

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

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
G-OPS		Gas Net Operating Income (Loss)	20,959,702	13,274,730	7,684,972
		Adjustments			
		Adjusted Gas Net Operating Income (Loss)	20,959,702	13,274,730	7,684,972
G-APL		Gas Net Adjusted Rate Base	316,832,150	207,259,423	109,572,727
		RATE OF RETURN	6.615%	6.405%	7.014%

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

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
1	Input	System Contract Demand	11-01-2011	100.000%	69.580%	30.420%
2	Input	Number of Customers	08-31-2012	224,207	148,899	75,308
		Percent		100.000%	66.411%	33.589%
3	G-OPS	Direct Distribution Operating Expense		9,500,332	6,083,357	3,416,975
		Percent		100.000%	64.033%	35.967%
	Input	Jurisdictional 4-Factor Ratio	12-31-2011			
		Direct O & M Accounts 798 - 894		4,111,478	2,773,192	1,338,286
		Direct O & M Accounts 901 - 935		14,127,845	10,042,316	4,085,529
		Total		18,239,323	12,815,508	5,423,815
		Percentage		100.000%	70.263%	29.737%
		Direct Labor				
		Amount: Accounts 798 - 894		6,075,404	3,914,087	2,161,317
		Amount: Accounts 901 - 935		2,672,735	2,070,415	602,320
		Total		8,748,139	5,984,502	2,763,637
		Percentage		100.000%	68.409%	31.591%
		Total Number of Customers		224,556	149,161	75,395
		Percentage		100.000%	66.425%	33.575%
		Total Direct Plant		308,463,462	201,271,418	107,192,044
		Percentage		100.000%	65.250%	34.750%
4	Total Four Factor Allocators	Percent		400.000%	270.346%	129.654%
				100.000%	67.587%	32.413%

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

AVISTA UTILITIES

6	Input	Actual Therms Purchased Percent	08-31-2012	251,542,429 <u>100.000%</u>	174,573,524 <u>69.401%</u>	76,968,905 <u>30.599%</u>	
	Input	Elec/Gas North/Oregon 4-Factor	01-01-2012	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		66,341,282	58,626,203	5,247,466	2,467,613
		Direct O & M Accts 901 - 935		58,793,117	39,254,919	16,142,401	3,395,797
		Direct O & M Accts 901 - 905 Utility 9 Only		1,408,245	867,690	540,555	XXXXXX
		Adjustments		0			
		Total		<u>126,542,644</u>	<u>98,748,812</u>	<u>21,930,422</u>	<u>5,863,410</u>
		Percentage		100.000%	78.036%	17.330%	4.634%
		Direct Labor Accts 500 - 894		54,372,404	43,317,908	7,642,727	3,411,769
		Direct Labor Accts 901 - 935		4,295,024	3,049,259	223,754	1,022,011
		Direct Labor Accts 901 - 905 Utility 9 Only		5,547,864	3,418,316	2,129,548	XXXXXX
		Total		<u>64,215,292</u>	<u>49,785,483</u>	<u>9,996,029</u>	<u>4,433,780</u>
		Percentage		100.000%	77.529%	15.566%	6.905%
		Number of Customers at		681,193	360,451	224,556	96,186
		Percentage		100.000%	52.915%	32.965%	14.120%
		Net Direct Plant		2,469,357,528	1,967,998,952	338,164,005	163,194,571
		Percentage		100.000%	79.697%	13.694%	6.609%
7		Total Percentages		<u>400.000%</u>	<u>288.177%</u>	<u>79.555%</u>	<u>32.268%</u>
		Average (CD AA)		<u>100.000%</u>	<u>72.044%</u>	<u>19.889%</u>	<u>8.067%</u>

