UE-050842/UG-050483 and is consistent with Docket Nos. following UG-050483.

2.09 Office Space Charges to Subsidiaries

This adjustment removes a portion of the office space costs (building lease and O&M costs, common area costs, copier expense and annual office furniture rental) using the percentage of labor dollars charged to subsidiary activities by employee compared to total labor dollars by employee. These percentages are applied to the employees' office space (expressed in square feet) and multiplied by office space costs/per square foot. This restating adjustment is made as a result of the Commission's Third Supplemental Order in Docket No. U-88-2380-T, which required the company to perform a space utilization study to allocate costs to subsidiaries. This restating adjustment is consistent with prior dockets (including Docket No. UG-991607 forward).

2.10 Restate Excise/Franchise Taxes

This adjustment removes the effect of a one-month accrual lag in actual results to reflect the actual level of taxes paid. This restating adjustment is consistent with prior dockets (including Docket No. UG-991607 forward).

2.11 Miscellaneous restating

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Commission Basis Report Washington Natural Gas Adjustment Descriptions Twelve Months Ended December 31, 2012

This adjustment removes a number of non-operating or non-utility expenses associated with advertising, dues and donations, etc., included in error in the test period actual results, and removes or restates other expenses incorrectly charged between service and or jurisdiction.

2.12 Restate Debt Interest

This adjustment restates debt interest using the Company's weighted average cost of debt, based on rate base as reported in column (1.00) resulting in a revised level of tax deductible interest expense on actual test period rate base. For each Commission Basis adjustment to rate base, the FIT expense is reflected on that adjustment for the impact of the restated debt interest.

AVISTA UTILITIES
WASHINGTON NATURAL GAS RESULTS
TWELVE MONTHS ENDED DECEMBER 31, 2012
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Per Results Report	Deferred FIT Rate Base	Deferred Debits and Credits	Revenue Normalization & Gas Cost Adjust	Eliminate B & O Taxes	Property Tax	Uncollectible Expense	Regulatory Expense Adjustment
	Adjustment Number Workpaper Reference	1.00	1.01	1.02	2.01	2.02	2.03	2.04	2.05
		G-ROO	G-DFIT	G-DDC	G-RNGC	G-EBO	G-PT	G-UE	G-RE
REVENUES									
1	Total General Business	\$ 143,053	\$ -	\$ -	\$ 4,314	\$ (5,319)	\$ -	\$ -	\$ -
2	Total Transportation	3,725	-	-	-	(98)	-	-	-
3	Other Revenues	68,107	-	-	-	-	-	-	-
4	Total Gas Revenues	214,885	-	-	4,314	(5,417)	-	-	-
EXPENSES									
Production Expenses									
5	City Gate Purchases	136,466	-	-	2,607	-	-	-	-
6	Purchased Gas Expense	130	-	-	-	-	-	-	-
7	Net Nat Gas Storage Trans	4,352	-	-	-	-	-	-	-
8	Total Production	140,948	-	-	2,607	-	-	-	-
Underground Storage									
9	Operating Expenses	712	-	-	-	-	-	-	-
10	Depreciation/Amortization	438	-	-	-	-	-	-	-
11	Taxes	19	-	-	-	-	(2)	-	-
12	Total Underground Storage	1,169	-	-	-	-	(2)	-	-
Distribution									
13	Operating Expenses	9,511	-	-	-	-	-	-	-
14	Depreciation/Amortization	6,979	-	-	-	-	-	-	-
15	Taxes	13,044	-	-	166	(5,413)	27	-	-
16	Total Distribution	29,534	-	-	166	(5,413)	27	-	-
17	Customer Accounting	6,072	-	1	17	-	-	(294)	-
18	Customer Service & Information	6,948	-	-	-	-	-	-	-
19	Sales Expenses	3	-	-	-	-	-	-	-
Administrative & General									
20	Operating Expenses	13,241	-	-	9	-	-	-	(27)
21	Depreciation/Amortization	3,276	-	-	-	-	-	-	-
22	Regulatory Amortizations	171	-	-	-	-	-	-	-
23	Taxes	-	-	-	-	-	(1)	-	-
24	Total Admin. & General	16,688	-	-	9	-	(1)	-	(27)
25	Total Gas Expense	201,362	-	1	2,798	(5,413)	24	(294)	(27)
26	OPERATING INCOME BEFORE FIT	13,523	-	(1)	1,516	(4)	(24)	294	27
FEDERAL INCOME TAX									
27	Current Accrual	(1,832)	-	(0)	530	(1)	(8)	103	9
28	Debt Interest	-	3	-	-	-	-	-	-
29	Deferred FIT	5,030	-	-	-	-	-	-	-
30	Amort ITC	(25)	-	-	-	-	-	-	-
31	NET OPERATING INCOME	\$ 10,350	\$ (3)	\$ (1)	\$ 985	\$ (3)	\$ (16)	\$ 191	\$ 18
RATE BASE									
PLANT IN SERVICE									
32	Underground Storage	\$ 24,365	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33	Distribution Plant	296,152	-	-	-	-	-	-	-
34	General Plant	44,809	-	-	-	-	-	-	-
35	Total Plant in Service	365,326	-	-	-	-	-	-	-
ACCUMULATED DEPRECIATION/AMORT									
36	Underground Storage	8,677	-	-	-	-	-	-	-
37	Distribution Plant	102,678	-	-	-	-	-	-	-
38	General Plant	12,186	-	-	-	-	-	-	-
39	Total Accumulated Depreciation/Amortization	123,541	-	-	-	-	-	-	-
40	NET PLANT	241,785	-	-	-	-	-	-	-
41	DEFERRED TAXES	(46,163)	(335)	-	-	-	-	-	-
42	Net Plant After DFIT	195,622	(335)	-	-	-	-	-	-
43	GAS INVENTORY	13,107	-	-	-	-	-	-	-
44	GAIN ON SALE OF BUILDING	-	-	-	-	-	-	-	-
45	OTHER	(816)	-	-	-	-	-	-	-
46	WORKING CAPITAL	-	-	-	-	-	-	-	-
47	TOTAL RATE BASE	\$ 207,913	\$ (335)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
48	RATE OF RETURN	4.98%							
	AMA 2011 weighted cost of debt	2.90%							
	Revenue Conversion Factor	0.62116							

Prep by: *KS*

Date: 3/25/2013

Mgr. Review: *Jma*

AVISTA UTILITIES
 WASHINGTON NATURAL GAS RESULTS
 TWELVE MONTHS ENDED DECEMBER 31, 2012
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Injuries and Damages	FIT / DFIT Expenses	Net Gains/Losses	Office Space Charges to Subs	Restate Excise Taxes	Misc Restating Adjustments	Restate Debt Interest	Restated Total
Adjustment Number	Worksheet Reference	2.06	2.07	2.08	2.09	2.10	2.11	2.12	
		G-ID	G-FIT	G-NGL	G-OSC	G-ET	G-MR	G-DI	
REVENUES									
1	Total General Business	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	142,048
2	Total Transportation	-	-	-	-	-	-	-	3,627
3	Other Revenues	-	-	-	-	-	-	-	68,107
4	Total Gas Revenues	-	-	-	-	-	-	-	213,782
EXPENSES									
Production Expenses									
5	City Gate Purchases	-	-	-	-	-	-	-	139,073
6	Purchased Gas Expense	-	-	-	-	-	-	-	130
7	Net Nat Gas Storage Trans	-	-	-	-	-	-	-	4,352
8	Total Production	-	-	-	-	-	-	-	143,555
Underground Storage									
9	Operating Expenses	-	-	-	-	-	-	-	712
10	Depreciation/Amortization	-	-	-	-	-	-	-	438
11	Taxes	-	-	-	-	-	-	-	17
12	Total Underground Storage	-	-	-	-	-	-	-	1,167
Distribution									
13	Operating Expenses	-	-	-	-	-	-	-	9,511
14	Depreciation/Amortization	-	-	(1)	-	-	-	-	6,978
15	Taxes	-	-	-	-	1	-	-	7,825
16	Total Distribution	-	-	(1)	-	1	-	-	24,314
17	Customer Accounting	-	-	-	-	-	-	-	5,796
18	Customer Service & Information	-	-	-	-	-	7	-	6,955
19	Sales Expenses	-	-	-	-	-	-	-	3
Administrative & General									
20	Operating Expenses	213	-	-	(3)	-	(14)	-	13,419
21	Depreciation/Amortization	-	-	-	-	-	-	-	3,276
22	Regulatory Amortizations	-	-	-	-	-	-	-	171
23	Taxes	-	-	-	-	-	-	-	(1)
24	Total Admin. & General	213	-	-	(3)	-	(14)	-	16,865
25	Total Gas Expense	213	-	(1)	(3)	1	(7)	-	198,654
26	OPERATING INCOME BEFORE FIT	(213)	-	1	3	(1)	7	-	15,128
FEDERAL INCOME TAX									
27	Current Accrual	(75)	(3)	0	1	(0)	2	88	(1,185)
28	Debt Interest	-	-	-	-	-	-	-	3
29	Deferred FIT	-	3	-	-	-	-	-	5,033
30	Amort ITC	-	-	-	-	-	-	-	(25)
31	NET OPERATING INCOME	\$ (138)	\$ -	\$ 1	\$ 2	\$ (1)	\$ 5	\$ (88)	\$ 11,302
RATE BASE									
PLANT IN SERVICE									
32	Underground Storage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	24,365
33	Distribution Plant	-	-	-	-	-	-	-	296,152
34	General Plant	-	-	-	-	-	-	-	44,809
35	Total Plant in Service	-	-	-	-	-	-	-	365,326
ACCUMULATED DEPRECIATION/AMORT									
36	Underground Storage	-	-	-	-	-	-	-	8,677
37	Distribution Plant	-	-	-	-	-	-	-	102,678
38	General Plant	-	-	-	-	-	-	-	12,186
39	Total Accumulated Depreciation/Amortization	-	-	-	-	-	-	-	123,541
40	NET PLANT	-	-	-	-	-	-	-	241,785
41	DEFERRED TAXES	-	-	-	-	-	-	-	(46,498)
42	Net Plant After DFIT	-	-	-	-	-	-	-	195,287
43	GAS INVENTORY	-	-	-	-	-	-	-	13,107
44	GAIN ON SALE OF BUILDING	-	-	-	-	-	-	-	-
45	OTHER	-	-	-	-	-	-	-	(816)
46	WORKING CAPITAL	-	-	-	-	-	-	-	-
47	TOTAL RATE BASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 207,578
48	RATE OF RETURN								5.44%
	AMA 2011 weighted cost of debt								
	Revenue Conversion Factor								

Prep by: JS

Date: 3/25/2013

Mgr. Review: yma

1.00

AVISTA UTILITIES
 WASHINGTON NATURAL GAS RESULTS
 TWELVE MONTHS ENDED DECEMBER 31, 2012
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Per Results Report
	Adjustment Number	1.00
	Workpaper Reference	G-ROO
	REVENUES	
1	Total General Business	\$ 143,053
2	Total Transportation	3,725
3	Other Revenues	68,107
4	Total Gas Revenues	214,885
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	136,466
6	Purchased Gas Expense	130
7	Net Nat Gas Storage Trans	4,352
8	Total Production	140,948
	Underground Storage	
9	Operating Expenses	712
10	Depreciation/Amortization	438
11	Taxes	19
12	Total Underground Storage	1,169
	Distribution	
13	Operating Expenses	9,511
14	Depreciation/Amortization	6,979
15	Taxes	13,044
16	Total Distribution	29,534
17	Customer Accounting	6,072
18	Customer Service & Information	6,948
19	Sales Expenses	3
	Administrative & General	
20	Operating Expenses	13,241
21	Depreciation/Amortization	3,276
22	Regulatory Amortizations	171
23	Taxes	-
24	Total Admin. & General	16,688
25	Total Gas Expense	201,362
26	OPERATING INCOME BEFORE FIT	13,523
	FEDERAL INCOME TAX	
27	Current Accrual	(1,832)
28	Debt Interest	
29	Deferred FIT	5,030
30	Amort ITC	(25)
31	NET OPERATING INCOME	\$ 10,350
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ 24,365
33	Distribution Plant	296,152
34	General Plant	44,809
35	Total Plant in Service	365,326
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	8,677
37	Distribution Plant	102,678
38	General Plant	12,186
39	Total Accumulated Depreciation/Amortization	123,541
40	NET PLANT	241,785
41	DEFERRED TAXES	(46,163)
42	Net Plant After DFIT	195,622
43	GAS INVENTORY	13,107
44	GAIN ON SALE OF BUILDING	-
45	OTHER	(816)
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ 207,913

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

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
G-OPS		Gas Net Operating Income (Loss)	17,521,942	10,351,234	7,170,708
		Adjustments			
		Adjusted Gas Net Operating Income (Loss)	17,521,942	10,351,234	7,170,708
G-APL		Gas Net Adjusted Rate Base	316,282,369	207,913,378	108,368,991
		RATE OF RETURN	5.540%	4.979%	6.617%

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

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
1	Input	System Contract Demand	11-01-2012	<u>100.000%</u>	<u>69.990%</u>	<u>30.010%</u>
2	Input	Number of Customers Percent	12-31-2012	<u>224,829</u> <u>100.000%</u>	<u>149,331</u> <u>66.420%</u>	<u>75,498</u> <u>33.580%</u>
3	G-OPS	Direct Distribution Operating Expense Percent		<u>10,145,804</u> <u>100.000%</u>	<u>6,988,407</u> <u>68.880%</u>	<u>3,157,397</u> <u>31.120%</u>
	Input	Jurisdictional 4-Factor Ratio	12-31-2012			
		Direct O & M Accounts 798 - 894		3,867,623	2,782,690	1,084,933
		Direct O & M Accounts 901 - 935		8,564,260	7,131,870	1,432,390
		Total		<u>12,431,883</u>	<u>9,914,560</u>	<u>2,517,323</u>
		Percentage		100.000%	79.751%	20.249%
		Direct Labor				
		Amount: Accounts 798 - 894		6,378,039	4,276,726	2,101,313
		Amount: Accounts 901 - 935		3,179,345	2,561,572	617,773
		Total		<u>9,557,384</u>	<u>6,838,298</u>	<u>2,719,086</u>
		Percentage		100.000%	71.550%	28.450%
		Total Number of Customers		<u>226,219</u>	<u>150,113</u>	<u>76,106</u>
		Percentage		100.000%	66.357%	33.643%
		Total Direct Plant		<u>315,235,804</u>	<u>204,120,984</u>	<u>111,114,820</u>
		Percentage		100.000%	64.752%	35.248%
4		Total Four Factor Allocators Percent		<u>400.000%</u> <u>100.000%</u>	<u>282.410%</u> <u>70.603%</u>	<u>117.590%</u> <u>29.397%</u>

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

AVISTA UTILITIES

6	Input	Actual Therms Purchased Percent	12-31-2012	241,921,921 100.000%	167,362,436 69.180%	74,559,485 30.820%	
	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	XXXXXXX
		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	XXXXXXX
		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%

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

AVISTA UTILITIES

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%

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

AVISTA UTILITIES

			Total	Electric	Gas North	Oregon Gas
JP	Gas North/Oregon JP Factor %	12-31-2012	100.000%	0.000%	80.600%	19.400%
			System	Washington	Idaho	
10	Actual Annual Throughput Percent	12-31-2012	235,505,909	162,882,603	72,623,306	
			100.000%	69.163%	30.837%	
11	Book Depreciation Percent		14,100,928	9,370,886	4,730,042	
			100.000%	66.456%	33.544%	
12	Net Gas Plant (before DFIT) Percent		366,576,800	241,784,840	124,791,960	
			100.000%	65.957%	34.043%	
13	G-PLT Net Gas General Plant Percent		39,168,388	28,147,016	11,021,372	
			100.000%	71.862%	28.138%	
14	Net Allocated Schedule M's Percent		-23,951,508	-15,751,481	-8,200,027	
			100.000%	65.764%	34.236%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OFS-12A
For Twelve Months Ended December 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	137,383,280	0	137,383,280	94,585,243	0	94,585,243	42,798,037	0	42,798,037
99	4812XX	Commercial - Firm & Interruptible	69,498,549	0	69,498,549	48,941,164	0	48,941,164	20,557,385	0	20,557,385
99	4813XX	Industrial-Firm	3,095,904	0	3,095,904	1,609,314	0	1,609,314	1,486,590	0	1,486,590
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	277,580	0	277,580	247,325	0	247,325	30,255	0	30,255
99	499XXX	Unbilled Revenue	(3,657,184)	0	(3,657,184)	(2,329,609)	0	(2,329,609)	(1,327,575)	0	(1,327,575)
		TOTAL SALES TO ULTIMATE CUSTOMERS	206,598,129	0	206,598,129	143,053,437	0	143,053,437	63,544,692	0	63,544,692
		OTHER OPERATING REVENUES:									
99	483XXX	Sales for Resale	93,558,217	0	93,558,217	63,689,274	0	63,689,274	29,868,943	0	29,868,943
99	488000	Miscellaneous Service Revenues	29,069	0	29,069	17,232	0	17,232	11,837	0	11,837
99	489300	Transportation For Others	4,142,841	0	4,142,841	3,725,270	0	3,725,270	417,571	0	417,571
99	493000	Rent from Gas Property	2,456	0	2,456	2,456	0	2,456	0	0	0
4	495000	Other Gas Revenues	6,052,084	375,079	6,427,163	4,133,084	264,817	4,397,901	1,919,000	110,262	2,029,262
		TOTAL OTHER OPERATING REVENUES	103,784,667	375,079	104,159,746	71,567,316	264,817	71,832,133	32,217,351	110,262	32,327,613
		TOTAL GAS REVENUES	310,382,796	375,079	310,757,875	214,620,753	264,817	214,885,570	95,762,043	110,262	95,872,305
		PRODUCTION EXPENSES:									
G-804	804/805	City Gate Purchases	199,537,445	0	199,537,445	136,466,136	0	136,466,136	63,071,309	0	63,071,309
6	808XXX	Net Natural Gas Storage Transactions	5,756,759	0	5,756,759	4,352,142	0	4,352,142	1,404,617	0	1,404,617
6	811000	Gas Used for Products Extraction	(1,163,861)	0	(1,163,861)	(798,014)	0	(798,014)	(365,847)	0	(365,847)
10	813000	Other Gas Expenses	0	1,239,765	1,239,765	0	857,459	857,459	0	382,306	382,306
99	813010	Gas Technology Institute (GTI) Expenses	99,859	0	99,859	71,010	0	71,010	28,849	0	28,849
		TOTAL PRODUCTION EXPENSES	204,230,202	1,239,765	205,469,967	140,091,274	857,459	140,948,733	64,138,928	382,306	64,521,234
		UNDERGROUND STORAGE EXPENSES:									
1	814000	Supervision & Engineering	0	18,245	18,245	0	12,770	12,770	0	5,475	5,475
1	824000	Other Expenses	0	542,922	542,922	0	379,991	379,991	0	162,931	162,931
1	837000	Other Equipment	0	456,029	456,029	0	319,175	319,175	0	136,854	136,854
		TOTAL UNDERGROUND STORAGE OPER EXP	0	1,017,196	1,017,196	0	711,936	711,936	0	305,260	305,260
G-DEPX		Depreciation Expense-Underground Storage	0	625,322	625,322	0	437,663	437,663	0	187,659	187,659
G-AMTX		Amortization Expense-Underground Storage	0	227	227	0	159	159	0	68	68
G-OTX		Taxes Other Than FIT	0	27,671	27,671	0	19,367	19,367	0	8,304	8,304
		TOTAL UG STORAGE DEPR/AMRT/NON-FIT TAXES	0	653,220	653,220	0	457,189	457,189	0	196,031	196,031
		TOTAL UNDERGROUND STORAGE EXPENSES	0	1,670,416	1,670,416	0	1,169,125	1,169,125	0	501,291	501,291

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended December 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	252,979	939,654	1,192,633	204,388	647,234	851,622	48,591	292,420	341,011
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	2,286,459	853,821	3,140,280	1,743,828	588,112	2,331,940	542,631	265,709	808,340
3	875000	Measuring & Reg Sta Exp-General	119,479	0	119,479	82,732	0	82,732	36,747	0	36,747
3	876000	Measuring & Reg Sta Exp-Industrial	8,225	0	8,225	4,227	0	4,227	3,998	0	3,998
3	877000	Measuring & Reg Sta Exp-City Gate	173,240	0	173,240	72,054	0	72,054	101,186	0	101,186
3	878000	Meter & House Regulator Expenses	840,018	0	840,018	758,438	0	758,438	81,580	0	81,580
3	879000	Customer Installation Expenses	1,353,493	83,768	1,437,261	786,575	57,699	844,274	566,918	26,069	592,987
3	880000	Other Expenses	1,003,396	821,374	1,824,770	644,356	565,762	1,210,118	359,040	255,612	614,652
3	881000	Rents	0	29,483	29,483	0	20,308	20,308	0	9,175	9,175
MAINTENANCE											
3	885000	Supervision & Engineering	110,033	265	110,298	44,997	183	45,180	65,036	82	65,118
3	887000	Mains	1,742,347	1,735	1,744,082	1,192,080	1,195	1,193,275	550,267	540	550,807
3	889000	Measuring & Reg Sta Exp-General	203,517	0	203,517	127,665	0	127,665	75,852	0	75,852
3	890000	Measuring & Reg Sta Exp-Industrial	221,366	401	221,767	72,260	276	72,536	149,106	125	149,231
3	891000	Measuring & Reg Sta Exp-City Gate	65,536	0	65,536	50,320	0	50,320	15,216	0	15,216
3	892000	Services	1,162,864	48,772	1,211,636	790,261	33,594	823,855	372,603	15,178	387,781
3	893000	Meters & House Regulators	602,576	679,479	1,282,055	414,110	468,025	882,135	188,466	211,454	399,920
3	894000	Other Equipment	276	202,893	203,169	116	139,753	139,869	160	63,140	63,300
TOTAL DISTRIBUTION OPERATING EXP			10,145,804	3,661,645	13,807,449	6,988,407	2,522,141	9,510,548	3,157,397	1,139,504	4,296,901
G-DEPX		Depreciation Expense-Distribution	10,612,356	48,365	10,660,721	6,945,526	33,459	6,978,985	3,666,830	14,906	3,681,736
G-OTX		Taxes Other Than FIT	15,383,036	0	15,383,036	13,043,702	0	13,043,702	2,339,334	0	2,339,334
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			25,995,392	48,365	26,043,757	19,989,228	33,459	20,022,687	6,006,164	14,906	6,021,070
TOTAL DISTRIBUTION EXPENSES			36,141,196	3,710,010	39,851,206	26,977,635	2,555,600	29,533,235	9,163,561	1,154,410	10,317,971
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	360,009	360,009	0	239,118	239,118	0	120,891	120,891
2	902000	Meter Reading Expenses	1,710,750	57,581	1,768,331	1,479,875	38,245	1,518,120	230,875	19,336	250,211
G-903	903XXX	Customer Records & Collection Expenses	999,936	3,964,964	4,964,900	705,595	2,633,529	3,339,124	294,341	1,331,435	1,625,776
2	904000	Uncollectible Accounts	0	1,326,666	1,326,666	0	881,172	881,172	0	445,494	445,494
2	905000	Misc Customer Accounts	0	142,940	142,940	0	94,941	94,941	0	47,999	47,999
TOTAL CUSTOMER ACCOUNTS EXPENSES			2,710,686	5,852,160	8,562,846	2,185,470	3,887,005	6,072,475	525,216	1,965,155	2,490,371
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	7,374,985	201,179	7,576,164	6,275,895	133,623	6,409,518	1,099,090	67,556	1,166,646
2	909000	Advertising	12,145	690,016	702,161	6,773	458,309	465,082	5,372	231,707	237,079
2	910000	Misc Customer Service & Info Exp	0	109,782	109,782	0	72,917	72,917	0	36,865	36,865
TOTAL CUSTOMER SERVICE & INFO EXP			7,387,130	1,000,977	8,388,107	6,282,668	664,849	6,947,517	1,104,462	336,128	1,440,590

RESULTS OF OPERATIONS		Report ID:
GAS OPERATING STATEMENT		G-OPS-12A
For Twelve Months Ended December 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
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	4,951	4,951	0	3,288	3,288	0	1,663	1,663
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	4,951	4,951	0	3,288	3,288	0	1,663	1,663
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	125,883	8,222,040	8,347,923	92,302	5,805,007	5,897,309	33,581	2,417,033	2,450,614
4	921000	Office Supplies & Expenses	1,173	1,133,145	1,134,318	1,173	800,034	801,207	0	333,111	333,111
4	922000	Admin. Expenses Transferred - Credit	0	(36,852)	(36,852)	0	(26,019)	(26,019)	0	(10,833)	(10,833)
4	923000	Outside Services Employed	0	3,167,230	3,167,230	0	2,236,159	2,236,159	0	931,071	931,071
4	924000	Property Insurance Premium	0	313,262	313,262	0	221,172	221,172	0	92,090	92,090
4	925XXX	Injuries and Damages	7,221	813,151	820,372	6,477	574,109	580,586	744	239,042	239,786
4	926XXX	Employee Pensions and Benefits	55,561	214,872	270,433	55,561	151,706	207,267	0	63,166	63,166
4	928000	Regulatory Commission Expenses	1,098,906	252,399	1,351,305	815,633	178,201	993,834	283,273	74,198	357,471
4	930000	Miscellaneous General Expenses	34,555	950,715	985,270	20,988	671,233	692,221	13,567	279,482	293,049
4	931000	Rents	10,825	259,403	270,228	10,121	183,146	193,267	704	76,257	76,961
4	935000	Maintenance of General Plant	311,668	1,729,617	2,041,285	223,051	1,221,161	1,444,212	88,617	508,456	597,073
TOTAL ADMIN & GEN OPERATING EXP			1,645,792	17,018,982	18,664,774	1,225,306	12,015,909	13,241,215	420,486	5,003,073	5,423,559
G-DEPX		Depreciation Expense-General Plant	445,585	2,369,300	2,814,885	281,441	1,672,797	1,954,238	164,144	696,503	860,647
G-AMTX		Amortization Expense - General Plant - 303000	27,168	3,713	30,881	23,217	2,622	25,839	3,951	1,091	5,042
G-AMTX		Amortization Expense - Misc IT Intangible Plant - 3031XX	0	1,830,420	1,830,420	0	1,292,331	1,292,331	0	538,089	538,089
G-AMTX		Amortization Expense-General Plant - 390200, 396200	0	5,763	5,763	0	4,069	4,069	0	1,694	1,694
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	(13,176)	0	(13,176)	(13,176)	0	(13,176)	0	0	0
99	407329	Reg Debit Amt Decoupling Surcharge	184,435	0	184,435	184,435	0	184,435	0	0	0
99	407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99	407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99	407429	Reg Credit Decoupling Rebate	(1,178)	0	(1,178)	(1,178)	0	(1,178)	0	0	0
TOTAL A&G DEPR/AMRT/NON-FIT TAXES			642,834	4,209,196	4,852,030	474,739	2,971,819	3,446,558	168,095	1,237,377	1,405,472
TOTAL ADMIN & GENERAL EXPENSES			2,288,626	21,228,178	23,516,804	1,700,045	14,987,728	16,687,773	588,581	6,240,450	6,829,031
TOTAL EXPENSES BEFORE FIT			252,757,840	34,706,457	287,464,297	177,237,092	24,125,054	201,362,146	75,520,748	10,581,403	86,102,151
NET OPERATING INCOME (LOSS) BEFORE FIT					23,293,578			13,523,424			9,770,154
G-FIT		FEDERAL INCOME TAX			(1,652,046)			(1,832,161)			180,115
G-FIT		DEFERRED FEDERAL INCOME TAX			7,465,742			5,029,683			2,436,059
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			(42,060)			(25,332)			(16,728)
GAS NET OPERATING INCOME (LOSS)					17,521,942			10,351,234			7,170,708

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

AVISTA UTILITIES

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

Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
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ALLOCATION RATIOS:

G-ALL	1	System Contract Demand		100.000%			69.990%		30.010%
G-ALL	2	Number of Customers		100.000%			66.420%		33.580%
G-ALL	3	Direct Distribution Operating Expense		100.000%			68.880%		31.120%
G-ALL	4	Jurisdictional 4-Factor Ratio		100.000%			70.603%		29.397%
G-ALL	6	Actual Therms Purchased		100.000%			69.180%		30.820%
G-ALL	10	Actual Annual Throughput		100.000%			69.163%		30.837%
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 December 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	154,024,545	0	154,024,545	105,387,894	0	105,387,894	48,636,651	0	48,636,651
1	804001	Pipeline Demand Costs	27,474,748	0	27,474,748	19,137,514	0	19,137,514	8,337,234	0	8,337,234
1	804002	Transport Variable Charges	711,268	0	711,268	495,456	0	495,456	215,812	0	215,812
6	804010	Gas Costs - Fixed Hedge	19,860	0	19,860	13,263	0	13,263	6,597	0	6,597
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	237,355	0	237,355	160,600	0	160,600	76,755	0	76,755
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	9,391,430	0	9,391,430	6,475,625	0	6,475,625	2,915,805	0	2,915,805
6	804700	Gas Costs - Offsystem Bookout	831,003	0	831,003	552,648	0	552,648	278,355	0	278,355
6	804711	Gas Costs - Offsystem Bookout Offset	(831,003)	0	(831,003)	(552,648)	0	(552,648)	(278,355)	0	(278,355)
6	804730	Gas Costs - Intracompany LDC Gas	13,094,191	0	13,094,191	9,035,077	0	9,035,077	4,059,114	0	4,059,114
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(6,550,999)	0	(6,550,999)	(4,717,014)	0	(4,717,014)	(1,833,985)	0	(1,833,985)
99	805120	Gas Expense - Rate Deferrals	1,135,047	0	1,135,047	477,721	0	477,721	657,326	0	657,326
		TOTAL PURCHASED GAS COSTS	199,537,445	0	199,537,445	136,466,136	0	136,466,136	63,071,309	0	63,071,309

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.990%	30.010%
G-ALL	6	Actual Therms Purchased	100.000%	69.180%	30.820%
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 December 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	999,936	3,964,964	4,964,900	705,595	2,633,529	3,339,124	294,341	1,331,435	1,625,776
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			999,936	3,964,964	4,964,900	705,595	2,633,529	3,339,124	294,341	1,331,435	1,625,776

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.420%	33.580%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	65.957%	34.043%

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	236,204	201,179	437,383	184,871	133,623	318,494	51,333	67,556	118,889
99	908600	Public Purpose Tariff Rider Expense Offset	7,468,742	0	7,468,742	6,212,064	0	6,212,064	1,256,678	0	1,256,678
99	908610	Limited Income Tax Refund Program	149,101	0	149,101	149,101	0	149,101	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	(479,062)	0	(479,062)	(270,141)	0	(270,141)	(208,921)	0	(208,921)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			7,374,985	201,179	7,576,164	6,275,895	133,623	6,409,518	1,099,090	67,556	1,166,646

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.420%	33.580%
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 December 31, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.88%	52.88%
2	Cost of Debt		5.713%	5.821%
	Total Cost of Debt		3.021%	3.078%
	Total Weighted Cost		3.021%	3.078%
G-APL	Net Rate Base	316,282,369	207,913,378	108,368,991
	Interest Deduction for FIT Calculation	9,616,661	6,281,063	3,335,598
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	310,757,875	214,885,570	95,872,305
G-OPS	Operating & Maintenance Expense	255,915,290	177,435,712	78,479,578
G-OPS	Book Deprec/Amort and Reg Amortizations	16,138,300	10,863,365	5,274,935
G-OTX	Taxes Other than FIT	15,410,707	13,063,069	2,347,638
	Net Operating Income Before FIT	23,293,578	13,523,424	9,770,154
G-INT	Less: Interest Expense	9,616,661	6,281,063	3,335,598
G-SCM	Schedule M Adjustments	(18,397,051)	(12,477,108)	(5,919,943)
	Taxable Net Operating Income	(4,720,134)	(5,234,747)	514,613
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(1,652,046)	(1,832,161)	180,115
G-DTE	Deferred FIT	7,465,742	5,029,683	2,436,059
99	411400 Amortized Investment Tax Credit	(42,060)	(25,332)	(16,728)
	Total FIT/Deferred FIT & ITC	5,771,636	3,172,190	2,599,446
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-SCM-12A
GAS SCHEDULE M ITEMS	
For Twelve Months Ended December 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	11,085,109	4,883,110	15,968,219	7,250,184	3,443,100	10,693,284	3,834,925	1,440,010	5,274,935
12	997001	Contributions In Aid of Construction	0	283,779	283,779	0	187,172	187,172	0	96,607	96,607
2	997002	Injuries and Damages	0	15,447	15,447	0	10,260	10,260	0	5,187	5,187
12	997003	Salvage	0	0	0	0	0	0	0	0	0
4	997005	FAS106 Current Retiree Medical Accrual	0	983,132	983,132	0	694,121	694,121	0	289,011	289,011
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	(5,409,913)	0	(5,409,913)	(4,239,293)	0	(4,239,293)	(1,170,620)	0	(1,170,620)
4	997015	Airplane Lease Payments	0	105,111	105,111	0	74,212	74,212	0	30,899	30,899
12	997016	Redemption Expense Amortization	0	212,262	212,262	0	140,002	140,002	0	72,260	72,260
4	997020	FAS87 Current Pension Accrual	0	(2,613,178)	(2,613,178)	0	(1,844,982)	(1,844,982)	0	(768,196)	(768,196)
99	997029	FAS 106 Post Retirement Benefits	55,561	0	55,561	55,561	0	55,561	0	0	0
99	997031	Decoupling Mechanism	168,637	0	168,637	168,637	0	168,637	0	0	0
12	997032	Interest Rate Swaps	0	(3,435,077)	(3,435,077)	0	(2,265,674)	(2,265,674)	0	(1,169,403)	(1,169,403)
4	997033	DSM Tariff Rider	140,165	0	140,165	309,423	0	309,423	(169,258)	0	(169,258)
12	997048	AFUDC	0	(130,557)	(130,557)	0	(86,111)	(86,111)	0	(44,446)	(44,446)
11	997049	Tax Depreciation	0	(25,674,165)	(25,674,165)	0	(17,062,023)	(17,062,023)	0	(8,612,142)	(8,612,142)
1	997055	Deferred Gas Exchange	0	(10)	(10)	0	(7)	(7)	0	(3)	(3)
4	997062	Gain on Sale of Office Building	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	(479,062)	0	(479,062)	(270,141)	0	(270,141)	(208,921)	0	(208,921)
99	997073	DSIT Amortization - ID	(6,039)	0	(6,039)	0	0	0	(6,039)	0	(6,039)
11	997080	Book Transportation Depreciation	0	1,004,150	1,004,150	0	667,318	667,318	0	336,832	336,832
4	997081	Deferred Compensation	0	138,875	138,875	0	98,050	98,050	0	40,825	40,825
4	997082	Meal Disallowances	0	95,796	95,796	0	67,635	67,635	0	28,161	28,161
4	997083	Paid Time Off	0	143,776	143,776	0	101,510	101,510	0	42,266	42,266
2	997084	Customer Uncollectibles	0	36,040	36,040	0	23,938	23,938	0	12,102	12,102
TOTAL SCHEDULE M ADJUSTMENTS			5,554,458	(23,951,509)	(18,397,051)	3,274,371	(15,751,479)	(12,477,108)	2,280,087	(8,200,030)	(5,919,943)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.990%	30.010%
G-ALL	2	Number of Customers	100.000%	66.420%	33.580%
G-ALL	3	Direct Distribution Operating Expense	100.000%	68.880%	31.120%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.603%	29.397%
G-ALL	6	Actual Terms Purchased	100.000%	69.180%	30.820%
G-ALL	11	Book Depreciation	100.000%	66.456%	33.544%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	65.957%	34.043%
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 December 31, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	5,649,077	3,715,059	1,934,018
99	410100	Deferred Federal Income Tax Exp	1,765,942	1,296,985	468,957
		SUBTOTAL	7,415,019	5,012,044	2,402,975
14	411100	Deferred Federal Income Tax Expense - Allocated	(116,948)	(76,910)	(40,038)
99	411100	Deferred Federal Income Tax Exp	167,671	94,549	73,122
		SUBTOTAL	50,723	17,639	33,084
		Total Deferred Federal Income Tax Expense	7,465,742	5,029,683	2,436,059

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	65.764%	34.236%
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 December 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	27,671	27,671	0	19,367	19,367	0	8,304	8,304
		TOTAL UNDERGROUND STORAGE TAX	0	27,671	27,671	0	19,367	19,367	0	8,304	8,304
		DISTRIBUTION									
99	408110	State Excise Tax	5,565,995	0	5,565,995	5,565,995	0	5,565,995	0	0	0
99	408120	Municipal Occupation & License Tax	6,574,156	0	6,574,156	5,413,949	0	5,413,949	1,160,207	0	1,160,207
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	3,254,685	0	3,254,685	2,063,758	0	2,063,758	1,190,927	0	1,190,927
99	409100	State Income Tax	(11,800)	0	(11,800)	0	0	0	(11,800)	0	(11,800)
		TOTAL DISTRIBUTION TAX	15,383,036	0	15,383,036	13,043,702	0	13,043,702	2,339,334	0	2,339,334
		TOTAL TAXES OTHER THAN FIT	15,383,036	27,671	15,410,707	13,043,702	19,367	13,063,069	2,339,334	8,304	2,347,638