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

AVISTA UTILITIES

			Total	Electric	Gas North	Oregon Gas
JP	Gas North/Oregon JP Factor %	12-31-2010	100.000%	0.000%	80.500%	19.500%
			System	Washington	Idaho	
10	Actual Annual Throughput Percent	12-31-2011	378,337,806	254,537,052	123,800,754	
			100.000%	67.278%	32.722%	
11	Book Depreciation Percent		13,867,658	9,142,950	4,724,708	
			100.000%	65.930%	34.070%	
12	Net Gas Plant (before DFIT) Percent		362,264,119	237,578,118	124,686,001	
			100.000%	65.581%	34.419%	
13	G-PLT Net Gas General Plant Percent		64,401,697	43,693,060	20,708,637	
			100.000%	67.845%	32.155%	
14	Net Allocated Schedule M's Percent		-24,452,546	-16,034,289	-8,418,257	
			100.000%	65.573%	34.427%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS		Report ID:
GAS OPERATING STATEMENT		G-OPS-12A
For Twelve Months Ended August 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	145,435,869	0	145,435,869	100,023,773	0	100,023,773	45,412,096	0	45,412,096
99	4812XX	Commercial - Firm & Interruptible	73,776,417	0	73,776,417	52,023,033	0	52,023,033	21,753,384	0	21,753,384
99	4813XX	Industrial-Firm	3,258,158	0	3,258,158	1,720,908	0	1,720,908	1,537,250	0	1,537,250
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	281,721	0	281,721	250,600	0	250,600	31,121	0	31,121
99	499XXX	Unbilled Revenue	(468,833)	0	(468,833)	(344,059)	0	(344,059)	(124,774)	0	(124,774)
		TOTAL SALES TO ULTIMATE CUSTOMERS	222,283,332	0	222,283,332	153,674,255	0	153,674,255	68,609,077	0	68,609,077
		OTHER OPERATING REVENUES:									
99	483XXX	Sales for Resale	99,518,826	0	99,518,826	68,310,541	0	68,310,541	31,208,285	0	31,208,285
99	488000	Miscellaneous Service Revenues	30,978	0	30,978	18,773	0	18,773	12,205	0	12,205
99	489300	Transportation For Others	4,093,507	0	4,093,507	3,680,328	0	3,680,328	413,179	0	413,179
99	493000	Rent from Gas Property	2,493	0	2,493	2,493	0	2,493	0	0	0
4	495000	Other Gas Revenues	6,052,042	182,368	6,234,410	4,163,142	123,257	4,286,399	1,888,900	59,111	1,948,011
		TOTAL OTHER OPERATING REVENUES	109,697,846	182,368	109,880,214	76,175,277	123,257	76,298,534	33,522,569	59,111	33,581,680
		TOTAL GAS REVENUES	331,981,178	182,368	332,163,546	229,849,532	123,257	229,972,789	102,131,646	59,111	102,190,757
		PRODUCTION EXPENSES:									
G-804	804/805	City Gate Purchases	215,668,608	0	215,668,608	148,263,014	0	148,263,014	67,405,594	0	67,405,594
6	808XXX	Net Natural Gas Storage Transactions	7,290,833	0	7,290,833	5,481,910	0	5,481,910	1,808,923	0	1,808,923
6	811000	Gas Used for Products Extraction	(1,185,729)	0	(1,185,729)	(818,455)	0	(818,455)	(367,274)	0	(367,274)
10	813000	Other Gas Expenses	0	1,269,488	1,269,488	0	854,086	854,086	0	415,402	415,402
99	813010	Gas Technology Institute (GTI) Expenses	104,392	0	104,392	74,442	0	74,442	29,950	0	29,950
		TOTAL PRODUCTION EXPENSES	221,878,104	1,269,488	223,147,592	153,000,911	854,086	153,854,997	68,877,193	415,402	69,292,595
		UNDERGROUND STORAGE EXPENSES:									
1	814000	Supervision & Engineering	0	11,868	11,868	0	8,258	8,258	0	3,610	3,610
1	824000	Other Expenses	0	456,950	456,950	0	317,946	317,946	0	139,004	139,004
1	837000	Other Equipment	0	437,462	437,462	0	304,386	304,386	0	133,076	133,076
		TOTAL UNDERGROUND STORAGE OPER EXP	0	906,280	906,280	0	630,590	630,590	0	275,690	275,690
G-DEPX		Depreciation Expense-Underground Storage	0	623,343	623,343	0	433,722	433,722	0	189,621	189,621
G-AMTX		Amortization Expense-Underground Storage	0	227	227	0	158	158	0	69	69
G-OTX		Taxes Other Than FIT	0	46,062	46,062	0	32,050	32,050	0	14,012	14,012
		TOTAL UG STORAGE DEPR/AMRT/NON-FIT TAXES	0	669,632	669,632	0	465,930	465,930	0	203,702	203,702
		TOTAL UNDERGROUND STORAGE EXPENSES	0	1,575,912	1,575,912	0	1,096,520	1,096,520	0	479,392	479,392

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended August 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	209,838	925,194	1,135,032	165,381	592,429	757,810	44,457	332,765	377,222
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	2,065,135	848,841	2,913,976	1,315,952	543,538	1,859,490	749,183	305,303	1,054,486
3	875000	Measuring & Reg Sta Exp-General	130,714	0	130,714	85,397	0	85,397	45,317	0	45,317
3	876000	Measuring & Reg Sta Exp-Industrial	10,926	0	10,926	9,915	0	9,915	1,011	0	1,011
3	877000	Measuring & Reg Sta Exp-City Gate	187,469	0	187,469	81,742	0	81,742	105,727	0	105,727
3	878000	Meter & House Regulator Expenses	653,732	0	653,732	536,826	0	536,826	116,906	0	116,906
3	879000	Customer Installation Expenses	1,438,441	86,555	1,524,996	830,314	55,424	885,738	608,127	31,131	639,258
3	880000	Other Expenses	874,455	771,066	1,645,521	543,150	493,737	1,036,887	331,305	277,329	608,634
3	881000	Rents	0	39,260	39,260	0	25,139	25,139	0	14,121	14,121
MAINTENANCE											
3	885000	Supervision & Engineering	126,041	4,678	130,719	50,447	2,995	53,442	75,594	1,683	77,277
3	887000	Mains	1,671,371	8,272	1,679,643	1,142,881	5,297	1,148,178	528,490	2,975	531,465
3	889000	Measuring & Reg Sta Exp-General	210,464	0	210,464	149,400	0	149,400	61,064	0	61,064
3	890000	Measuring & Reg Sta Exp-Industrial	200,439	449	200,888	59,237	288	59,525	141,202	161	141,363
3	891000	Measuring & Reg Sta Exp-City Gate	62,251	0	62,251	39,141	0	39,141	23,110	0	23,110
3	892000	Services	981,957	55,470	1,037,427	576,044	35,519	611,563	405,913	19,951	425,864
3	893000	Meters & House Regulators	676,870	670,312	1,347,182	497,414	429,221	926,635	179,456	241,091	420,547
3	894000	Other Equipment	229	207,754	207,983	116	133,031	133,147	113	74,723	74,836
TOTAL DISTRIBUTION OPERATING EXP			9,500,332	3,617,851	13,118,183	6,083,357	2,316,618	8,399,975	3,416,975	1,301,233	4,718,208
G-DEPX		Depreciation Expense-Distribution	10,483,642	41,054	10,524,696	6,860,807	28,492	6,889,299	3,622,835	12,562	3,635,397
G-OTX		Taxes Other Than FIT	15,978,561	0	15,978,561	13,751,227	0	13,751,227	2,227,334	0	2,227,334
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			26,462,203	41,054	26,503,257	20,612,034	28,492	20,640,526	5,850,169	12,562	5,862,731
TOTAL DISTRIBUTION EXPENSES			35,962,535	3,658,905	39,621,440	26,695,391	2,345,110	29,040,501	9,267,144	1,313,795	10,580,939
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	390,841	390,841	0	259,561	259,561	0	131,280	131,280
2	902000	Meter Reading Expenses	1,721,313	63,064	1,784,377	1,499,226	41,881	1,541,107	222,087	21,183	243,270
G-903	903XXX	Customer Records & Collection Expenses	1,067,335	3,971,121	5,038,456	755,970	2,637,261	3,393,231	311,365	1,333,860	1,645,225
2	904000	Uncollectible Accounts	0	1,466,974	1,466,974	0	974,232	974,232	0	492,742	492,742
2	905000	Misc Customer Accounts	0	132,889	132,889	0	88,253	88,253	0	44,636	44,636
TOTAL CUSTOMER ACCOUNTS EXPENSES			2,788,648	6,024,889	8,813,537	2,255,196	4,001,188	6,256,384	533,452	2,023,701	2,557,153
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	8,860,618	158,729	9,019,347	7,004,769	105,414	7,110,183	1,855,849	53,315	1,909,164
2	909000	Advertising	15,480	719,678	735,158	11,939	477,945	489,884	3,541	241,733	245,274
2	910000	Misc Customer Service & Info Exp	0	106,073	106,073	0	70,444	70,444	0	35,629	35,629
TOTAL CUSTOMER SERVICE & INFO EXP			8,876,098	984,480	9,860,578	7,016,708	653,803	7,670,511	1,859,390	330,677	2,190,067