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.990%	30.010%
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RESULTS OF OPERATIONS	Report ID: G-PLT-12A
GAS UTILITY PLANT	
For Twelve Months Ended December 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)	1,140,249	66,014	1,206,263	964,981	46,608	1,011,589	175,268	19,406	194,674
4	3031XX	Misc Intangible IT Plant (3031XX)	0	9,388,117	9,388,117	0	6,628,292	6,628,292	0	2,759,825	2,759,825
4		TOTAL INTANGIBLE PLANT	1,140,249	9,454,131	10,594,380	964,981	6,674,900	7,639,881	175,268	2,779,231	2,954,499
		UNDERGROUND STORAGE PLANT:									
1	350XXX	Land & Land Rights	0	466,805	466,805	0	326,717	326,717	0	140,088	140,088
1	351XXX	Structures & Improvements	0	1,377,734	1,377,734	0	964,276	964,276	0	413,458	413,458
1	352XXX	Wells	0	18,327,528	18,327,528	0	12,827,437	12,827,437	0	5,500,091	5,500,091
1	353000	Lines	0	1,044,478	1,044,478	0	731,030	731,030	0	313,448	313,448
1	354000	Compressor Station Equipment	0	11,473,213	11,473,213	0	8,030,102	8,030,102	0	3,443,111	3,443,111
1	355000	Measuring & Regulating Equipment	0	215,534	215,534	0	150,852	150,852	0	64,682	64,682
1	356000	Purification Equipment	0	405,177	405,177	0	283,583	283,583	0	121,594	121,594
1	357000	Other Equipment	0	1,501,330	1,501,330	0	1,050,781	1,050,781	0	450,549	450,549
		TOTAL UNDERGROUND STORAGE PLANT	0	34,811,799	34,811,799	0	24,364,778	24,364,778	0	10,447,021	10,447,021
		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	798,780	21,752	820,532	528,777	15,048	543,825	270,003	6,704	276,707
6	376000	Mains	225,853,642	2,512,521	228,366,163	145,366,763	1,738,162	147,104,925	80,486,879	774,359	81,261,238
6	378000	Measuring & Reg Station Equip-General	5,201,315	57,440	5,258,755	3,149,192	39,737	3,188,929	2,052,123	17,703	2,069,826
6	379000	Measuring & Reg Station Equip-City Gate	5,968,790	22,862	5,991,652	1,799,064	15,816	1,814,880	4,169,726	7,046	4,176,772
6	380000	Services	145,870,263	0	145,870,263	98,134,632	0	98,134,632	47,735,631	0	47,735,631
6	381000	Meters	64,076,139	0	64,076,139	42,984,253	0	42,984,253	21,091,886	0	21,091,886
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	2,938,621	0	2,938,621	2,315,203	0	2,315,203	623,418	0	623,418
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	450,860,796	2,614,575	453,475,371	294,343,325	1,808,763	296,152,088	156,517,471	805,812	157,323,283

RESULTS OF OPERATIONS		Report ID:
GAS UTILITY PLANT		G-PLT-12A
For Twelve Months Ended December 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	598,038	1,175,647	93,299	249,005	342,304
4	390XXX	Structures & Improvements	4,373,315	12,813,431	17,186,746	3,303,019	9,046,667	12,349,686	1,070,296	3,766,764	4,837,060
4	391XXX	Office Furniture & Equipment	0	9,579,552	9,579,552	0	6,763,451	6,763,451	0	2,816,101	2,816,101
4	392XXX	Transportation Equipment	6,385,261	1,500,375	7,885,636	4,628,963	1,059,310	5,688,273	1,756,298	441,065	2,197,363
4	393000	Stores Equipment	154,890	343,927	498,817	114,790	242,823	357,613	40,100	101,104	141,204
4	394000	Tools, Shop & Garage Equipment	1,666,642	2,623,484	4,290,126	1,220,057	1,852,258	3,072,315	446,585	771,226	1,217,811
4	395000	Laboratory Equipment	93,395	286,495	379,890	70,440	202,274	272,714	22,955	84,221	107,176
4	396XXX	Power Operated Equipment	3,628,893	1,021,141	4,650,034	2,716,615	720,956	3,437,571	912,278	300,185	1,212,463
4	397XXX	Communications Equipment	1,962,223	4,736,925	6,699,148	652,194	3,344,411	3,996,605	1,310,029	1,392,514	2,702,543
4	398000	Miscellaneous Equipment	19	78,722	78,741	8	55,580	55,588	11	23,142	23,153
		TOTAL GENERAL PLANT	18,935,546	33,831,095	52,766,641	13,283,695	23,885,768	37,169,463	5,651,851	9,945,327	15,597,178
		TOTAL PLANT IN SERVICE	470,936,591	80,711,600	551,648,191	308,592,001	56,734,209	365,326,210	162,344,590	23,977,391	186,321,981
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(12,158,884)	(12,158,884)	0	(8,510,003)	(8,510,003)	0	(3,648,881)	(3,648,881)
G-ADEP		Distribution Plant	(153,157,826)	(1,429,284)	(154,587,110)	(101,688,789)	(988,779)	(102,677,568)	(51,469,037)	(440,505)	(51,909,542)
G-ADEP		General Plant	(4,490,022)	(9,074,776)	(13,564,798)	(2,591,376)	(6,407,064)	(8,998,440)	(1,898,646)	(2,667,712)	(4,566,358)
		TOTAL ACCUMULATED DEPRECIATION	(157,647,848)	(22,662,944)	(180,310,792)	(104,280,165)	(15,905,846)	(120,186,011)	(53,367,683)	(6,757,098)	(60,124,781)
		ACCUMULATED AMORTIZATION									
G-AAAMT		General Plant - 303000	(123,418)	(9,300)	(132,718)	(82,452)	(6,566)	(89,018)	(40,966)	(2,734)	(43,700)
G-AAAMT		Misc IT Intangible Plant - 3031XX	0	(4,355,137)	(4,355,137)	0	(3,074,857)	(3,074,857)	0	(1,280,280)	(1,280,280)
G-AAAMT		Underground Storage	0	(239,291)	(239,291)	0	(167,480)	(167,480)	0	(71,811)	(71,811)
G-AAAMT		General Plant - 390200, 396200	(4,609)	(28,846)	(33,455)	(3,641)	(20,366)	(24,007)	(968)	(8,480)	(9,448)
		TOTAL ACCUMULATED AMORTIZATION	(128,027)	(4,632,574)	(4,760,601)	(86,093)	(3,269,269)	(3,355,362)	(41,934)	(1,363,305)	(1,405,239)
		TOTAL ACCUMULATED DEPR/AMORT	(157,775,875)	(27,295,518)	(185,071,393)	(104,366,258)	(19,175,115)	(123,541,373)	(53,409,617)	(8,120,403)	(61,530,020)
		NET GAS UTILITY PLANT before DFIT	313,160,716	53,416,082	366,576,798	204,225,743	37,559,094	241,784,837	108,934,973	15,856,988	124,791,961
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(61,129,754)	(61,129,754)	0	(40,319,352)	(40,319,352)	0	(20,810,402)	(20,810,402)
4	282900	ADFIT - Common Plant (282900 from C-DTX)	0	(7,007,390)	(7,007,390)	0	(4,928,912)	(4,928,912)	0	(2,078,478)	(2,078,478)
4	283750	ADFIT - Common Plant (283750 from C-DTX)	0	(60,311)	(60,311)	0	(42,581)	(42,581)	0	(17,730)	(17,730)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(1,322,060)	(1,322,060)	0	(871,991)	(871,991)	0	(450,069)	(450,069)
		TOTAL ACCUMULATED DFIT	0	(69,519,515)	(69,519,515)	0	(46,162,836)	(46,162,836)	0	(23,356,679)	(23,356,679)
		NET GAS UTILITY PLANT	313,160,716	(16,103,433)	297,057,283	204,225,743	(8,603,742)	195,622,001	108,934,973	(7,499,691)	101,435,282

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.990%	30.010%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.603%	29.397%
G-ALL	6	Actual Therms Purchased	100.000%	69.180%	30.820%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	65.957%	34.043%

RESULTS OF OPERATIONS		Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT		G-APL-12A
For Twelve Months Ended December 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	313,160,716	(16,103,433)	297,057,283	204,225,743	(8,603,742)	195,622,001	108,934,973	(7,499,691)	101,435,282
		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	4,011,172	4,011,172	0	1,719,892	1,719,892
1	164100	Gas Inventory--Jackson Prairie	0	12,995,976	12,995,976	0	9,095,884	9,095,884	0	3,900,092	3,900,092
4	252000	Customer Advances	(82,944)	(956)	(83,900)	(16,884)	(675)	(17,559)	(66,060)	(281)	(66,341)
99	235199	Customer Deposits	(798,120)	0	(798,120)	(798,120)	0	(798,120)	0	0	0
C-WKC		Working Capital	0	1,380,066	1,380,066	0	0	0	0	1,380,066	1,380,066
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	(881,064)	20,106,150	19,225,086	(815,004)	13,106,381	12,291,377	(66,060)	6,999,769	6,933,709
		NET RATE BASE	312,279,652	4,002,717	316,282,369	203,410,739	4,502,639	207,913,378	108,868,913	(499,922)	108,368,991

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.990%	30.010%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.603%	29.397%
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 December 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)	10,710,229	10,710,229												
Hydro (ED-AN)	8,975,915	8,975,915												
Other (ED-AN)	8,366,039	8,366,039												
Total Electric Production	28,052,183	28,052,183												
Electric Transmission														
ED-AN	10,730,724	10,730,724												
Total Electric Transmission	10,730,724	10,730,724												
Electric Distribution														
ED-ID	11,051,385	11,051,385												
ED-WA	20,791,384	20,791,384												
Total Electric Distribution	31,842,769	31,842,769												
Gas Underground Storage														
1 GD-AN	625,322		625,322		625,322	625,322			437,663	437,663		187,659	187,659	
GD-OR	112,506			112,506										
Total Gas Underground Storage	737,828		625,322	112,506		625,322	625,322		437,663	437,663		187,659	187,659	
Gas Distribution														
6 GD-AN	48,365		48,365											
GD-ID	3,666,830		3,666,830		3,666,830	3,666,830			33,459	33,459		3,666,830	14,906	14,906
GD-WA	6,945,526		6,945,526		6,945,526	6,945,526		6,945,526		6,945,526				3,666,830
GD-OR	3,788,583			3,788,583										
Total Gas Distribution	14,449,304		10,660,721	3,788,583	10,612,356	48,365	10,660,721		6,945,526	33,459	6,978,985	3,666,830	14,906	3,681,736
General Plant														
ED-AN	2,620,212	2,620,212												
ED-ID	302,964	302,964												
ED-WA	972,541	972,541												
7,4 CD-AA	10,729,626	7,730,052	2,134,015	865,559		2,134,015	2,134,015		1,506,679	1,506,679		627,336	627,336	
9,4 CD-AN	391,899	308,272	83,627			83,627	83,627		59,043	59,043		24,584	24,584	
9 CD-ID	424,274	333,738	90,536		90,536	90,536						90,536	90,536	
9 CD-WA	149,188	117,353	31,835		31,835	31,835		31,835		31,835				
8,4 GD-AA	168,200		119,979	48,221		119,979	119,979		84,709	84,709		35,270	35,270	
4 GD-AN	31,679	31,679				31,679	31,679		22,366	22,366		9,313	9,313	
GD-ID	73,608		73,608		73,608	73,608						73,608		73,608
GD-WA	249,606		249,606		249,606	249,606		249,606		249,606				
GD-OR	255,310			255,310										
Total General Plant	16,369,107	12,385,132	2,814,885	1,169,090	445,585	2,369,300	2,814,885		281,441	1,672,797	1,954,238	164,144	696,503	860,647
Total Depreciation Expense	102,181,915	83,010,808	14,100,928	5,070,179	11,057,941	3,042,987	14,100,928		7,226,967	2,143,919	9,370,886	3,830,974	899,068	4,730,042

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	69.990%	30.010%
8	Gas North/Oregon 4-Factor	0.000%	71.331%	28.669%	4	Jurisdictional 4-Factor Ratio	70.603%	29.397%
9	Elec/Gas North 4-Factor	78.661%	21.339%	0.000%	6	Actual Therms Purchased	69.180%	30.820%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-12A
For Twelve Months Ended December 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	
Production/Transmission														
Franchises (302000)	ED-AN	917,922	917,922											
Misc Intangible Plt (303000)	ED-AN	95,373	95,373											
Total Production/Transmission		1,013,295	1,013,295											
Distribution														
Franchises (302000)	ED-WA	24,131	24,131											
Misc Intangible Plt (303000)	ED-WA	2,843	2,843											
Total Distribution		26,974	26,974											
General Plant - 303000														
7,4	CD-AA	8,247	5,942	1,640	665		1,640	1,640		1,158	1,158		482	482
9,4	CD-AN	9,715	7,642	2,073			2,073	2,073		1,464	1,464		609	609
	GD-ID	3,951	3,951	3,951		3,951		3,951				3,951		3,951
	GD-WA	23,217	23,217	23,217		23,217		23,217	23,217		23,217			
	GD-OR	7,772			7,772									
Total General Plant - 303000		52,902	13,584	30,881	8,437	27,168	3,713	30,881	23,217	2,622	25,839	3,951	1,091	5,042
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	7,855,332	5,659,295	1,562,347	633,690		1,562,347	1,562,347		1,103,064	1,103,064		459,283	459,283
	ED-AN	213,298	213,298											
	ED-ID	3,746	3,746											
	ED-WA	321,599	321,599											
8,4	GD-AA	372,551		265,744	106,807		265,744	265,744		187,623	187,623		78,121	78,121
4	GD-AN	2,329	2,329	2,329			2,329	2,329		1,644	1,644		685	685
	GD-OR	4,505			4,505									
Total Miscellaneous IT Intangible Plant - 3031XX		8,773,360	6,197,938	1,830,420	745,002	1,830,420	1,830,420	1,830,420	1,292,331	1,292,331	1,292,331	3,951	538,089	538,089
Gas Underground Storage														
1	GD-AN	227		227			227	227		159	159		68	68
Total Gas Underground Storage		227		227			227	227		159	159		68	68
General Plant - 390200, 396200														
7,4	CD-AA	28,975	20,875	5,763	2,337		5,763	5,763		4,069	4,069		1,694	1,694
4	ED-AN	9,603	9,603											
	GD-OR	4,411			4,411									
Total General Plant- 390200, 396200		42,989	30,478	5,763	6,748		5,763	5,763		4,069	4,069		1,694	1,694
Total Amortization Expense		9,909,747	7,282,269	1,867,291	760,187	27,168	1,840,123	1,867,291	23,217	1,299,181	1,322,398	3,951	540,942	544,893

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	69.990%	30.010%
8 Gas North/Oregon 4-Factor	0.000%	71.331%	28.669%	4 Jurisdictional 4-Factor Ratio	70.603%	29.397%
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 December 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)	(274,912,306)	(274,912,306)											
	Hydro (ED-AN)	(111,511,148)	(111,511,148)											
	Other (ED-AN)	(75,306,336)	(75,306,336)											
Total Electric Production		(461,729,790)	(461,729,790)											
Electric Transmission														
	ED-AN	(178,920,617)	(178,920,617)											
Total Electric Transmission		(178,920,617)	(178,920,617)											
Electric Distribution														
	ED-ID	(137,452,476)	(137,452,476)											
	ED-WA	(221,407,942)	(221,407,942)											
Total Electric Distribution		(358,860,418)	(358,860,418)											
Gas Underground Storage														
	I GD-AN	(12,158,884)		(12,158,884)		(12,158,884)	(12,158,884)		(8,510,003)	(8,510,003)		(3,648,881)	(3,648,881)	
	GD-OR	(352,537)		(352,537)										
Total Gas Underground Storage		(12,511,421)		(12,158,884)		(12,158,884)	(12,158,884)		(8,510,003)	(8,510,003)		(3,648,881)	(3,648,881)	
Gas Distribution														
	6 GD-AN	(1,429,284)		(1,429,284)		(1,429,284)	(1,429,284)		(988,779)	(988,779)		(440,505)	(440,505)	
	GD-ID	(51,469,037)		(51,469,037)		(51,469,037)	(51,469,037)				(51,469,037)		(51,469,037)	
	GD-WA	(101,688,789)		(101,688,789)		(101,688,789)	(101,688,789)	(101,688,789)		(101,688,789)				
	GD-OR	(86,492,503)		(86,492,503)										
Total Gas Distribution		(241,079,613)		(154,587,110)		(153,157,826)	(154,587,110)		(101,688,789)	(988,779)	(102,677,568)	(51,469,037)	(440,505)	(51,909,54)
General Plant														
	ED-AN	(32,670,888)	(32,670,888)											
	ED-ID	(5,602,839)	(5,602,839)											
	ED-WA	(10,170,064)	(10,170,064)											
7,4	CD-AA	(24,866,521)	(17,914,837)	(4,945,702)	(2,005,982)	(4,945,702)	(4,945,702)		(3,491,814)	(3,491,814)		(1,453,888)	(1,453,888)	
9,4	CD-AN	(10,702,671)	(8,418,828)	(2,283,843)		(2,283,843)	(2,283,843)		(1,612,462)	(1,612,462)		(671,381)	(671,381)	
9	CD-ID	(4,472,417)	(3,518,048)	(954,369)		(954,369)	(954,369)				(954,369)		(954,369)	
9	CD-WA	(2,017,260)	(1,586,797)	(430,463)		(430,463)	(430,463)	(430,463)		(430,463)				
8,4	GD-AA	(1,231,903)		(878,729)	(353,174)	(878,729)	(878,729)		(620,409)	(620,409)		(258,320)	(258,320)	
4	GD-AN	(966,502)		(966,502)		(966,502)	(966,502)		(682,379)	(682,379)		(284,123)	(284,123)	
	GD-ID	(944,277)		(944,277)		(944,277)	(944,277)				(944,277)		(944,277)	
	GD-WA	(2,160,913)		(2,160,913)		(2,160,913)	(2,160,913)	(2,160,913)		(2,160,913)				
	GD-OR	(3,454,301)		(3,454,301)										
Total General Plant		(99,260,556)	(79,882,301)	(13,564,798)	(5,813,457)	(4,490,022)	(9,074,776)	(13,564,798)	(2,591,376)	(6,407,064)	(8,998,440)	(1,898,646)	(2,667,712)	(4,566,35)
Total Accumulated Depreciation		(1,352,362,415)	(1,079,393,126)	(180,310,792)	(92,658,497)	(157,647,848)	(22,662,944)	(180,310,792)	(104,280,165)	(15,905,846)	(120,186,011)	(53,367,683)	(6,757,098)	(60,124,71)

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	69.990%	30.010%
8	Gas North/Oregon 4-Factor	0.000%	71.331%	28.669%	4	Jurisdictional 4-Factor Ratio	70.603%	29.397%
9	Elec/Gas North 4-Factor	78.661%	21.339%	0.000%	6	Actual Therms Purchased	69.180%	30.820%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAMT-12A
For Twelve Months Ended December 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	(6,008,673)	(6,008,673)											
Misc Intangible Plt (303000)	ED-AN	(585,907)	(585,907)											
Total Production/Transmission		(6,594,580)	(6,594,580)											
Distribution														
Franchises (302000)	ED-WA	(60,706)	(60,706)											
Misc Intangible Plt (303000)	ED-WA	(20,921)	(20,921)											
Total Distribution		(81,627)	(81,627)											
General Plant - 303000														
7,4	CD-AA	(344)	(248)	(68)	(28)	(68)	(68)	(48)	(48)			(20)	(20)	
9,4	CD-AN	(43,262)	(34,030)	(9,232)		(9,232)	(9,232)	(6,518)	(6,518)			(2,714)	(2,714)	
	GD-ID	(40,966)		(40,966)		(40,966)	(40,966)					(40,966)	(40,966)	
	GD-WA	(82,452)		(82,452)		(82,452)	(82,452)	(82,452)	(82,452)					
	GD-OR	(44,803)		(44,803)		(44,803)	(44,803)							
Total General Plant - 303000		(211,827)	(34,278)	(132,718)	(44,831)	(123,418)	(9,300)	(132,718)	(82,452)	(6,566)	(89,018)	(40,966)	(2,734)	(43,700)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(19,735,203)	(14,218,030)	(3,925,134)	(1,592,039)	(3,925,134)	(3,925,134)		(2,771,262)	(2,771,262)		(1,153,872)	(1,153,872)	
	ED-AN	(794,113)	(794,113)											
	ED-WA	(287,244)	(287,244)											
8,4	GD-AA	(583,561)		(416,260)	(167,301)	(416,260)	(416,260)	(293,892)	(293,892)			(122,368)	(122,368)	
4	GD-AN	(13,743)		(13,743)		(13,743)	(13,743)	(9,703)	(9,703)			(4,040)	(4,040)	
	GD-OR	(44,130)		(44,130)		(44,130)	(44,130)							
Total Miscellaneous IT Intangible Plant - 3031XX		(21,457,994)	(15,299,387)	(4,355,137)	(1,803,470)	(4,355,137)	(4,355,137)	(3,074,857)	(3,074,857)			(1,280,280)	(1,280,280)	
Gas Underground Storage														
1	GD-AN	(239,291)		(239,291)		(239,291)	(239,291)	(167,480)	(167,480)			(71,811)	(71,811)	
Total Gas Underground Storage		(239,291)		(239,291)		(239,291)	(239,291)	(167,480)	(167,480)			(71,811)	(71,811)	
General Plant - 390200, 396200														
7,4	CD-AA	(145,033)	(104,487)	(28,846)	(11,700)	(28,846)	(28,846)	(20,366)	(20,366)			(8,480)	(8,480)	
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	(39,729)	(39,729)											
	ED-WA	(110,678)	(110,678)											
	GD-WA	(1,863)		(1,863)		(1,863)	(1,863)	(1,863)	(1,863)					
	GD-OR	(47,024)		(47,024)		(47,024)	(47,024)							
Total General Plant - 390200, 396200		(357,196)	(265,017)	(33,455)	(58,724)	(4,609)	(28,846)	(33,455)	(3,641)	(20,366)	(24,007)	(968)	(8,480)	(9,448)
Total Accumulated Amortization		(28,942,515)	(22,274,889)	(4,760,601)	(1,907,025)	(128,027)	(4,632,574)	(4,760,601)	(86,093)	(3,269,269)	(3,355,362)	(41,934)	(1,363,305)	(1,405,239)

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	69.990%	30.010%
8 Gas North/Oregon 4-Factor	0.000%	71.331%	28.669%	4 Jurisdictional 4-Factor Ratio	70.603%	29.397%
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 December 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	Total	
	389XXX	Land & Land Rights											
99		ED-WA / ID / AN	385,053	0	362,279	22,774	385,053	0	0	0	0	0	0
99		GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	477,164	0	0
99		GD-OR / AS	472,075	0	0	0	0	0	0	0	0	472,075	472,075
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	3,939,109	0	0	2,837,892	2,837,892	0	0	783,449	783,449	0	317,768
9		CD-WA / ID / AN	1,205,949	370,266	343,925	234,421	948,612	100,445	93,299	63,593	257,337	0	0
		TOTAL ACCOUNT	6,479,350	370,266	706,204	3,095,087	4,171,557	577,609	93,299	847,042	1,517,950	472,075	317,768
	390XXX	Structures & Improvements											
99		ED-WA / ID / AN	5,802,428	483,547	1,985,439	3,333,442	5,802,428	0	0	0	0	0	0
99		GD-WA / ID / AN	1,884,256	0	0	0	0	1,884,256	0	0	1,884,256	0	0
99		GD-OR / AS	3,341,818	0	0	0	0	0	0	0	0	3,341,818	3,341,818
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	58,602,605	0	0	42,219,661	42,219,661	0	0	11,655,472	11,655,472	0	4,727,472
9		CD-WA / ID / AN	17,090,858	5,229,924	3,945,383	4,268,533	13,443,840	1,418,763	1,070,296	1,157,959	3,647,018	0	0
		TOTAL ACCOUNT	86,721,965	5,713,471	5,930,822	49,821,636	61,465,929	3,303,019	1,070,296	12,813,431	17,186,746	3,341,818	4,727,472
	391XXX	Office Furniture & Equipment											
99		ED-WA / ID / AN	4,377,120	1,875,061	11,597	2,490,462	4,377,120	0	0	0	0	0	0
99		GD-WA / ID / AN	4,130	0	0	0	0	0	0	4,130	4,130	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	443,022	0	0	0	0	0	0	316,012	316,012	0	127,010
7		CD-AA	46,500,855	0	0	33,501,076	33,501,076	0	0	9,248,555	9,248,555	0	3,751,224
9		CD-WA / ID / AN	50,864	0	0	40,010	40,010	0	0	10,854	10,854	0	0
		TOTAL ACCOUNT	51,375,991	1,875,061	11,597	36,031,548	37,918,206	0	0	9,579,551	9,579,551	0	3,878,234
	392XXX	Transportation Equipment											
99		ED-WA / ID / AN	17,229,396	7,853,418	2,937,442	6,438,536	17,229,396	0	0	0	0	0	0
99		GD-WA / ID / AN	6,974,287	0	0	0	0	4,308,291	1,596,318	1,069,678	6,974,287	0	0
99		GD-OR / AS	2,405,119	0	0	0	0	0	0	0	0	2,405,119	2,405,119
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	529,797	0	0	381,687	381,687	0	0	105,371	105,371	0	42,739
9		CD-WA / ID / AN	3,777,022	1,182,081	589,728	1,199,234	2,971,043	320,673	159,980	325,326	805,979	0	0
		TOTAL ACCOUNT	30,915,621	9,035,499	3,527,170	8,019,457	20,582,126	4,628,964	1,756,298	1,500,375	7,885,637	2,405,119	42,739

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended December 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
	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	1,942,669	112,500	147,819	1,267,804	1,528,123	30,519	40,100	343,927	414,546	0	0	0
		TOTAL ACCOUNT	2,479,496	123,239	162,564	1,637,649	1,923,452	114,790	40,100	343,927	498,817	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,267,080	1,149,835	370,107	1,747,138	3,267,080	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,082,057	0	0	0	0	1,212,195	444,436	425,426	2,082,057	0	0	0
99		GD-OR / AS	913,721	0	0	0	0	0	0	0	0	913,721	0	913,721
8		GD-AA	1,264,198	0	0	0	0	0	0	901,765	901,765	0	362,433	362,433
7		CD-AA	6,204,329	0	0	4,469,847	4,469,847	0	0	1,233,979	1,233,979	0	500,503	500,503
9		CD-WA / ID / AN	338,927	28,979	7,923	229,702	266,604	7,861	2,149	62,313	72,323	0	0	0
		TOTAL ACCOUNT	14,070,312	1,178,814	378,030	6,446,687	8,003,531	1,220,056	446,585	2,623,483	4,290,124	913,721	862,936	1,776,657
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	1,042,039	175,429	94,847	771,763	1,042,039	0	0	0	0	0	0	0
99		GD-WA / ID / AN	208,551	0	0	0	0	67,868	22,134	118,549	208,551	0	0	0
99		GD-OR / AS	186,487	0	0	0	0	0	0	0	0	186,487	0	186,487
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	195,485	9,483	3,027	141,261	153,771	2,572	821	38,321	41,714	0	0	0
		TOTAL ACCOUNT	2,070,779	184,912	97,874	1,169,258	1,452,044	70,440	22,955	286,495	379,890	186,487	52,358	238,845

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended December 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	36,310,815	16,715,974	10,291,975	9,302,866	36,310,815	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,212,093	0	0	0	0	2,643,595	801,700	766,798	4,212,093	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	42,656,689	16,985,145	10,699,591	10,233,392	37,918,128	2,716,615	912,277	1,021,141	4,650,033	43,834	44,694	88,528
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	45,570,401	7,601,343	2,747,702	35,221,356	45,570,401	0	0	0	0	0	0	0
99		GD-WA / ID / AN	999,655	0	0	0	0	553,126	446,529	0	999,655	0	0	0
99		GD-OR / AS	958,464	0	0	0	0	0	0	0	0	958,464	0	958,464
8		GD-AA	992,929	0	0	0	0	0	0	708,266	708,266	0	284,663	284,663
7		CD-AA	12,341,577	0	0	8,891,366	8,891,366	0	0	2,454,616	2,454,616	0	995,595	995,595
9		CD-WA / ID / AN	11,887,199	365,190	3,183,078	5,802,322	9,350,590	99,068	863,499	1,574,042	2,536,609	0	0	0
		TOTAL ACCOUNT	72,750,225	7,966,533	5,930,780	49,915,044	63,812,357	652,194	1,310,028	4,736,924	6,699,146	958,464	1,280,258	2,238,722
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	20,121	0	2,299	17,822	20,121	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	418,020	31	2,340	303,047	305,418	8	11	78,722	78,741	2,367	31,494	33,861
		TOTAL GENERAL PLANT	309,938,448	43,432,971	27,446,972	166,672,805	237,552,748	13,283,695	5,651,849	33,831,091	52,766,635	8,381,112	11,237,953	19,619,065

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 December 31, 2012	
Average of Monthly Averages 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	2,035,761	153,179	0	1,882,582	2,035,761	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,140,249	0	0	0	0	964,981	175,268	0	1,140,249	0	0	0	0	0	0
99		GD-OR / AS	410,126	0	0	0	0	0	0	0	0	410,126	0	0	0	410,126	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	123,711	0	0	89,126	89,126	0	0	24,605	24,605	0	0	9,980	0	9,980	0
9		CD-WA / ID / AN	194,058	0	0	152,648	152,648	0	0	41,410	41,410	0	0	0	0	0	0
		TOTAL ACCOUNT	3,903,905	153,179	0	2,124,356	2,277,535	964,981	175,268	66,015	1,206,264	410,126	0	9,980	0	420,106	0
	303100	Misc Intangible Plant--Mainframe Software															
99		ED-WA / ID / AN	2,507,614	1,607,763	18,623	881,228	2,507,614	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	44,505	0	0	0	0	0	0	0	0	44,505	0	0	0	44,505	0
8		GD-AA	1,862,785	0	0	0	0	0	0	1,328,743	1,328,743	0	0	534,042	0	534,042	0
7		CD-AA	37,929,190	0	0	27,325,705	27,325,705	0	0	7,543,737	7,543,737	0	0	3,059,748	0	3,059,748	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	42,344,094	1,607,763	18,623	28,206,933	29,833,319	0	0	8,872,480	8,872,480	44,505	0	3,593,790	0	3,638,295	0
	303110	Misc Intangible Plant--PC Software															
99		ED-WA / ID / AN	240,827	0	0	240,827	240,827	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	19,012	0	0	0	0	0	0	19,012	19,012	0	0	0	0	0	0
99		GD-OR / AS	1,231	0	0	0	0	0	0	0	0	1,231	0	0	0	1,231	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	2,496,985	0	0	1,798,928	1,798,928	0	0	496,625	496,625	0	0	201,432	0	201,432	0
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	2,758,055	0	0	2,039,755	2,039,755	0	0	515,637	515,637	1,231	0	201,432	0	202,663	0
		TOTAL	49,006,054	1,760,942	18,623	32,371,044	34,150,609	964,981	175,268	9,454,132	10,594,381	455,862	0	3,805,202	0	4,261,064	0

ALLOCATION RATIOS:

Account	Ref/Basis	Description	100.000%	72.044%	19.889%	8.067%
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 December 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	(33,228,713)	(23,939,294)	(6,608,859)	(2,680,560)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,867,623)	(1,469,091)	(398,532)	0
7	283750	CD-AA	(303,237)	(218,464)	(60,311)	(24,462)
		Total	(35,399,573)	(25,626,849)	(7,067,702)	(2,705,022)

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 December 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		707,947	707,947		707,947	707,947		0	0
1	151210	FUEL STOCK HOG FUEL-KFGS		1,042,398	1,042,398		1,042,398	1,042,398		0	0
4	154100	PLANT MATERIALS & OPER SUPPLIES		6,014,835	6,014,835		4,827,603	4,827,603		1,187,232	1,187,232
1	154300	PLANT MATERIALS & OPER SUP-CS2		280,003	280,003		224,735	224,735		55,268	55,268
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		693,809	693,809		556,862	556,862		136,947	136,947
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		3,572	3,572		2,867	2,867		705	705
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		265	265		213	213		52	52
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		(700)	(700)		(562)	(562)		(138)	(138)
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	18,188,000		18,188,000	18,188,000		18,188,000		0	0
TOTAL			18,188,000	8,742,129	26,930,129	18,188,000	7,362,063	25,550,063		0	1,380,066

ALLOCATION RATIOS:

1.01

AVISTA UTILITIES
 WASHINGTON NATURAL GAS RESULTS
 TWELVE MONTHS ENDED DECEMBER 31, 2012
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Deferred FIT Rate Base
	Adjustment Number	1.01
	Workpaper Reference	G-DFIT
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Gas Expense	-
26	OPERATING INCOME BEFORE FIT	-
	FEDERAL INCOME TAX	
27	Current Accrual	-
28	Debt Interest	3
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ (3)
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFERRED TAXES	(335)
42	Net Plant After DFIT	(335)
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ (335)

*Reviewed
fma*

AVISTA UTILITIES
Gas Accumulated Deferred Taxes
Average - Twelve Months Ended December 31, 2012

		Alloc	Gas	Washington	Idaho
		Basis	System		
ACCELERATED TAX DEPRECIATION					
Gas North	Intangible	4	(306,264)	(216,232)	(90,032)
	UG Storage	1	(4,174,448)	(2,921,696)	(1,252,752)
	Distribution	12	(54,378,390)	(35,866,355)	(18,512,035)
	General (Direct)	13	(2,270,651)	(1,631,735)	(638,916)
General/Intangible	CD AA	4	(6,608,859)	(4,666,053)	(1,942,806)
General/Intangible	CD AN	4	(398,532)	(281,376)	(117,156)
Total Plant DFIT			(68,137,144)	(45,583,446)	(22,553,698)
AFUDC - CWIP Intangibles		12	(60,311)	(42,581)	(17,730)
FMB & MTN Redeemed		12	(1,322,060)	(871,991)	(450,069)
Total Other Deferred FIT			(1,382,371)	(914,573)	(467,799)
Total Deferred FIT			(69,519,515)	(46,498,018)	(23,021,497)

Amount in Results (69,519,515) (46,162,836) (23,356,679)

Adjustment 0 (335,182) 335,182

Allocation Notes:

System Contract Demand	1	100.000%	69.990%	30.010%
Jurisdictional four-factor	4	100.000%	70.603%	29.397%
Net gas plant - AMA	12	100.000%	65.957%	34.043%
Net gas general plant - AMA	13	100.000%	71.862%	28.138%

Source of Allocation Factors: Results of Operations Report G-PLT-12A

(1) Source: Results of Operations (G-PLT-12A)

AVISTA UTILITIES
Accumulated Deferred Taxes
Average - Twelve Months Ended December 31, 2012

		Total System	Electric	Gas - North	Gas - South
Electric		(277,885,107)	(277,885,107)		
GAS North		(61,129,754)		(61,129,754)	
GAS Oregon		(33,625,285)			(33,625,285)
General Utility	CD AA	(33,228,713)	(23,939,294)	(6,608,859)	(2,680,560)
General Utility	CD AN	(1,867,623)	(1,469,091)	(398,532)	
Total Accelerated Tax Depr		<u>(407,736,483)</u>	<u>(303,293,492)</u>	<u>(68,137,145)</u>	<u>(36,305,846)</u>
Average of Monthly Averages					
CDA Lake CDR Fund	283324 ED AN	0	0		
CDA Lake IPA Fund	283325 ED AN	0	0		
CDA Lake Settlement	283382 ED AN	(12,854,061)	(12,854,061)		
CDA Lake Settlement - Costs	283333 ED AN	(121,069)	(121,069)		
Colstrip PCB	283200 ED AN	(395,825)	(395,825)		
AFUDC - CWIP Intangibles	283750 CD AA	(303,237)	(218,464)	(60,311)	(24,462)
FMB & MTN Redeemed	283850 CD AA	(6,647,194)	(4,788,904)	(1,322,060)	(536,229)
Total Other Deferred FIT		<u>(20,321,386)</u>	<u>(18,378,323)</u>	<u>(1,382,371)</u>	<u>(560,691)</u>
Total Deferred FIT		<u>(428,057,869)</u>	<u>(321,671,816)</u>	<u>(69,519,516)</u>	<u>(36,866,537)</u>

Source of Allocation Factors: Results of Operations Report E-ALL-12A

CD AA - 7	100.000%	72.044%	19.889%	8.067%
CD AN - 9	100.000%	78.661%	21.339%	0.000%

Prior Year
Current Year

2011.12
2012.12

AVISTA UTILITIES
Accumulated Deferred Taxes
Associated with Accelerated Tax Depreciation
Balance at 12/31/2012

	GL account	SERVICE	<u>JURISDICTION</u>	Balance at <u>12-31-2011</u>	Balance at <u>12-31-2012</u>	Average Balance <u>12-31-2012</u>
Electric	282900	ED	AN	(272,126,761)	(283,643,453)	(277,885,107)
Gas North	282900	GD	AN	(59,624,537)	(62,634,972)	(61,129,754)
Oregon Gas	282900	GD	OR	(32,403,348)	(34,847,223)	(33,625,285)
General Utility	282900	CD	AA	(30,901,164)	(35,556,263)	(33,228,713)
General Utility	282900	CD	AN	(1,834,152)	(1,901,094)	(1,867,623)
Total Accelerated Tax Depr				<u>(396,889,962)</u>	<u>(418,583,005)</u>	<u>(407,736,483)</u>

Trial Balance
Balance as of 12-31-2012

201112				<i>YTD - Actual</i> 2012.12	<i>Adjustments in</i> 2012	Adjusted 2012.12 Balance
282900	ADFIT	CD	AA	(35,556,262.53)		(35,556,262.53)
282900	ADFIT	CD	AN	(1,901,094.33)		(1,901,094.33)
282900	ADFIT	ED	AN	(283,643,453.10)		(283,643,453.10)
282900	ADFIT	GD	AN	(62,634,971.87)		(62,634,971.87)
282900	ADFIT	GD	OR	(34,847,222.92)		(34,847,222.92)
				<u>(418,583,004.75)</u>	-	<u>(418,583,004.75)</u>

Trial Balance
Balance as of 12-31-2011

				<i>YTD - Actual</i> 2011.12	<i>Adjustments in</i> 2012	<i>Adjustments in</i> 2012	<i>Adjusted</i> 2011.12 Balance
282900	ADFIT	CD	AA	(27,932,851.53)	(2,968,312.00)		(30,901,163.53)
282900	ADFIT	CD	AN	(1,834,152.33)			(1,834,152.33)
282900	ADFIT	ED	AN	(276,208,059.10)	3,558,025.00	523,273.00	(272,126,761.10)
282900	ADFIT	GD	AN	(59,677,070.87)	52,534.00		(59,624,536.87)
282900	ADFIT	GD	OR	(32,139,460.92)	(263,887.00)		(32,403,347.92)
				<u>(397,791,594.75)</u>	<u>378,360.00</u>	<u>523,273.00</u>	<u>(396,889,961.75)</u>
					(1)	(2)	

(1) NSJ001 (201209) - Adjust 2011 Tax Return to filed return in Sept 2012; and
NSJ016 (201209) COR Adjustment

(2) NSJ004 (201212) - 2008/2009 Tax Return Audit Adjustment and

AVISTA UTILITIES
Accumulated Deferred Taxes
AMA Twelve Months Ended December 31, 2012

ED
CD

AN
AA

	Colstrip PCB Elec <u>283200</u> <u>ED.AN</u>	Bond Redemption <u>283850</u> <u>CD.AA</u>	AFUDC - CWIP Intangibles <u>283750</u> <u>CD.AA</u>
Dec-11	(431,692)	(6,764,840)	(170,092)
Dec-12	(359,958)	(6,391,308)	(309,026)
Total	(791,650)	(13,156,148)	(479,118)
Average	(395,825)	(6,578,074)	(239,559)
Jan-12	(425,714)	(6,708,313)	(309,026)
Feb-12	(419,736)	(6,651,785)	(309,026)
Mar-12	(413,759)	(6,869,845)	(309,026)
Apr-12	(407,781)	(6,812,273)	(309,026)
May-12	(401,803)	(6,754,700)	(309,026)
Jun-12	(395,825)	(6,699,012)	(309,026)
Jul-12	(389,847)	(6,643,324)	(309,026)
Aug-12	(383,870)	(6,587,636)	(309,026)
Sep-12	(377,892)	(6,531,948)	(309,026)
Oct-12	(371,914)	(6,483,163)	(309,026)
Nov-12	(365,936)	(6,446,252)	(309,026)
Total	(4,749,903)	(79,766,324)	(3,638,842)
Average of monthly averages	(395,825)	(6,647,194)	(303,237)

AVISTA UTILITIES
Accumulated Deferred Taxes
AMA Twelve Months Ended December 31, 2012

	CDA CDR Fund Elec <u>283324</u> <u>ED AN</u>	CDA IPA Fund Elec <u>283325</u> <u>ED AN</u>	CDA Settlement Elec <u>283382</u> <u>ED AN</u>
Dec-11			(13,008,805)
Dec-12			(12,699,522)
Total	0	0	(25,708,327)
Average	0	0	(12,854,163)
Jan-12			(12,983,013)
Feb-12			(12,957,221)
Mar-12			(12,931,428)
Apr-12			(12,905,636)
May-12			(12,879,844)
Jun-12			(12,854,052)
Jul-12			(12,828,259)
Aug-12			(12,802,467)
Sep-12			(12,776,675)
Oct-12			(12,750,883)
Nov-12			(12,725,091)
Total	0	0	(154,248,732)
Average of monthly averages	0	0	(12,854,061)

Source: General Ledger

FERC Account Number	Description	ED	AN		
283324	ADFIT LAKE CDA CDR/IPA FUNDS				
Accounting Period	Beginning Balance	Monthly Activity	Balance Per GL	Adjustment in Results of Operations (1)	Ending Balance
201112	(3,342,500.09)		(3,342,500.09)	3,342,500.09	\$ -
201201	\$ (3,342,500.09)	\$ 5,833.33	(3,336,666.76)	\$ 3,336,666.76	\$ -
201202	\$ (3,336,666.76)	\$ 5,833.33	(3,330,833.43)	\$ 3,330,833.43	\$ -
201203	\$ (3,330,833.43)	\$ 5,833.33	(3,325,000.10)	\$ 3,325,000.10	\$ -
201204	\$ (3,325,000.10)	\$ 5,833.33	(3,319,166.77)	\$ 3,319,166.77	\$ -
201205	\$ (3,319,166.77)	\$ 5,833.33	(3,313,333.44)	\$ 3,313,333.44	\$ -
201206	\$ (3,313,333.44)	\$ 5,833.33	(3,307,500.11)	\$ 3,307,500.11	\$ -
201207	\$ (3,307,500.11)	\$ 5,833.33	(3,301,666.78)	\$ 3,301,666.78	\$ -
201208	\$ (3,301,666.78)	\$ 5,833.33	(3,295,833.45)	\$ 3,295,833.45	\$ -
201209	\$ (3,295,833.45)	\$ 5,833.33	(3,290,000.12)	\$ 3,290,000.12	\$ -
201210	\$ (3,290,000.12)	\$ 5,833.33	(3,284,166.79)	\$ 3,284,166.79	\$ -
201211	\$ (3,284,166.79)	\$ 5,833.33	(3,278,333.46)	\$ 3,278,333.46	\$ -
201212	\$ (3,278,333.46)	\$ 3,488,333.33	209,999.87	\$ (209,999.87)	\$ -
		\$ 3,552,499.96			

(1) NSJ004 201212 - IRS Audit disallowed deduction, and had Company amortize CDA settlement for tax the same as for book/regulatory, therefore, ADFIT is zeroed out. We will adjust in ROO to zero out at beginning of year.