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For Twelve Months Ended August 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	7,341	7,341	0	4,875	4,875	0	2,466	2,466
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	7,341	7,341	0	4,875	4,875	0	2,466	2,466
		ADMINISTRATIVE & GENERAL EXPENSES:									
4	920000	Salaries	137,242	6,670,674	6,807,916	102,837	4,508,508	4,611,345	34,405	2,162,166	2,196,571
4	921000	Office Supplies & Expenses	1,305	1,068,365	1,069,670	1,305	722,076	723,381	0	346,289	346,289
4	922000	Admin. Expenses Transferred - Credit	0	(36,568)	(36,568)	0	(24,715)	(24,715)	0	(11,853)	(11,853)
4	923000	Outside Services Employed	0	3,333,787	3,333,787	0	2,253,207	2,253,207	0	1,080,580	1,080,580
4	924000	Property Insurance Premium	0	303,608	303,608	0	205,200	205,200	0	98,408	98,408
4	925XXX	Injuries and Damages	7,685	871,518	879,203	6,737	589,033	595,770	948	282,485	283,433
4	926XXX	Employee Pensions and Benefits	55,561	226,424	281,985	55,561	153,033	208,594	0	73,391	73,391
4	928000	Regulatory Commission Expenses	978,027	280,198	1,258,225	737,479	189,377	926,856	240,548	90,821	331,369
4	930000	Miscellaneous General Expenses	36,301	887,184	923,485	20,863	599,621	620,484	15,438	287,563	303,001
4	931000	Rents	10,927	264,979	275,906	10,227	179,091	189,318	700	85,888	86,588
4	935000	Maintenance of General Plant	295,039	1,856,199	2,151,238	199,570	1,254,549	1,454,119	95,469	601,650	697,119
		TOTAL ADMIN & GEN OPERATING EXP	1,522,087	15,726,368	17,248,455	1,134,579	10,628,980	11,763,559	387,508	5,097,388	5,484,896
G-DEPX		Depreciation Expense-General Plant	444,005	2,275,616	2,719,621	281,910	1,538,021	1,819,931	162,095	737,595	899,690
G-AMTX		Amortization Expense - General Plant - 303000	27,017	2,071	29,088	23,144	1,400	24,544	3,873	671	4,544
G-AMTX		Amortization Expense - Misc IT Intangible Plant - 3031XX	0	1,713,000	1,713,000	0	1,157,765	1,157,765	0	555,235	555,235
G-AMTX		Amortization Expense-General Plant - 390200, 396200	0	5,945	5,945	0	4,018	4,018	0	1,927	1,927
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	(62,071)	0	(62,071)	(62,071)	0	(62,071)	0	0	0
99	407329	Reg Debit Amt Decoupling Surcharge	289,717	0	289,717	289,717	0	289,717	0	0	0
99	407335	DSIT Amortization - ID	(11,855)	0	(11,855)	0	0	0	(11,855)	0	(11,855)
99	407425	WA GRC Jackson Prairie Deferral	(280,792)	0	(280,792)	(280,792)	0	(280,792)	0	0	0
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	406,021	3,996,632	4,402,653	251,908	2,701,204	2,953,112	154,113	1,295,428	1,449,541
		TOTAL ADMIN & GENERAL EXPENSES	1,928,108	19,723,000	21,651,108	1,386,487	13,330,184	14,716,671	541,621	6,392,816	6,934,437
		TOTAL EXPENSES BEFORE FIT	271,433,493	33,244,015	304,677,508	190,354,693	22,285,766	212,640,459	81,078,800	10,958,249	92,037,049
		NET OPERATING INCOME (LOSS) BEFORE FIT			27,486,038			17,332,330			10,153,708
G-FIT		FEDERAL INCOME TAX			2,449,831			1,282,956			1,166,875
G-FIT		DEFERRED FEDERAL INCOME TAX			4,119,113			2,800,444			1,318,669
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			(42,608)			(25,800)			(16,808)
		GAS NET OPERATING INCOME (LOSS)			20,959,702			13,274,730			7,684,972

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended August 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
ALLOCATION RATIOS:											
G-ALL	1	System Contract Demand		100.000%		69.580%				30.420%	
G-ALL	2	Number of Customers		100.000%		66.411%				33.589%	
G-ALL	3	Direct Distribution Operating Expense		100.000%		64.033%				35.967%	
G-ALL	4	Jurisdictional 4-Factor Ratio		100.000%		67.587%				32.413%	
G-ALL	6	Actual Therms Purchased		100.000%		69.401%				30.599%	
G-ALL	10	Actual Annual Throughput		100.000%		67.278%				32.722%	
G-ALL	99	Not Allocated		0.000%		0.000%				0.000%	

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF PURCHASED GAS COSTS	G-804-12A
For Twelve Months Ended August 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	164,445,749	0	164,445,749	113,067,224	0	113,067,224	51,378,525	0	51,378,525
1	804001	Pipeline Demand Costs	26,503,758	0	26,503,758	18,434,162	0	18,434,162	8,069,596	0	8,069,596
1	804002	Transport Variable Charges	754,562	0	754,562	524,975	0	524,975	229,587	0	229,587
6	804010	Gas Costs - Fixed Hedge	(83,668)	0	(83,668)	(48,306)	0	(48,306)	(35,362)	0	(35,362)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	203,527	0	203,527	139,024	0	139,024	64,503	0	64,503
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	8,944,458	0	8,944,458	6,207,357	0	6,207,357	2,737,101	0	2,737,101
6	804700	Gas Costs - Offsystem Bookout	1,714,907	0	1,714,907	1,156,642	0	1,156,642	558,265	0	558,265
6	804711	Gas Costs - Offsystem Bookout Offset	(1,714,907)	0	(1,714,907)	(1,156,642)	0	(1,156,642)	(558,265)	0	(558,265)
6	804730	Gas Costs - Intracompany LDC Gas	12,689,653	0	12,689,653	8,794,164	0	8,794,164	3,895,489	0	3,895,489
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(8,036,091)	0	(8,036,091)	(5,710,120)	0	(5,710,120)	(2,325,971)	0	(2,325,971)
99	805120	Gas Expense - Rate Deferrals	10,246,660	0	10,246,660	6,854,534	0	6,854,534	3,392,126	0	3,392,126
		TOTAL PURCHASED GAS COSTS	215,668,608	0	215,668,608	148,263,014	0	148,263,014	67,405,594	0	67,405,594

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.580%	30.420%
G-ALL	6	Actual Therms Purchased	100.000%	69.401%	30.599%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

AVISTA UTILITIES

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

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records & Collections	1,067,335	3,971,121	5,038,456	755,970	2,637,261	3,393,231	311,365	1,333,860	1,645,225
12	903920	Accts Rec Sold - Program Fees	0	0	0	0	0	0	0	0	0
12	903930	Accts Rec Sold - Maturity Yield Fees	0	0	0	0	0	0	0	0	0
Total Account 903			1,067,335	3,971,121	5,038,456	755,970	2,637,261	3,393,231	311,365	1,333,860	1,645,225

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.411%	33.589%
G-ALL	12	Net Gas Plant (before DFTT)	100.000%	65.581%	34.419%

AVISTA UTILITIES

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

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	221,048	158,729	379,777	149,831	105,414	255,245	71,217	53,315	124,532
99	908600	Public Purpose Tariff Rider Expense Offset	8,747,696	0	8,747,696	6,913,375	0	6,913,375	1,834,321	0	1,834,321
99	908610	Limited Income Tax Refund Program	77,321	0	77,321	77,321	0	77,321	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	(185,447)	0	(185,447)	(135,758)	0	(135,758)	(49,689)	0	(49,689)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			8,860,618	158,729	9,019,347	7,004,769	105,414	7,110,183	1,855,849	53,315	1,909,164

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.411%	33.589%
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 August 31, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.53%	52.53%
2	Cost of Debt		5.693%	5.826%
	Total Cost of Debt		2.991%	3.060%
	Total Weighted Cost		2.991%	3.060%
G-APL	Net Rate Base	316,832,150	207,259,423	109,572,727
	Interest Deduction for FIT Calculation	9,552,054	6,199,129	3,352,925

1 #
2 #

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	332,163,546	229,972,789	102,190,757
G-OPS	Operating & Maintenance Expense	273,101,966	188,580,891	84,521,075
G-OPS	Book Deprec/Amort and Reg Amortizations	15,550,919	10,276,291	5,274,628
G-OTX	Taxes Other than FIT	16,024,623	13,783,277	2,241,346
	Net Operating Income Before FIT	27,486,038	17,332,330	10,153,708
G-INT	Less: Interest Expense	9,552,054	6,199,129	3,352,925
G-SCM	Schedule M Adjustments	(10,934,466)	(7,467,612)	(3,466,854)
	Taxable Net Operating Income	6,999,518	3,665,589	3,333,929
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	2,449,831	1,282,956	1,166,875
G-DTE	Deferred FIT	4,119,113	2,800,444	1,318,669
99	411400 Amortized Investment Tax Credit	(42,608)	(25,800)	(16,808)
	Total FIT/Deferred FIT & ITC	6,526,336	4,057,600	2,468,736

ALLOCATION RATIOS:

G-ALL	99	Not Allocated	0.000%	0.000%	0.000%
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RESULTS OF OPERATIONS	Report ID:
GAS SCHEDULE M ITEMS	G-SCM-12A
For Twelve Months Ended August 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	10,954,664	4,661,256	15,615,920	7,165,861	3,163,576	10,329,437	3,788,803	1,497,680	5,286,483
12	997001	Contributions In Aid of Construction	0	66,711	66,711	0	43,750	43,750	0	22,961	22,961
2	997002	Injuries and Damages	0	(75,000)	(75,000)	0	(49,808)	(49,808)	0	(25,192)	(25,192)
12	997003	Salvage	0	0	0	0	0	0	0	0	0
4	997005	FAS106 Current Retiree Medical Accrual	0	943,771	943,771	0	637,867	637,867	0	305,904	305,904
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	1,935,818	0	1,935,818	863,623	0	863,623	1,072,195	0	1,072,195
4	997015	Airplane Lease Payments	0	102,569	102,569	0	69,323	69,323	0	33,246	33,246
12	997016	Redemption Expense Amortization	0	226,525	226,525	0	148,557	148,557	0	77,968	77,968
4	997020	FAS87 Current Pension Accrual	0	(2,191,343)	(2,191,343)	0	(1,481,063)	(1,481,063)	0	(710,280)	(710,280)
99	997029	FAS 106 Post Retirement Benefits	55,561	0	55,561	55,561	0	55,561	0	0	0
99	997031	Decoupling Mechanism	224,191	0	224,191	224,191	0	224,191	0	0	0
12	997032	Interest Rate Swaps	0	(5,524,584)	(5,524,584)	0	(3,623,077)	(3,623,077)	0	(1,901,507)	(1,901,507)
4	997033	DSM Tariff Rider	551,188	0	551,188	393,199	0	393,199	157,989	0	157,989
12	997048	AFUDC	0	(112,567)	(112,567)	0	(73,823)	(73,823)	0	(38,744)	(38,744)
11	997049	Tax Depreciation	0	(23,050,591)	(23,050,591)	0	(15,197,255)	(15,197,255)	0	(7,853,336)	(7,853,336)
1	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
4	997062	Gain on Sale of Office Building	0	(21,788)	(21,788)	0	(14,726)	(14,726)	0	(7,062)	(7,062)
99	997065	Amortization of Unbilled Revenue Add-Ins	(177,122)	0	(177,122)	(135,758)	0	(135,758)	(41,364)	0	(41,364)
99	997073	DSIT Amortization - ID	(26,220)	0	(26,220)	0	0	0	(26,220)	0	(26,220)
11	997080	Book Transportation Depreciation	0	590,232	590,232	0	389,140	389,140	0	201,092	201,092
4	997081	Deferred Compensation	0	(160,516)	(160,516)	0	(108,488)	(108,488)	0	(52,028)	(52,028)
4	997082	Meal Disallowances	0	102,287	102,287	0	69,133	69,133	0	33,154	33,154
4	997083	Paid Time Off	0	(91,859)	(91,859)	0	(62,085)	(62,085)	0	(29,774)	(29,774)
2	997084	Customer Uncollectibles	0	82,351	82,351	0	54,690	54,690	0	27,661	27,661
		TOTAL SCHEDULE M ADJUSTMENTS	13,518,080	(24,452,546)	(10,934,466)	8,566,677	(16,034,289)	(7,467,612)	4,951,403	(8,418,257)	(3,466,854)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.580%	30.420%
G-ALL	2	Number of Customers	100.000%	66.411%	33.589%
G-ALL	3	Direct Distribution Operating Expense	100.000%	64.033%	35.967%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.587%	32.413%
G-ALL	6	Actual Therms Purchased	100.000%	69.401%	30.599%
G-ALL	11	Book Depreciation	100.000%	65.930%	34.070%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	65.581%	34.419%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	4,960,629	3,252,833	1,707,796
99	410100	Deferred Federal Income Tax Exp	(961,302)	(537,801)	(423,501)
		SUBTOTAL	3,999,327	2,715,032	1,284,295
14	411100	Deferred Federal Income Tax Expense - Allocated	57,794	37,897	19,897
99	411100	Deferred Federal Income Tax Exp	61,992	47,515	14,477
		SUBTOTAL	119,786	85,412	34,374
		Total Deferred Federal Income Tax Expense	4,119,113	2,800,444	1,318,669

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	65.573%	34.427%
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 August 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	46,062	46,062	0	32,050	32,050	0	14,012	14,012
		TOTAL UNDERGROUND STORAGE TAX	0	46,062	46,062	0	32,050	32,050	0	14,012	14,012
		DISTRIBUTION									
99	408110	State Excise Tax	5,967,408	0	5,967,408	5,967,408	0	5,967,408	0	0	0
99	408120	Municipal Occupation & License Tax	6,954,122	0	6,954,122	5,731,326	0	5,731,326	1,222,796	0	1,222,796
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	2,978,583	0	2,978,583	2,052,493	0	2,052,493	926,090	0	926,090
99	409100	State Income Tax	78,448	0	78,448	0	0	0	78,448	0	78,448
		TOTAL DISTRIBUTION TAX	15,978,561	0	15,978,561	13,751,227	0	13,751,227	2,227,334	0	2,227,334
		TOTAL TAXES OTHER THAN FIT	15,978,561	46,062	16,024,623	13,751,227	32,050	13,783,277	2,227,334	14,012	2,241,346

ALLOCATION RATIOS:

G-ALL	I	System Contract Demand	100.000%	69.580%	30.420%
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RESULTS OF OPERATIONS		Report ID:
GAS UTILITY PLANT		G-PLT-12A
For Twelve Months Ended August 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)	1,136,053	41,410	1,177,463	964,981	27,988	992,969	171,072	13,422	184,494
4	3031XX	Misc Intangible IT Plant (3031XX)	0	8,998,942	8,998,942	0	6,082,115	6,082,115	0	2,916,827	2,916,827
4		TOTAL INTANGIBLE PLANT	1,136,053	9,040,352	10,176,405	964,981	6,110,103	7,075,084	171,072	2,930,249	3,101,321
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	467,054	467,054	0	324,976	324,976	0	142,078	142,078
1	351XXX	Structures & Improvements	0	1,349,800	1,349,800	0	939,191	939,191	0	410,609	410,609
1	352XXX	Wells	0	18,364,615	18,364,615	0	12,778,099	12,778,099	0	5,586,516	5,586,516
1	353000	Lines	0	1,044,477	1,044,477	0	726,747	726,747	0	317,730	317,730
1	354000	Compressor Station Equipment	0	11,432,184	11,432,184	0	7,954,514	7,954,514	0	3,477,670	3,477,670
1	355000	Measuring & Regulating Equipment	0	192,678	192,678	0	134,065	134,065	0	58,613	58,613
1	356000	Purification Equipment	0	406,479	406,479	0	282,828	282,828	0	123,651	123,651
1	357000	Other Equipment	0	1,481,857	1,481,857	0	1,031,076	1,031,076	0	450,781	450,781
		TOTAL UNDERGROUND STORAGE PLANT	0	34,739,144	34,739,144	0	24,171,496	24,171,496	0	10,567,648	10,567,648
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	783,343	22,020	805,363	515,004	15,282	530,286	268,339	6,738	275,077
6	376000	Mains	222,513,583	2,512,521	225,026,104	143,283,818	1,743,715	145,027,533	79,229,765	768,806	79,998,571
6	378000	Measuring & Reg Station Equip-General	5,163,288	57,440	5,220,728	3,137,235	39,864	3,177,099	2,026,053	17,576	2,043,629
6	379000	Measuring & Reg Station Equip-City Gate	5,910,735	43,185	5,953,920	1,753,793	29,971	1,783,764	4,156,942	13,214	4,170,156
6	380000	Services	144,216,278	0	144,216,278	96,766,530	0	96,766,530	47,449,748	0	47,449,748
6	381000	Meters	63,298,902	0	63,298,902	42,416,710	0	42,416,710	20,882,192	0	20,882,192
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	2,885,617	0	2,885,617	2,267,174	0	2,267,174	618,443	0	618,443
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	444,924,992	2,635,166	447,560,158	290,205,705	1,828,832	292,034,537	154,719,287	806,334	155,525,621