FERC Account Number	Description	ED	AN		
283325	ADFIT CdA IPA FUND DEPOSIT				
Accounting Period	Beginning Balance	Monthly Activity	Balance Per GL	Adjustment in Results of Operations (1)	Ending Balance
201112	(700,000.00)		(700,000.00)	700,000.00	\$ -
201201	\$ (700,000.00)	\$ -	(700,000.00)	700,000.00	\$ -
201202	\$ (700,000.00)	\$ -	(700,000.00)	700,000.00	\$ -
201203	\$ (700,000.00)	\$ -	(700,000.00)	700,000.00	\$ -
201204	\$ (700,000.00)	\$ -	(700,000.00)	700,000.00	\$ -
201205	\$ (700,000.00)	\$ -	(700,000.00)	700,000.00	\$ -
201206	\$ (700,000.00)	\$ -	(700,000.00)	700,000.00	\$ -
201207	\$ (700,000.00)	\$ -	(700,000.00)	700,000.00	\$ -
201208	\$ (700,000.00)	\$ -	(700,000.00)	700,000.00	\$ -
201209	\$ (700,000.00)	\$ -	(700,000.00)	700,000.00	\$ -
201210	\$ (700,000.00)	\$ -	(700,000.00)	700,000.00	\$ -
201211	\$ (700,000.00)	\$ -	(700,000.00)	700,000.00	\$ -
201212	\$ (700,000.00)	\$ -	(700,000.00)	700,000.00	\$ -
		\$ -			

(1) NSJ004 201212 - IRS Audit disallowed deduction, and had Company amortize CDA settlement for tax the same as for book/regulatory, therefore, ADFIT is zeroed out. We will adjust in ROO to zero out at beginning of year.

FERC Account Number	Description	ED	AN		
283382	ADFIT LAKE CDA STORAGE SETTLEMENT				
Accounting Period	Beginning Balance	Monthly Activity	End Balance Per GL	Adjustment in Results of Operations (1)	Ending Balance
201112	(13,715,289.03)		(13,715,289.03)	706,483.92	\$ (13,008,805.11)
201201	\$ (13,715,289.03)	\$ 27,192.60	\$ (13,688,096.43)	705,083.55	\$ (12,983,012.88)
201202	\$ (13,688,096.43)	\$ 27,192.60	\$ (13,660,903.83)	703,683.19	\$ (12,957,220.64)
201203	\$ (13,660,903.83)	\$ 27,192.60	\$ (13,633,711.23)	702,282.82	\$ (12,931,428.41)
201204	\$ (13,633,711.23)	\$ 27,192.60	\$ (13,606,518.63)	700,882.45	\$ (12,905,636.18)
201205	\$ (13,606,518.63)	\$ 27,192.60	\$ (13,579,326.03)	699,482.08	\$ (12,879,843.95)
201206	\$ (13,579,326.03)	\$ 27,192.60	\$ (13,552,133.43)	698,081.71	\$ (12,854,051.72)
201207	\$ (13,552,133.43)	\$ 27,192.60	\$ (13,524,940.83)	696,681.34	\$ (12,828,259.49)
201208	\$ (13,524,940.83)	\$ 27,192.60	\$ (13,497,748.23)	695,280.98	\$ (12,802,467.25)
201209	\$ (13,497,748.23)	\$ 27,192.60	\$ (13,470,555.63)	693,880.61	\$ (12,776,675.02)
201210	\$ (13,470,555.63)	\$ 138,455.60	\$ (13,332,100.03)	581,217.24	\$ (12,750,882.79)
201211	\$ (13,332,100.03)	\$ (84,070.40)	\$ (13,416,170.43)	691,079.87	\$ (12,725,090.56)
201212	\$ (13,416,170.43)	\$ 1,763,332.53	\$ (11,652,837.90)	(1,046,683.81)	\$ (12,699,521.71)
		\$ 2,062,451.13			

(1) Prior Period Adjustment

IRS Audit shortened amortization to 15 years (rather than 46 years for book) for the capitalized deferred legal fees. Due to this, the company moved these costs from 182381 to 182333, and the associated ADFIT from 283382 to 283333

FERC Account Number	Description	ED	AN		
283333	ADFIT LAKE CDA STORAGE SETTLEMENT - Deferred Costs				
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance Per GL	Adjustment in Results of Operations (1)	Ending Balance
201112	-	-	-	\$ (104,526.37)	\$ (104,526.37)
201201	\$ -	\$ -	-	\$ (107,291.80)	\$ (107,291.80)
201202	\$ -	\$ -	-	\$ (110,057.23)	\$ (110,057.23)
201203	\$ -	\$ -	-	\$ (112,822.66)	\$ (112,822.66)
201204	\$ -	\$ -	-	\$ (115,588.09)	\$ (115,588.09)
201205	\$ -	\$ -	-	\$ (118,353.52)	\$ (118,353.52)
201206	\$ -	\$ -	-	\$ (121,118.95)	\$ (121,118.95)
201207	\$ -	\$ -	-	\$ (123,884.38)	\$ (123,884.38)
201208	\$ -	\$ -	-	\$ (126,649.81)	\$ (126,649.81)
201209	\$ -	\$ -	-	\$ (129,415.24)	\$ (129,415.24)
201210	\$ -	\$ -	-	\$ (132,180.67)	\$ (132,180.67)
201211	\$ -	\$ -	-	\$ (134,946.10)	\$ (134,946.10)
201212	\$ -	\$ -	-	\$ (136,508.70)	\$ (136,508.70)
		\$ -	-		

(1) Prior Period Adjustment

IRS Audit shortened amortization to 15 years (rather than 46 years for book) for the capitalized deferred legal fees. Due to this, the company moved these costs from 182381 to 182333, and the associated ADFIT from 283382 to 283333

FERC Account Number	Description	ED	AN	
283200	ADFIT COLSTRIP PCB			
Accounting Period	Beginning Balance	Monthly Activity	Adjustment in Results of Operations	Ending Balance
201112				\$ (431,692.07)
201201	\$ (431,692.07)	\$ 5,977.81		\$ (425,714.26)
201202	\$ (425,714.26)	\$ 5,977.81		\$ (419,736.45)
201203	\$ (419,736.45)	\$ 5,977.81		\$ (413,758.64)
201204	\$ (413,758.64)	\$ 5,977.81		\$ (407,780.83)
201205	\$ (407,780.83)	\$ 5,977.81		\$ (401,803.02)
201206	\$ (401,803.02)	\$ 5,977.81		\$ (395,825.21)
201207	\$ (395,825.21)	\$ 5,977.81		\$ (389,847.40)
201208	\$ (389,847.40)	\$ 5,977.81		\$ (383,869.59)
201209	\$ (383,869.59)	\$ 5,977.81		\$ (377,891.78)
201210	\$ (377,891.78)	\$ 5,977.81		\$ (371,913.97)
201211	\$ (371,913.97)	\$ 5,977.81		\$ (365,936.16)
201212	\$ (365,936.16)	\$ 5,977.81		\$ (359,958.35)
		\$ 71,733.72		

FERC Account Number	Description	CD	AA		
283850	ADFIT FMB & MTN REDEEMED				
Accounting Period	Beginning Balance	Monthly Activity	Balance Per GL	Adjustment in Results of Operations (1)	Ending Balance
201112	(6,761,670.28)		(6,761,670.28)	(3,170.00)	\$ (6,764,840.28)
201201	\$ (6,761,670.28)	\$ 56,527.50	(6,705,142.78)	(3,170.00)	\$ (6,708,312.78)
201202	\$ (6,705,142.78)	\$ 56,527.50	(6,648,615.28)	(3,170.00)	\$ (6,651,785.28)
201203	\$ (6,648,615.28)	\$ (218,060.10)	(6,866,675.38)	(3,170.00)	\$ (6,869,845.38)
201204	\$ (6,866,675.38)	\$ 57,572.84	(6,809,102.54)	(3,170.00)	\$ (6,812,272.54)
201205	\$ (6,809,102.54)	\$ 57,572.84	(6,751,529.70)	(3,170.00)	\$ (6,754,699.70)
201206	\$ (6,751,529.70)	\$ 55,687.94	(6,695,841.76)	(3,170.00)	\$ (6,699,011.76)
201207	\$ (6,695,841.76)	\$ 55,687.94	(6,640,153.82)	(3,170.00)	\$ (6,643,323.82)
201208	\$ (6,640,153.82)	\$ 55,687.94	(6,584,465.88)	(3,170.00)	\$ (6,587,635.88)
201209	\$ (6,584,465.88)	\$ 52,517.94	(6,531,947.94)		\$ (6,531,947.94)
201210	\$ (6,531,947.94)	\$ 48,784.93	(6,483,163.01)		\$ (6,483,163.01)
201211	\$ (6,483,163.01)	\$ 36,910.60	(6,446,252.41)		\$ (6,446,252.41)
201212	\$ (6,446,252.41)	\$ 54,944.77	(6,391,307.64)		\$ (6,391,307.64)
		\$ 370,362.64			

(1) NSJ 001 201209 2011 Return to Accrual

FERC Account Number	Description	CD	AA		
283750	DFIT-AFUDC CWIP Intangibles				
Accounting Period	Beginning Balance	Monthly Activity	Balance Per GL	Adjustment in Results of Operations (1)	Ending Balance
201112	0.00		-	(170,091.76)	\$ (170,091.76)
201201	\$ -	\$ -	-	(309,025.76)	\$ (309,025.76)
201202	\$ -	\$ -	-	(309,025.76)	\$ (309,025.76)
201203	\$ -	\$ -	-	(309,025.76)	\$ (309,025.76)
201204	\$ -	\$ -	-	(309,025.76)	\$ (309,025.76)
201205	\$ -	\$ -	-	(309,025.76)	\$ (309,025.76)
201206	\$ -	\$ -	-	(309,025.76)	\$ (309,025.76)
201207	\$ -	\$ -	-	(309,025.76)	\$ (309,025.76)
201208	\$ -	\$ -	-	(309,025.76)	\$ (309,025.76)
201209	\$ -	\$ -	-	(309,025.76)	\$ (309,025.76)
201210	\$ -	\$ (309,025.76)	(309,025.76)		\$ (309,025.76)
201211	\$ (309,025.76)	\$ -	(309,025.76)		\$ (309,025.76)
201212	\$ (309,025.76)	\$ -	(309,025.76)		\$ (309,025.76)
		\$ (309,025.76)			

(1) NSJ 001 201209 2011 Return to Accrual, with correction made in 201210 DJ114 changing from ZZ.ZZ to CD.AA.

AVISTA UTILITIES

Washington Electric Cost Study

Average - Twelve Months Ended December 31, 2012

Accumulated Deferred FIT Assignment to functions

		<u>Washington</u>	<u>Intangible</u>	<u>Production</u>	<u>Transmission</u>	<u>Distribution</u>	<u>General</u>
Intangible	I	(3,063,505)	(3,063,505)				
Production	P	(68,055,890)	0	(68,055,890)	0	0	0
Transmission	T	(32,477,792)	0	0	(32,477,792)	0	0
Distribution	D	(71,234,820)	0	0	0	(71,234,820)	0
General Utility	O	(4,426,918)	0	0	0	0	(4,426,918)
ADFIT-COMMON ALL	O	(16,039,327)	(1,792,397)	0	0	0	(14,246,930)
ADFIT-COMMON ALL WWP	O	(984,291)	(109,995)	0	0	0	(874,296)
Total Accelerated Tax Depr		(196,282,543)	(4,965,896)	(68,055,890)	(32,477,792)	(71,234,820)	(19,548,144)
CDA Lake CDR Fund	P	0	0	0			
CDA Lake IPA Fund	P	0	0	0			
CDA Settlement	P	(8,356,425)	0	(8,356,425)			
Total Plant DFIT		(204,638,968)	(4,965,896)	(76,412,315)	(32,477,792)	(71,234,820)	(19,548,144)
Colstrip PCB	P	(257,326)	0	(257,326)	0	0	0
FMB/MTN Elec	Allocate by Plant	(3,093,967)	(50,158)	(1,135,382)	(518,280)	(1,125,821)	(264,326)
	D	0					
Total Other Deferred FIT		(3,351,293)	(50,158)	(1,392,708)	(518,280)	(1,125,821)	(264,326)
Total Deferred FIT		(207,990,261)	(5,016,054)	(77,805,023)	(32,996,072)	(72,360,641)	(19,812,470)
Total Plant		2,043,912,918	33,134,638	750,047,107	342,382,393	743,731,523	174,617,257
			1.621%	36.697%	16.751%	36.388%	8.543%

AVISTA UTILITIES

Idaho Electric Cost Study

Average - Twelve Months Ended December 31, 2012

Accumulated Deferred FIT Assignment to functions

		<u>Idaho</u>	<u>Intangible</u>	<u>Production</u>	<u>Transmission</u>	<u>Distribution</u>	<u>Other</u>
Intangible	I	(1,648,854)	(1,648,854)				
Production	P	(36,629,374)	0	(36,629,374)	0	0	0
Transmission	T	(17,480,356)	0	0	(17,480,356)	0	0
Distribution	D	(40,570,966)	0	0	0	(40,570,966)	0
General Utility	O	(2,296,629)	0	0	0	0	(2,296,629)
ADFIT-COMMON ALL	O	(7,899,967)	(824,761)	0	0	0	(7,075,206)
ADFIT-COMMON ALL WWP	O	(484,800)	(50,613)	0	0	0	(434,187)
Total Accelerated Tax Depr		(107,010,946)	(2,524,229)	(36,629,374)	(17,480,356)	(40,570,966)	(9,806,022)
CDA Lake CDR Fund	P	0	0	0			
CDA Lake IPA Fund	P	0	0	0			
CDA Settlement	P	(4,497,636)	0	(4,497,636)			
Total Plant DFIT		(111,508,582)	(2,524,229)	(41,127,010)	(17,480,356)	(40,570,966)	(9,806,022)
Colstrip PCB	P	(138,499)	0	(138,499)	0	0	0
FMB/MTN Elec	Allocate by Plant	(1,694,937)	(24,781)	(604,712)	(276,040)	(651,503)	(137,901)
Total Other Deferred FIT		(1,833,436)	(24,781)	(743,211)	(276,040)	(651,503)	(137,901)
Total Deferred FIT	Adj C	(113,342,018)	(2,549,010)	(41,870,221)	(17,756,396)	(41,222,469)	(9,943,923)
Total Plant		1,131,506,385	16,543,261	403,694,025	184,278,725	434,930,245	92,060,129
			1.4621%	35.6776%	16.2861%	38.4382%	8.1361%

AVISTA UTILITIES

Washington Gas Cost Study

Average - Twelve Months Ended December 31, 2012

Accumulated Deferred FIT Assignment to functions

		<u>Washington</u>	<u>Intangible</u>	<u>UG Storage</u>	<u>Distribution</u>	<u>General</u>
Intangible	I	(216,232)	(216,232)			
UG Storage	U	(2,921,696)	0	(2,921,696)	0	0
Distribution	D	(35,866,355)	0	0	(35,866,355)	0
General Utility	O	(1,580,441)	0	0	0	(1,580,441)
ADFIT-COMMON ALL	O	(4,666,053)	(618,210)	0	0	(4,047,842)
ADFIT-COMMON ALL WWP	O	(281,376)	(37,280)	0	0	(244,096)
Total Accelerated Tax Depr		(45,532,152)	(871,721)	(2,921,696)	(35,866,355)	(5,872,380)
FMB/MTN Elec	Allocate by Plant	(871,991)	(4,686)	(58,156)	(706,881)	(102,269)
	D	0				
Total Other Deferred FIT		(871,991)	(4,686)	(58,156)	(706,881)	(102,269)
Total Deferred FIT		(46,404,143)	(876,407)	(2,979,852)	(36,573,236)	(5,974,649)
Total Plant		365,326,210	1,963,144	24,364,778	296,152,088	42,846,200
			0.5373700%	6.6693200%	81.0651100%	11.7282000%

AVISTA UTILITIES

Idaho Gas Cost Study

Average - Twelve Months Ended December 31, 2012

Accumulated Deferred FIT Assignment to functions

		<u>Idaho</u>	<u>Intangible</u>	<u>UG Storage</u>	<u>Distribution</u>	<u>General</u>
Intangib;e	I	(90,032)	(90,032)			
UG Storage	P	(1,252,752)	0	(1,252,752)	0	0
Distribution	D	(18,512,035)	0	0	(18,512,035)	0
General Utility	O	(690,210)	0	0	0	(690,210)
ADFIT-COMMON ALL	O	(1,942,806)	(255,672)	0	0	(1,687,135)
ADFIT-COMMON ALL WWP	O	(117,156)	(15,418)	0	0	(101,739)
Total Accelerated Tax Depr		(22,604,992)	(361,122)	(1,252,752)	(18,512,035)	(2,479,083)
FMB/MTN Elec	Allocate by Plant	(450,069)	(1,427)	(25,235)	(380,021)	(43,385)
Total Other Deferred FIT		(450,069)	(1,427)	(25,235)	(380,021)	(43,385)
Total Deferred FIT		(23,055,061)	(362,549)	(1,277,987)	(18,892,056)	(2,522,468)
Total Plant		186,321,981	590,874	10,447,021	157,323,283	17,960,803
			0.3171%	5.6070%	84.4362%	9.6397%

283 check		
228200 ACCUM PROV FOR INJURY & DAMAGES	\$	(15,143,947)
228210 PAYMENT/REFUND INJURY & DAMAGE	\$	11,908,947
282190 ADFIT NON-UTILITY PLANT	\$	(59,642)
282380 ADFIT SANDPOINT ACQUISITION - NONOP	\$	209,727
282500 ADFIT SALVAGE & COR	\$	-
282610 ADFIT CIAC DISTRIBUTION	\$	-
282680 ADFIT OREGON WPNG ACQUISITION - NONOP	\$	(858,783)
282900 ADFIT	\$	(397,791,595)

1.02

AVISTA UTILITIES
WASHINGTON NATURAL GAS RESULTS
TWELVE MONTHS ENDED DECEMBER 31, 2012
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Deferred Debits and Credits
	Adjustment Number	1,02
	Workpaper Reference	G-DDC
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	1
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Gas Expense	1
26	OPERATING INCOME BEFORE FIT	(1)
	FEDERAL INCOME TAX	
27	Current Accrual	(0)
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ (1)
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFERRED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -

Reviewed jma

AVISTA UTILITIES
DEFERRED DEBITS AND CREDITS ADJUSTMENT
TWELVE MONTHS ENDED DECEMBER 31, 2012

Description	APL Reference	Rate Base			UG-110877 Treatment	Expense			Exp Acct	Work paper Ref
		Normalized Balance	Balance Per Results	Adjustment		Normalized Expense	Expense Per Results	Adjustment		
Deferred Gain on Office Building	1	-	-	-	Rate Year	-	-	-	931000 Gen O&M	G-DDC-3
Customer Advances	4	(17,559)	(17,559)	-	Test Year	-	-	-		G-DDC-5
Customer Deposits	5	(798,121)	(798,120)	(1)	Test Year	878	-	878	905000 Cust Acctg	G-DDC-7
Sub-Total Deferred Debits and Credits		(815,680)	(815,679)	-1		878	-	878		
Gas Stored	2		4,011,172							
Gas Inventory	3		9,095,884							
Working Capital	6		-							
DSM Programs	7		-							
G-APL-12A Check total			12,291,377							

Rate Base Balances per Results are shown on Workpaper Ref. G-DDC-2

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12A
For Twelve Months Ended December 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	313,160,716	(16,103,433)	297,057,283	204,225,743	(8,603,742)	195,622,001	108,934,973	(7,499,691)	101,435,282
		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	4,011,172	4,011,172	0	1,719,892	1,719,892
1	164100	Gas Inventory--Jackson Prairie	0	12,995,976	12,995,976	0	9,095,884	9,095,884	0	3,900,092	3,900,092
4	252000	Customer Advances	(82,944)	(956)	(83,900)	(16,884)	(675)	(17,559)	(66,060)	(281)	(66,341)
99	235199	Customer Deposits	(798,120)	0	(798,120)	(798,120)	0	(798,120)	0	0	0
C-WKC		Working Capital	0	1,380,066	1,380,066	0	0	0	0	1,380,066	1,380,066
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	(881,064)	20,106,150	19,225,086	(815,004)	13,106,381	12,291,377	(66,060)	6,999,769	6,933,709
		NET RATE BASE	312,279,652	4,002,717	316,282,369	203,410,739	4,502,639	207,913,378	108,868,913	(499,922)	108,368,991

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.990%	30.010%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.603%	29.397%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

workpaper
G-DDC-2
1.02

**AVISTA UTILITIES
SALE/LEASEBACK OF GENERAL OFFICE FACILITY
DEFERRED GAIN AMORTIZATION ADJUSTMENT
TWELVE MONTHS ENDED DECEMBER 31, 2012**

Allocation to Jurisdictions--Gas			
Expense Adjustment			
	System	Washington	Idaho
Per Gas Allocation Note 4:	100.000%	70.603%	29.397%
Rate Year Deferred Gain Amortization	0	0	0
Deferred Gain Amortization in 2012 Results Account 931	0	0	0
Net Gas Adj	0	0	0

Allocation to Jurisdictions--Gas			
Rate Base Adjustment			
	System	Washington	Idaho
Per Gas Allocation Note 4:	100.000%	70.603%	29.397%
Rate Year Deferred Gain Balance	0	0	0
Rate Year Deferred Gain ADFIT Balance	0	0	0
Deferred Gain AMA Balance 2012 Results Account 253850	0	0	0
Deferred Gain AMA ADFIT Balance 2012 Results Account 190850	0	0	0
Net Gas Adj	0	0	0

Deferred Gain on Building is fully amortized at 12/31/2011.
This adjustment is no longer necessary.

Prep by: *g&* 1st Review: _____

Date: 03-13-2013 Mgr. Review: _____

GL Account Balance Ferc Account : '253850' , Accounting Period : '2012%'

Ferc Acct:253850 Service:GD Jurisdiction:AN					
Ferc Acct Desc:DEF GAIN ON BLDG SALE/LEASEBAC					
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance	Average Balance	
201201		0.00	0.00	0.00	0.00
201202		0.00	0.00	0.00	0.00
201203		0.00	0.00	0.00	0.00
201204		0.00	0.00	0.00	0.00
201205		0.00	0.00	0.00	0.00
33% 201206		0.00	0.00	0.00	0.00
201207		0.00	0.00	0.00	0.00
201208		0.00	0.00	0.00	0.00
201209		0.00	0.00	0.00	0.00
201210		0.00	0.00	0.00	0.00
201211		0.00	0.00	0.00	0.00
201212		0.00	0.00	0.00	0.00
Sum: 0.00					
Average Monthly Average					0.00

33% GL Account Balance Ferc Account : '190850' , Accounting Period : '2012%'

Ferc Acct:190850 Service:GD Jurisdiction:AN					
Ferc Acct Desc:ADFIT GAIN GENERAL OFFICE BLDG					
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance	Average Balance	
201201		0.00	0.00	0.00	0.00
201202		0.00	0.00	0.00	0.00
201203		0.00	0.00	0.00	0.00
201204		0.00	0.00	0.00	0.00
201205		0.00	0.00	0.00	0.00
201206		0.00	0.00	0.00	0.00
201207		0.00	0.00	0.00	0.00
201208		0.00	0.00	0.00	0.00
201209		0.00	0.00	0.00	0.00
201210		0.00	0.00	0.00	0.00
201211		0.00	0.00	0.00	0.00
201212		0.00	0.00	0.00	0.00
Sum: 0.00					
Average Monthly Average					0.00

Prep by: qd 1st Review: _____

AVISTA UTILITIES
RATE BASE ADJUSTMENT - CUSTOMER ADVANCES
 TWELVE MONTHS ENDED DECEMBER 31, 2012

CALCULATION OF AVERAGE OF MONTHLY AVERAGES:

PERIOD		TOTAL			ELECTRIC			TOTAL			GAS		
		Customer Advance Bal	EDWA Wash	EDID Idaho	EDWA Wash	EDID Idaho	Customer Advance Bal	GDWA Wash	GDID Idaho	Customer Advance Bal	GDWA Wash	GDID Idaho	
		252000	252000	252000	252000	252000	252000	252000	252000	252000	252000	252000	
			WA	ID									
	Dec 2011	(859,971)	(258,681)	(601,290)			(87,242)	(21,182)	(66,060)				
	Dec 2012	(869,479)	(226,046)	(643,433)			(77,864)	(11,804)	(66,060)				
	TOTAL	(1,729,450)	(484,727)	(1,244,723)			(165,106)	(32,986)	(132,120)				
	Divide by 2	+2	+2	+2			+2	+2	+2				
	Beg/End Mo Avg	(864,725)	(242,364)	(622,362)			(82,553)	(16,493)	(66,060)				
	Jan 2012	(858,933)	(258,681)	(600,252)			(87,242)	(21,182)	(66,060)				
	Feb 2012	(830,778)	(231,564)	(599,214)			(87,242)	(21,182)	(66,060)				
	Mar 2012	(837,813)	(234,724)	(603,089)			(87,242)	(21,182)	(66,060)				
	Apr 2012	(861,765)	(232,366)	(629,399)			(87,242)	(21,182)	(66,060)				
	May 2012	(908,425)	(229,996)	(678,429)			(87,242)	(21,182)	(66,060)				
	Jun 2012	(908,425)	(229,996)	(678,429)			(87,242)	(21,182)	(66,060)				
	Jul 2012	(905,724)	(229,996)	(675,728)			(77,864)	(11,804)	(66,060)				
	Aug 2012	(894,042)	(229,996)	(664,046)			(77,864)	(11,804)	(66,060)				
	Sep 2012	(889,804)	(228,416)	(661,388)			(77,864)	(11,804)	(66,060)				
	Oct 2012	(886,012)	(228,416)	(657,596)			(77,864)	(11,804)	(66,060)				
	Nov 2012	(875,222)	(227,626)	(647,596)			(77,864)	(11,804)	(66,060)				
	TOTAL	(10,521,668)	(2,804,141)	(7,717,528)			(995,325)	(202,605)	(792,720)				
	Divide by 12	+12	+12	+12			+12	+12	+12				
	Ave Monthly Average	(876,806)	(233,678)	(643,127)			(82,944)	(16,884)	(66,060)				


PERIOD		TOTAL		ELECTRIC		GAS	
		Customer Advance Bal	252000	Wash	Idaho	Wash	Idaho
		252000	252000	252000	252000	252000	252000
	Dec 2011	0					
	Dec 2012	0					
	TOTAL	0					
	Divide by 2	+2					
	Beg/End Mo Avg	0					
	Jan 2012	0					
	Feb 2012	0					
	Mar 2012	(544)					
	Apr 2012	0					
	May 2012	0					
	Jun 2012	0					
	Jul 2012	0					
	Aug 2012	0					
	Sep 2012	(4,303)					
	Oct 2012	0					
	Nov 2012	(52,839)					
	TOTAL	(57,686)					
	Divide by 12	+12					
		(4,807)					
	Ave Monthly Average	(4,419)	(2,320)	(1,143)	(675)	(281)	

ALLOCATION OF UNASSIGNED CUSTOMER ADVANCES:

WWP Elec	Service	Jurisdiction	Unassigned Advances	
			Account	252000
	WA	72.044%	(2,320)	
	ID		(1,143)	
WWP Gas	WA	19.889%	(675)	
	ID		(281)	
WPNG Gas	OR	8.067%	(388)	
TOTAL		0	300.000%	(4,807)

RECAP

Account Number	TOTAL	ELECTRIC		GAS	
		Washington	Idaho	Washington	Idaho
252000 CDAA	(4,419)	(2,320)	(1,143)	(675)	(281)
252000 ED	(876,805)	(233,678)	(643,127)		
252000 GD	(82,944)			(16,884)	(66,060)
TOTALS	(\$964,168)	(\$235,998)	(\$644,270)	(\$17,559)	(\$66,341)

Prep by:  Ist Review: _____
 Date: 03-12-2013 Mgr. Review: _____

GL Account Balance Ferc Account : '252%' , Accounting Period : '2012%'

Ferc Acct:252000 Service:ED Jurisdiction:ID			
Ferc Acct Desc:CUSTOMER ADVANCE ASSIGNED TO P			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201201	-601,290.44	1,038.00	-600,252.44
201202	-600,252.44	1,038.00	-599,214.44
201203	-599,214.44	-3,874.71	-603,089.15
201204	-603,089.15	-26,309.77	-629,398.92
201205	-629,398.92	-49,030.00	-678,428.92
201206	-678,428.92	0.00	-678,428.92
201207	-678,428.92	2,701.00	-675,727.92
201208	-675,727.92	11,682.00	-664,045.92
201209	-664,045.92	2,657.60	-661,388.32
201210	-661,388.32	3,792.32	-657,596.00
201211	-657,596.00	10,000.00	-647,596.00
201212	-647,596.00	4,163.00	-643,433.00
Sum:			-42,142.56

GL Account Balance Ferc Account : '252%' , Accounting Period : '2012%'

Ferc Acct:252000 Service:ED Jurisdiction:WA			
Ferc Acct Desc:CUSTOMER ADVANCE ASSIGNED TO P			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201201	-258,680.50	0.00	-258,680.50
201202	-258,680.50	27,117.00	-231,563.50
201203	-231,563.50	-3,160.00	-234,723.50
201204	-234,723.50	2,358.00	-232,365.50
201205	-232,365.50	2,370.00	-229,995.50
201206	-229,995.50	0.00	-229,995.50
201207	-229,995.50	0.00	-229,995.50
201208	-229,995.50	0.00	-229,995.50
201209	-229,995.50	1,580.00	-228,415.50
201210	-228,415.50	0.00	-228,415.50
201211	-228,415.50	790.00	-227,625.50
201212	-227,625.50	1,580.00	-226,045.50
Sum:			32,635.00

GL Account Balance Ferc Account : '252%' , Accounting Period : '2012%'

Ferc Acct:252000 Service:GD Jurisdiction:ID			
Ferc Acct Desc:CUSTOMER ADVANCE ASSIGNED TO P			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201201	-66,059.73	0.00	-66,059.73
201202	-66,059.73	0.00	-66,059.73
201203	-66,059.73	0.00	-66,059.73
201204	-66,059.73	0.00	-66,059.73
201205	-66,059.73	0.00	-66,059.73
201206	-66,059.73	0.00	-66,059.73
201207	-66,059.73	0.00	-66,059.73
201208	-66,059.73	0.00	-66,059.73
201209	-66,059.73	0.00	-66,059.73
201210	-66,059.73	0.00	-66,059.73
201211	-66,059.73	0.00	-66,059.73
201212	-66,059.73	0.00	-66,059.73
Sum:			0.00

GL Account Balance Ferc Account : '252%' , Accounting Period : '2012%'

Ferc Acct:252000 Service:GD Jurisdiction:WA			
Ferc Acct Desc:CUSTOMER ADVANCE ASSIGNED TO P			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201201	-21,182.03	0.00	-21,182.03
201202	-21,182.03	0.00	-21,182.03
201203	-21,182.03	0.00	-21,182.03
201204	-21,182.03	0.00	-21,182.03
201205	-21,182.03	0.00	-21,182.03
201206	-21,182.03	0.00	-21,182.03
201207	-21,182.03	9,377.96	-11,804.07
201208	-11,804.07	0.00	-11,804.07
201209	-11,804.07	0.00	-11,804.07
201210	-11,804.07	0.00	-11,804.07
201211	-11,804.07	0.00	-11,804.07
201212	-11,804.07	0.00	-11,804.07
Sum:			9,377.96

GL Account Balance Ferc Account : '252%' , Accounting Period : '2012%'

Ferc Acct:252000 Service:CD Jurisdiction:AA			
Ferc Acct Desc:CUSTOMER ADVANCE ASSIGNED TO P			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201201	0.00	0.00	0.00
201202	0.00	0.00	0.00
201203	0.00	-543.90	-543.90
201204	-543.90	543.90	0.00
201205	0.00	0.00	0.00
201206	0.00	0.00	0.00
201207	0.00	0.00	0.00
201208	0.00	0.00	0.00
201209	0.00	-4,303.23	-4,303.23
201210	-4,303.23	4,303.23	0.00
201211	0.00	-52,838.84	-52,838.84
201212	-52,838.84	52,838.84	0.00
Sum:			0.00

Prep by:  1st Review: _____

Date: 03-12-2013 Mgr. Review: _____

AVISTA UTILITIES
Washington Customer Deposits

Date	No. of Accounts	Deposits Held
12-30-2011	27,583	5,102,124.94
01-31-2012	27,421	5,089,753.73
02-29-2012	26,983	5,122,305.56
03-29-2012	25,785	4,957,026.16
04-28-2012	23,730	4,594,688.77
05-30-2012	21,154	4,196,863.17
06-28-2012	18,735	3,800,600.17
07-28-2012	16,862	3,508,557.89
08-29-2012	15,172	3,238,086.05
09-28-2012	12,677	2,704,555.42
10-27-2012	10,365	2,229,000.01
11-29-2012	9,162	1,976,433.88
12-29-2012	8,407	1,826,848.22

(Dec. 2011 + Dec. 2012) / 2 \$3,464,486.58

AMA Deposits \$3,740,196.45

Allocate WA Deposits to Service (1):

WA Electric	78.661%	<u>\$2,942,075.93</u>
WA Gas	21.339%	<u>\$798,120.52</u>
TOTAL		<u>\$3,740,196.45</u>

For Commission Basis Historical 2012 Rate

Int. Rate Per	Allocate to Service:
<u>WAC for 2012</u>	
0.11%	<u>\$3,236.28</u>
0.11%	<u>\$877.93</u>
	<u>\$4,114.22</u>

(1) Allocation based on Allocation Factor 9 from Results of Operations Report G-ALL-12A. This allocation factor provides similar electric/gas assignment as the Sales Revenue analysis used in prior cases, without the necessity of developing a separate allocator.

Prep by: de 1st Review: _____

Date: 03-13-2013 Mgr. Review: _____

1.02
work paper Ref
G-DDC-8

Home > Regulated Industries > Utilities > Energy > Customer Deposit Interest Rates

Customer Deposit Interest Rates

Commission rules set the customer deposit interest rate at the level of the 1-year Treasury Constant Maturity, as calculated by the U.S. Treasury and published in the Federal Reserve's Statistical Release H.15.

Telephone and Water Companies

As of January 1, 2012, the interest rate that telephone and water companies must pay on the deposits they hold for their customers is .11 percent.

For each calendar year, telephone and water company rules use the rate as of November 15 of the previous year.

Gas, Electric and Solid Waste Companies

As of January 15, 2012, the interest rate that gas, electric, and solid waste companies must pay on the deposits they hold for their customers is .11 percent.

Gas, electric, and solid waste company rules use the rate as of January 15, 2012. The 2012 rate was determined as of January 15, 2012. Because January 15, 2012 was a Sunday and Monday was a Holiday, the rate used is the rate as of the next business day which was Tuesday, January 17, 2012.

Documents

LAWS AND RULES

Utilities General - Tariffs and Contracts - WAC 480-80

Water Companies - WAC 480-110

Telecom Companies - WAC 480-120

Electric Companies - WAC 480-100

Gas Companies - WAC 480-90

Solid Waste Companies - WAC 480-70

2.01

AVISTA UTILITIES
 WASHINGTON NATURAL GAS RESULTS
 TWELVE MONTHS ENDED DECEMBER 31, 2012
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Revenue Normalization & Gas Cost Adjust
	Adjustment Number	2.01
	Workpaper Reference	G-RNGC
	REVENUES	
1	Total General Business	\$ 4,314
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	<u>4,314</u>
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	2,607
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	<u>2,607</u>
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	<u>-</u>
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	166
16	Total Distribution	<u>166</u>
17	Customer Accounting	17
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	9
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	<u>9</u>
25	Total Gas Expense	<u>2,798</u>
26	OPERATING INCOME BEFORE FIT	1,516
	FEDERAL INCOME TAX	
27	Current Accrual	530
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	<u>\$ 985</u>
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	<u>-</u>
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	<u>-</u>
40	NET PLANT	-
41	DEFERRED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	<u>\$ -</u>

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WAID 2012 YTD Weather Adjustme. calculation.xlsx / Gas by Mo

2012	Total	January	February	March	April	May	June	July	August	September	October	November	December
WA subtotal	5,830,433	602,578	267,888	-714,673	907,342	-296,397	-557,878	0	0	0	698,434	1,942,331	2,980,808
ID subtotal	2,419,819	246,191	109,394	-291,771	379,670	-123,969	-232,921	0	0	0	292,562	814,082	1,226,581
Summarize by Schedule													
WA 101	4,178,999	436,200	193,731	-516,461	640,627	-209,236	-393,430	0	0	0	493,483	1,372,933	2,161,152
WA 111	1,568,860	158,629	70,426	-188,262	252,239	-82,429	-155,540	0	0	0	193,816	538,498	781,483
WA 121	82,574	7,749	3,731	-9,950	14,476	-4,732	-8,908	0	0	0	11,135	30,900	38,173
ID 101	1,905,734	193,303	85,876	-228,950	301,840	-98,516	-185,210	0	0	0	232,619	646,668	958,104
ID 111	514,085	52,888	23,518	-62,821	77,830	-25,453	-47,711	0	0	0	59,943	167,414	268,477
WS weighted block Effective Rate by Month (Excluding prior deferral amortization Sch 155, decoupling surcharge Sch 159, and public purpose tariff rider Sch 191)													
WA 101	0.80302	0.85733	0.85733	0.79915	0.79915	0.79915	0.79915	0.79915	0.79915	0.79915	0.79915	0.76417	0.76417
WA 111	0.69760	0.71795	0.71795	0.65977	0.71795	0.71795	0.71795	0.71795	0.71795	0.71795	0.71795	0.62491	0.62491
WA 121	0.61847	0.63866	0.63866	0.58048	0.63866	0.63866	0.63866	0.63866	0.63866	0.63866	0.63866	0.54658	0.54658
ID 101	0.86056	0.91652	0.91652	0.86071	0.86071	0.86071	0.86071	0.86071	0.86071	0.86071	0.82291	0.82291	0.82291
ID 111	0.66141	0.71737	0.71737	0.66156	0.66156	0.66156	0.66156	0.66156	0.66156	0.66156	0.62376	0.62376	0.62376
Effective WACOG by Month													
WA 101	0.47187	0.52379	0.52379	0.46817	0.46817	0.46817	0.46817	0.46817	0.46817	0.46817	0.46817	0.43472	0.43472
WA 111	0.46860	0.52050	0.52050	0.46488	0.46488	0.46488	0.46488	0.46488	0.46488	0.46488	0.46488	0.43155	0.43155
WA 121	0.45211	0.50386	0.50386	0.44824	0.44824	0.44824	0.44824	0.44824	0.44824	0.44824	0.44824	0.41582	0.41582
ID 101	0.47202	0.52777	0.52777	0.47217	0.47217	0.47217	0.47217	0.47217	0.47217	0.47217	0.43451	0.43451	0.43451
ID 111	0.47202	0.52777	0.52777	0.47217	0.47217	0.47217	0.47217	0.47217	0.47217	0.47217	0.43451	0.43451	0.43451
Weather Adjustment Revenue													
WA 101	\$3,252,673	\$373,967	\$166,091	(\$412,730)	\$511,957	(\$167,211)	(\$314,410)	\$0	\$0	\$0	\$394,367	\$1,049,154	\$1,651,488
WA 111	\$1,014,505	\$113,888	\$50,562	(\$124,210)	\$181,095	(\$59,180)	(\$111,670)	\$0	\$0	\$0	\$139,150	\$336,513	\$488,357
WA 121	\$46,955	\$4,949	\$2,383	(\$5,776)	\$9,245	(\$3,022)	(\$5,689)	\$0	\$0	\$0	\$7,111	\$16,889	\$20,865
Total Revenue Adjustment	\$4,314,133	\$492,804	\$219,036	(\$542,716)	\$702,297	(\$229,413)	(\$431,769)	\$0	\$0	\$0	\$540,628	\$1,402,556	\$2,160,710
ID 101	\$1,586,412	\$177,166	\$78,707	(\$197,060)	\$259,797	(\$84,794)	(\$159,412)	\$0	\$0	\$0	\$191,425	\$532,150	\$788,433
ID 111	\$325,618	\$37,940	\$16,871	(\$41,560)	\$51,489	(\$16,839)	(\$31,564)	\$0	\$0	\$0	\$37,390	\$104,426	\$167,465
Total Revenue Adjustment	\$1,912,030	\$215,106	\$95,578	(\$238,620)	\$311,286	(\$101,633)	(\$190,976)	\$0	\$0	\$0	\$228,815	\$636,576	\$955,898
Weather Adjustment Gas Cost													
WA 101	\$1,873,302	\$228,477	\$101,474	(\$241,792)	\$299,922	(\$97,958)	(\$184,192)	\$0	\$0	\$0	\$231,034	\$596,841	\$939,496
WA 111	\$698,077	\$82,566	\$36,657	(\$87,519)	\$117,261	(\$38,320)	(\$72,307)	\$0	\$0	\$0	\$90,101	\$232,389	\$337,249
WA 121	\$35,412	\$3,904	\$1,880	(\$4,460)	\$6,489	(\$2,121)	(\$3,993)	\$0	\$0	\$0	\$4,991	\$12,849	\$15,873
Total Gas Cost Adjustment	\$2,606,791	\$314,947	\$140,011	(\$333,771)	\$423,672	(\$138,399)	(\$260,492)	\$0	\$0	\$0	\$326,126	\$842,079	\$1,292,618
ID 101	\$846,158	\$102,020	\$45,323	(\$108,103)	\$142,520	(\$46,516)	(\$87,451)	\$0	\$0	\$0	\$101,075	\$280,984	\$416,306
ID 111	\$228,311	\$27,913	\$12,412	(\$29,662)	\$36,749	(\$12,018)	(\$22,528)	\$0	\$0	\$0	\$26,046	\$72,743	\$116,656
Total Gas Cost Adjustment	\$1,074,469	\$129,933	\$57,735	(\$137,765)	\$179,269	(\$58,534)	(\$109,979)	\$0	\$0	\$0	\$127,121	\$353,727	\$532,962
Margin	\$2,544,903	\$263,030	\$116,868	(\$309,800)	\$410,642	(\$134,113)	(\$252,274)	\$0	\$0	\$0	\$316,196	\$843,326	\$1,291,028

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WAID 2012 YTD Weather Adjustme. Calculation.xlsx / Gas by Mo

2012		Total	January	February	March	April	May	June	July	August	September	October	November	December	
with leap year adj	Normal DDH	6,697	1,105	942	777	546	328	143	35	33	181	544	890	1,173	
	Actual DDH	6,256	1,078	930	809	494	345	175	20	14	68	504	779	1,040	
	Unbilled DDH	441	27	12	-32	52	-17	-32	15	19	113	40	111	133	
Rate Group															
	WA Res Sched 101	3,448,448	355,404	157,711	-420,698	536,723	-175,362	-329,707	0	0	0	413,726	1,150,899	1,759,752	
	No of Cust	134,740	134,730	134,520	134,563	134,571	134,490	134,333	134,482	134,404	135,331	134,852	135,182	135,427	
	Usage/DDH		0.0977	0.0977	0.0977	0.0767	0.0767	0.0767	0.0000	0.0000	0.0000	0.0767	0.0767	0.0977	
	WA Com Sched 101	722,261	79,827	35,580	-94,602	102,794	-33,499	-63,024	0	0	0	78,893	219,664	396,628	
	No of Cust	11,915	11,888	11,922	11,887	11,930	11,892	11,886	11,922	11,910	11,909	11,903	11,943	11,991	
	Usage/DDH		0.2487	0.2487	0.2487	0.1657	0.1657	0.1657	0.0000	0.0000	0.0000	0.1657	0.1657	0.2487	
	WA Ind Sched 101	8,290	969	440	-1,161	1,110	-375	-699	0	0	0	864	2,370	4,772	
	No of Cust	89	88	90	89	88	91	90	90	89	89	89	88	88	
	Usage/DDH		0.4077	0.4077	0.4077	0.2426	0.2426	0.2426	0.0000	0.0000	0.0000	0.2426	0.2426	0.4077	
	WA Res Sched 111	133,427	12,804	5,691	-15,176	22,373	-7,314	-13,768	0	0	0	17,280	47,952	63,585	
	No of Cust	246	247	247	247	246	246	246	247	243	244	247	247	249	
	Usage/DDH		1.920	1.920	1.920	1.749	1.749	1.749	0	0	0	1.749	1.749	1.920	
	WA Com Sched 111	1,394,399	141,930	62,965	-168,367	223,238	-72,948	-137,693	0	0	0	171,327	476,090	697,857	
	No of Cust	2,174	2,184	2,180	2,186	2,177	2,176	2,182	2,168	2,152	2,159	2,172	2,175	2,180	
	Usage/DDH		2.4069	2.4069	2.4069	1.9720	1.9720	1.9720	0.0000	0.0000	0.0000	1.9720	1.9720	2.4069	
	WA Ind Sched 111	41,034	3,895	1,770	-4,719	6,628	-2,167	-4,079	0	0	0	5,209	14,456	20,041	
	No of Cust	46	45	46	46	46	46	46	46	47	47	47	47	47	
	Usage/DDH		3.206	3.206	3.206	2.771	2.771	2.771	0	0	0	2.771	2.771	3.206	
	WA Com Sched 121	82,574	7,749	3,731	-9,950	14,476	-4,732	-8,908	0	0	0	11,135	30,900	38,173	
	No of Cust	26	24	26	26	26	26	26	26	26	26	26	26	24	
	Usage/DDH		11.959	11.959	11.959	10.707	10.707	10.707	0	0	0	10.707	10.707	11.959	
	ID Res Sched 101	1,532,515	154,085	68,420	-182,425	244,161	-79,695	-149,825	0	0	0	188,472	524,041	765,281	
	No of Cust	66,790	66,825	66,764	66,754	66,696	66,590	66,506	66,589	66,623	66,766	66,929	67,061	67,377	
	Usage/DDH		0.0854	0.0854	0.0854	0.0704	0.0704	0.0704	0.0000	0.0000	0.0000	0.0704	0.0704	0.0854	
	ID Com Sched 101	367,549	38,596	17,184	-45,787	56,790	-18,525	-34,838	0	0	0	43,475	120,793	189,861	
	No of Cust	7,292	7,297	7,310	7,304	7,310	7,294	7,287	7,304	7,283	7,268	7,275	7,284	7,287	
	Usage/DDH		0.1959	0.1959	0.1959	0.1494	0.1494	0.1494	0.0000	0.0000	0.0000	0.1494	0.1494	0.1959	
	ID Ind Sched 101	5,670	622	272	-738	889	-296	-547	0	0	0	672	1,834	2,962	
	No of Cust	58	59	58	59	59	60	59	58	58	58	58	57	57	
	Usage/DDH		0.3907	0.3907	0.3907	0.2898	0.2898	0.2898	0.0000	0.0000	0.0000	0.2898	0.2898	0.3907	
	ID Res Sched 111	29,152	2,822	1,267	-3,344	4,742	-1,581	-2,977	0	0	0	3,721	10,326	14,176	
	No of Cust	101	100	101	100	100	102	102	102	102	102	102	102	102	
	Usage/DDH		1.045	1.045	1.045	0.912	0.912	0.912	0	0	0	0.912	0.912	1.045	
	ID Com Sched 111	450,481	46,787	20,794	-55,591	67,439	-21,920	-41,158	0	0	0	51,876	145,029	237,225	
	No of Cust	1,204	1,194	1,194	1,197	1,208	1,201	1,198	1,195	1,202	1,206	1,208	1,217	1,229	
	Usage/DDH		1.4513	1.4513	1.4513	1.0736	1.0736	1.0736	0.0000	0.0000	0.0000	1.0736	1.0736	1.4513	
	ID Ind Sched 111	34,452	3,279	1,457	-3,886	5,649	-1,952	-3,576	0	0	0	4,346	12,059	17,076	
	No of Cust	36	35	35	35	35	37	36	35	36	35	35	35	37	
	Usage/DDH		3.470	3.470	3.470	3.104	3.104	3.104	0	0	0	3.104	3.104	3.470	

Weather Sensitivity Regression Summary for Jan 2002 through Dec 2011

Adj R ²	Dependent Variable	Shoulder Mo Heating Apr, May, Jun, Oct, Nov	Winter Mo Heating Dec, Jan, Feb, Mar	Usage/Cust Base Load	Usage/Cust 2011 Low	Durbin Watson Test Result
Washington Gas						
0.984	WR101	0.0767	0.0977	14	15	No Autocorrelation
0.976	WC101	0.1657	0.2487	11	14	No Autocorrelation
0.966	WI101	0.2426	0.4077	0	13	No Autocorrelation
0.983	WT101	0.0834	0.1098	14	15	No Autocorrelation
0.923	WR111	1.7490	1.9203	314	414	Corrected with AR(1)
0.983	WC111	1.9720	2.4069	511	553	No Autocorrelation
0.867	WI111	2.7707	3.2058	1,817	1,923	Corrected with AR(1),(2)
0.981	WT111	1.9823	2.4005	535	562	No Autocorrelation
0.888	WC121	10.7068	11.9593	11,186	12,949	Corrected with AR(1)
0.858	WT121	8.4376	9.4738	13,021	14,340	Corrected with AR(1)
Idaho Gas						
0.990	IR101	0.0704	0.0854	14	14	Corrected with AR(1)
0.975	IC101	0.1494	0.1959	-1	11	No Autocorrelation
0.967	II101	0.2898	0.3907	0	6	No Autocorrelation
0.988	IT101	0.0744	0.0953	14	14	Corrected with AR(1)
0.935	IR111	0.9119	1.0449	396	331	Corrected with AR(1)
0.980	IC111	1.0736	1.4513	709	676	Corrected with AR(1)
0.823	II111	3.1038	3.4703	2,409	3708	Corrected with AR(1)
0.977	IT111	1.0927	1.4643	741	754	No Autocorrelation

Dependent Variable Name Code

1st letter

W = Washington Jurisdiction

I = Idaho Jurisdiction

2nd letter

R = Residential Class

C = Commercial Class

I = Industrial Class

T = Total Schedule

Numerical reference

Rate Schedule

AVISTA UTILITIES
Weather Normalization
Degree Day Comparison
Twelve Months Ended December 2012

CALENDAR MONTHLY DDH & DDC	ACTUAL DDH	ACTUAL DDC	1983 - 2012		ADJUSTMENT NORM - ACT DDH	ADJUSTMENT NORM - ACT DDC
			30 YEAR AVG DDH	30 YEAR AVG DDC		
Jan - 12	1,078	0	1,105	0	27	0
Feb - 12	930	0	942	0	12	0
Mar - 12	809	0	777	0	-32	0
Apr - 12	494	2	546	0	52	-2
May - 12	345	8	328	15	-17	7
Jun - 12	175	20	143	46	-32	26
Jul - 12	20	251	35	183	15	-68
Aug - 12	14	227	33	164	19	-63
Sep - 12	68	27	181	36	113	9
Oct - 12	504	0	544	1	40	1
Nov - 12	779	0	890	0	111	0
Dec - 12	1,040	0	1,173	0	133	0
	6,256	535	6,697	445	441	-90
Heating Season Adjustment					294	
Summer						-96

Spokane AP Weather Station
 Heating Degree Day History

														Heating Season
		July	August	September	October	November	December	January	February	March	April	May	June	Total
1	2011 - 2012	40	8	99	516	890	1,118	1,078	930	809	494	345	175	6,502
2	2010 - 2011	48	47	158	472	948	1,096	1,103	1,006	790	698	401	192	6,959
3	2009 - 2010	17	23	103	668	834	1,252	919	751	733	538	420	190	6,448
4	2008 - 2009	8	52	142	529	785	1,328	1,204	957	936	586	303	93	6,923
5	2007 - 2008	0	27	194	553	894	1,126	1,239	952	880	683	274	176	6,998
6	2006 - 2007	8	30	170	552	879	1,122	1,208	864	684	548	270	136	6,471
7	2005 - 2006	11	22	229	489	919	1,258	905	949	812	525	301	104	6,524
8	2004 - 2005	16	34	204	480	857	1,020	1,128	842	711	503	260	166	6,221
9	2003 - 2004	9	1	151	418	1,056	1,083	1,196	945	668	455	315	131	6,428
10	2002 - 2003	28	26	219	678	839	962	957	885	745	588	365	90	6,382
11	2001 - 2002	33	20	100	588	744	1,136	1,063	934	938	581	412	137	6,686
12	2000 - 2001	51	43	285	572	1,134	1,245	1,168	1,060	795	634	320	201	7,508
13	1999 - 2000	75	36	181	540	703	1,030	1,143	908	799	496	363	142	6,416
14	1998 - 1999	0	20	101	565	748	1,119	1,010	836	769	594	448	186	6,396
15	1997 - 1998	35	15	116	549	785	1,098	1,058	749	721	505	276	90	5,997
16	1996 - 1997	35	49	281	603	949	1,241	1,130	928	794	642	264	154	7,070
17	1995 - 1996	21	88	146	648	742	1,120	1,217	1,045	880	556	471	143	7,077
18	1994 - 1995	26	13	81	558	970	1,071	1,045	771	771	578	262	170	6,316
19	1993 - 1994	151	83	217	457	1,063	1,051	904	998	713	469	262	160	6,528
20	1992 - 1993	32	60	232	481	916	1,297	1,331	1,102	834	578	192	165	7,220
21	1991 - 1992	15	16	108	574	918	992	1,024	750	598	477	206	61	5,739
22	1990 - 1991	37	42	54	610	774	1,356	1,212	716	866	568	406	248	6,889
23	1989 - 1990	22	76	149	554	805	1,048	976	968	739	454	373	166	6,330
24	1988 - 1989	47	16	240	361	856	1,171	1,113	1,205	873	473	364	65	6,784
25	1987 - 1988	51	50	116	474	799	1,206	1,240	850	775	477	330	173	6,541
26	1986 - 1987	81	4	311	488	902	1,193	1,186	831	710	417	253	86	6,462
27	1985 - 1986	0	64	343	622	1,363	1,409	1,076	927	680	595	357	67	7,503
28	1984 - 1985	21	18	264	662	870	1,381	1,345	1,117	895	501	280	128	7,482
29	1983 - 1984	55	2	230	468	765	1,508	1,065	880	715	621	460	194	6,963
30	1982 - 1983	62	17	193	582	996	1,163	897	747	672	558	285	113	6,285
1983 - 2012 30-Year Average		35	33	181	544	890	1,173	1,105	913	777	546	328	143	6,668

2.02

AVISTA UTILITIES
 WASHINGTON NATURAL GAS RESULTS
 TWELVE MONTHS ENDED DECEMBER 31, 2012
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Eliminate B & O Taxes
	Adjsutment Number	2.02
	Workpaper Reference	G-EBO
	REVENUES	
1	Total General Business	\$ (5,319)
2	Total Transportation	(98)
3	Other Revenues	-
4	Total Gas Revenues	<u>(5,417)</u>
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	<u>-</u>
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	<u>-</u>
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	(5,413)
16	Total Distribution	<u>(5,413)</u>
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	<u>-</u>
25	Total Gas Expense	<u>(5,413)</u>
26	OPERATING INCOME BEFORE FIT	(4)
	FEDERAL INCOME TAX	
27	Current Accrual	(1)
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	<u>\$ (3)</u>
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	<u>-</u>
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	<u>-</u>
40	NET PLANT	-
41	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	<u>\$ -</u>

Reviewed
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**AVISTA UTILITIES
ELIMINATE B & O TAXES
TWELVE MONTHS ENDED DECEMBER 31, 2012
GAS**

		<u>Washington</u>
Expense per Account 408.12 (<i>Results Report E-OTX-12A</i>)	G-EBO-5	5,413,948.65 •
Excise Tax exemption for Tribal members on Tribal land per WAC 458-20-192	G-EBO-2	(752.79) •
B&O Taxes Collected through Schedule 158 and 158A	G-EBO-2	<u>5,417,172.89 •</u>
Net Impact on NOI Before FIT <i>(before ID SIT)</i>		<u>(3,977.03)</u>
		(5,413,196)

For WA this adjustment eliminates the impact of Schedule 58 and WA Sch 58A from both revenues & expense.

**AVISTA UTILITIES
B & O TAX COLLECTED
TWELVE MONTHS ENDED DECEMBER 31, 2012
GAS**

DESCRIPTION	CLASS		Schedule 158		Schedule 158A (1)	12ME 12/12 Total
WASHINGTON						
GENERAL BUSINESS						
Residential	1	G-EBO-3	3,330,027.58	G-EBO-4	(62.05)	3,329,965.53
PGA Adj Commercial Lg Cust	16	G-EBO-3	(3,912.13)			(3,912.13)
Firm - Commercial	21	G-EBO-3	1,942,292.61	G-EBO-4	(690.74)	1,941,601.87
Interruptible - Commercial	22	G-EBO-3	25,519.81			25,519.81
Large Customer PGA - Industrial	17	G-EBO-3	(748.44)			(748.44)
Firm - Misc Industrial	31	G-EBO-3	26,404.98			26,404.98
Interruptible - Misc Industrial	41	G-EBO-4				0.00
Total General Business			5,319,584.41		(752.79)	\$ 5,318,832
OTHER REVENUES						
-Gas Transportation - Commercial	91	G-EBO-3	62,029.49			62,029.49
-Gas Transportation - Industrial	92	G-EBO-3	36,311.78			36,311.78
Total Other Revenues			98,341.27		0.00	\$ 98,341
TOTAL			5,417,925.68		(752.79)	5,417,172.89
(2) Reverse Interdepartmental	80	G-EBO-3	53.62		0.00	53.62

(1) Schedule 158A reflects refunded WA excise tax embedded in rates to tribal members on tribal land per WAC 458-20-192. This amount needs to be added back to the excise tax expense to offset the elimination of the refund.

(2) Interdepartmental revenues are not subject to B&O taxes and any entries in the revenue runs are due to errors in the revenue system and the amounts should be reversed. They are not included in the expense accrual.

source: Revenue Runs

Prep by: RF

1st Review: KS

Date: 03-12-2013

Mgr. Review: jma

Adjustmc 2.02

Workpaper Ref: G-EBO-3

Gas Revenue Meters Report by Location Twelve Months Ended for Report Date : '12/31/2012' , Revenue Class : '%'

Rate Schedule Num:158

State Cde	Ferc Accl	Revenue Class	Period											12 Month Total		
			201201	201202	201203	201204	201205	201206	201207	201208	201209	201210	201211		201212	
WA	480000	01 RESIDENTIAL	546,139.78	540,234.65	490,967.75	370,624.70	223,161.24	152,016.01	108,189.04	82,599.66	85,090.33	110,818.72	235,067.70	385,118.00	3,330,027.58	G-EBO-2
	481200	16 LARGE CUSTOMER PGA-COMMERCIAL												-3,912.13	-3,912.13	G-EBO-2
		21 FIRM COMMERC	320,573.94	322,813.43	278,722.58	206,593.93	125,610.62	89,395.62	67,956.70	53,825.48	55,972.85	71,765.87	135,614.42	213,447.17	1,942,292.61	G-EBO-2
	481250	22 INTERRUPTIBLE	3,152.14	3,279.49	2,961.59	2,426.62	2,095.81	1,652.60	1,262.04	947.37	778.71	1,093.24	1,508.75	4,361.45	25,519.81	G-EBO-2
	481300	17 LARGE CUSTOMER PGA-INDUSTRIAL												-748.44	-748.44	G-EBO-2
		31 FIRM- INDUSTRI	5,059.84	4,798.37	4,353.75	3,242.15	1,433.22	813.27	602.11	543.76	482.55	565.03	1,914.99	2,595.94	26,404.98	G-EBO-3
	484000	80 INTERDEPARTM	0.38	1.15	9.92	23.72	-8.35	6.82	4.21	1.45	1.02	2.31	4.51	6.48	53.62	G-EBO-2
	489300	91 COMMERCIAL-T	7,256.43	7,501.91	6,622.26	6,669.40	4,952.01	4,386.22	3,636.39	2,887.34	2,965.94	3,377.52	5,211.19	6,562.88	62,029.49	G-EBO-2
		92 INDUSTRIAL-TRAI	2,843.27	3,724.76	3,386.75	3,673.55	3,081.04	2,313.49	2,791.46	2,602.83	2,809.87	2,599.25	3,201.07	3,284.44	36,311.78	G-EBO-2
			885,025.78	882,353.76	787,024.60	593,254.07	360,325.59	250,584.03	184,441.95	143,407.89	148,101.27	190,221.94	382,522.63	610,715.79	5,417,979.30	
Total			885,025.78	882,353.76	787,024.60	593,254.07	360,325.59	250,584.03	184,441.95	143,407.89	148,101.27	190,221.94	382,522.63	610,715.79	5,417,979.30	

Adjustment N 2.02

Workpaper Ref. G-EBO-4

Gas Revenue Meters Report by Location Twelve Months Ended for Report Date : '12/31/2012' , Revenue Class : '%'

Rate Schedule Num:158A

			Revenue Amt															
			Period	201201	201202	201203	201204	201205	201206	201207	201208	201209	201210	201211	201212	12 Month Total		
State Cde	Ferc Acct	Revenue Class																
WA	480000	01 RESIDENTIAL	(12.80)	(12.59)	(9.94)	(8.43)	(4.56)	(2.83)	(2.37)	(0.91)	(1.72)	(1.81)	(1.60)	(2.49)	(62.05)	G-EBO-2		
	481200	21 FIRM COMMERC	(128.57)	(117.91)	(83.70)	(59.66)	(45.38)	(32.78)	(31.64)	(26.20)	(29.01)	(35.24)	(45.86)	(54.79)	(690.74)	G-EBO-2		
Total			<u>(141.37)</u>	<u>(130.50)</u>	<u>(93.64)</u>	<u>(68.09)</u>	<u>(49.94)</u>	<u>(35.61)</u>	<u>(34.01)</u>	<u>(27.11)</u>	<u>(30.73)</u>	<u>(37.05)</u>	<u>(47.46)</u>	<u>(57.28)</u>	<u>(752.79)</u>			

Adjustment No. 202

Workpaper Ref. G-EBO-5

Transaction Analysis Selection: Accounting Period : '2012%' , GI Ferc Account : '408120' , Statind Parameter 1 : 'DL'

Ferc Acct Service	Jurisdiction	Transaction Amount	Electric Amt SUM	Gas North Amt SUM	Gas South Amt SUM
408120 ED	ID	3,150,982.75	3,150,982.75	0.00	0.00
	WA	16,405,423.17	16,405,423.17	0.00	0.00
		<u>19,556,405.92</u>	<u>19,556,405.92</u>	<u>0.00</u>	<u>0.00</u>
Expense per GD A	ID	1,160,207.10	0.00	1,160,207.10	0.00
	OR	3,650,378.08	0.00	0.00	3,650,378.08
	WA	5,413,948.65 <small>G-EBO-1</small>	0.00	5,413,948.65	0.00
		<u>10,224,533.83</u>	<u>0.00</u>	<u>6,574,155.75</u>	<u>3,650,378.08</u>
Total		<u>29,780,939.75</u>	<u>19,556,405.92</u>	<u>6,574,155.75</u>	<u>3,650,378.08</u>

Expense per Account 408.12 (Results Report G-OTX-12A)

Prep by: RF 1st Review: KS

Date: 03-12-2013 Mgr. Review: mo

2.02

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

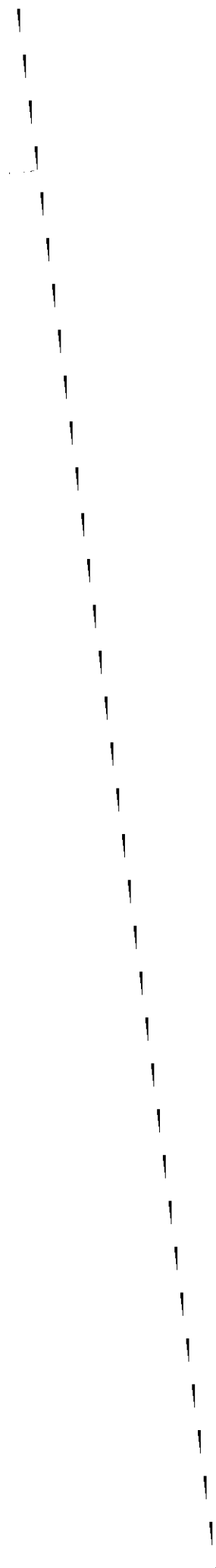
AVISTA UTILITIES

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	27,671	27,671	0	19,367	19,367	0	8,304	8,304
		TOTAL UNDERGROUND STORAGE TAX	0	27,671	27,671	0	19,367	19,367	0	8,304	8,304
		DISTRIBUTION									
99	408110	State Excise Tax	5,565,995	0	5,565,995	5,565,995	0	5,565,995	0	0	0
99	408120	Municipal Occupation & License Tax	6,574,156	0	6,574,156	5,413,949	0	5,413,949	1,160,207	0	1,160,207
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	3,254,685	0	3,254,685	2,063,758	0	2,063,758	1,190,927	0	1,190,927
99	409100	State Income Tax	(11,800)	0	(11,800)	0	0	0	(11,800)	0	(11,800)
		TOTAL DISTRIBUTION TAX	15,383,036	0	15,383,036	13,043,702	0	13,043,702	2,339,334	0	2,339,334
		TOTAL TAXES OTHER THAN FIT	15,383,036	27,671	15,410,707	13,043,702	19,367	13,063,069	2,339,334	8,304	2,347,638

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.990%	30.010%
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2.03



AVISTA UTILITIES
 WASHINGTON NATURAL GAS RESULTS
 TWELVE MONTHS ENDED DECEMBER 31, 2012
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	0 Property Tax
	Adjustment Number	2.03
	Workpaper Reference	G-PT
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	(2)
12	Total Underground Storage	(2)
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	27
16	Total Distribution	27
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	(1)
24	Total Admin. & General	(1)
25	Total Gas Expense	24
26	OPERATING INCOME BEFORE FIT	(24)
	FEDERAL INCOME TAX	
27	Current Accrual	(8)
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ (16)
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -

Reviewed *jm*

AVISTA UTILITIES

Property Tax Adjustment-Gas
For the Twelve Months Ended December 31, 2012

		System	Washington	Idaho
Property Tax Adjustment				
Underground Storage		-2,369	-1,658 *	-711
Distribution		-45,336	26,867 *	-72,203
Administrative and General		-978	-690 *	-288
Idaho SIT	0.015093	1,105		1,105
Total expenses		-47,578	24,519	-72,097
Operating income before FIT		47,578	-24,519	72,097
FIT	0.350	16,652	-8,582	25,234
Net operating income		30,926	-15,937	46,863

AVISTA UTILITIES

Property Tax Adjustment-Gas
 For the Twelve Months Ended December 31, 2012

Functionalization based on Plant Balances at 12/31/2012

	System	Washington	Idaho
Underground Storage	-2,369	2,018	-4,387
Distribution	-45,336	26,867	-72,203
General	-978	358	-1,336
Total	-48,684	29,242	-77,927

Allocation Percentages

Underground Storage	6.902%	5.630%
Distribution	91.875%	92.655%
General	1.223%	1.715%
Total	100.000%	100.000%

	Alloc.	System	Washington	Idaho
WA Property Tax Adjustment				
Underground Storage	1C	2,018	1,412	606
Distribution	99	26,867	26,867	0
General	4	358	253	105
Total		29,243	28,532	711
ID Property Tax Adjustment				
Underground Storage	1C	-4,387	-3,070	-1,317
Distribution	99	-72,203	0	-72,203
General	4	-1,336	-943	-393
Total		-77,926	-4,013	-73,913
Underground Storage Total		-2,369	-1,658	-711
Distribution Total		-45,336	26,867	-72,203
General Total		-978	-690	-288
Total Adjustment		-48,683	24,519	-73,202

Allocation Notes

System Contract Demand--SGS-1	1C	100.000%	69.990%	50.010%
Jurisdictional 4 Factor	4	100.000%	70.603%	29.397%
Direct	99	0.000%	0.000%	0.000%



AVISTA UTILITIES

Property Tax Adjustment
For the Twelve Months Ended December 31, 2012

	<u>Electric</u>	<u>Gas</u>
<u>Washington</u>		
Current Period Expense	8,483,000 •	2,093,000 •
Accrual per Results by State (Situs)	8,638,120	2,063,758
Adjustment	(155,120)	29,242
<u>Idaho</u>		
Current Period Expense	4,690,000 •	1,113,000 •
Accrual per Results by State (Situs)	4,962,631	1,190,927
Adjustment	(272,631)	(77,927)
<u>Montana</u>		
Current Period Expense	7,220,000 •	
Accrual per Results by State (Situs)	7,212,850	
Adjustment	7,150	
<u>Oregon</u>		
Current Period Expense	8,000 •	
Cyote Springs Expense for 2010	1,919,000 •	
Subtotal Expense	<u>1,927,000</u>	
Accrual per Results by State (Situs)	1,901,086	
Adjustment	25,914	
<u>Colstrip Indirect (Note 1)</u>		
Current Period Expense	2,943	
Accrual per Results	3,048	
Adjustment	-105	
Total	<u>(394,793)</u>	<u>(48,684)</u>
Remove Colstrip Indirect	105	
Total	<u>(394,688)</u>	<u>(48,684)</u>
<u>Total</u>		
Current Period Expense	22,322,943	3,206,000
Amount reflected in results (E-OTX-12A & G-OTX-12A)	<u>22,717,736</u>	<u>3,254,684</u>
Adjustment	<u>(394,793)</u>	<u>(48,684)</u>

Note 1 This amount is related to property tax that we are paying to PacifiCore for our portion of a indirect property tax.
This amount does not fluctuate and is immaterial to the total property tax adjustment.

PROPERTY TAX ESTIMATES FOR 2013-2017 FORECAST AND REVISIONS

REVISED 2012

to Rosemary on January 4, 2013

SUMMARY:

ELECTRIC:

WASHINGTON
 EST ADJ TO WASH
 IDAHO
 MONTANA
 OREGON - Transm line only
 OREGON - Coyote Springs II

SUBTOTAL

GAS:

WASHINGTON
 IDAHO
 OREGON

OTHER

SUBTOTAL

TOTAL EST TAX

Estimate/REVISED Jan 2013 2012	
	8,483
	4,690
	7,220
	8
	1,919
	22,320
	2,093
	1,113
	2,031
	0
	5,236
	27,556

Uses 2012 Forecasted Additions

Uses 2% levy increases

1,791

2.04

AVISTA UTILITIES
 WASHINGTON NATURAL GAS RESULTS
 TWELVE MONTHS ENDED DECEMBER 31, 2012
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	0 Uncollectible Expense
	Adjustment Number	2.04
	Workpaper Reference	G-UE
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	(294) *
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Gas Expense	(294)
26	OPERATING INCOME BEFORE FIT	294
	FEDERAL INCOME TAX	
27	Current Accrual	103
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ 191
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFERRED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -

Reviewed
 JMD

**AVISTA UTILITIES
UNCOLLECTIBLES ADJUSTMENT
TWELVE MONTHS ENDED DECEMBER 31, 2012**

CALCULATION OF ADJUSTMENT:

	<u>SYSTEM</u>	<u>WASHINGTON</u>	<u>IDAHO</u>
ELECTRIC			
Actual Net Write-offs (1)	2,555,597	1,903,757	651,840
Less:			
Accrual for Write-offs (2)	<u>2,129,547</u>	<u>1,397,707</u>	<u>731,840</u>
Equals			
Net Under (Over) Accrued	<u>426,050</u>	<u>506,050</u>	<u>(80,000)</u>
GAS			
Actual Net Write-offs (1)	751,584	587,094	164,490
Less:			
Accrual for Write-offs (2)	<u>1,326,666</u>	<u>881,172</u>	<u>445,494</u>
Equals			
Net Under (Over) Accrued	<u>(575,082)</u>	<u>(294,078)</u>	<u>(281,004)</u>

Notes:

- (1) Actual Net Write-offs from calculation below, "Allocation of Write-offs to Services."
 (2) Accrual for Write-offs from E-OPS and G-OPS Results of Operations reports, Account 904 totals.

ALLOCATION OF WRITE-OFFS TO SERVICES:

	<u>Sales to Ultimate Customers (1)</u> (a)	<u>Percent</u> (b)	<u>Allocated Net Write-offs (2)</u> (c)
WASHINGTON TOTALS			
Electric	476,082,045	76.430%	1,903,757
Gas	146,778,707	23.570%	587,094
Total	<u>622,860,752</u>	<u>100.000%</u>	<u>2,490,851</u>
IDAHO TOTALS			
Electric	253,477,765	79.850%	651,840
Gas	63,962,263	20.150%	164,490
Total	<u>317,440,028</u>	<u>100.000%</u>	<u>816,330</u>
Total Company	<u>940,300,780</u>		<u>3,307,181</u>

- (1) Sales to Ultimate Customers plus Transportation Revenue from E-OPS and G-OPS Results of Operations reports.
 (2) Allocated Write-offs from Account 144xxx Query.

	<u>Acct 144 Sub</u>	<u>Amount</u>	
<u>Washington</u>			
Write-Offs WA	200	4,200,629	Ref: C-UE-6
Reinstatements WA	600	(1,065,271)	Ref: C-UE-7
Recoveries WA	700	<u>(644,507)</u>	Ref: C-UE-7
		2,490,851	
<u>Idaho</u>			
Write-Offs ID	200	1,541,130	Ref: C-UE-6
Reinstatements ID	600	(460,867)	Ref: C-UE-6
Recoveries ID	700	<u>(263,933)</u>	Ref: C-UE-7
		816,330	
		3,307,181	

0 check

Prep by: [Signature]

1st Review: [Signature]

Date: 03-01-2013

Mgr. Review: [Signature]

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

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUE											
SALES OF ELECTRICITY:											
99	440000	Residential	316,270,106	0	316,270,106	212,751,116	0	212,751,116	103,518,990	0	103,518,990
99	442200	Commercial - Firm & Int.	286,402,202	0	286,402,202	201,520,878	0	201,520,878	84,881,324	0	84,881,324
1	442300	Industrial	119,424,482	0	119,424,482	56,306,737	0	56,306,737	63,117,745	0	63,117,745
99	444000	Public Street & Highway Lighting	7,240,388	0	7,240,388	4,800,259	0	4,800,259	2,440,129	0	2,440,129
99	448000	Interdepartmental Revenue	1,025,713	0	1,025,713	815,832	0	815,832	209,881	0	209,881
99	499XXX	Unbilled Revenue	(803,081)	0	(803,081)	(112,777)	0	(112,777)	(690,304)	0	(690,304)
TOTAL SALES TO ULTIMATE CUSTOMERS			729,559,810	0	729,559,810	476,082,045	0	476,082,045	253,477,765	0	253,477,765
1	447XXX	Sales for Resale	0	148,004,414	148,004,414	0	96,217,670	96,217,670	0	51,786,744	51,786,744
TOTAL SALES OF ELECTRICITY			729,559,810	148,004,414	877,564,224	476,082,045	96,217,670	572,299,715	253,477,765	51,786,744	305,264,509
OTHER OPERATING REVENUE:											
99	451000	Miscellaneous Service Revenue	559,797	0	559,797	358,329	0	358,329	201,468	0	201,468
1	453000	Sales of Water & Water Power	0	468,800	468,800	0	304,767	304,767	0	164,033	164,033
1	454000	Rent from Electric Property	2,918,946	52,785	2,971,731	1,947,946	34,316	1,982,262	971,000	18,469	989,469
1	456XXX	Other Electric Revenues	255,139	136,096,414	136,351,553	195,988	88,476,279	88,672,267	59,151	47,620,135	47,679,286
TOTAL OTHER OPERATING REVENUE			3,733,882	136,617,999	140,351,881	2,502,263	88,815,362	91,317,625	1,231,619	47,802,637	49,034,256
TOTAL ELECTRIC REVENUE			733,293,692	284,622,413	1,017,916,105	478,584,308	185,033,032	663,617,340	254,709,384	99,589,381	354,298,765
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	405,853	405,853	0	263,845	263,845	0	142,008	142,008
1	501000	Fuel	0	27,965,080	27,965,080	0	18,180,099	18,180,099	0	9,784,981	9,784,981
1	502000	Steam Expense	0	4,007,068	4,007,068	0	2,604,995	2,604,995	0	1,402,073	1,402,073
1	505000	Electric Expense	0	903,817	903,817	0	587,571	587,571	0	316,246	316,246
1	506000	Miscellaneous Steam Power Generation Expense	0	2,366,646	2,366,646	0	1,538,557	1,538,557	0	828,089	828,089
1	507000	Rent	0	21,917	21,917	0	14,248	14,248	0	7,669	7,669
MAINTENANCE											
1	510000	Supervision & Engineering	0	496,860	496,860	0	323,009	323,009	0	173,851	173,851
1	511000	Structures	0	607,138	607,138	0	394,700	394,700	0	212,438	212,438
1	512000	Boiler Plant	0	4,845,432	4,845,432	0	3,150,015	3,150,015	0	1,695,417	1,695,417
1	513000	Electric Plant	0	584,214	584,214	0	379,798	379,798	0	204,416	204,416
1	514000	Miscellaneous Steam Plant	0	565,141	565,141	0	367,398	367,398	0	197,743	197,743
TOTAL STEAM POWER GENERATION EXP			0	42,769,166	42,769,166	0	27,804,235	27,804,235	0	14,964,931	14,964,931

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RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended December 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	137,383,280	0	137,383,280	94,585,243	0	94,585,243	42,798,037	0	42,798,037
99	4812XX	Commercial - Firm & Interruptible	69,498,549	0	69,498,549	48,941,164	0	48,941,164	20,557,385	0	20,557,385
99	4813XX	Industrial-Firm	3,095,904	0	3,095,904	1,609,314	0	1,609,314	1,486,590	0	1,486,590
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	277,580	0	277,580	247,325	0	247,325	30,255	0	30,255
99	499XXX	Unbilled Revenue	(3,657,184)	0	(3,657,184)	(2,329,609)	0	(2,329,609)	(1,327,575)	0	(1,327,575)
		TOTAL SALES TO ULTIMATE CUSTOMERS	206,598,129	0	206,598,129	143,053,437	0	143,053,437	63,544,692	0	63,544,692
		OTHER OPERATING REVENUES:									
99	483XXX	Sales for Resale	93,558,217	0	93,558,217	63,689,274	0	63,689,274	29,868,943	0	29,868,943
99	488000	Miscellaneous Service Revenues	29,069	0	29,069	17,232	0	17,232	11,837	0	11,837
99	489300	Transportation For Others	4,142,841	0	4,142,841	3,725,270	0	3,725,270	417,571	0	417,571
99	493000	Rent from Gas Property	2,456	0	2,456	2,456	0	2,456	0	0	0
4	495000	Other Gas Revenues	6,052,084	375,079	6,427,163	4,133,084	264,817	4,397,901	1,919,000	110,262	2,029,262
		TOTAL OTHER OPERATING REVENUES	103,784,667	375,079	104,159,746	71,567,316	264,817	71,832,133	32,217,351	110,262	32,327,613
		TOTAL GAS REVENUES	310,382,796	375,079	310,757,875	214,620,753	264,817	214,885,570	95,762,043	110,262	95,872,305
		PRODUCTION EXPENSES:									
G-804	804/805	City Gate Purchases	199,537,445	0	199,537,445	136,466,136	0	136,466,136	63,071,309	0	63,071,309
6	808XXX	Net Natural Gas Storage Transactions	5,756,759	0	5,756,759	4,352,142	0	4,352,142	1,404,617	0	1,404,617
6	811000	Gas Used for Products Extraction	(1,163,861)	0	(1,163,861)	(798,014)	0	(798,014)	(365,847)	0	(365,847)
10	813000	Other Gas Expenses	0	1,239,765	1,239,765	0	857,459	857,459	0	382,306	382,306
99	813010	Gas Technology Institute (GTI) Expenses	99,859	0	99,859	71,010	0	71,010	28,849	0	28,849
		TOTAL PRODUCTION EXPENSES	204,230,202	1,239,765	205,469,967	140,091,274	857,459	140,948,733	64,138,928	382,306	64,521,234
		UNDERGROUND STORAGE EXPENSES:									
1	814000	Supervision & Engineering	0	18,245	18,245	0	12,770	12,770	0	5,475	5,475
1	824000	Other Expenses	0	542,922	542,922	0	379,991	379,991	0	162,931	162,931
1	837000	Other Equipment	0	456,029	456,029	0	319,175	319,175	0	136,854	136,854
		TOTAL UNDERGROUND STORAGE OPER EXP	0	1,017,196	1,017,196	0	711,936	711,936	0	305,260	305,260
G-DEPX		Depreciation Expense-Underground Storage	0	625,322	625,322	0	437,663	437,663	0	187,659	187,659
G-AMTX		Amortization Expense-Underground Storage	0	227	227	0	159	159	0	68	68
G-OTX		Taxes Other Than FIT	0	27,671	27,671	0	19,367	19,367	0	8,304	8,304
		TOTAL UG STORAGE DEPR/AMRT/NON-FIT TAXES	0	653,220	653,220	0	457,189	457,189	0	196,031	196,031
		TOTAL UNDERGROUND STORAGE EXPENSES	0	1,670,416	1,670,416	0	1,169,125	1,169,125	0	501,291	501,291

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

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	577,882	577,882	0	379,287	379,287	0	198,595	198,595
2	902000	Meter Reading Expenses	2,813,283	92,428	2,905,711	2,442,944	60,664	2,503,608	370,339	31,764	402,103
E-903	903XXX	Customer Records & Collection Expenses	1,821,897	6,369,573	8,191,470	1,212,544	4,180,606	5,393,150	609,353	2,188,967	2,798,320
2	904000	Uncollectible Accounts	0	2,129,547	2,129,547	0	1,397,707	1,397,707	0	731,840	731,840
2	905000	Misc Customer Accounts	0	229,446	229,446	0	150,595	150,595	0	78,851	78,851
TOTAL CUSTOMER ACCOUNTS EXPENSES			4,635,180	9,398,876	14,034,056	3,655,488	6,168,859	9,824,347	979,692	3,230,017	4,209,709
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	24,145,481	322,928	24,468,409	17,426,477	211,951	17,638,428	6,719,004	110,977	6,829,981
2	909000	Advertising	15,318	1,096,299	1,111,617	2,478	719,545	722,023	12,840	376,754	389,594
2	910000	Misc Customer Service & Info Exp	0	176,221	176,221	0	115,661	115,661	0	60,560	60,560
TOTAL CUSTOMER SERVICE & INFO EXP			24,160,799	1,595,448	25,756,247	17,428,955	1,047,157	18,476,112	6,731,844	548,291	7,280,135
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	7,948	7,948	0	5,217	5,217	0	2,731	2,731
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	7,948	7,948	0	5,217	5,217	0	2,731	2,731
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	643,345	30,807,370	31,450,715	519,557	20,640,938	21,160,495	123,788	10,166,432	10,290,220
4	921000	Office Supplies & Expenses	68,435	4,068,518	4,136,953	68,379	2,725,907	2,794,286	56	1,342,611	1,342,667
4	922000	Admin Exp Transferred—Credit	0	(65,805)	(65,805)	0	(44,089)	(44,089)	0	(21,716)	(21,716)
4	923000	Outside Services Employed	38,103	11,621,776	11,659,879	38,103	7,786,590	7,824,693	0	3,835,186	3,835,186
4	924000	Property Insurance Premium	0	1,325,546	1,325,546	0	888,116	888,116	0	437,430	437,430
4	925XXX	Injuries and Damages	26,616	2,401,559	2,428,175	23,874	1,609,045	1,632,919	2,742	792,514	795,256
4	926XXX	Employee Pensions and Benefits	339,406	1,024,658	1,364,064	250,624	686,521	937,145	88,782	338,137	426,919
4	927000	Franchise Requirements	5,747	0	5,747	0	0	0	5,747	0	5,747
1	928000	Regulatory Commission Expenses	3,128,336	3,531,135	6,659,471	2,261,892	2,295,591	4,557,483	866,444	1,235,544	2,101,988
4	930000	Miscellaneous General Expenses	135,800	3,121,933	3,257,733	85,787	2,091,695	2,177,482	50,013	1,030,238	1,080,251
4	931000	Rents	32,864	999,802	1,032,666	23,188	669,867	693,055	9,676	329,935	339,611
4	935000	Maintenance of General Plant	846,378	6,967,373	7,813,751	384,935	4,668,140	5,053,075	461,443	2,299,233	2,760,676
TOTAL ADMIN & GEN OPERATING EXP			5,265,030	65,803,865	71,068,895	3,656,339	44,018,321	47,674,660	1,608,691	21,785,544	23,394,235

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

AVISTA UTILITIES

***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****					
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION											
3	870000	Supervision & Engineering	252,979	939,654	1,192,633	204,388	647,234	851,622	48,591	292,420	341,011
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	2,286,459	853,821	3,140,280	1,743,828	588,112	2,331,940	542,631	265,709	808,340
3	875000	Measuring & Reg Sta Exp-General	119,479	0	119,479	82,732	0	82,732	36,747	0	36,747
3	876000	Measuring & Reg Sta Exp-Industrial	8,225	0	8,225	4,227	0	4,227	3,998	0	3,998
3	877000	Measuring & Reg Sta Exp-City Gate	173,240	0	173,240	72,054	0	72,054	101,186	0	101,186
3	878000	Meter & House Regulator Expenses	840,018	0	840,018	758,438	0	758,438	81,580	0	81,580
3	879000	Customer Installation Expenses	1,353,493	83,768	1,437,261	786,575	57,699	844,274	566,918	26,069	592,987
3	880000	Other Expenses	1,003,396	821,374	1,824,770	644,356	565,762	1,210,118	359,040	255,612	614,652
3	881000	Rents	0	29,483	29,483	0	20,308	20,308	0	9,175	9,175
MAINTENANCE											
3	885000	Supervision & Engineering	110,033	265	110,298	44,997	183	45,180	65,036	82	65,118
3	887000	Mains	1,742,347	1,735	1,744,082	1,192,080	1,195	1,193,275	550,267	540	550,807
3	889000	Measuring & Reg Sta Exp-General	203,517	0	203,517	127,665	0	127,665	75,852	0	75,852
3	890000	Measuring & Reg Sta Exp-Industrial	221,366	401	221,767	72,260	276	72,536	149,106	125	149,231
3	891000	Measuring & Reg Sta Exp-City Gate	65,536	0	65,536	50,320	0	50,320	15,216	0	15,216
3	892000	Services	1,162,864	48,772	1,211,636	790,261	33,594	823,855	372,603	15,178	387,781
3	893000	Meters & House Regulators	602,576	679,479	1,282,055	414,110	468,025	882,135	188,466	211,454	399,920
3	894000	Other Equipment	276	202,893	203,169	116	139,753	139,869	160	63,140	63,300
TOTAL DISTRIBUTION OPERATING EXP			10,145,804	3,661,645	13,807,449	6,988,407	2,522,141	9,510,548	3,157,397	1,139,504	4,296,901
G-DEPX		Depreciation Expense-Distribution	10,612,356	48,365	10,660,721	6,945,526	33,459	6,978,985	3,666,830	14,906	3,681,736
G-OTX		Taxes Other Than FIT	15,383,036	0	15,383,036	13,043,702	0	13,043,702	2,339,334	0	2,339,334
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			25,995,392	48,365	26,043,757	19,989,228	33,459	20,022,687	6,006,164	14,906	6,021,070
TOTAL DISTRIBUTION EXPENSES			36,141,196	3,710,010	39,851,206	26,977,635	2,555,600	29,533,235	9,163,561	1,154,410	10,317,971
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	360,009	360,009	0	239,118	239,118	0	120,891	120,891
2	902000	Meter Reading Expenses	1,710,750	57,581	1,768,331	1,479,875	38,245	1,518,120	230,875	19,336	250,211
G-903	903XXX	Customer Records & Collection Expenses	999,936	3,964,964	4,964,900	705,595	2,633,529	3,339,124	294,341	1,331,435	1,625,776
2	904000	Uncollectible Accounts	0	1,326,666	1,326,666	0	881,172	881,172	0	445,494	445,494
2	905000	Misc Customer Accounts	0	142,940	142,940	0	94,941	94,941	0	47,999	47,999
TOTAL CUSTOMER ACCOUNTS EXPENSES			2,710,686	5,852,160	8,562,846	2,185,470	3,887,005	6,072,475	525,216	1,965,155	2,490,371
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	7,374,985	201,179	7,576,164	6,275,895	133,623	6,409,518	1,099,090	67,556	1,166,646
2	909000	Advertising	12,145	690,016	702,161	6,773	458,309	465,082	5,372	231,707	237,079
2	910000	Misc Customer Service & Info Exp	0	109,782	109,782	0	72,917	72,917	0	36,865	36,865
TOTAL CUSTOMER SERVICE & INFO EXP			7,387,130	1,000,977	8,388,107	6,282,668	664,849	6,947,517	1,104,462	336,128	1,440,590

2.04

Ferc Acct	Jurisdiction	Ferc Acct Desc	Accounting Period	Beginning Balance	Monthly Activity Amt	Ending Balance
144200	ID	ACCUMULATED	201201	24,036,974	69,426.59	24,106,400.70
			201202	24,106,401	70,248.60	24,176,649.30
			201203	24,176,649	100,355.06	24,277,004.36
			201204	24,277,004	132,660.64	24,409,665.00
			201205	24,409,665	178,842.75	24,588,507.75
			201206	24,588,508	187,838.51	24,776,346.26
			201207	24,776,346	181,224.29	24,957,570.55
			201208	24,957,571	159,641.05	25,117,211.60
			201209	25,117,212	150,239.15	25,267,450.75
			201210	25,267,451	119,280.26	25,386,731.01
			201211	25,386,731	100,318.73	25,487,049.74
			201212	25,487,050	91,054.20	25,578,103.94
			Sum	296,587,561	1,541,129.83	298,128,690.96
	WA	ACCUMULATED	201201	52,487,464	243,340.04	52,730,804.51
			201202	52,730,805	332,729.94	53,063,534.45
			201203	53,063,534	287,975.13	53,351,509.58
			201204	53,351,510	381,828.52	53,733,338.10
			201205	53,733,338	430,159.63	54,163,497.73
			201206	54,163,498	394,208.20	54,557,705.93
			201207	54,557,706	413,648.45	54,971,354.38
			201208	54,971,354	455,477.82	55,426,832.20
			201209	55,426,832	338,806.81	55,765,639.01
			201210	55,765,639	316,947.56	56,082,586.57
201211			56,082,587	304,593.85	56,387,180.42	
201212			56,387,180	300,912.97	56,688,093.39	
Sum	652,721,447	4,200,628.92	656,922,076.27			
144600	ID	ACCUMULATED	201201	-4,491,277	-24,147.88	-4,515,424.83
			201202	-4,515,425	-34,262.32	-4,549,687.15
			201203	-4,549,687	-29,446.63	-4,579,133.78
			201204	-4,579,134	-41,423.88	-4,620,557.66
			201205	-4,620,558	-45,962.06	-4,666,519.72
			201206	-4,666,520	-32,814.74	-4,699,334.46
			201207	-4,699,334	-43,546.15	-4,742,880.61
			201208	-4,742,881	-37,010.19	-4,779,890.80
			201209	-4,779,891	-66,627.89	-4,846,518.69
			201210	-4,846,519	-42,387.71	-4,888,906.40
			201211	-4,888,906	-32,270.85	-4,921,177.25
			201212	-4,921,177	-30,966.67	-4,952,143.92
			Sum	-56,301,308	-460,866.97	-56,762,175.27

Prep by: 40 1st Review: KS
 Date: 03-01-2013 Mgr. Review: Yme

Ferc Acct	Jurisdiction	Ferc Acct Desc	Accounting Period	Beginning Balance	Monthly Activity Amt	Ending Balance
	WA	ACCUMULATED	201201	-9,518,851	-54,433.74	-9,573,285.01
			201202	-9,573,285	-167,086.91	-9,740,371.92
			201203	-9,740,372	-56,466.10	-9,796,838.02
			201204	-9,796,838	-103,630.90	-9,900,468.92
			201205	-9,900,469	-101,046.91	-10,001,515.83
			201206	-10,001,516	-68,342.30	-10,069,858.13
			201207	-10,069,858	-116,315.43	-10,186,173.56
			201208	-10,186,174	-73,910.18	-10,260,083.74
			201209	-10,260,084	-102,928.89	-10,363,012.63
			201210	-10,363,013	-71,514.09	-10,434,526.72
			201211	-10,434,527	-83,206.85	-10,517,733.57
			201212	-10,517,734	-66,389.03	-10,584,122.60
					Sum	
144700	ID	ACCUMULATED	201201	-4,110,483	-15,912.20	-4,126,395.33
			201202	-4,126,395	-25,203.35	-4,151,598.68
			201203	-4,151,599	-32,637.02	-4,184,235.70
			201204	-4,184,236	-19,920.70	-4,204,156.40
			201205	-4,204,156	-18,183.49	-4,222,339.89
			201206	-4,222,340	-21,249.65	-4,243,589.54
			201207	-4,243,590	-18,772.31	-4,262,361.85
			201208	-4,262,362	-23,621.99	-4,285,983.84
			201209	-4,285,984	-24,154.43	-4,310,138.27
			201210	-4,310,138	-20,357.88	-4,330,496.15
			201211	-4,330,496	-24,643.78	-4,355,139.93
			201212	-4,355,140	-19,276.03	-4,374,415.96
					Sum	
	WA	ACCUMULATED	201201	-8,293,737	-48,346.67	-8,342,083.86
			201202	-8,342,084	-64,955.47	-8,407,039.33
			201203	-8,407,039	-71,944.68	-8,478,984.01
			201204	-8,478,984	-54,960.96	-8,533,944.97
			201205	-8,533,945	-46,436.10	-8,580,381.07
			201206	-8,580,381	-59,403.29	-8,639,784.36
			201207	-8,639,784	-43,573.61	-8,683,357.97
			201208	-8,683,358	-54,207.75	-8,737,565.72
			201209	-8,737,566	-57,313.51	-8,794,879.23
			201210	-8,794,879	-50,072.54	-8,844,951.77
			201211	-8,844,952	-53,174.32	-8,898,126.09
			201212	-8,898,126	-40,118.24	-8,938,244.33
					Sum	

Prep by: [Signature] 1st Review: [Signature]
 Date: 03-01-2013 Mgr. Review: [Signature]

2.05

AVISTA UTILITIES
 WASHINGTON NATURAL GAS RESULTS
 TWELVE MONTHS ENDED DECEMBER 31, 2012
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Regulatory Expense Adjustment
	Adjustment Number	2.05
	Workpaper Reference	G-RE
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	(27)
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	(27)
25	Total Gas Expense	(27)
26	OPERATING INCOME BEFORE FIT	27
	FEDERAL INCOME TAX	
27	Current Accrual	9
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ 18
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFERRED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -

Reviewed for

Avista Utilities
Calculation of Regulatory Expense Adjustment - Gas
Twelve Months Ended December 31, 2012

	<u>System</u>	<u>Washington</u>	<u>Idaho</u>
Revised Expense: (1)			
WUTC	293,547 •	293,547 •	
IPUC	149,699		149,699
TOTAL REVISED EXP	<u>443,246</u>	<u>293,547</u>	<u>149,699</u>
Less Accrual: (2)			
WUTC	320,188 •	320,188 •	
IPUC	172,199 •		172,199
TOTAL ACCRUAL	<u>492,388</u>	<u>320,188</u>	<u>172,199</u>
Adjustment	<u>(49,141)</u>	<u>(26,641)</u>	<u>(22,500)</u>

NOTES:

- (1) Source of revised WUTC and IPUC fees are shown workpaper reference page G-RE-2
(2) Regulatory Fee Accruals are shown on workpaper reference page G-RE-3

Avista Utilities
WUTC and IPUC Filing Fees Adjustment
Twelve Months Ended December 31, 2012

	WUTC AND IPUC FEES		
	Total	Washington	Idaho
Gas Revenues: (1)			
Sales to Ultimate Consumers:			
(499) Unbilled	(3,657,184)	(2,329,609) *	(1,327,575)
(480) Residential	137,383,280	94,585,243 *	42,798,037
(481) Commercial / Industrial	72,594,453	50,550,478 *	22,043,975
(484) Interdepartmental	277,580	247,325 *	30,255
Total Sales to Ultimate Consumers	<u>206,598,129</u>	<u>143,053,437 *</u>	<u>63,544,692</u>
Other Operating Revenues:			
(488) Misc Service Revenues	29,069	17,232 *	11,837
(489) Revenue From Gas Transport	4,142,841	3,725,270 *	417,571
(493) Rent From Gas Property	2,456	2,456 *	0
Total Other Operating Revenues	<u>4,174,366</u>	<u>3,744,958</u>	<u>429,408</u>
Total Gas Subject to Fees	<u>210,772,495</u>	<u>146,798,395</u>	<u>63,974,100</u>
Fee Calculation			
First \$50,000 @ .001 (Washington)		0.001000	0.000000
Fee Rate (2)		0.002000	0.002340
REGULATORY FEES	<u><u>443,246</u></u>	<u><u>293,547</u></u>	<u><u>149,699</u></u>

- Gas excludes: Acct 495 , Other Gas Revenues and Acct 483, Sales for Resale on the basis that those services are resold and taxed at the retail level.

- Gas includes: Acct 489, Gas Transportation and Acct 484, Interdepartmental Revenues.

Notes:

(1) Figures from Results report G-OPS-12A

(2) Rate from 2012 Commission Fees letters/orders:

WA, 2012 Annual Reports Form Attachments (website form); ID, Order No. 322521

Prep by: 1st Review:

Date: 03-01-2013

Mgr. Review:

Transaction Project Accounting Analysis Selection: Accounting Period : '2012%' , GI Ferc Account : '928%

Ferc Acct:928000	Service:GD	Expenditure Type:928 Regulatory Fees
---------------------	------------	--

				Transaction Amount			
				Dr Cr	D	C	Total
Jurisdiction	Accounting Period	Ava Jet	Project Number	Code			
ID	201201	102-MISC A	03805014		14,158.00	NULL	14,158.00
	201202	102-MISC A	03805014		14,158.00	NULL	14,158.00
	201203	102-MISC A	03805014		14,158.00	NULL	14,158.00
	201204	102-MISC A	03805014		14,158.00	NULL	14,158.00
	201205	102-MISC A	03805014		15,117.66	NULL	15,117.66
	201206	102-MISC A	03805014		14,349.93	NULL	14,349.93
	201207	102-MISC A	03805014		28,699.86	-14,349.93	14,349.93
	201208	102-MISC A	03805014		14,349.93	NULL	14,349.93
	201209	102-MISC A	03805014		14,349.93	NULL	14,349.93
	201210	102-MISC A	03805014		14,349.93	NULL	14,349.93
	201211	102-MISC A	03805014		14,349.93	NULL	14,349.93
	201212	102-MISC A	03805014		14,349.93	NULL	14,349.93
		Sum				186,549.10	-14,349.93
OR	201201	102-MISC A	06805000		46,416.00	NULL	46,416.00
	201202	102-MISC A	06805000		46,416.00	NULL	46,416.00
	201203	102-MISC A	06805000		46,416.00	NULL	46,416.00
	201204	102-MISC A	06805000		46,416.00	NULL	46,416.00
	201205	102-MISC A	06805000		46,416.00	NULL	46,416.00
	201206	102-MISC A	06805000		46,416.00	NULL	46,416.00
	201207	102-MISC A	06805000		92,832.00	-46,416.00	46,416.00
	201208	102-MISC A	06805000		46,416.00	NULL	46,416.00
	201209	102-MISC A	06805000		39,362.81	NULL	39,362.81
	201210	102-MISC A	06805000		39,362.81	NULL	39,362.81
	201211	102-MISC A	06805000		39,362.81	NULL	39,362.81
	201212	102-MISC A	06805000		39,362.81	NULL	39,362.81
		Sum				575,195.24	-46,416.00
WA	201201	102-MISC A	02805035		27,808.00	NULL	27,808.00
	201202	102-MISC A	02805035		27,808.00	NULL	27,808.00
	201203	102-MISC A	02805035		27,808.00	NULL	27,808.00
	201204	102-MISC A	02805035		23,305.45	NULL	23,305.45
	201205	102-MISC A	02805035		26,682.36	NULL	26,682.36
	201206	102-MISC A	02805035		26,682.36	NULL	26,682.36
	201207	102-MISC A	02805035		53,364.72	-26,682.36	26,682.36
	201208	102-MISC A	02805035		26,682.36	NULL	26,682.36
	201209	102-MISC A	02805035		26,682.36	NULL	26,682.36
	201210	102-MISC A	02805035		26,682.36	NULL	26,682.36
	201211	102-MISC A	02805035		26,682.36	NULL	26,682.36
	201212	102-MISC A	02805035		26,682.36	NULL	26,682.36
		Sum				346,870.69	-26,682.36
Total for 928 Regulatory Fees					1,108,615.03	-87,448.29	1,021,166.74
Total					1,108,615.03	-87,448.29	1,021,166.74

Prep by: [Signature] 1st Review: [Signature]
 Date: 03-01-2013 Mgr. Review: [Signature]

2.06

AVISTA UTILITIES
 WASHINGTON NATURAL GAS RESULTS
 TWELVE MONTHS ENDED DECEMBER 31, 2012
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Injuries and Damages
	Adjustment Number	2.06
	Workpaper Reference	G-ID
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	213
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	213
25	Total Gas Expense	213
26	OPERATING INCOME BEFORE FIT	(213)
	FEDERAL INCOME TAX	
27	Current Accrual	(75)
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ (138)
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFERRED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -

Reviewed *gma*

**Avista Utilities
Gas System
Injuries and Damages Adjustment
Account 925
Twelve Months Ended December 31, 2012**

	<u>System</u>	<u>Washington</u>	<u>Idaho</u>
Accrual per Results			
Directly Assigned	0	0	0
Allocated (4)	. 21,688	15,313	6,376
Total	<u>21,688</u>	<u>15,313</u>	<u>6,376</u>
Revised Annual Accrual-Direct	<u>265,662</u>	<u>227,962</u>	<u>37,700</u>
Increase (Decrease) in Expense	243,973	212,649	31,324

Allocation Note 4: Jurisdictional Four Factor 100.000% 70.603% * 29.397% •

Avista Utilities
Injuries and Damages Adjustment
Twelve Months Ended December 31, 2012

Six Year Average Injuries and Damages Payments

Year	Electric			Gas		
	Washington	Idaho	Total	Washington	Idaho	Total
2007	815,064	67,456	882,520	12,656	119,316	131,972
2008	48,274	43,309	91,583	66,083	70,493	136,576
2009	338,526	74,222	412,748	74,628	12,556	87,184
2010	491,252	48,250	539,502	1,045,712	8,936	1,054,648
2011	338,738	45,067	383,805	161,811	6,825	168,636
2012	633,307	31,811	665,118	6,882	8,076	14,958
6 yr Avg	444,193	51,686	495,879	227,962	37,700	265,662

Payments from Account 228210 by Service and State

Accounting Year:2012

				Transaction Amt
Ferc Acct	Ferc Acct Desc	Service	Jurisdiction	
228200	ACCUM PROV FOR INJURY & DAMAGE	ED	AN	1,884,882.29
		GD	AN	-30,405.14
			AS	600,478.91
			OR	-366,921.18
		Sum		
228210	PAYMENT/REFUND INJURY & DAMAGE	ED	ID	31,811.01
			WA	633,306.70
		GD	CA	-250,154.25
			ID	8,076.08
			OR	16,596.52
			WA	6,882.38
		ZZ	ZZ	.00
Sum			446,518.44	
Sum				2,534,553.32

GDA

Prep by: RF 1st Review: KS

Date: 03-12-2013

Mgr. Review: Jme

Ferc Acct:925100 Ava Jet:208-DC PAY

				Electric Amt SUM	Gas North Amt SUM	Gas South Amt SUM	Transaction Amt
Ferc Acct Desc	Service	Jurisdiction	Transaction Desc				
INJURIES & DAMAGES NON PB	ED	AN	WAID Electric - Provision for	-1,884,882.29	.00	.00	-1,888,525.76
	GD	AA	WAID Gas - Provision for Major	.00	21,688.28	8,716.86	24,736.72
		OR	OR Gas - Provision for Major/M	.00	.00	16,596.52	16,372.54
Sum				-1,884,882.29	21,688.28	25,313.38	-1,847,416.50

2.07

AVISTA UTILITIES
 WASHINGTON NATURAL GAS RESULTS
 TWELVE MONTHS ENDED DECEMBER 31, 2012
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	FIT / DFIT Expenses
	Adjustment Number	2.07
	Workpaper Reference	G-FIT
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Gas Expense	-
26	OPERATING INCOME BEFORE FIT	-
	FEDERAL INCOME TAX	
27	Current Accrual	(3)
28	Debt Interest	-
29	Deferred FIT	3
30	Amort ITC	-
31	NET OPERATING INCOME	\$ -
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -

Reviewed
 Jma

AVISTA UTILITIES
Gas FIT Adjustment
For the Twelve Months Ended December 31, 2012

	System	Washington	Idaho
Taxable NOI per Results (Per G-FIT-12A)	(4,720,134)	(5,234,747)	514,613
Schedule M Reallocations and Adjustments			
(1) Injuries and Damages			
Elim Orig Sch M	(15,447)	(10,260)	(5,187)
Reallocated Taxable NOI	(4,735,581)	(5,245,007)	509,426
FIT Normal Accrual per Results (Per G-FIT-12A)	(1,652,046)	(1,832,161)	180,115
Adjusted FIT Normal Accrual	(1,657,453)	(1,835,752)	178,299
Current FIT Adjustment	(5,407)	(3,591)	(1,816)

	System	Washington	Idaho
Deferred FIT Adjustment			
(1) Injuries and Damages			
Elim Orig Alloc	5,406	3,591	1,815
Total Deferred FIT Adjustment	5,406	3,591	1,815

Effective Tax Rate Test			
Net Operating Income Before FIT	23,293,578	13,523,424	9,770,154
Less: Allocated Interest Charges	9,616,661	6,281,063	3,335,598
	13,676,917	7,242,361	6,434,556
Current FIT per ROO	(1,652,046)	(1,832,161)	180,115
Deferred FIT per ROO	7,465,742	5,029,683	2,436,059
Adjustment to FIT	(1)	(0)	(0)
Adjusted FIT Expense	5,813,695	3,197,522	2,616,174
Effective Tax Rate	42.51%	44.15%	40.66%
Net FIT/DFIT Adj	(1)	(0)	(0)

Prep by: RF 1st Review: _____

Date: 04-16-2013

Mgr. Review: Jma

FIT Adjustments and Reallocations
Gas System
For the Twelve Months Ended December 31, 2012

Adjustment No. 2.07

Workpaper Ref. G-FIT-1

(1) Injuries and Damages

Reverse Schedule M and Deferred Tax amounts for actual payment and accrual so that tax expense reflects the accrued level of injuries & damages expense which is adjusted in Injuries & Damages Adjustment.

Sch M
DFIT

AMOUNT	
\$15,447	
(\$5,406)	

Allocation		
Sch M	\$15,447	# 2
WA	10,260	66.420%
ID	5,187	33.580%

Allocation		
DFIT	(\$5,406)	# 2
WA	-3,591	66.420%
ID	-1,815	33.580%

Prep by: RF 1st Review: _____

Date: 04-16-2013 Mgr. Review: Jna

	<u>Washington Electric</u>	<u>Idaho Electric</u>	<u>Washington Gas</u>	<u>Idaho Gas</u>	<u>Oregon Gas</u>	<u>Total</u>
SCM - Schedule Ms						
Perm 997017 Amort - Invest in Exch Pwr	1,192,020	-	-	-	-	1,192,020
Perm 997035 Business Energy Tax Credit (BETC)	-	-	-	-	(102,494)	(102,494)
Perm 997045 Section 199 Manufacturing Deduction	(1,950,300)	(1,049,700)	-	-	-	(3,000,000)
Perm 997082 Meal Disallowances	232,491	114,510	67,635	28,161	38,855	481,652
Schedule Ms - Perm Differences	(525,789)	(935,190)	67,635	28,161	(63,639)	(1,428,822)
Plant 997000 Book Depreciation (403.XX, 404.XX & 406.XX)	59,206,587	31,086,489	10,693,284	5,274,936	5,830,367	112,091,663
Plant 997001 Contributions In Aid of Construction	1,974,206	1,081,509	187,172	96,607	7,294	3,346,788
Plant 997009 Rathdrum Turbine Lease	(21,992)	(11,836)	-	-	-	(33,828)
Plant 997012 Transportation Deprec.	-	-	-	-	412,837	412,837
Plant 997015 Airplane Lease Payments	255,098	125,645	74,212	30,899	42,633	528,487
Plant 997041 Rathdrum Turbine Lease, Tax	(247,965)	(133,461)	-	-	-	(381,426)
Plant 997048 AFUDC	(1,166,650)	(639,114)	(86,111)	(44,446)	(78,387)	(2,014,708)
Plant 997049 Tax Depreciation	(88,627,735)	(47,104,523)	(17,062,023)	(8,612,142)	(13,124,966)	(174,531,389)
Plant 997050 CS2 Levelized Return	-	340,600	-	-	-	340,600
Plant 997080 Book Transportation Depr	2,416,966	1,284,587	667,318	336,832	-	4,705,703
Plant 997092 Smart Grid	1,100,000	-	-	-	-	1,100,000
Schedule Ms - Plant	(25,111,485)	(13,970,104)	(5,526,149)	(2,917,313)	(6,910,222)	(54,435,273)
			20 = 15447			
997002 Injuries and Damages	(1,673,667)	(876,333)	10,260 ①	5,187 ①	-	(2,534,553)
997004 Boulder Park Write Off	-	(103,282)	-	-	-	(103,282)
997005 FAS106 Current Retiree Medical Accrual	2,386,005	1,175,197	694,121	289,011	-	4,544,334
997007 Idaho PCA	-	4,366,817	-	-	-	4,366,817
997008 DSM Book Amortization	-	-	-	-	221,546	221,546
997010 Deferred Gas Credit and Refunds	-	-	(4,239,293)	(1,170,620)	(421,618)	(5,831,531)
997016 Redemption Expense	629,165	344,669	140,002	72,260	-	1,186,096
997017 Amort - Invest in Exch Pwr	1,258,011	-	-	-	-	1,258,011
997018 DSM Tariff Rider	(2,397,672)	(495,974)	-	-	-	(2,893,646)
997020 FAS87 Current Pension Accrual	(6,342,035)	(3,123,689)	(1,844,982)	(768,196)	-	(12,078,902)
997021 Wartsilla Generators Amortization	153,132	184,656	-	-	-	337,788
997024 Kettle Falls Disallowance	(134,592)	-	-	-	-	(134,592)
997027 Uncollectibles	(17,410)	(9,116)	-	-	14,618	(11,908)
997029 FAS106 Post Retirement Benefits	250,574	88,782	55,561	-	-	394,917
997030 Senate Bill 408	-	-	-	-	(842,062)	(842,062)
997031 Decoupling Mechanism	-	-	168,637	-	-	168,637
997032 Interest Rate Swaps	(8,038,979)	(4,403,912)	(2,265,674)	(1,169,403)	(1,393,271)	(17,271,239)
997033 BPA Residential Exchange (E)/ DSM Tariff Rider - 99 (G)	(546,656)	(67,842)	309,423	(169,258)	-	(474,333)
997034 Montana Hydro Settlement	676,632	360,684	-	-	-	1,037,316
997043 Washington Deferred Power Costs	8,624,603	-	-	-	-	8,624,603

	<u>Washington Electric</u>	<u>Idaho Electric</u>	<u>Washington Gas</u>	<u>Idaho Gas</u>	<u>Oregon Gas</u>	<u>Total</u>
997044 Non-Monetary Power Costs	(21,816)	(11,742)	-	-	-	(33,558)
997046 Nez Perce Settlement	(22,008)	5,212	-	-	-	(16,796)
997047 Clark Fork Preventive Maint. Exp (PME's)	-	265,896	-	-	-	265,896
997051 Wind Generation AFUDC - ID	-	(11,109)	-	-	-	(11,109)
997053 Renewable Energy Certificate Fees	7,496	3,692	-	-	-	11,188
997054 Spokane River Relicensing	72,939	5,797	-	-	-	78,736
997055 Deferred Gas Exchange	-	-	(7)	(3)	-	(10)
997059 Spokane River Relicensing PME	46,316	26,996	-	-	-	73,312
997061 CDA Fund Settlement	141,085	69,980	-	-	-	211,065
997063 CDA Lake Settlement	1,165,840	576,585	-	-	-	1,742,425
997065 Amortization - Unbilled Revenue Add-Ins	(551,040)	(255,400)	(270,141)	(208,921)	155,950	(1,129,552)
997069 Lancaster Deferral Op	1,360,000	-	-	-	-	1,360,000
997071 Oregon Regulatory Fee	-	-	-	-	(1,288)	(1,288)
997073 DSIT Amortization - ID	-	(3,406,501)	-	(6,039)	-	(3,412,540)
997081 Deferred Compensation	337,041	166,006	98,050	40,825	56,328	698,250
997083 Paid Time Off	348,935	171,864	101,510	42,266	58,316	722,891
997084 Customer Uncollectibles	85,683	44,863	23,938	12,102	-	166,586
997085 FAS106 Post Retirement - OR	-	-	-	-	398,760	398,760
997086 FAS87 Pension Benefits - OR	-	-	-	-	(1,059,907)	(1,059,907)
997087 Redemption Expense Amortization - OR	-	-	-	-	86,094	86,094
997088 Deferred O&M Colstrip & CS2	(4,540,069)	(2,145,351)	-	-	-	(6,685,420)
997089 CNC Transmission	164,618	88,019	-	-	-	252,637
997090 Roseburg/Medford Deferral - OR	-	-	-	-	(122,541)	(122,541)
997091 LIDAR O&M Reg Def DFIT	(249,379)	-	-	-	-	(249,379)
997093 EWEB Renewable Energy Credits	93,222	-	-	-	-	93,222
997094 Palouse Wind & Thornton	80,774	-	-	-	-	80,774
997095 WA REC DEF	277,010	-	-	-	-	277,010
Schedule Ms - Other	(6,376,241)	(6,964,537)	(7,018,596)	(3,030,788)	(2,849,075)	(26,239,237)
TOTAL SCHEDULE Ms	(32,013,516)	(21,869,830)	(12,477,110)	(5,919,940)	(9,822,936)	(82,103,332)
DFIT Plant - Calculated	8,789,020	4,889,536	1,934,152	1,021,060	2,418,578	19,052,346
Additional Plant DFIT	2,255,081	900,112	663,902	331,458	400,824	4,551,377
Plant DFIT	11,044,101	5,789,648	2,598,054	1,352,518	2,819,402	23,603,723
Other DFIT	2,231,685	2,437,588	2,456,508	1,060,776	997,176	9,183,733
TOTAL DFIT	13,275,785	8,227,236	5,054,563	2,413,294	3,816,578	32,787,456
PER ROO DFIT	13,250,873	8,223,673	5,029,683	2,436,059	3,817,411	32,757,699
Difference - Immaterial	(24,912)	(3,563)	(24,880)	22,765	833	(29,757)

Prep By: RF 1st Review: _____

Prep Date: 3/14/13 Mgr. Review: _____

2.07

2.07

Avista Corporation
Electricity Production Tax Credit - Open-Loop Biomass/Hydro Upgrade
Applicable to Production at the Cabinet Gorge Unit 4 Upgrade

	Cabinet Upgrade (1)
Cabinet Gorge estimated net generation	1,198,885 MWh
X	<u>1,000</u>
	1,198,885,000 kWh
(Incremental increase in generation)	<u>1.41%</u>
	16,904,279 kWh
	<u>-\$0.01100 \$/kWh</u>
	-\$185,947
	<u>100.00%</u>
Total Cabinet Gorge Production Tax Credit	<u><u>-\$185,947</u></u>

	<u>System</u>	<u>WA</u>	<u>ID</u>
Total pro forma Production Tax Credit	-\$185,947	-\$120,884	-\$65,063
Production Tax Credit per ROO (E-FIT-12A)	<u>-185,946</u>	<u>-\$120,883</u>	<u>-\$65,063</u>
Adjustment to FIT for pro forma qualified generation	<u><u>-\$1</u></u>	<u><u>-\$1</u></u>	<u><u>\$0</u></u>
Production/Transmission Ratio	100.00%	65.01%	34.99%

(1) PTC - 2007 Cabinet Gorge effective April 2007. 10 Year Production Tax Credit Available 4/2007 - 3/2017.

Prep By: RF 1st Review: KS
 Prep Date: 3/12/13 Mgr. Review: Jma

	201201	201202	201203	201204	201205	201206	201207	201208	201209	201210	201211	201212	Total
Cabinet Gorge Tax Credit *Input as Positive*													
<i>Generation Figures - from T. Murphy</i>													
Cabinet Gorge - Out	69,616	52,669	84,232	151,346	183,148	176,644	151,827	61,316	35,276	56,505	82,352	95,678	1,200,609
Cabinet Gorge - In Generation	2	2	-	4	-	-	-	-	1	-	-	-	9
Cabinet Gorge - St. (Station) Service	178	195	211	146	126	118	124	116	102	110	125	164	1,715
= (Out - In Gen - St Svc)*1000*0.011*1.41%	0.1551	(10,770)	(8,138)	(13,032)	(23,450)	(28,387)	(27,379)	(9,492)	(5,455)	(8,747)	(12,753)	(14,814)	
													1,198,885

Source: DJ 123

Prep by: RF Ist Review: _____
 Prep Date: 3/12/13 Mgr. Review: Jmq

2.07

2.07

AVISTA UTILITIES
ITC AMORTIZATION

	2009 Noxon #1	2010 Noxon #3	2011 Noxon #2*	2012 Noxon #3	Total
Project Costs per Tax Return	17,700,420	8,298,500	9,371,870	7,708,147	
ITC Rate	30%	30%	30%	30%	
ITC Claimed on Tax Return	(5,310,126)	(2,489,550)	(2,811,561)	(2,312,444)	
Amortization:					
2009	(44,251)				(44,251)
2010	(88,502)	(20,746)			(109,248)
2011	(88,502)	(41,493)	(23,431)		(153,427)
2012	(88,502)	(41,493)	(46,859)	(19,270)	(196,124)
2013	(88,502)	(41,493)	(46,859)	(38,541)	(215,395)
2014	(88,502)	(41,493)	(46,859)	(38,541)	(215,395)
2015	(88,502)	(41,493)	(46,859)	(38,541)	(215,395)
2016	(88,502)	(41,493)	(46,859)	(38,541)	(215,395)
2017	(88,502)	(41,493)	(46,859)	(38,541)	(215,395)
2018	(88,502)	(41,493)	(46,859)	(38,541)	(215,395)
2019	(88,502)	(41,493)	(46,859)	(38,541)	(215,395)
2065	(88,502)	(41,493)	(46,859)	(38,541)	(215,395)
2066	(88,502)	(41,493)	(46,859)	(38,541)	(215,395)
2067	(88,502)	(41,493)	(46,859)	(38,541)	(215,395)
2068	(88,502)	(41,493)	(46,859)	(38,541)	(215,395)
2069	(44,245)	(41,493)	(46,859)	(38,541)	(171,138)
2070		(20,716)	(46,859)	(38,541)	(106,116)
2071			(23,449)	(38,541)	(61,990)
2072				(19,255)	(19,255)
	(5,310,114)	(2,489,550)	(2,811,561)	(2,312,444)	

	System	65.01% WA	34.99% ID
Restating Adjustment:			
Restating ITC Amortization	2012 (196,124)	(127,500)	(68,624)
Test Period ITC Amortization	2012 (196,124)	(127,500)	(68,624)
Adjustment	-	-	-

* 2011 revised in Sept 12 for filed return.

Prep By: RF 1st Review: KS

Prep Date: 2/12/10 Mgr. Review: jma

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

AVISTA UTILITIES

Total		Ref/Basis	Description	System	Washington	Idaho
Calculation of Taxable Operating Income:						
E-OPS			Operating Revenue	1,017,916,105	663,617,340	354,298,765
E-OPS			Less: Operating & Maintenance Expense	709,633,735	454,338,879	255,294,856
E-OPS			Less: Book Deprec/Amort and Reg Amortizations	74,922,587	51,271,646	23,650,941
E-OTX			Less: Taxes Other than FIT	63,282,555	50,990,830	12,291,725
			Net Operating Income Before FIT	170,077,228	107,015,985	63,061,243
E-INT			Less: Interest Expense	54,585,458	35,222,118	19,363,340
E-OPS			Less: Colstrip 3 AFUDC Reallocation Adj	0	(191,916)	191,916
E-SCM			Plus: Schedule M Adjustments	(53,883,345)	(32,013,516)	(21,869,829)
			Taxable Net Operating Income	61,608,425	39,972,267	21,636,158
22197			Tax Rate	35.00%	35.00%	35.00%
			Total Federal Income Tax	21,562,948	13,990,293	7,572,655
19329	1		Production Tax Credit	(185,946)	(120,883)	(65,063)
61076	1		Investment Tax Credit - Noxon *	(2,312,444)	(1,503,320)	(809,124)
			Total Net Federal Income Tax	19,064,558	12,366,090	6,698,468
E-DTE			Deferred FIT	21,474,546	13,250,873	8,223,673
58521	1	411400	Amortized Investment Tax Credit - Noxon	(196,128)	(127,503)	(68,625)
			Total Net FIT/Deferred FIT	40,342,976	25,489,460	14,853,516
ALLOCATION RATIOS:						
E-ALL	1		Production/Transmission Ratio	100.000%	65.010%	34.990%
E-ALL	99		Not Allocated	0.000%	0.000%	0.000%
* Deferred taxes are in Deferred FIT balance						
EFFECTIVE TAX RATE				0.3493	0.3550	0.3399

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

AVISTA UTILITIES

Total	Ref/Basis	Description	System	Washington	Idaho
		Calculation of Taxable Operating Income:			
	G-OPS	Operating Revenue	310,757,875	214,885,570	95,872,305
	G-OPS	Operating & Maintenance Expense	255,915,290	177,435,712	78,479,578
	G-OPS	Book Deprec/Amort and Reg Amorti:	16,138,300	10,863,365	5,274,935
	G-OTX	Taxes Other than FIT	15,410,707	13,063,069	2,347,638
		Net Operating Income Before FIT	23,293,578	13,523,424	9,770,154
	G-INT	Less: Interest Expense	9,616,661	6,281,063	3,335,598
	G-SCM	Schedule M Adjustments	(18,397,051)	(12,477,108)	(5,919,943)
		Taxable Net Operating Income	(4,720,134)	(5,234,747)	514,613
22197		Tax Rate	35.00%	35.00%	35.00%
		Total Federal Income Tax	(1,652,046)	(1,832,161)	180,115
	G-DTE	Deferred FIT	7,465,742	5,029,683	2,436,059
58521	99	411400 Amortized Investment Tax Credit	(42,060)	(25,332)	(16,728)
		Total FIT/Deferred FIT & ITC	5,771,636	3,172,190	2,599,446
ALLOCATION RATIOS:					
	G-ALL	99 Not Allocated	0.000%	0.000%	0.000%
		EFFECTIVE TAX RATE	0.4220	0.4380	0.4040

2.08

AVISTA UTILITIES
 WASHINGTON NATURAL GAS RESULTS
 TWELVE MONTHS ENDED DECEMBER 31, 2012
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	0 Net Gains/losses
	Adjustment Number	2.08
	Workpaper Reference	G-NGL
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	(1)
15	Taxes	-
16	Total Distribution	(1)
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Gas Expense	(1)
26	OPERATING INCOME BEFORE FIT	1
	FEDERAL INCOME TAX	
27	Current Accrual	0
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ 1
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFERRED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -

*Reviewed
fma*

Avista Utilities
Property Dispositions
12 Months Ended December 31, 2012

Year	Gain(Loss)	AMORTIZATION PERIOD											TOTAL	
		2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013		
1998	0	0	0	0	0	0								0
1999	435,627	43,563	43,563	43,563	43,563	43,563	43,563							435,630
2000	24,577	2,458	2,458	2,458	2,458	2,458	2,458	2,458						24,580
2001	9,684	968	968	968	968	968	968	968	968					9,680
2002	108,034	10,803	10,803	10,803	10,803	10,803	10,803	10,803	10,803	10,803				108,030
2003	(116,425)	(11,643)	(11,643)	(11,643)	(11,643)	(11,643)	(11,643)	(11,643)	(11,643)	(11,643)	(11,643)			(116,430)
2004	110,176		11,018	11,018	11,018	11,018	11,018	11,018	11,018	11,018	11,018		11,018	110,180
2005	244,184			24,418	24,418	24,418	24,418	24,418	24,418	24,418	24,418	24,418	24,418	219,762
2006	65,410				6,541	6,541	6,541	6,541	6,541	6,541	6,541	6,541	6,541	52,328
2007	166,676					16,668	16,668	16,668	16,668	16,668	16,668	16,668	16,668	116,676
2008	172,857						17,286	17,286	17,286	17,286	17,286	17,286	17,286	103,716
2009	35,772							3,577	3,577	3,577	3,577	3,577	3,577	17,885
2010	10,483								1,048	1,048	1,048	1,048	1,048	4,192
2011	(261)									(26)	(26)	(26)	(26)	(78)
2012	0									0	0	0	0	0
Total	1,220,800	46,149	57,167	81,585	88,126	104,794	122,080	82,094	80,684	79,716	68,913	80,556	1,064,152	

Year	Gain(Loss)	AMORTIZATION PERIOD											TOTAL	
		2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013		
1998	0	0	0	0	0	0								0
1999	94,593	9,459	9,459	9,459	9,459	9,459	9,459							94,590
2000	7,096	710	710	710	710	710	710	710						7,100
2001	3,918	392	392	392	392	392	392	392	392					3,920
2002	25,315	2,532	2,532	2,532	2,532	2,532	2,532	2,532	2,532	2,532				25,320
2003	(2,137)	(214)	(214)	(214)	(214)	(214)	(214)	(214)	(214)	(214)	(214)			(2,140)
2004	61		6	6	6	6	6	6	6	6	6		6	60
2005	625			63	63	63	63	63	63	63	63	63	63	567
2006	99				10	10	10	10	10	10	10	10	10	80
2007	25					3	3	3	3	3	3	3	3	21
2008	3,452						345	345	345	345	345	345	345	2,070
2009	1,496							150	150	150	150	150	150	750
2010	426								43	43	43	43	43	172
2011	0									0	0	0	0	0
2012	0									0	0	0	0	0
Total	133,047	12,879	12,885	12,948	12,958	12,961	13,306	3,997	3,330	2,745	213	427	131,588	

NOTE: NO DISPOSITIONS IN 2012.

2.09

AVISTA UTILITIES
 WASHINGTON NATURAL GAS RESULTS
 TWELVE MONTHS ENDED DECEMBER 31, 2012
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Office Space Charges to Subs
	Adjustment Number	2.09
	Workpaper Reference	G-OSC
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	(3)
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	(3)
25	Total Gas Expense	(3)
26	OPERATING INCOME BEFORE FIT	3
	FEDERAL INCOME TAX	
27	Current Accrual	1
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ 2
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFERRED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -

Reviewed
Jma

**AVISTA UTILITIES
OFFICE SPACE CHARGES TO SUBSIDIARIES
TWELVE MONTHS ENDED DECEMBER 31, 2012**

	<u>TOTAL</u>	<u>ELECTRIC</u>	<u>GAS</u>	<u>WPNG</u>
Total Company Allocation to Subsidiaries --	osc-2 \$ 19,873 •	\$14,317	\$3,953	\$1,603
Per utility 4 factor note 7 *	100.000%	72.044%	19.889%	8.067%
Per jurisdictional 4 factor note 4 * (WA portion only).		67.000%	70.603%	
Allocation to WA by service	<u>\$12,383</u>	<u>\$9,593</u>	<u>\$2,791</u>	
Adjustment to remove portion of office space for subsidiaries		-9,593	-2,791	

* See Results of Operations Report E-ALL-12A and G-ALL-12A

Prep by: *BS* 1st Review: *KS*
 Date: 02-12-2013 Mgr. Review: *Jman*

**AVISTA UTILITIES
OFFICE SPACE CHARGES TO SUBSIDIARIES
TWELVE MONTHS ENDED DECEMBER 31, 2011**

Total hours charged osc-3 9,569.96 *

(Excluding Executive Officers)

Hours charged 7,171.49 *

	FTEs	3.45	a	
Standard office space	82	b	square feet	
	\$8.23	c	Office Space Cost / per sq ft.	
	\$3,465	d	Annual Cost/Workstation	
	<u>\$ 14,274</u>		a*b*c+ a*d	

(Executive Officers)

Hours charged osc-3 2,398.47 *

	FTEs	1.15	a	
Average Executive Square footage	169	b	square feet	
	\$8.23	c	Office Space Cost / per sq ft.	
	\$3,465	d	Annual Cost/Workstation	
	<u>\$ 5,599</u>		a*b*c+ a*d	

\$ 19,873 * All Employees

Notes:

Office space rate is \$8.23, developed by Facilities.

Approximate annual incremental costs for laptop, phone, monitor, mouse and keyboard is \$3,465 per workstation.

Prep by: JS 1st Review: JS

Date: 02-12-2013 Mgr. Review: _____

Transaction Detail Selection: Accounting Period : '2012%' , Organization : '%' , Project Number : '%' , MAC : '343'

Summary Exp Category: Labor

Ferc Acct	Mac	Accounting	Organizati	Expenditur	Project Nui	Project De:	Transaction	Transaction	Qty	SUM
				A04 - Environmental Affairs Total			1,946.13	30.00		
				B09 - Network Operations Total			150.36	4.50		
				B51 - Gas Engineering Total			430.42	9.00		
				C54 - Tax Services Total			22,692.87	412.00		
				D54 - Corp & Subs Accounting Total			53,823.64	1,903.00		
				D55 - Natural Gas Resources Total			5,028.05	80.00		
				E01 - Exec Administration Total			331,748.20	2,398.47	osc-2	
				E14 - Environmental Compliance Total			14,509.61	395.00		
				E55 - Power Supply Total			324.10	5.00		
				F54 - Treasury & Trust Mgmt Total			1,758.75	80.00		
				H07 - Facilities Management Total			519.87	15.00		
				J54 - Internal Auditing Total			19,097.95	373.50		
				M54 - Business Development Total			36,422.75	609.00		
				P09 - Project Management Total			362.99	9.25		
				S04 - SPS CYOC Mgmt Oversight Total			65,365.43	2,472.00		
				S54 - Corporate Communications Total			1,151.85	20.00		
				T52 - Demand Side Mgmt Total			5,198.93	228.00		
				V08 - Real Estate Total			151.76	5.00		
				Y01 - Corp Secretary Total			13,733.94	337.60		
				Y54 - Strategic Corp Develop Total			4,146.94	95.20		
				Y55 - Resource Accounting Total			1,690.34	45.00		
				Z89 - Payroll Accrual Total			6,462.88	43.44		
				Grand Total			586,717.76	9,569.96	osc-2	

Prep by: 1st Review: 

2.10.

AVISTA UTILITIES
 WASHINGTON NATURAL GAS RESULTS
 TWELVE MONTHS ENDED DECEMBER 31, 2012
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Restate Excise Taxes
	Adjustment Number	2.10
	Workpaper Reference	G-ET
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	1
16	Total Distribution	1
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Gas Expense	1
26	OPERATING INCOME BEFORE FIT	(1)
	FEDERAL INCOME TAX	
27	Current Accrual	(0)
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ (1)
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFERRED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -

Reviewed
Jma

Avista Utilities
Restate Public Utility Excise Tax to Actual
TWELVE MONTHS ENDED December 31, 2012

* Actual Payments:		Electric		Gas
Jan-12	RET-4	1,762,984.76	RET-4	927,577.45 •
Feb-12	RET-4	1,754,279.59	RET-4	915,032.93 •
Mar-12	RET-4	1,658,892.72	RET-4	810,946.87 •
Apr-12	RET-4	1,590,637.01	RET-4	621,053.31 •
May-12	RET-4	1,507,216.26	RET-4	379,135.48 •
Jun-12	RET-4	1,469,538.18	RET-4	269,223.83 •
Jul-12	RET-5	1,288,470.07	RET-5	170,929.82 •
Aug-12	RET-5	1,466,257.61	RET-5	101,151.88 •
Sep-12	RET-5	1,428,624.49	RET-5	155,353.76 •
Oct-12	RET-5	1,269,332.00	RET-5	155,063.59 •
Nov-12	RET-5	1,409,414.62	RET-5	411,704.62 •
Dec-12	RET-5	1,627,172.69	RET-5	649,544.15 •
Total Actual Payments		\$18,232,820.01		\$5,566,717.69 • ✓
Deduct Washington State Excise Tax amount reflected in results	RET-2	18,365,929.80	RET-2	5,565,994.87 •
Add Back Timing Difference (1)		\$0		\$0
Adjustment of Washington State Excise Tax		\$ (133,109.79)		\$ 722.82

* Source: Combined Monthly Excise Tax Return Lines 52 (Electric), 53 (Gas),
 (these values now incorporate LIHEAP tax credit and Renewable energy credits
 as assigned to service).

(1)	LIHEAP Tax credit assigned to service	RET-5	(223,651.02)	RET-5	(149,100.67) •
	LIHEAP Tax credit benefit to acct 908610	RET-3	223,651.02	RET-3	149,100.67
			0.00		0.00

Note: To maintain matching of the tax credit with customer benefit expense, either increase 908610 to match credits in actual payments or reverse timing difference in actual payments

Prep by: RF1st Review: KSDate: 03-12-2013Mgr. Review: Jma

Accounting Statind:DL

	Transaction Amt SUM	Electric Amt SUM	Gas North Amt SUM	Gas South Amt SUM
408110 ED WA WA Electric Excise LIHEAP Tax	(223,651.02)	(223,651.02)	-	-
	<u>(223,651.02)</u>	<u>(223,651.02)</u>		
	RET-1			
WA Electric Excise Tax Current	18,715,696.05	18,715,696.05	-	-
WA Electric Excise Tax True Up	(126,115.23)	(126,115.23)	-	-
	<u>18,589,580.82</u>	<u>18,589,580.82</u>		
	RET-1			
WA Natural gas "Other" April 2	424.04	424.04	-	-
WA Natural gas "Other" Aug 201	25.00	25.00	-	-
WA Natural gas "Other" August	27.00	27.00	-	-
WA Natural gas "Other" Dec 201	610.00	610.00	-	-
WA Natural gas "Other" Feb 201	506.64	506.64	-	-
WA Natural gas "Other" Jan 201	601.04	601.04	-	-
WA Natural gas "Other" July 20	85.96	85.96	-	-
WA Natural gas "Other" June 20	108.86	108.86	-	-
WA Natural gas "Other" March 2	509.42	509.42	-	-
WA Natural gas "Other" May 201	174.34	174.34	-	-
WA Natural gas "Other" Nov 201	412.00	412.00	-	-
WA Natural gas "Other" Oct 201	89.00	89.00	-	-
WA Natural gas "Other" Prior m	0.33	0.33	-	-
WA Natural gas "Other" Sept 20	4.42	4.42	-	-
	<u>3,578.05</u>	<u>3,578.05</u>		
GD WA WA Gas Excise LIHEAP Tax Credi	(149,100.67)	-	(149,100.67)	-
WA Gas Excise Tax Current Mont	5,722,613.70	-	5,722,613.70	-
WA Gas Excise Tax True Up Apri	(931.69)	-	(931.69)	-
WA Gas Excise Tax True Up Augu	381.83	-	381.83	-
WA Gas Excise Tax True Up Dece	(1,866.96)	-	(1,866.96)	-
WA Gas Excise Tax True Up Febr	(1,430.05)	-	(1,430.05)	-
WA Gas Excise Tax True Up Janu	(1,939.91)	-	(1,939.91)	-
WA Gas Excise Tax True Up July	277.89	-	277.89	-
WA Gas Excise Tax True Up June	(15.69)	-	(15.69)	-
WA Gas Excise Tax True Up Marc	(1,140.70)	-	(1,140.70)	-
WA Gas Excise Tax True Up May	(381.03)	-	(381.03)	-
WA Gas Excise Tax True Up Nove	(762.10)	-	(762.10)	-
WA Gas Excise Tax True Up Octo	290.25	-	290.25	-
	<u>5,565,994.87</u>	-	<u>5,565,994.87</u>	-
	RET-1			
Sum	24,159,153.74	18,593,158.87	5,565,994.87 ✓	-

Accounting Statind:DL

			Transaction Amt SUM	Electric Amt SUM	Gas North Amt SUM	Gas South Amt SUM
908610	ED	WA	Aug 2012 LIHEAP credit from St	13,646.89	13,646.89	-
			July 2012 LIHEAP credit from S	41,655.76	41,655.76	-
			Oct 2012 LIHEAP credit from St	82,146.84	82,146.84	-
			Sept 2012 LIHEAP credit from S	86,201.53	86,201.53	-
				<u>223,651.02</u>	<u>223,651.02</u>	<u>-</u>
	GD	WA	Aug 2012 LIHEAP credit from St	9,097.93	-	9,097.93
			July 2012 LIHEAP credit from S	27,770.50	-	27,770.50
			Oct 2012 LIHEAP credit from St	54,764.56	-	54,764.56
			Sept 2012 LIHEAP credit from S	57,467.68	-	57,467.68
				<u>149,100.67</u>	<u>-</u>	<u>149,100.67</u>

RET-1

STATE OF WASHINGTON COMBINED EXCISE TAX RETURN

<u>FIRST HALF 2012 STATE BUSINESS & OCCUPATION TAX</u>		<u>YTD Totals</u>	<u>First Half Totals</u>	<u>SUMMARY</u>	<u>JAN 2012</u>	<u>FEB 2012</u>	<u>MARCH 2012</u>	<u>APRIL 2012</u>	<u>MAY 2012</u>	<u>JUNE 2012</u>
FIRST HALF 2012 STATE PUBLIC UTILITY TAX		YTD Totals	First Half Totals	SUMMARY	JAN 2012	FEB 2012	MARCH 2012	APRIL 2012	MAY 2012	JUNE 2012
52.00 Power - Electricity Addendum										
Gross Amount		251,059,526.69	0.00	251,059,526.69	46,069,052.45	45,765,028.22	43,385,413.33	41,638,277.76	39,638,591.29	38,671,013.31
Deductions		3,591,117.19	0.00	3,591,117.19	549,177.42	469,918.87	553,171.59	568,383.25	722,602.26	727,863.80
Taxable Amount		247,468,409.50	0.00	247,468,409.50	45,519,875.03	45,295,109.35	42,832,241.74	41,069,894.51	38,915,989.03	37,943,149.51
Tax Due @	0.03873	9,584,451.50	0.00	9,584,451.50	1,762,984.76	1,754,279.59	1,658,892.72	1,590,637.01	1,507,216.26	1,469,538.18
Renewable Energy Credit		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60% Allocated to HEAP Credit		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Electric Tax		9,584,451.50	0.00	9,584,451.50	1,762,984.76	1,754,279.59	1,658,892.72	1,590,637.01	1,507,216.26	1,469,538.18
					RET-1	RET-1	RET-1	RET-1	RET-1	RET-1
53.00 Gas Distribution Addendum										
Gross Amount		101,928,497.06	0.00	101,928,497.06	24,097,270.65	23,766,801.53	21,069,532.26	16,141,494.10	9,854,897.34	6,998,501.18
Deductions		86,081.02	0.00	86,081.02	16,859.12	12,052.59	16,913.54	18,614.88	12,335.59	9,305.30
Taxable Amount		101,842,416.04	0.00	101,842,416.04	24,080,411.53	23,754,748.94	21,052,618.72	16,122,879.22	9,842,561.75	6,989,195.88
Tax Due @	0.03852	3,922,969.87	0.00	3,922,969.87	927,577.45	915,032.93	810,946.87	621,053.31	379,135.48	269,223.83
40% Allocated to HEAP Credit		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Gas Tax		3,922,969.87	0.00	3,922,969.87	927,577.45	915,032.93	810,946.87	621,053.31	379,135.48	269,223.83
					RET-1	RET-1	RET-1	RET-1	RET-1	RET-1

STATE OF WASHINGTON COMBINED EXCISE TAX RETURN

SECOND HALF 2012	STATE BUSINESS & OCCUPATION TAX	YTD Totals	First Half Totals	SUMMARY	JULY 2012	AUG 2012	SEPT 2012	OCT 2012	NOV 2012	DEC 2012
SECOND HALF 2012	STATE PUBLIC UTILITY TAX	YTD Totals	First Half Totals	SUMMARY	JULY 2012	AUG 2012	SEPT 2012	OCT 2012	NOV 2012	DEC 2012
	52 Power - Electricity Addendum									
	Gross Amount	483,907,264.43	251,059,526.69	232,847,737.74	37,633,068.99	41,002,267.59	38,592,288.38	35,523,054.16	37,221,484.63	43,198,109.14
	Deductions	9,142,721.43	3,591,117.19	5,551,604.24	704,093.07	837,508.62	1,354,548.19	631,774.14	834,470.08	1,189,210.14
	Taxable Amount	474,764,543.00	247,468,409.50	227,296,133.50	36,928,975.92	40,164,758.97	37,237,740.19	34,891,280.02	36,387,014.55	42,008,899.00
	Tax Due @ 0.038734	18,389,529.81	9,585,441.37	8,804,088.43	1,430,406.95	1,555,741.77	1,442,366.63	1,351,478.84	1,409,414.62	1,627,172.69
	Renewable Energy Credit	-103,659.00	0.00	-103,659.00	-100,281.12	-3,282.63	-95.25	0.00	0.00	0.00
	60% Allocated HEAP Credit	223,631,102.00	0.00	223,631,102.00	41,655,976.00	83,201,183.00	13,646,899.00	32,146,884.00	0.00	0.00
	Total Electric Tax	18,062,719.81	9,585,441.37	8,476,778.43	1,288,470.07	1,466,257.61	1,428,624.19	1,269,332.00	1,409,414.62	1,627,172.69
					RET-1	RET-1	RET-1	RET-1	RET-1	RET-1
	53 Gas Distribution Addendum									
	Gross Amount	148,507,101.24	101,928,497.06	46,578,604.18	5,162,218.77	4,120,623.25	4,271,309.55	5,450,926.25	10,696,318.33	16,877,208.03
	Deductions	121,370.22	86,081.02	35,289.20	3,851.18	2,773.72	2,054.88	3,674.06	8,244.12	14,691.24
	Taxable Amount	148,385,731.02	101,842,416.04	46,543,314.98	5,158,367.59	4,117,849.53	4,269,254.67	5,447,252.19	10,688,074.21	16,862,516.79
	Tax Due @ 0.03852	5,715,818.36	3,922,969.87	1,792,848.49	198,700.32	158,619.56	164,451.69	209,828.15	411,704.62	649,544.15
	60% Allocated HEAP Credit	149,100,670.00	0.00	149,100,670.00	27,770,350.00	57,467,668.00	9,097,993.00	54,764,560.00	0.00	0.00
	Total Gas Tax	5,566,717.69	3,922,969.87	1,643,147.82	170,929.82	101,151.83	155,353.76	155,063.59	411,704.62	649,544.15
					RET-1	RET-1	RET-1	RET-1	RET-1	RET-1

Rec'd from Catherine Cooper

2.11



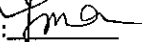
AVISTA UTILITIES
 WASHINGTON NATURAL GAS RESULTS
 TWELVE MONTHS ENDED DECEMBER 31, 2012
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Misc Restating Adjustments
	Adjustment Number	2.11
	Workpaper Reference	G-MR
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	7
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	(14)
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	(14)
25	Total Gas Expense	(7) *
26	OPERATING INCOME BEFORE FIT	7
	FEDERAL INCOME TAX	
27	Current Accrual	2
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ 5
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFERRED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -

*Reviewed
Jma*

Avista Utilities
 Miscellaneous Restating Adjustments
 For the Twelve Months Ended 12/31/2012

	<u>WA</u> <u>Electric</u>		<u>WA</u> <u>Gas</u>
<u>Misc. Restating Adjustments:</u>			
BOD Meeting Expenses @50%	E-MR-1 (12,042)	G-MR-1	(3,503) •
Non-Utility Removals	E-MR-1 (10,212)	G-MR-1	(2,873) •
Reclassifications	E-MR-1 9,419	G-MR-1	(6,422) •
Plane Reclassifications	E-MR-1 1,313	G-MR-1	5,553 •
Total Misc. Restating Adjustments	<u>(11,523)</u>		<u>(7,245)</u>

Prep by:  1st Review: 
 Date: 03-12-2013 Mgr. Review: 

WA - GAS

Account	Board of Director Meeting Costs	Non-Utility Removals	Reclassifications	Plane Reclassification	Total	Account	Amount	Category
935000		(2,288.67)			(2,288.67)	935000	(13,973.00)	A&G
930200	(3,503.00)	(219.55)	(43.76)	381.88	(3,384.43)	930200		
930100			(0.88)		(0.88)	930100		
928000			(404.63)	4,635.00	4,230.37	928000		
925100		(35.11)	(12,920.35)		(12,955.46)	925100		
921000		(104.78)	(5.38)	536.23	426.07	921000		
912000					-	912000	-	Sales
910000					-	910000	6,908.25	Cust Ser & Info
909000			6,951.10		6,951.10	909000		
908000		(42.85)			(42.85)	908000		
905000					-	905000	(56.77)	Cus Accts
903000			1.82		1.82	903000		
902000		(58.59)			(58.59)	902000		
880000		(123.73)			(123.73)	880,000.00	(123.73)	Dist Oper
	(3,503.00)	(2,873.28)	(6,422.08)	5,553.11	(7,245.25)		(7,245.25)	
	MR-BOD-1	MR-NU-1	MR-RC-1	MR-PR-1	(7,245.25)			

Prep by: [Signature] 1st Review: [Signature]
 Date: 03-12-2013 Mgr. Review: [Signature]

WA - ELECTRIC								
Account	Board of Director Meeting Costs	Non-Utility Removals	Reclassifications	Plane Reclassification	Total	Account	Amount	Category
935000		(7,867.19)			(7,867.19)	935000	(21,450.13)	A&G
930200	(12,042.00)	(755.13)	120.74	1,312.70	(11,363.69)	930200		
930100			(3.63)		(3.63)	930100		
928000			(1,746.92)		(1,746.92)	928000		
925100		(120.67)	-		(120.67)	925100		
921000		(367.85)	19.82		(348.03)	921000		
912000					-	912000	-	Sales
910000					-	910000	10,957.72	Cust Ser & Info
909000			11,025.76		11,025.76	909000		
908000		(68.04)			(68.04)	908000		
905000					-	905000	(91.16)	Cus Accts
903000			2.88		2.88	903000		
902000		(94.04)			(94.04)	902000		
880000					-	880000	-	
588000		(13.92)			(13.92)	588000	(13.92)	Dist Oper
580000		(441.80)			(441.80)	580000	(441.80)	
566000					-	566000	(483.39)	P/T Oper
546000		(241.41)			(241.41)	546000		
541000		(28.14)			(28.14)	541000		
539000		(1.06)			(1.06)	539000		
537000		(158.66)			(158.66)	537000		
510000		(54.12)			(54.12)	510000		
	(12,042.00)	(10,212.03)	9,418.65	1,312.70	(11,522.68)		(11,522.68)	
	MR-BOD-1	MR-NU-1	MR-RC-1	MR-PR-1	(11,522.68)			

MISCELLANEOUS RESTATING ADJUSTMENTS

BOARD OF DIRECTORS MEETING EXPENSES

MR-BOD-WORKPAPERS

**Avista Utilities
Board of Directors Meetings All
For the twelve months ended Decem**

Board Meeting Costs 2012:		As Recorded
Charged to 930200	MR-BOD-2	\$ 87,080.93
Charged to 417100 (non-utility)	MR-BOD-2	\$ 37,186.19
Total Utility expenses to be shared 50/50	MR-BOD-2	\$ 124,267.12
	50/50	\$ 62,133.56
		\$ (37,186.19)
Amount to move to non-utility		\$ 24,947.37
		Board Meeting Expenses
Total Adjustment		\$ (24,947)
<u>Allocated to Washington Electric</u>		
72.044%	E - Note 7	
67.000%	E - Note 4	\$ (12,042)
<u>Allocated to Washington Gas</u>		
19.889%	E - Note 7	
70.603%	G - Note 4	\$ (3,503)
<u>Allocated to Idaho Electric</u>		
72.044%		
33.000%	E - Note 4	\$ (5,931)
<u>Allocated to Idaho Gas</u>		
19.889%		
29.397%	G - Note 4	\$ (1,459)
<u>Allocated to Oregon</u>		
8.067%	E - Note 7	\$ (2,013)
		\$ (24,948)
	1.0000	E - Note 7 (Results of Operati
	1.0000	E - Note 4 (Results of Operati
	1.0000	G - Note 4 (Results of Operati

(Note: New policies for Board meetings regarding expenses to charge to non-utility were effective Jan 1, 2011. For this adjustment based on 2012 transactions, to be charged to utility (before splitting the total by 50/50). This was then used to determine the amount to be moved to non-utility. This adjustment adjusts for the remaining amount needing to be moved to non-utility.)

Prep by: [Signature] 1st Review: [Signature]
Date: 03-12-2013 Mgr. Review: [Signature]

Board of Directors Meeting Expenses
For the twelve months ended December 31, 2012

Accounting Year	2012
Expenditure Organization	(All)
Project Number	(All)

Sum of Transaction Amount						
Ferc Acct	Service	Jurisdiction	Expenditure Type	Vendor Name	Transaction Desc	Total
930200	CD	AA	205 Airfare	CORP CREDIT CARD	LINDA WILLIAMS-ALASKA AIR 0272187151526	233.64
					LINDA WILLIAMS-ALASKA AIR 0272187151527	233.64
				HEIDI B STANLEY	TRAVEL EXPENSES	1,018.80
					AIR	179.64
				JOHN F KELLY	TRAVEL EXPENSES	952.11
					AIR	327.24
					BOARD OF DIRECTORS TRAVEL EXPENSES	350.91
				KRISTIANNE BLAKE	AIR	179.64
				MARC F RACICOT	BOARD OF DIRECTORS TRAVEL EXPENSES	161.82
				MICHAEL L NOEL	TRAVEL EXPENSES	1,240.56
					AIR	305.64
				R JOHN TAYLOR	TRAVEL EXPENSES	231.84
				REBECCA A KLEIN	TRAVEL EXPENSES	1,421.19
					AIR	440.28
					BOARD OF DIRECTORS TRAVEL EXPENSES	253.08
				-	TRAVEL EXPENSES	0.00
					AIR	0.00
				RICK R HOLLEY	TRAVEL EXPENSES	395.28
				AIR	210.24	
			DONALD C BURKE	TRAVEL EXPENSES	2,265.84	
				BOARD OF DIRECTORS TRAVEL EXPENSES	2,024.73	
			210 Employee Auto M	JOHN F KELLY	TRAVEL EXPENSES	305.70
					BOARD OF DIRECTORS TRAVEL EXPENSES	170.83
					MILEAGE	155.34
				MICHAEL L NOEL	TRAVEL EXPENSES	163.83
					MILEAGE	17.98
				R JOHN TAYLOR	TRAVEL EXPENSES	274.73
				-	MILEAGE	0.00
				RICK R HOLLEY	TRAVEL EXPENSES	12.99
					EXPENSES	80.33
					MILEAGE	17.98
				DONALD C BURKE	TRAVEL EXPENSES	71.92
			215 Employee Busine	AZAR'S FOOD SERVICES	CATERING	642.15
					2/16/2012 INVOICE	952.75
					MEAL	109.57
					LINDA W	2,245.82
				CORP CREDIT CARD	LINDA WILLIAMS-STARBUCKS CORP00032003	38.00
					LINDA WILLIAMS-ALDERBROOK RESORT	7,022.12
					SUE FLEMING-LE GARMACHE INC	230.63
					LINDA WILLIAMS-BEACON HILL EVENTS	600.28
					SUE FLEMING-HARVESTER RESTAURANT	506.38
				HEIDI B STANLEY	FOOD	35.87
		TRAVEL EXPENSES	112.50			

Prep by: JSP 1st Review: KSDate: 03-12-2013 Mgr. Review: Jma

Accounting Year	2012
Expenditure Organization	(All)
Project Number	(All)

Sum of Transaction Amount								
Ferc Acct	Service	Jurisdiction	Expenditure Type	Vendor Name	Transaction Desc	Total		
930200	CD	AA	215 Employee Business	HEIDI B STANLEY	BOARD OF DIRECTORS TRAVEL EXPENSES	102.15		
				JOHN F KELLY	TRAVEL EXPENSES	273.46		
					BOARD OF DIRECTORS TRAVEL EXPENSES	23.17		
				MARC F RACICOT	FOOD	27.76		
					TRAVEL EXPENSES	24.29		
				MICHAEL L NOEL	FOOD	14.85		
					TRAVEL EXPENSES	79.64		
					BOARD OF DIRECTORS TRAVEL EXPENSES	17.08		
				REBECCA A KLEIN	FOOD	25.20		
					TRAVEL EXPENSES	29.70		
					BOARD OF DIRECTORS TRAVEL EXPENSES	39.60		
				SUSAN Y FLEMING	Meals, Food for Board of Directors Meetings	14.99		
				THE DAVENPORT HOTEL	BOARD MEETINGS	1,313.38		
					MEETINGS-BOD. MAY 2012	2,867.48		
					BOD MTGS-NOV.	2,331.44		
					LODGING-HARPER-TOWERS WATSON	31.48		
					FOOD	0.00		
					TRAVEL EXPENSES	0.00		
				BOARD OF DIRECTORS TRAVEL EXPENSES	0.00			
			RICK R HOLLEY	FOOD	7.20			
				TRAVEL EXPENSES	44.53			
			DONALD C BURKE	BOARD OF DIRECTORS TRAVEL EXPENSES	79.13			
			BEACON HILL EVENTS	BOD MEAL	45.78			
			LAST DROP	ROOM RENTAL	146.82			
			220 Employee Car Rental			CORP CREDIT CARD	LINDA WILLIAMS-BLACKSTAR LIMOUSINE SE	329.24
							SUE FLEMING-MELNIK LIMOUSINE	1,417.50
						HEIDI B STANLEY	TRAVEL EXPENSES	457.20
						JOHN F KELLY	TRAVEL EXPENSES	271.49
						MARC F RACICOT	CAR	674.77
						R JOHN TAYLOR	TRAVEL EXPENSES	237.64
						REBECCA A KLEIN	TRAVEL EXPENSES	185.20
						ENTERPRISE RENT A CAR	KAREN FELTES	98.22
			230 Employee Lodging			CORP CREDIT CARD	LINDA WILLIAMS-ALDERBROOK RESORT	8,450.00
							LINDA WILLIAMS-ALDERBROOK INN	1,000.00
							SUE FLEMING-ALDERBROOK RESORT	1,000.00
						HEIDI B STANLEY	LODGING	157.50
							TRAVEL EXPENSES	315.00
							BOARD OF DIRECTORS TRAVEL EXPENSES	315.00
						JOHN F KELLY	TRAVEL EXPENSES	835.16
						KRISTIANNE BLAKE	LODGING	157.50
						MICHAEL L NOEL	BOARD OF DIRECTORS TRAVEL EXPENSES	486.68
						REBECCA A KLEIN	TRAVEL EXPENSES	149.17
			THE DAVENPORT HOTEL	LODGING-DIRECTORS-FEB MTG	2,394.08			
				AUDIT MTG BOB LODGING	212.84			
				DON BURKE	108.82			
				LODGING-MAY 2012 BOD MTGS	2,215.60			

Prep by: _____ 1st Review: _____

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Accounting Year	2012
Expenditure Organization	(All)
Project Number	(All)

Sum of Transaction Amount						
Ferc Acct	Service	Jurisdiction	Expenditure Type	Vendor Name	Transaction Desc	Total
930200	CD	AA	230 Employee Lodging	THE DAVENPORT HOTEL	BOD MTG EXEC COMP CONSULTANT	106.42
					BOARD LODGING-NOV. 2012	2,461.48
					LODGING-HARPER-TOWERS WATSON	143.24
				-	LODGING	0.00
					BOARD OF DIRECTORS TRAVEL EXPENSES	0.00
					DON BURKE	0.00
				DONALD C BURKE	TRAVEL EXPENSES	616.25
				ALDERBROOK RESORT & SPA	CANCELLATION FEE - BOD - SEPT 2013	5,579.15
			235 Employee Misc E	CORP CREDIT CARD	LINDA WILLIAMS-TARGET 00009159	12.57
					LINDA WILLIAMS-NORTHWESTERN STAGE LI	148.50
					LINDA WILLIAMS-KMART 04147	16.18
					LINDA WILLIAMS-SAFEWAY STORE00032557	76.45
				SUSAN Y FLEMING	Misc, Supplies for Board Meeting	2.11
				-	LINDA WILLIAMS-NORTHWESTERN STAGE LI	0.00
			830 Dues	NYSE BOARD MEMBER LLC	BOARD ED. PROG 2013	10,850.00
			875 License Fees	CORP CREDIT CARD	PATTY HANSON-WA DOR BUS LICENSE SVC	138.00
					PATTY HANSON-WKI CTCORPORATION	752.91
			885 Miscellaneous	CORP CREDIT CARD	LINDA WILLIAMS-ALDERBROOK RESORT	1,132.74
					RAEAN CORNELL-CORPORATE BOARD MEME	1,470.00
					RAEAN CORNELL-SURVEYMONKEY.COM	48.00
				HEIDI B STANLEY	MISC	52.65
					TRAVEL EXPENSES	305.31
					BOARD OF DIRECTORS TRAVEL EXPENSES	198.45
				JOHN F KELLY	MISC	31.50
					TRAVEL EXPENSES	360.11
					BOARD OF DIRECTORS TRAVEL EXPENSES	66.83
				KRISTIANNE BLAKE	MISC	49.95
				MARC F RACICOT	MISC	44.86
					TRAVEL EXPENSES	972.80
					BOARD OF DIRECTORS TRAVEL EXPENSES	22.50
				MICHAEL L NOEL	MISC	88.20
					TRAVEL EXPENSES	311.40
					BOARD OF DIRECTORS TRAVEL EXPENSES	60.94
R JOHN TAYLOR	TRAVEL EXPENSES	109.89				
REBECCA A KLEIN	MISC	44.01				
	TRAVEL EXPENSES	101.94				
	BOARD OF DIRECTORS TRAVEL EXPENSES	52.20				
THE DAVENPORT HOTEL	BOARD MEETINGS	1,353.96				
	AUDIT MTG BOB LODGING	112.50				
	MEETINGS-BOD. MAY 2012	1,478.60				
	DON BURKE	151.42				
	BOD MTGS-NOV.	980.10				
	-	MISC	0.00			
		TRAVEL EXPENSES	0.00			
		BOARD OF DIRECTORS TRAVEL EXPENSES	0.00			
		DON BURKE	0.00			

Prep by: _____ 1st Review: _____

Accounting Year	2012
Expenditure Organization	(All)
Project Number	(All)

Sum of Transaction Amount						
Ferc Acct	Service	Jurisdiction	Expenditure Type	Vendor Name	Transaction Desc	Total
930200	CD	AA	885 Miscellaneous	RICK R HOLLEY	MISC	24.30
					TRAVEL EXPENSES	17.49
					EXPENSES	8.10
				DONALD C BURKE	TRAVEL EXPENSES	363.34
					BOARD OF DIRECTORS TRAVEL EXPENSES	160.91
				BLACKSTAR LIMOUSINE SERV	TRANSPORT-DIRECTORS	129.02
			915 Printing	RICOH USA INC	BOD MAG BOOKS	4.35
					HP FINAL AGREEMENT COPY	2.66
				IKON OFFICE SOLUTIONS	BOD MAG MASTER 0212 BOOKS	4.35
				RICOH USA INC	BOD MAG MASTER BOOKS	4.78
					BOD MAG MASTER 0212 BOOKS	-0.43
					BOD MAG MASTER COPIES	4.78
710 Rental Expense	OMNIBUS SHUTTLE TOUR & C	BOD TOUR OF NOXON	651.60			
930200 Total						87,080.93
417100	ZZ	ZZ	020 Professional Ser	CORP CREDIT CARD	SUE FLEMING-0850 SECRETARY OF STATE	270.00
				205 Airfare	CORP CREDIT CARD	LINDA WILLIAMS-ALASKA AIR 0272187151526
					LINDA WILLIAMS-ALASKA AIR 0272187151527	25.96
					LINDA WILLIAMS-ALASKA AIR 0272187812116	50.00
					LINDA WILLIAMS-ALASKA AIR 0272187812119	75.00
					LINDA WILLIAMS-ALASKA AIR 0272189466784	209.60
				HEIDI B STANLEY	TRAVEL EXPENSES	113.20
					AIR	19.96
				JOHN F KELLY	TRAVEL EXPENSES	870.99
					AIR	36.36
					BOARD OF DIRECTORS TRAVEL EXPENSES	278.79
				KRISTIANNE BLAKE	AIR	19.96
				MARC F RACICOT	BOARD OF DIRECTORS TRAVEL EXPENSES	17.98
				MICHAEL L NOEL	TRAVEL EXPENSES	137.84
					AIR	33.96
				R JOHN TAYLOR	TRAVEL EXPENSES	25.76
				REBECCA A KLEIN	TRAVEL EXPENSES	157.91
					AIR	48.92
					BOARD OF DIRECTORS TRAVEL EXPENSES	28.12
					TRAVEL EXPENSES	0.00
					AIR	0.00
				RICK R HOLLEY	TRAVEL EXPENSES	43.92
					AIR	23.36
				DONALD C BURKE	TRAVEL EXPENSES	1,086.36
					BOARD OF DIRECTORS TRAVEL EXPENSES	224.97
			210 Employee Auto M	JOHN F KELLY	TRAVEL EXPENSES	229.88
					BOARD OF DIRECTORS TRAVEL EXPENSES	189.92
					MILEAGE	17.26
				MICHAEL L NOEL	TRAVEL EXPENSES	18.21
					MILEAGE	2.00
				R JOHN TAYLOR	TRAVEL EXPENSES	30.52
					MILEAGE	0.00

MR-BOD-1

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Accounting Year	2012
Expenditure Organization	(All)
Project Number	(All)

Sum of Transaction Amount						
Ferc Acct	Service	Jurisdiction	Expenditure Type	Vendor Name	Transaction Desc	Total
417100	ZZ	ZZ	210 Employee Auto M	RICK R HOLLEY	TRAVEL EXPENSES	1.44
					EXPENSES	8.92
					MILEAGE	2.00
				DONALD C BURKE	TRAVEL EXPENSES	8.00
			215 Employee Busine	AZAR'S FOOD SERVICES	CATERING	71.36
					2/16/2012 INVOICE	105.86
					MEAL	12.17
					LINDA W	229.10
				CORP CREDIT CARD	LINDA WILLIAMS-STARBUCKS CORP00032003	4.23
					SUE FLEMING-STEAM PLANT GRILL	1,046.37
					LINDA WILLIAMS-ALDERBROOK RESORT	6,161.31
					SUE FLEMING-LE GARMACHE INC	2,459.72
					LINDA WILLIAMS-BEACON HILL EVENTS	66.70
					SUE FLEMING-WILD SAGE	1,724.74
					SUE FLEMING-HARVESTER RESTAURANT	56.26
				HEIDI B STANLEY	FOOD	3.99
					TRAVEL EXPENSES	21.74
					BOARD OF DIRECTORS TRAVEL EXPENSES	11.35
				JOHN F KELLY	TRAVEL EXPENSES	30.38
					BOARD OF DIRECTORS TRAVEL EXPENSES	32.57
				MARC F RACICOT	FOOD	3.08
					TRAVEL EXPENSES	2.70
				MICHAEL L NOEL	FOOD	1.65
					TRAVEL EXPENSES	8.85
					BOARD OF DIRECTORS TRAVEL EXPENSES	1.90
			REBECCA A KLEIN	FOOD	2.80	
				TRAVEL EXPENSES	3.30	
				BOARD OF DIRECTORS TRAVEL EXPENSES	4.40	
			THE DAVENPORT HOTEL	BOARD MEETINGS	678.55	
				MEETINGS-BOD. MAY 2012	2,971.02	
				BOD MTGS-NOV.	367.57	
			-	FOOD	0.00	
				TRAVEL EXPENSES	0.00	
	BOARD OF DIRECTORS TRAVEL EXPENSES	0.00				
RICK R HOLLEY	FOOD	0.80				
	TRAVEL EXPENSES	4.95				
DONALD C BURKE	BOARD OF DIRECTORS TRAVEL EXPENSES	8.79				
BEACON HILL EVENTS	BOD MEAL	5.09				
LAST DROP	ROOM RENTAL	16.31				
220 Employee Car R	CORP CREDIT CARD	LINDA WILLIAMS-BLACKSTAR LIMOUSINE SE	36.58			
		SUE FLEMING-MELNIK LIMOUSINE	157.50			
	HEIDI B STANLEY	TRAVEL EXPENSES	50.80			
	JOHN F KELLY	TRAVEL EXPENSES	250.68			
	MARC F RACICOT	CAR	74.97			
	R JOHN TAYLOR	TRAVEL EXPENSES	26.40			
REBECCA A KLEIN	TRAVEL EXPENSES	20.58				

Prep by: _____ 1st Review: _____

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Accounting Year	2012
Expenditure Organization	(All)
Project Number	(All)

Sum of Transaction Amount						
Ferc Acct	Service	Jurisdiction	Expenditure Type	Vendor Name	Transaction Desc	Total
417100	ZZ	ZZ	220 Employee Car R	ENTERPRISE RENT A CAR	KAREN FELTES	10.91
			230 Employee Lodging	CORP CREDIT CARD	SUE FLEMING-THE BENSON HOTEL	2,177.56
					LINDA WILLIAMS-ALDERBROOK RESORT	2,754.72
				HEIDI B STANLEY	LODGING	132.34
					TRAVEL EXPENSES	355.26
					BOARD OF DIRECTORS TRAVEL EXPENSES	711.00
				JOHN F KELLY	TRAVEL EXPENSES	1,403.47
				KRISTIANNE BLAKE	LODGING	45.64
				MICHAEL L NOEL	BOARD OF DIRECTORS TRAVEL EXPENSES	54.07
				REBECCA A KLEIN	TRAVEL EXPENSES	16.58
				THE DAVENPORT HOTEL	ECOVA BD MTGS - LODGING	180.87
					LODGING-DIRECTORS-FEB MTG	266.01
					AUDIT MTG BOB LODGING	23.64
					BOARD MTG	236.48
					DON BURKE	12.09
					LODGING-MAY 2012 BOD MTGS	246.18
				DIRECTOR LODGING - ECOVA	118.24	
				BOD MTG EXEC COMP CONSULTANT	11.82	
				BOARD LODGING-NOV. 2012	273.50	
			-	LODGING	0.00	
				BOARD OF DIRECTORS TRAVEL EXPENSES	0.00	
				DON BURKE	0.00	
			DONALD C BURKE	TRAVEL EXPENSES	68.47	
			ALDERBROOK RESORT & SPA	CANCELLATION FEE - BOD - SEPT 2013	619.90	
			235 Employee Misc B	CORP CREDIT CARD	LINDA WILLIAMS-TARGET 00009159	1.40
					LINDA WILLIAMS-NORTHWESTERN STAGE LI	16.50
					SUE FLEMING-TLF SCOTTS HOUSE OF FLOW	134.70
					LINDA WILLIAMS-KMART 04147	1.80
					DENISE MATERNE-FTD LIBERTY PARK FLORI	80.33
					LINDA WILLIAMS-SAFEWAY STORE00032557	8.50
			SUSAN Y FLEMING	Tips, Tips to Bellman - Ecova Board meetings	20.00	
				Misc, Transportation to Portland for Ecova BOD m	209.60	
			-	LINDA WILLIAMS-NORTHWESTERN STAGE LI	0.00	
			830 Dues	EXECUTIVE WOMEN INTERNA	EWI DUES	215.00
					EWI AD	272.50
					EWI ANNUAL DUE - FLEMING	330.50
					EWI QTRLY DUES - FLEMING	90.00
			-		EWI DUES	0.00
					EWI AD	0.00
			885 Miscellaneous	CORP CREDIT CARD	LINDA WILLIAMS-EXECUTIVE WOMEN INTL	400.00
					LINDA WILLIAMS-ALDERBROOK RESORT	125.86
					DENISE MATERNE-HARRY & DAVID	217.90
			HEIDI B STANLEY	MISC		5.85
				TRAVEL EXPENSES		33.92
				BOARD OF DIRECTORS TRAVEL EXPENSES		22.05
			JOHN F KELLY	MISC		3.50

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Accounting Year	2012
Expenditure Organization	(All)
Project Number	(All)

Sum of Transaction Amount							
Ferc Acct	Service	Jurisdiction	Expenditure Type	Vendor Name	Transaction Desc	Total	
417100	ZZ	ZZ	885 Miscellaneous	JOHN F KELLY	TRAVEL EXPENSES	110.01	
					BOARD OF DIRECTORS TRAVEL EXPENSES	63.42	
				KRISTIANNE BLAKE	MISC	5.55	
				MARC F RACICOT	MISC	4.98	
					TRAVEL EXPENSES	108.09	
					BOARD OF DIRECTORS TRAVEL EXPENSES	2.50	
				MICHAEL L NOEL	MISC	9.80	
					TRAVEL EXPENSES	34.60	
					BOARD OF DIRECTORS TRAVEL EXPENSES	6.77	
				R JOHN TAYLOR	TRAVEL EXPENSES	12.21	
				REBECCA A KLEIN	MISC	4.89	
					TRAVEL EXPENSES	11.33	
					BOARD OF DIRECTORS TRAVEL EXPENSES	5.80	
				THE DAVENPORT HOTEL	BOARD MEETINGS	150.44	
					AUDIT MTG BOB LODGING	12.50	
					MEETINGS-BOD. MAY 2012	164.29	
					DON BURKE	16.82	
					BOD MTGS-NOV.	108.90	
				ADVENTURES IN ADVERTISING	DIRECTOR/OFFICER JACKETS	1,533.64	
				-	MISC	0.00	
					TRAVEL EXPENSES	0.00	
					BOARD OF DIRECTORS TRAVEL EXPENSES	0.00	
					DON BURKE	0.00	
				RICK R HOLLEY	MISC	2.70	
					TRAVEL EXPENSES	1.94	
					EXPENSES	0.90	
				DONALD C BURKE	TRAVEL EXPENSES	125.38	
					BOARD OF DIRECTORS TRAVEL EXPENSES	17.89	
				BLACKSTAR LIMOUSINE SERV	TRANSPORT-DIRECTORS	14.34	
				915 Printing	RICOH USA INC	BOD MAG MASTER 0212 BOOKS	0.43
				615 Internet	-	INTERNET - MIKE NOEL	0.00
						CABLE ON INTERNET	0.00
						CABLE ONE - MIKE NOEL	0.00
		CABLE SVC	0.00				
		ACCT # 23447-180233-01-5	0.00				
	CABLE ONE	INTERNET - MIKE NOEL	199.95				
		INTERNET SERVICE - MIKE NOEL	199.95				
		CABLE ON INTERNET	205.21				
		CABLE ONE - MIKE NOEL	399.90				
		INTERNET-MIKE NOEL	199.95				
		CABLE SVC	199.95				
		ACCT # 23447-180233-01-5	199.95				
	710 Rental Expense	OMNIBUS SHUTTLE TOUR & C	BOD TOUR OF NOXON	72.40			
417100 Total						37,186.19	
Grand Total						124,267.12	

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Prep by: _____ 1st Review: _____

Date: 03-12-2013 Mgr. Review: _____

Adjustment No. 241

Workpaper Ref. lvck-BOD-2

Accounting Year	2012
Expenditure Organization	(All)
Project Number	(All)

Sum of Transaction Amount							
Ferc Acct	Service	Jurisdiction	Expenditure Type	Vendor Name	Transaction Desc	Total	

MISCELLANEOUS RESTATING ADJUSTMENTS

NON UTILITY REMOVALS

MR-NU-WORKPAPERS

Miscellaneous Adjustment
Non-Utility Amounts
For the Year ended December 31, 2012

Ferc Acct	CD	AA	AN	ID	WA	ED AN	ID	WA	GD AA	AS	ID	WA	OR	Grand Total		
935000		16,298.48		467.16										16,765.64	MR-NU-2	
930200		1,511.00	48.92										50.00	1,609.92	MR-NU-2	
925100		250.00												250.00	MR-NU-2	
921000		746.21				11.43								757.64	MR-NU-2	
908000			153.00		10.00								43.96	206.96	MR-NU-2	
902000					152.63									152.63	MR-NU-2	
880000											661.30	123.73	339.44	1,124.47	MR-NU-2	
588000						21.20	550.00							571.20	MR-NU-2	
580000						672.68								672.68	MR-NU-2	
546000						367.56								367.56	MR-NU-2	
541000						43.29								43.29	MR-NU-2	
539000						1.63								1.63	MR-NU-2	
537000						244.05								244.05	MR-NU-2	
510000						83.25								83.25	MR-NU-2	
Grand Total		18,805.69	201.92	467.16	162.63	1,445.09	550.00	0.00	0.00	0.00	0.00	661.30	123.73	433.40	22,850.92	MR-NU-2/3

ELECTRIC

935000	7	72.044%	78.661%	78.661%	78.661%	100%	100%	100%	0%	0%	0%	0%	0%	0%	0%
930200	7	72.044%	78.661%	78.661%	78.661%	100%	100%	100%	0%	0%	0%	0%	0%	0%	0%
925100	7	72.044%	78.661%	78.661%	78.661%	100%	100%	100%	0%	0%	0%	0%	0%	0%	0%
921000	7	72.044%	78.661%	78.661%	78.661%	100%	100%	100%	0%	0%	0%	0%	0%	0%	0%
908000	7	52.915%	61.615%	61.615%	61.615%	100%	100%	100%	0%	0%	0%	0%	0%	0%	0%
902000	7	52.915%	61.615%	61.615%	61.615%	100%	100%	100%	0%	0%	0%	0%	0%	0%	0%
880000	7	72.044%	78.661%	78.661%	78.661%	100%	100%	100%	0%	0%	0%	0%	0%	0%	0%
588000	7	72.044%	78.661%	78.661%	78.661%	100%	100%	100%	0%	0%	0%	0%	0%	0%	0%
580000	7	72.044%	78.661%	78.661%	78.661%	100%	100%	100%	0%	0%	0%	0%	0%	0%	0%
546000	7	72.044%	78.661%	78.661%	78.661%	100%	100%	100%	0%	0%	0%	0%	0%	0%	0%
541000	7	72.044%	78.661%	78.661%	78.661%	100%	100%	100%	0%	0%	0%	0%	0%	0%	0%
539000	7	72.044%	78.661%	78.661%	78.661%	100%	100%	100%	0%	0%	0%	0%	0%	0%	0%
537000	7	72.044%	78.661%	78.661%	78.661%	100%	100%	100%	0%	0%	0%	0%	0%	0%	0%
510000	7	72.044%	78.661%	78.661%	78.661%	100%	100%	100%	0%	0%	0%	0%	0%	0%	0%

GAS

935000	7	19.889%	21.339%	21.339%	21.339%	0%	0%	0%	100%	100%	100%	100%	100%	100%
930200	7	19.889%	21.339%	21.339%	21.339%	0%	0%	0%	100%	100%	100%	100%	100%	100%
925100	7	19.889%	21.339%	21.339%	21.339%	0%	0%	0%	100%	100%	100%	100%	100%	100%
921000	7	19.889%	21.339%	21.339%	21.339%	0%	0%	0%	100%	100%	100%	100%	100%	100%
908000	7	32.965%	38.385%	38.385%	38.385%	0%	0%	0%	100%	100%	100%	100%	100%	100%
902000	7	32.965%	38.385%	38.385%	38.385%	0%	0%	0%	100%	100%	100%	100%	100%	100%
880000	7	19.889%	21.339%	21.339%	21.339%	0%	0%	0%	100%	100%	100%	100%	100%	100%
588000	7	19.889%	21.339%	21.339%	21.339%	0%	0%	0%	100%	100%	100%	100%	100%	100%
580000	7	19.889%	21.339%	21.339%	21.339%	0%	0%	0%	100%	100%	100%	100%	100%	100%

Prep by: JCS 1st Review: JCS

Date: 03-12-2013 Mgr. Review: JCS

Miscellaneous Adjustment
Non-Utility Amounts
For the Year ended December 31, 2012

Ferc Acct	Removed	CD		ED				GD				Grand Total	
		AA	AN	ID	WA	AN	ID	WA	AA	AS	ID		WA
546000	7	19.889%	21.339%	21.339%	21.339%	0%	0%	0%	100%	100%	100%	100%	100%
541000	7	19.889%	21.339%	21.339%	21.339%	0%	0%	0%	100%	100%	100%	100%	100%
539000	7	19.889%	21.339%	21.339%	21.339%	0%	0%	0%	100%	100%	100%	100%	100%
537000	7	19.889%	21.339%	21.339%	21.339%	0%	0%	0%	100%	100%	100%	100%	100%
510000	7	19.889%	21.339%	21.339%	21.339%	0%	0%	0%	100%	100%	100%	100%	100%

WA - ELECTRIC

935000	4	67.000%	67.000%	0%	100%	67.000%	0%	100%	67.000%	0%	0%	100%	0%
930200	4	67.000%	67.000%	0%	100%	67.000%	0%	100%	67.000%	0%	0%	100%	0%
925100	4	67.000%	67.000%	0%	100%	67.000%	0%	100%	67.000%	0%	0%	100%	0%
921000	4	67.000%	67.000%	0%	100%	67.000%	0%	100%	67.000%	0%	0%	100%	0%
908000	2	65.634%	65.634%	0%	100%	65.634%	0%	100%	65.634%	0%	0%	100%	0%
902000	2	65.634%	65.634%	0%	100%	65.634%	0%	100%	65.634%	0%	0%	100%	0%
880000	3	65.678%	65.678%	0%	100%	65.678%	0%	100%	65.678%	0%	0%	100%	0%
588000	3	65.678%	65.678%	0%	100%	65.678%	0%	100%	65.678%	0%	0%	100%	0%
580000	3	65.678%	65.678%	0%	100%	65.678%	0%	100%	65.678%	0%	0%	100%	0%
546000	3	65.678%	65.678%	0%	100%	65.678%	0%	100%	65.678%	0%	0%	100%	0%
541000	1	65.010%	65.010%	0%	100%	65.010%	0%	100%	65.010%	0%	0%	100%	0%
539000	1	65.010%	65.010%	0%	100%	65.010%	0%	100%	65.010%	0%	0%	100%	0%
537000	1	65.010%	65.010%	0%	100%	65.010%	0%	100%	65.010%	0%	0%	100%	0%
510000	1	65.010%	65.010%	0%	100%	65.010%	0%	100%	65.010%	0%	0%	100%	0%

WA - GAS

935000	4	70.603%	70.603%	0%	100%	70.603%	0%	100%	70.603%	0%	0%	100%	0%
930200	4	70.603%	70.603%	0%	100%	70.603%	0%	100%	70.603%	0%	0%	100%	0%
925100	4	70.603%	70.603%	0%	100%	70.603%	0%	100%	70.603%	0%	0%	100%	0%
921000	4	70.603%	70.603%	0%	100%	70.603%	0%	100%	70.603%	0%	0%	100%	0%
908000	2	66.420%	66.420%	0%	100%	66.420%	0%	100%	66.420%	0%	0%	100%	0%
902000	2	66.420%	66.420%	0%	100%	66.420%	0%	100%	66.420%	0%	0%	100%	0%
880000	3	68.880%	68.880%	0%	100%	68.880%	0%	100%	68.880%	0%	0%	100%	0%
588000	3	68.880%	68.880%	0%	100%	68.880%	0%	100%	68.880%	0%	0%	100%	0%
580000	3	68.880%	68.880%	0%	100%	68.880%	0%	100%	68.880%	0%	0%	100%	0%
546000	3	68.880%	68.880%	0%	100%	68.880%	0%	100%	68.880%	0%	0%	100%	0%
541000	1	69.990%	69.990%	0%	100%	69.990%	0%	100%	69.990%	0%	0%	100%	0%
539000	1	69.990%	69.990%	0%	100%	69.990%	0%	100%	69.990%	0%	0%	100%	0%
537000	1	69.990%	69.990%	0%	100%	69.990%	0%	100%	69.990%	0%	0%	100%	0%
510000	1	69.990%	69.990%	0%	100%	69.990%	0%	100%	69.990%	0%	0%	100%	0%

WA - ELECTRIC

Prep by: JSS 1st Review: KS

Miscellaneous Adjustment
Non-Utility Amounts
For the Year ended December 31, 2012

Ferc Acct	Removed	CD				ED				GD				Grand Total
		AA	AN	ID	WA	AN	ID	WA	AA	AS	ID	WA	OR	
935000	4	7,867.19	-	-	-	-	-	-	-	-	-	-	-	7,867.19
930200	4	729.35	25.78	-	-	-	-	-	-	-	-	-	-	755.13
925100	4	120.67	-	-	-	-	-	-	-	-	-	-	-	120.67
921000	4	360.19	-	-	-	7.66	-	-	-	-	-	-	-	367.85
908000	2	-	61.87	-	6.16	-	-	-	-	-	-	-	-	68.04
902000	2	-	-	-	94.04	-	-	-	-	-	-	-	-	94.04
880000	3	-	-	-	-	-	-	-	-	-	-	-	-	-
588000	3	-	-	-	-	13.92	-	-	-	-	-	-	-	13.92
580000	3	-	-	-	-	441.80	-	-	-	-	-	-	-	441.80
546000	3	-	-	-	-	241.41	-	-	-	-	-	-	-	241.41
541000	1	-	-	-	-	28.14	-	-	-	-	-	-	-	28.14
539000	1	-	-	-	-	1.06	-	-	-	-	-	-	-	1.06
537000	1	-	-	-	-	158.66	-	-	-	-	-	-	-	158.66
510000	1	-	-	-	-	54.12	-	-	-	-	-	-	-	54.12
		9,077.41	87.66	-	100.20	733.99	-	-	-	-	-	-	-	10,212.04

E-MR-1

WA - GAS

935000	4	2,288.67	-	-	-	-	-	-	-	-	-	-	-	2,288.67
930200	4	212.18	7.37	-	-	-	-	-	-	-	-	-	-	219.55
925100	4	35.11	-	-	-	-	-	-	-	-	-	-	-	35.11
921000	4	104.78	-	-	-	-	-	-	-	-	-	-	-	104.78
908000	2	-	39.01	-	3.84	-	-	-	-	-	-	-	-	42.85
902000	2	-	-	-	58.59	-	-	-	-	-	-	-	-	58.59
880000	3	-	-	-	-	-	-	-	-	-	123.73	-	-	123.73
588000	3	-	-	-	-	-	-	-	-	-	-	-	-	-
580000	3	-	-	-	-	-	-	-	-	-	-	-	-	-
546000	3	-	-	-	-	-	-	-	-	-	-	-	-	-
541000	1	-	-	-	-	-	-	-	-	-	-	-	-	-
539000	1	-	-	-	-	-	-	-	-	-	-	-	-	-
537000	1	-	-	-	-	-	-	-	-	-	-	-	-	-
510000	1	-	-	-	-	-	-	-	-	-	-	-	-	-
		2,640.74	46.38	-	62.43	-	-	-	-	-	123.73	-	-	2,873.27

G-MR-1

Prep by: JSF 1st Review: KS

Date: 03-12-2013 Mgr. Review: _____

Ferc Acct	Service	Jurisdiction								Grand Total
	CD	AN	ID	WA	ED	ID	GD	OR	WA	
	AA				AN		ID			
935000	16,298.48			467.16						16,765.64
930200	1,511.00	48.92							50.00	1,609.92
925100	250.00									250.00
921000	746.21					11.43				757.64
908000		153.00			10.00				43.96	206.96
902000					152.63					152.63
880000								661.30	339.44	1,124.47
588000						21.20	550.00			571.20
580000						672.68				672.68
546000						367.56				367.56
541000						43.29				43.29
539000						1.63				1.63
537000						244.05				244.05
510000						83.25				83.25
Grand Total	18,805.69	201.92	467.16	162.63	1,445.09	550.00	661.30	433.40	123.73	22,850.92

MR-NU-3

Prep by: JRC 1st Review: LS

Date: 03-12-2013 Mgr. Review: _____

Avista Utilities
Miscellaneous Adjustment - Removal of Non-Utility Transactions
For the Year Ended December 31, 2012

Purpose: This document is a detailed transaction listing of all transaction that were removed from the rate case as they were items that were improperly coded as a Utility transaction, when in fact they should have been coded as a Non-Utility transaction.

Process: In Order to identify this population, the company reviewed all transaction detail in FERC accounts 500 through 935, searching for specific words, reviewing specific Program Descriptions, and expenditure types.

Sum of Transaction Amount									
Ferc Acct	Service	Jurisdic	Expenditure Type	Vendor Name	Transaction Desc	Total			
537000	ED	AN	210 Employee Auto Mileage	TIMOTHY J SWANT	Mileage, Personnel vehicle mileage to and from Thompson Falls for Avista Charity Gc	44.40			
						Mileage, Personnel vehicle mileage to and from Thompson Falls for Avista Charity Gc	44.40		
			235 Employee Misc Expenses	KATHRYN L KRUEGER	Misc, Noxon Community Christmas	40.00			
			885 Miscellaneous	CABELAS CATALOG INC	GIFT CARDS FOR VOLUNTEERS	52.48			
			915 Printing	IKON OFFICE SOLUTIONS	HOLIDAY CARDS-82 CARDS	47.28			
						HOLIDAY CARDS-30 CARDS	15.49		
537000 Total						244.05			
539000	ED	AN	915 Printing	IKON OFFICE SOLUTIONS	HOLIDAY CARDS	1.63			
539000 Total						1.63			
588000	ED	AN	885 Miscellaneous	IKON OFFICE SOLUTIONS	HOLIDAY CARDS	21.20			
			ID	885 Miscellaneous	BIG R STORES	GIFT CARD	550.00		
588000 Total						571.20			
880000	GD	ID	885 Miscellaneous	YOKES	FLOWERS	111.30			
				BIG R STORES	GIFT CARD	550.00			
			OR	215 Employee Business Meals	UNITED GROCERS	UNITED WAY BREAKFAST	44.58		
				885 Miscellaneous	DIAMOND HOME IMPROVEMENT	GIFT CARD	50.00		
					CHERRYS FLORIST INC	FLOWERS ARRANGEMENT	81.00		
					HOME DEPOT CREDIT SERVICES	GIFT CARDS	100.00		
					WALMART COMMUNITY/GEGRB	GET WELL GIFT	63.86		
			WA	215 Employee Business Meals	TIMOTHY G MAIR	Meals, Christmas Lunch	123.73		
			880000 Total						1,124.47
			908000	CD	AN	880 Materials & Equipment	CORP CREDIT CARD	ANNETTE LONG-PAYPAL CHRISTMASLI	153.00
WA	210 Employee Auto Mileage	GERALD L WRIGHT				Mileage, Ennis Furniture - United Way	3.89		
						Mileage, Monroe Park Gospel, Silver Auction	6.11		
GD	OR	215 Employee Business Meals	KRISTINE J RANSOM	Meals, food gift	43.96				
908000 Total						206.96			
921000	CD	AA	215 Employee Business Meals	KRISTEN D BUSKO	Meals, Holiday team celebration (rolls, cider, cake)	30.37			
					Meals, Holiday team celebration (ham)	25.03			
			235 Employee Misc Expenses	MARC J SCHAFFNER	Misc, gift cards for employees	675.00			
					915 Printing	IKON OFFICE SOLUTIONS	HOLIDAY CARDS	13.04	
						ANNUAL HOLIDAY SHOW BOOK	2.77		
			ED	AN	915 Printing	IKON OFFICE SOLUTIONS	HOLIDAY CARDS	11.43	
921000 Total						757.64			
930200	CD	AA	020 Professional Services	KLUNDT HOSMER DESIGN	HOLIDAY CARDS 2012	1,500.00			
			210 Employee Auto Mileage	Ronald Marley	Mileage, HR Gathering Tom's retirement	6.11			
			915 Printing	IKON OFFICE SOLUTIONS	HOLIDAY CARDS	4.89			
			AN	915 Printing	IKON OFFICE SOLUTIONS	HOLIDAY CARDS	48.92		
			GD	OR	235 Employee Misc Expenses	STEVE L VINCENT	Misc, Gift cards for kids participating in Bear Creek Concerts in the Park	25.00	

Prep by:  1st Review: Date: 03-12-2013 Mgr. Review: 

Sum of Transaction Amount	Ferc Acct	Service	Jurisdiction	Expenditure Type	Vendor Name	Transaction Desc	Total
	930200	GD	OR	235 Employee Misc Expenses	STEVE L VINCENT	Misc, Gift cards for kids participating in Grants Pass Concerts in the Park	25.00
	930200 Total						1,609.92
	935000	CD	AA	020 Professional Services	AZAR'S FOOD SERVICES	CHRISTMAS LUNCH	8,906.88
						1/2 CHRISTMAS LUNCH	7,391.60
			ID	885 Miscellaneous	FURNITURE EXCHANGE	FLOWERS	197.16
				015 Construction Services	JAS JANITORIAL	FLOWERS & SOIL	135.00
						FLOWER BEDS	135.00
	935000 Total						16,765.64
	546000	ED	AN	210 Employee Auto Mileage	THOMAS C DEMPSEY	Mileage, Coyote Springs 2 Employee Christmas Party	234.21
				215 Employee Business Meals	THOMAS C DEMPSEY	Meals, Coyote Springs 2 Annual Christmas Party	26.40
				230 Employee Lodging	THOMAS C DEMPSEY	Lodging, Coyote Springs 2 Annual Christmas Party	106.95
	546000 Total						367.56
	925100	CD	AA	845 Insurance - Gen Liability	SPOKANE COUNTY FIRE DISTRICT	DONATION	250.00
	925100 Total						250.00
	902000	CD	WA	210 Employee Auto Mileage	JACKLYN S FOSS	Mileage, SVCC - Sandy Dragstedt's retirement & update meeting with Mike	9.99
						Mileage, Mileage to Pullman (Jackie's retirement) & to Lewiston office & meter read	132.65
						Mileage, SVCC - Lori's retirement	9.99
	902000 Total						152.63
	580000	ED	AN	215 Employee Business Meals	DAVID C JAMES	Meals, Employee Recognition-Retirement Danetta Schroeder. Dinner for 13	672.68
	580000 Total						672.68
	541000	ED	AN	210 Employee Auto Mileage	ANDREW E VICKERS	Mileage, Long Lake - Bill Maltby retirement	43.29
	541000 Total						43.29
	510000	ED	AN	210 Employee Auto Mileage	DEAN A HULL	Mileage, Review KFGS retirement accounts with Teresa Nanny in Utility Accounting	83.25
	510000 Total						83.25*
	Grand Total						22,850.92 MR-NU-2

ok as utility non-material lease jma

MISCELLANEOUS RESTATING ADJUSTMENTS

RECLASSIFICATIONS

MR-RC WORKPAPERS

Miscellaneous Adjustment
 Reclassifications
 For the Year ended December 31, 2012

Ferc Acct	Removed	CD iAA	AN	WA	ID	ED WA	GD AA	OR	WA	Grand Total	
930100			-	14.00	(14.00)	-	-	-	-	-	MR-NU-2
930200			(274.80)	82.50	(82.50)	-	274.80	-	-	-	MR-NU-2
928000				5,527.50	-	370.07	(4,660.07)	-	-	(1,237.50)	MR-NU-2
925100			-	-	-	-	(18,300.00)	18,300.00	-	-	MR-NU-2
921000			(38.31)	-	-	-	38.31	-	-	-	MR-NU-2
909000			5,662.11	22,401.61	-	-	-	(28,063.72)	-	-	MR-NU-2
903000			8.30	-	-	-	-	-	(8.30)	-	MR-NU-2
Grand Total			5,357.30	28,025.61	-96.50	370.07	-4,346.96	-18,300.00	-9,772.02	-1,237.50	0.00 MR-NU-2/3

ELECTRIC

930100	7	72.044%	78.661%	78.661%	78.661%	100%	0%	0%	0%
930200	7	72.044%	78.661%	78.661%	78.661%	100%	0%	0%	0%
928000	7	72.044%	78.661%	78.661%	78.661%	100%	0%	0%	0%
925100	7	72.044%	78.661%	78.661%	78.661%	100%	0%	0%	0%
921000	7	72.044%	78.661%	78.661%	78.661%	100%	0%	0%	0%
909000	7	52.915%	61.615%	61.615%	61.615%	100%	0%	0%	0%
903000	7	52.915%	61.615%	61.615%	61.615%	100%	0%	0%	0%

GAS

930100	7	19.889%	21.339%	21.339%	21.339%	0%	100%	100%	100%
930200	7	19.889%	21.339%	21.339%	21.339%	0%	100%	100%	100%
928000	7	19.889%	21.339%	21.339%	21.339%	0%	100%	100%	100%
925100	7	19.889%	21.339%	21.339%	21.339%	0%	100%	100%	100%
921000	7	19.889%	21.339%	21.339%	21.339%	0%	100%	100%	100%
909000	7	32.965%	38.385%	38.385%	38.385%	0%	100%	100%	100%
903000	7	32.965%	38.385%	38.385%	38.385%	0%	100%	100%	100%

Prep by: JS 1st Review: KS

Miscellaneous Adjustment
 Reclassifications
 For the Year ended December 31, 2012

Ferc Acct	Removed	CD IAA	AN	WA	ID	ED WA	GD AA	OR	WA	Grand Total
WA - ELECTRIC										
930100		4	67.000%	67.000%	100%	0%	100%	67.000%	0%	100%
930200		4	67.000%	67.000%	100%	0%	100%	67.000%	0%	100%
928000		4	67.000%	67.000%	100%	0%	100%	67.000%	0%	100%
925100		4	67.000%	67.000%	100%	0%	100%	67.000%	0%	100%
921000		4	67.000%	67.000%	100%	0%	100%	67.000%	0%	100%
909000		2	65.634%	65.634%	100%	0%	100%	65.634%	0%	100%
903000		2	65.634%	65.634%	100%	0%	100%	65.634%	0%	100%

WA - GAS

930100		4	70.603%	70.603%	100%	0%	100%	70.603%	0%	100%
930200		4	70.603%	70.603%	100%	0%	100%	70.603%	0%	100%
928000		4	70.603%	70.603%	100%	0%	100%	70.603%	0%	100%
925100		4	70.603%	70.603%	100%	0%	100%	70.603%	0%	100%
921000		4	70.603%	70.603%	100%	0%	100%	70.603%	0%	100%
909000		2	66.420%	66.420%	100%	0%	100%	66.420%	0%	100%
903000		2	66.420%	66.420%	100%	0%	100%	66.420%	0%	100%

WA - ELECTRIC

930100		4	-	7.38	(11.01)	-	-	-	-	-	(3.63)
930200		4	(132.64)	43.48	(64.90)	-	274.80	-	-	-	120.74
928000		4	-	2,913.15	-	-	(4,660.07)	-	-	-	(1,746.92)
925100		4	-	-	-	-	-	-	-	-	-
921000		4	(18.49)	-	-	-	38.31	-	-	-	19.82
909000		2	1,966.46	9,059.30	-	-	-	-	-	-	11,025.76
903000		2	2.88	-	-	-	-	-	-	-	2.88
			1,818.21	12,023.31	(75.91)	-	(4,346.96)	-	-	-	9,418.65

E-MR-1

Prep by: JS 1st Review: KS

Date: 03-12-2013 Mgr. Review: _____

Miscellaneous Adjustment
 Reclassifications
 For the Year ended December 31, 2012

Ferc Acct	Removed	CD AA	AN	WA	ID	ED WA	GD AA	OR	WA	Grand Total
WA - GAS										
<u>930100</u>	4	-	2.11	(2.99)	-	-	-	-	-	(0.88)
<u>930200</u>	4	(38.59)	12.43	(17.60)	-	-	-	-	-	(43.76)
<u>928000</u>	4	-	832.77	-	-	-	-	-	(1,237.50)	(404.73)
<u>925100</u>	4	-	-	-	-	-	(12,920.35)	-	-	(12,920.35)
<u>921000</u>	4	(5.38)	-	-	-	-	-	-	-	(5.38)
<u>909000</u>	2	1,239.74	5,711.36	-	-	-	-	-	-	6,951.10
<u>903000</u>	2	1.82	-	-	-	-	-	-	-	1.82
		<u>1,197.59</u>	<u>6,558.67</u>	<u>(20.59)</u>	-	-	<u>(12,920.35)</u>	-	<u>(1,237.50)</u>	<u>(6,422.18)</u>

G-MR-1 P

Prep by: JB 1st Review: KS
 Date: 03-12-2013 Mgr. Review: _____

Miscellaneous Adjustment
 Miscellaneous Adjustment - Reclassifications
 For the Year ended December 31, 2012

Balances as Recorded											
Ferc Acct	CD		WA	ID	ED		GD		OR	WA	Grand Total
	AA	AN			WA	AA	AA				
930200	274.80		82.50								357.30
930100			14.00								14.00
928000					4,660.07				1,237.50		5,897.57
925100							18,300.00				18,300.00
921000	38.31										38.31
909000									28,063.72		28,063.72
903000									8.30		8.30
Grand Total	313.11	-	96.50	-	4,660.07	18,300.00	28,072.02	1,237.50	-	-	52,679.20

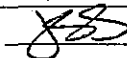
Balances with Corrected Recording											
Ferc Acct	CD		WA	ID	ED		GD		OR	WA	Grand Total
	AA	AN			WA	AA	AA				
930200		82.50				274.80					357.30
930100		14.00									14.00
928000		5,527.50		370.07							5,897.57
925100								18,300.00			18,300.00
921000						38.31					38.31
909000	5,662.11	22,401.61									28,063.72
903000	8.30										8.30
Grand Total	5,670.41	28,025.61	-	370.07	313.11	-	-	18,300.00	-	-	52,679.20

Net Adjustment											
Ferc Acct	CD		WA	ID	ED		GD		OR	WA	Grand Total
	AA	AN			WA	AA	AA				
930200	(274.80)	82.50	(82.50)	-		274.80					0.00
930100	-	14.00	(14.00)	-							0.00
928000	-	5,527.50	-	370.07	(4,660.07)					(1,237.50)	0.00
925100	-	-	-	-			(18,300.00)	18,300.00			0.00
921000	(38.31)	-	-	-		38.31					0.00
909000	5,662.11	22,401.61	-	-					(28,063.72)		0.00
903000	8.30	-	-	-					(8.30)		0.00
Grand Total	5,357.30	28,025.61	(96.50)	370.07	(4,346.96)	(18,300.00)	(9,772.02)	(1,237.50)	-	-	0.00

Prep by: 89 1st Review: KS

Avista Utilities
Miscellaneous Adjustment - Reclassification of Transactions
For the Year Ended December 31, 2012

						Correct	Correct		
						Jurisdiction	Service	Total	
Ferc Acct	Service	Jurisdiction	Expenditure Type	Vendor Name	Transaction Desc				
921000	CD	AA	915 Printing	RICOH USA INC	SMART GRID THERMOSTAT FORM DESIGN	WA	ED		38.31
921000 Total									38.31
930200	CD	AA	215 Employee Business Meal: MIKE B HANSON		Meals, Smart grid meeting, Lunch with Terrance Browne	WA	ED		31.78
					Meals, Dinner for Lauren Huckaba and myself. Trip to O	WA	ED		81.74
					Meals, Dinner for myself. Trip to Olympia and Elma, WA	WA	ED		29.31
					Meals, Meeting in Centralia, WA for Smart Grid Training	WA	ED		24.26
					Meals, Lunch for myself. Travel for Smart Grid Training	WA	ED		6.57
					Meals, Breakfast - Myself and Diane Quincy, Travel to P	WA	ED		25.65
			235 Employee Misc Expenses MIKE B HANSON		Parking, Parking Spokane Airport, Trip for Smart Grid Fi	WA	ED		7.50
					Misc, Fuel for Rental Car. Trip to Olympia and Elma, WA	WA	ED		22.99
					Parking, Airport Parking. Trip to Olympia and Elma, WA	WA	ED		30.00
					Parking, Airport Praking for travel to Centralia, WA for	WA	ED		7.50
					Parking, Airport parking for trip to Portland. Education	WA	ED		7.50
		WA	830 Dues	AWRA	AWRA MEMEBERSHIP DUES WA/ID	AN	CD		82.50
930200 Total									357.30
925100	GD	AA	116 Misc Bills - Damage Clair -		GAS ACCRUAL OREGON	OR	GD		18,300.00
925100 Total									18,300.00
909000	GD	OR	020 Professional Services	HANNA & ASSOCIATES INC	WA ID OR CONNECTIONS COPY WRITE	AN	CD		22.75
					CONNECTIONS WA ID OR	AA	CD		35.75
				COATES KOKES	CUST ASST. OUTREACH WA/ID	AN	CD		31.25
					CUST ASSISTANCE OUTREACH FLYER WA ID/OR	AA	CD		48.61
			885 Miscellaneous	14 FOUR	WA ID OR DSM ELB VIDEO CONTEST WEB	AA	CD		320.00
				COATES KOKES	DSM-WA ID OR-ELB VIDEO	AA	CD		2.92
					DSM WA ID OR ACLARA CAMPAIGN PROD	AA	CD		5.00
					DSM WA ID OR ELB REBATE PG UPDATE	AA	CD		18.75
					DSM WA ID OR REBATE UPDATES	AA	CD		3.75
					DSM WA ID OR CREATIVE AUDIT	AA	CD		6.83
					DSM WA ID OR ELB VIDEO	AA	CD		63.75
					DSM WA ID OR FACEBOOK TAB	AA	CD		84.75
			915 Printing	NATIONAL COLOR GRAPHICS IN	WA/ID OR CONNECTIONS PRINTING	AN	CD		2,182.00
					WA ID OR CONNECTIONS PRINTING	AN	CD		6,682.00
			828 DSM	14 FOUR	DSM WA ID OR	AA	CD		80.00
			810 Advertising Expenses	HANNA & ASSOCIATES INC	PUBLIC SAFETY WA/ID	AN	CD		13,483.61
					WA/ID/OR PUBLIC SAFETY	AA	CD		4,992.00
909000 Total									28,063.72
903000	GD	OR	885 Miscellaneous	NACM INLAND NORTHWEST	NACM REPORT FEES FOR WA & ID & OR	AA	CD		8.30

Prep by:  1st Review: _____

Sum of
Transaction
Amount

Ferc Acct	Service	Jurisdiction	Expenditure Type	Vendor Name	Transaction Desc	Correct Jurisdiction	Correct Service	Total
903000 Total								8.30
928000	ED	WA	020 Professional Services	FINANCIAL CONCEPTS AND APP	WA L& ID GRC DIRECT TESTIMONY	AN	CD	4,290.00
			915 Printing	RICOH USA INC	ID RATE CASE TABS	ID	CD	370.07
	GD	WA	020 Professional Services	FINANCIAL CONCEPTS AND APP	WA L& ID GRC DIRECT TESTIMONY	AN	CD	1,237.50
928000 Total								5,897.57
930100	CD	WA	810 Advertising Expenses	MOSCOW PULLMAN DAILY NEW	COMMUNITY ADVERTISING - WA - ID	AN	CD	7.00
					COMMUNITY ADV-WA/ID	AN	CD	7.00
930100 Total								14.00
Grand Total								52,679.20

MR-RC-2

Prep by: _____ 1st Review: _____

MISCELLANEOUS RESTATING ADJUSTMENTS

PLANE RECLASSIFICATION

MR-PR WORKPAPERS

**Miscellaneous Adjustment
Plane Reclassifications
For the Year ended December 31, 2012**

Ferc Acct	CD		ED			GD			OR	ZZ	Grand Total
	AA	WA	AN	ID	WA	AA	ID	WA	ZZ		
107000								759.50			759.50
870000							684.00				684.00
921000						759.50					759.50
928000								4,635.00			4,635.00
930200	2,719.50										2,719.50
Grand Total	2,719.50	0.00	0.00	0.00	0.00	759.50	684.00	5,394.50	0.00	0.00	8,798.00

ELECTRIC

Ferc Acct	CD	AA	WA	AN	ID	WA	AA	ID	WA	OR	ZZ
107000	0	0.000%	0.000%	100%	100%	100%	0%	0%	0%	0%	0%
870000	7	72.044%	78.661%	100%	100%	100%	0%	0%	0%	0%	0%
921000	7	72.044%	78.661%	100%	100%	100%	0%	0%	0%	0%	0%
928000	7	72.044%	78.661%	100%	100%	100%	0%	0%	0%	0%	0%
930200	7	72.044%	78.661%	100%	100%	100%	0%	0%	0%	0%	0%

GAS

Ferc Acct	CD	AA	WA	AN	ID	WA	AA	ID	WA	OR	ZZ
107000	0	0.000%	0.000%	0%	0%	0%	100%	100%	100%	100%	0%
870000	7	19.889%	21.339%	0%	0%	0%	100%	100%	100%	100%	0%
921000	7	19.889%	21.339%	0%	0%	0%	100%	100%	100%	100%	0%
928000	7	19.889%	21.339%	0%	0%	0%	100%	100%	100%	100%	0%
930200	7	19.889%	21.339%	0%	0%	0%	100%	100%	100%	100%	0%

**Miscellaneous Adjustment
Plane Reclassifications
For the Year ended December 31, 2012**

Ferc Acct		CD		ED			GD			ZZ	Grand Total
		AA	WA	AN	ID	WA	AA	ID	WA	OR	
WA - ELECTRIC											
107000	0		0%	0%	0%	0%	0%	0%	0%	0%	0%
870000	3		65.678%	100%	65.678%	0%	100%	65.678%	0%	100%	0%
921000	4		67.000%	100%	67.000%	0%	100%	67.000%	0%	100%	0%
928000	4		67.000%	100%	67.000%	0%	100%	67.000%	0%	100%	0%
930200	4		67.000%	100%	67.000%	0%	100%	67.000%	0%	100%	0%
<hr/>											
WA - GAS											
107000	0		0%	0%	0%	0%	0%	0%	0%	0%	0%
870000	3		68.880%	100%	0%	0%	0%	68.880%	0%	100%	0%
921000	4		70.603%	100%	0%	0%	0%	70.603%	0%	100%	0%
928000	4		70.603%	100%	0%	0%	0%	70.603%	0%	100%	0%
930200	4		70.603%	100%	0%	0%	0%	70.603%	0%	100%	0%

**Miscellaneous Adjustment
Plane Reclassifications
For the Year ended December 31, 2012**

Ferc Acct	CD			ED			GD			ZZ	Grand Total	
	AA	WA		AN	ID	WA	AA	ID	WA	OR		ZZ
WA - ELECTRIC												
107000	0	-	-	-	-	-	-	-	-	-	-	-
870000	3	-	-	-	-	-	-	-	-	-	-	-
921000	4	-	-	-	-	-	-	-	-	-	-	-
928000	4	-	-	-	-	-	-	-	-	-	-	-
930200	4	1,312.70	-	-	-	-	-	-	-	-	-	1,312.70
		<u>1,312.70</u>	-	-	-	-	-	-	-	-	-	<u>1,312.70</u>
WA - GAS												
107000	0	-	-	-	-	-	-	-	-	-	-	-
870000	3	-	-	-	-	-	-	-	-	-	-	-
921000	4	-	-	-	-	-	536.23	-	-	-	-	536.23
928000	4	-	-	-	-	-	-	-	4,635.00	-	-	4,635.00
930200	4	381.88	-	-	-	-	-	-	-	-	-	381.88
		<u>381.88</u>	-	-	-	-	<u>536.23</u>	-	<u>4,635.00</u>	-	-	<u>5,553.11</u>

**Miscellaneous Adjustment
Plane Reclassifications
For the Year ended December 31, 2012**

Balances As Recorded											
Ferc Acct	CD		ED			GD			ZZ		Grand Total
	AA	WA	AN	ID	WA	AA	ID	WA	OR	ZZ	
107000								759.50			759.50
870000							684.00				684.00
921000						759.50					759.50
928000								4,635.00			4,635.00
930200	2,719.50										2,719.50
Grand Total	2,719.50	0.00	0.00	0.00	0.00	759.50	684.00	5,394.50	0.00	0.00	9,557.50 MR-PR-3

Balances with Corrected Recording											
Ferc Acct	CD		ED			GD			ZZ		Grand Total
	AA	WA	AN	ID	WA	AA	ID	WA	OR	ZZ	
107000									759.50		759.50 *
870000						684.00					684.00 *
921000									759.50		759.50 *
928000								4,635.00			4,635.00 *
930200									2,719.50		2,719.50 *
Grand Total	0.00	0.00	0.00	0.00	0.00	684.00	0.00	0.00	8,873.50	0.00	9,557.50 MR-PR-3

Net Adjustment											
Ferc Acct	CD		ED			GD			ZZ		Grand Total
	AA	WA	AN	ID	WA	AA	ID	WA	OR	ZZ	
107000	-	-	-	-	-	-	-	(759.50)	759.50	-	-
870000	-	-	-	-	-	684.00	(684.00)	-	-	-	-
921000	-	-	-	-	-	(759.50)	-	-	759.50	-	-
928000	-	-	-	-	-	-	-	(4,635.00)	4,635.00	-	-
930200	(2,719.50)	-	-	-	-	-	-	-	2,719.50	-	-
Grand Total	-2,719.50	-	0.00	0.00	0.00	-75.50	-684.00	-5,394.50	8,873.50	0.00	0.00 MR-PR-1

Transaction Detail Selection:

Ferc Acct	Jurisdiction	Service	Accounting	Project Nu	Expenditure Type	Transaction A	Project D:	Recl	Recl	Purpose of Flight	Suggested Allocations			
											Flight Number	Service erro	Jurisdiction Error	Reclass
107000	WA	GD	201206	02802058	550 Company Aircraft	759.50	Aldyl A Pi	OR	GD	SoRedi Meeting / Recognition	AVA062012	ERROR	OKAY	
870000	ID	GD	201210	90102455	550 Company Aircraft	(684.00)	Gas Syst	AA	GD	Gas Delivery Manager's Meeting	AVA101712	ERROR	OKAY	
870000	ID	GD	201210	90102455	550 Company Aircraft	684.00	Gas Syst	AA	GD	Gas Delivery Manager's Meeting	AVA101712	ERROR	OKAY	
870000	ID	GD	201210	90102455	550 Company Aircraft	684.00	Gas Syst	AA	GD	Gas Delivery Manager's Meeting	AVA101712	ERROR	OKAY	
921000	AA	GD	201206	09900160	550 Company Aircraft	759.50	Gas Ops	OR	GD	SoRedi Meeting / Recognition	AVA062012	ERROR	OKAY	
928000	WA	GD	201212	02800545	550 Company Aircraft	4,635.00	Wa Gas F	OR	GD	Natural Gas IRP Presentation w/ OPUC	AVA120412	ERROR	OKAY	
930200	AA	CD	201206	09903691	550 Company Aircraft	2,719.50	Corporate	OR	GD	SoRedi Meeting / Recognition	AVA062012	ERROR	ERROR	

2-12

AVISTA UTILITIES
 WASHINGTON NATURAL GAS RESULTS
 TWELVE MONTHS ENDED DECEMBER 31, 2012
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Restate Debt Interest
	Adjustment Number	2.12
	Workpaper Reference	G-D1
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Gas Expense	-
26	OPERATING INCOME BEFORE FIT	-
	FEDERAL INCOME TAX	
27	Current Accrual	88
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	<u>\$ (88)</u>
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFERRED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	<u>\$ -</u>

Reviewed
fma

AVISTA UTILITIES
Restate Debt Interest
Washington - GAS
TWELVE MONTHS ENDED DECEMBER 31, 2012
 (000's)

Adjustment No. 2.12
 Workpaper Ref. DEBT CALC

Adjustment Description	Restate Debt Interest		TOTAL	Reconciliation
	Adjustment 2.12 ROO	Misc. Restating Adjustments		FIT Expense
				Line No. 29 0
1.00 Per Results Report	207,913		207,913	88
1.01 Deferred FIT Rate Base		(335)	(335)	3
1.02 Deferred Debits and Credits		-	-	-
2.01 Revenue Normalization & Gas Cost Adjust		-	-	-
2.02 Eliminate B & O Taxes		-	-	-
2.03 Property Tax		-	-	-
2.04 Uncollectible Expense		-	-	-
2.05 Regulatory Expense Adjustment		-	-	-
2.06 Injuries and Damages		-	-	-
2.07 FIT / DFIT Expenses		-	-	-
2.08 Net Gains/losses		-	-	-
2.09 Office Space Charges to Subs		-	-	-
2.10 Restate Excise Taxes		-	-	-
2.11 Misc Restating Adjustments		-	-	-
2.12 Restate Debt Interest		-	-	-
	<u>207,913</u>	<u>(335)</u>	<u>207,578</u>	<u>91</u>
Weighted Average Cost of Debt	<u>2.90%</u>	<u>2.90%</u>	<u>2.90%</u>	
Restated Debt Interest	<u>6,029</u>	<u>(10)</u>	<u>6,020</u>	
Interest Per Results (G-FIT-12A)	<u>6,281</u>	<u>-</u>	<u>6,281</u>	
Increase (Decrease) in Interest Expense	<u>(252)</u>	<u>(10)</u>	<u>(261)</u>	
FIT Rate	<u>35%</u>	<u>35%</u>		
Increase (Decrease) in FIT	<u>88</u>	<u>3</u>	<u>91</u>	<u>91</u>
	Adjustment 2.12	Misc Adjs	Total	

Prep by: KS 1st Review: —

FILED:			
<u>Component</u>	<u>Capital Structure</u>	<u>Pro Forma Cost</u>	<u>Pro Forma Weighted Cost</u>
Term Debt	50.81%	5.713%	2.90%
Common Equity	49.19%	10.20%	5.02%
Total	100.00%		7.92%

WA Wtd Debt
2.90%

Prep by: KS 1st Review: _____

PER DAMIEN:	12/31/2011	1/31/2012	2/29/2012	3/31/2012	4/30/2012	5/31/2012	6/30/2012	7/31/2012	8/31/2012	9/30/2012	10/31/2012	11/30/2012	12/31/2012	AMA
DEBT:														
LT Debt	1,224,100,000	1,224,100,000	1,224,100,000	1,224,100,000	1,224,100,000	1,217,100,000	1,213,000,000	1,213,000,000	1,213,000,000	1,213,000,000	1,213,000,000	1,293,000,000	1,293,000,000	1,227,504,167
ST Debt	77,491,222	73,029,260	67,880,990	68,127,349	65,319,109	63,336,005	62,660,400	63,624,714	65,247,698	66,439,006	65,453,567	62,362,573	58,172,384	65,942,706
Total Debt	1,301,591,222	1,297,129,260	1,291,980,990	1,292,227,349	1,289,419,109	1,280,436,005	1,275,660,400	1,276,624,714	1,278,247,698	1,279,439,006	1,278,453,567	1,355,362,573	1,351,172,384	1,293,446,873
EQUITY:														
Common Equity	1,205,702,781	1,221,278,727	1,216,121,584	1,228,033,112	1,235,197,611	1,247,025,674	1,236,570,565	1,269,645,131	1,294,795,293	1,279,243,850	1,283,509,050	1,273,581,651	1,280,966,489	1,252,361,407
Investment in Subs														
Net Equity	1,205,702,781	1,221,278,727	1,216,121,584	1,228,033,112	1,235,197,611	1,247,025,674	1,236,570,565	1,269,645,131	1,294,795,293	1,279,243,850	1,283,509,050	1,273,581,651	1,280,966,489	1,252,361,407
DEBT COST:														
LT Debt Cost	71,521,544	70,557,103	71,301,603	71,554,155	71,558,705	70,904,362	70,640,788	70,645,504	70,670,660	70,678,286	70,682,781	75,369,190	75,316,492	71,498,513
ST Debt Cost	2,925,578	2,906,836	2,890,512	2,641,309	2,568,476	2,511,127	2,241,360	2,221,512	2,176,207	2,138,841	2,091,099	1,988,208	1,842,250	2,396,617
Total Debt Cost	74,447,122	73,463,939	74,192,115	74,195,464	74,127,181	73,415,489	72,882,148	72,867,016	72,846,867	72,817,127	72,773,880	77,357,398	77,158,742	73,895,130
Debt Cost %	5.720%	5.664%	5.743%	5.742%	5.749%	5.734%	5.713%	5.708%	5.699%	5.691%	5.692%	5.708%	5.711%	5.713%
	ok	ok	ok	ok	ok	ok	ok	ok	ok	ok	ok	ok	ok	ok
Debt %	51.91%	51.51%	51.51%	51.27%	51.07%	50.66%	50.78%	50.14%	49.68%	50.00%	49.90%	51.56%	51.33%	50.81%
Equity %	48.09%	48.49%	48.49%	48.73%	48.93%	49.34%	49.22%	49.86%	50.32%	50.00%	50.10%	48.44%	48.67%	49.19%
Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
	ok	ok	ok	ok	ok	ok	ok	ok	ok	ok	ok	ok	ok	ok
REVISED FOR ROO:														
DEBT:														
LT Debt	1,224,100,000	1,224,100,000	1,224,100,000	1,224,100,000	1,224,100,000	1,217,100,000	1,213,000,000	1,213,000,000	1,213,000,000	1,213,000,000	1,213,000,000	1,293,000,000	1,293,000,000	1,227,504,167
ST Debt	77,491,222	73,029,260	67,880,990	68,127,349	65,319,109	63,336,005	62,660,400	63,624,714	65,247,698	66,439,006	65,453,567	62,362,573	58,172,384	65,942,706
Total Debt	1,301,591,222	1,297,129,260	1,291,980,990	1,292,227,349	1,289,419,109	1,280,436,005	1,275,660,400	1,276,624,714	1,278,247,698	1,279,439,006	1,278,453,567	1,355,362,573	1,351,172,384	1,293,446,873
EQUITY:														
Common Equity	1,205,702,781	1,221,278,727	1,216,121,584	1,228,033,112	1,235,197,611	1,247,025,674	1,236,570,565	1,269,645,131	1,294,795,293	1,279,243,850	1,283,509,050	1,273,581,651	1,280,966,489	1,252,361,407
Investment in Subs	(71,971,368)	(88,088,053)	(85,934,176)	(85,785,395)	(85,623,570)	(86,903,210)	(90,621,926)	(114,658,201)	(115,121,512)	(113,823,238)	(117,697,115)	(117,486,511)	(118,714,423)	(99,757,150)
Net Equity	1,133,731,413	1,133,190,674	1,130,187,408	1,142,247,717	1,149,574,041	1,160,122,464	1,145,948,639	1,154,986,930	1,179,673,781	1,165,420,612	1,165,811,935	1,156,095,140	1,162,252,066	1,152,604,257
DEBT COST:														
LT Debt Cost	71,521,544	70,557,103	71,301,603	71,554,155	71,558,705	70,904,362	70,640,788	70,645,504	70,670,660	70,678,286	70,682,781	75,369,190	75,316,492	71,498,513
ST Debt Cost	2,925,578	2,906,836	2,890,512	2,641,309	2,568,476	2,511,127	2,241,360	2,221,512	2,176,207	2,138,841	2,091,099	1,988,208	1,842,250	2,396,617
Total Debt Cost	74,447,122	73,463,939	74,192,115	74,195,464	74,127,181	73,415,489	72,882,148	72,867,016	72,846,867	72,817,127	72,773,880	77,357,398	77,158,742	73,895,130
Debt Cost %	5.720%	5.664%	5.743%	5.742%	5.749%	5.734%	5.713%	5.708%	5.699%	5.691%	5.692%	5.708%	5.711%	5.713%
Debt %	53.45%	53.37%	53.34%	53.08%	52.87%	52.46%	52.68%	52.50%	52.01%	52.33%	52.30%	53.97%	53.76%	52.88%
Equity %	46.55%	46.63%	46.66%	46.92%	47.13%	47.54%	47.32%	47.50%	47.99%	47.67%	47.70%	46.03%	46.24%	47.12%
Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

2.12

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	310,757,875	214,885,570	95,872,305
G-OPS	Operating & Maintenance Expense	255,915,290	177,435,712	78,479,578
G-OPS	Book Deprec/Amort and Reg Amortizations	16,138,300	10,863,365	5,274,935
G-OTX	Taxes Other than FIT	15,410,707	13,063,069	2,347,638
	Net Operating Income Before FIT	23,293,578	13,523,424	9,770,154
G-INT	Less: Interest Expense	9,616,661	6,281,063	3,335,598
G-SCM	Schedule M Adjustments	(18,397,051)	(12,477,108)	(5,919,943)
	Taxable Net Operating Income	(4,720,134)	(5,234,747)	514,613
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(1,652,046)	(1,832,161)	180,115
G-DTE	Deferred FIT	7,465,742	5,029,683	2,436,059
99	411400 Amortized Investment Tax Credit	(42,060)	(25,332)	(16,728)
	Total FIT/Deferred FIT & ITC	5,771,636	3,172,190	2,599,446

ALLOCATION RATIOS:

G-ALL	99	Not Allocated	0.000%	0.000%	0.000%
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**AVISTA UTILITIES
CALCULATION OF CONVERSION FACTOR: WASHINGTON GAS
TWELVE MONTHS ENDED DECEMBER 31, 2012**

Workpaper Ref. CF WA Gas

Revenues		1.000000
Expense:		
Uncollectibles (1)		0.004000
Commission Fees (2)		0.002000
Washington Excise Tax (3)		0.038366
Franchise Fees (4)		0.000000
Total Expense		<u>0.044366</u>
Net Operating Income Before FIT		0.955634
Federal Income Tax @	35.00%	0.334472
REVENUE CONVERSION FACTOR		<u>0.621162</u>

NOTES:

(1) Calculation of Effective Uncollectible Rate:

Net Write-Offs *	587,094	
Divided by:		
Sales to Ultimate Customers + Transport **	<u>146,778,707</u>	
EFFECTIVE RATE		<u>0.004000</u>

* From Uncollectible Adjustment Workpapers.
** From Results of Operations Report G-OPS-12A.

(2) WUTC fees rate per Regulatory Fee Calculation Schedule, Annual Report Year 2012

(3) Calculation of Effective Washington Excise Tax :

Nominal Rate *	0.038520	
Multiplied by		
Uncollectibles Factor:		
Revenue	1.000000	
Less: Effective Uncoll Rate	<u>0.004000</u>	0.996000
EFFECTIVE RATE		<u>0.038366</u>

* From Combined Excise Tax Return.

(4) Calculation of Franchise Fee Rate:

Total Fees Paid (Millwood/Spokane) *	0	
Divided by:		
Sales to Ultimate Customers + Transport **	<u>146,778,707</u>	
EFFECTIVE RATE		<u>0.000000</u>

* From Excise/Franchise Tax Adjustment Workpapers.
** From Results of Operations Report G-OPS-12A.

Prep by: CE 1st Review: YS

Date: 03-08-2013

Mgr. Review: Jma