RESULTS OF OPERATIONS	Report ID:
GAS UTILITY PLANT	G-PLT-12A
For Twelve Months Ended August 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
		GENERAL PLANT									
4	389XXX	Land & Land Rights	670,908	847,043	1,517,951	577,609	572,491	1,150,100	93,299	274,552	367,851
4	390XXX	Structures & Improvements	4,308,388	12,310,656	16,619,044	3,287,679	8,320,403	11,608,082	1,020,709	3,990,253	5,010,962
4	391XXX	Office Furniture & Equipment	0	9,254,568	9,254,568	0	6,254,885	6,254,885	0	2,999,683	2,999,683
4	392XXX	Transportation Equipment	6,204,743	1,488,422	7,693,165	4,502,276	1,005,980	5,508,256	1,702,467	482,442	2,184,909
4	393000	Stores Equipment	155,487	316,959	472,446	114,949	214,223	329,172	40,538	102,736	143,274
4	394000	Tools, Shop & Garage Equipment	1,589,256	2,477,689	4,066,945	1,141,608	1,674,596	2,816,204	447,648	803,093	1,250,741
4	395000	Laboratory Equipment	97,533	293,252	390,785	73,561	198,200	271,761	23,972	95,052	119,024
4	396XXX	Power Operated Equipment	3,771,021	923,470	4,694,491	2,851,054	624,146	3,475,200	919,967	299,324	1,219,291
4	397XXX	Communications Equipment	1,884,839	4,538,670	6,423,509	611,799	3,067,551	3,679,350	1,273,040	1,471,119	2,744,159
4	398000	Miscellaneous Equipment	84	79,876	79,960	36	53,986	54,022	48	25,890	25,938
		TOTAL GENERAL PLANT	18,682,259	32,530,605	51,212,864	13,160,571	21,986,461	35,147,032	5,521,688	10,544,144	16,065,832
		TOTAL PLANT IN SERVICE	464,743,304	78,945,267	543,688,571	304,331,257	54,096,892	358,428,149	160,412,047	24,848,375	185,260,422
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(11,992,357)	(11,992,357)	0	(8,344,282)	(8,344,282)	0	(3,648,075)	(3,648,075)
G-ADEP		Distribution Plant	(150,287,090)	(1,424,726)	(151,711,816)	(99,904,056)	(988,774)	(100,892,830)	(50,383,034)	(435,952)	(50,818,986)
G-ADEP		General Plant	(4,653,905)	(8,503,598)	(13,157,503)	(2,777,000)	(5,747,327)	(8,524,327)	(1,876,905)	(2,756,271)	(4,633,176)
		TOTAL ACCUMULATED DEPRECIATION	(154,940,995)	(21,920,681)	(176,861,676)	(102,681,056)	(15,080,383)	(117,761,439)	(52,259,939)	(6,840,298)	(59,100,237)
		ACCUMULATED AMORTIZATION									
G-AAAMT		General Plant - 303000	(120,678)	(8,541)	(129,219)	(81,016)	(5,773)	(86,789)	(39,662)	(2,768)	(42,430)
G-AAAMT		Misc IT Intangible Plant - 3031XX	0	(4,163,007)	(4,163,007)	0	(2,813,652)	(2,813,652)	0	(1,349,355)	(1,349,355)
G-AAAMT		Underground Storage	0	(239,215)	(239,215)	0	(166,446)	(166,446)	0	(72,769)	(72,769)
G-AAAMT		General Plant - 390200, 396200	(4,609)	(26,721)	(31,330)	(3,641)	(18,060)	(21,701)	(968)	(8,661)	(9,629)
		TOTAL ACCUMULATED AMORTIZATION	(125,287)	(4,437,484)	(4,562,771)	(84,657)	(3,003,931)	(3,088,588)	(40,630)	(1,433,553)	(1,474,183)
		TOTAL ACCUMULATED DEPR/AMORT	(155,066,282)	(26,358,165)	(181,424,447)	(102,765,713)	(18,084,314)	(120,850,027)	(52,300,569)	(8,273,851)	(60,574,420)
		NET GAS UTILITY PLANT before DFIT	309,677,022	52,587,102	362,264,124	201,565,544	36,012,578	237,578,122	108,111,478	16,574,524	124,686,002
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(60,136,130)	(60,136,130)	0	(39,437,875)	(39,437,875)	0	(20,698,255)	(20,698,255)
4	282900	ADFIT - Common Plant (282900 from C-DTX)	0	(6,528,833)	(6,528,833)	0	(4,404,744)	(4,404,744)	0	(2,124,089)	(2,124,089)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(1,347,744)	(1,347,744)	0	(883,864)	(883,864)	0	(463,880)	(463,880)
		TOTAL ACCUMULATED DFIT	0	(68,012,707)	(68,012,707)	0	(44,726,483)	(44,726,483)	0	(23,286,224)	(23,286,224)
		NET GAS UTILITY PLANT	309,677,022	(15,425,605)	294,251,417	201,565,544	(8,713,905)	192,851,639	108,111,478	(6,711,700)	101,399,778
ALLOCATION RATIOS:											
G-ALL	1	System Contract Demand		100.000%			69.580%			30.420%	
G-ALL	4	Jurisdictional 4-Factor Ratio		100.000%			67.587%			32.413%	
G-ALL	6	Actual Therms Purchased		100.000%			69.401%			30.599%	
G-ALL	12	Net Gas Plant (before DFIT)		100.000%			65.581%			34.419%	

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12A
For Twelve Months Ended August 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	309,677,022	(15,425,605)	294,251,417	201,565,544	(8,713,905)	192,851,639	108,111,478	(6,711,700)	101,399,778
		OTHER ADJUSTMENTS:									
4	253850	Gain on Sale of General Office Bldg	0	(3,631)	(3,631)	0	(2,454)	(2,454)	0	(1,177)	(1,177)
4	190850	DFIT - Gain on Sale of General Office Bldg	0	1,278	1,278	0	864	864	0	414	414
1	117100	Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	3,987,674	3,987,674	0	1,743,390	1,743,390
1	164100	Gas Inventory--Jackson Prairie	0	16,424,127	16,424,127	0	11,427,908	11,427,908	0	4,996,219	4,996,219
4	252000	Customer Advances	(86,070)	(34)	(86,104)	(20,010)	(23)	(20,033)	(66,060)	(11)	(66,071)
99	235199	Customer Deposits	(986,175)	0	(986,175)	(986,175)	0	(986,175)	0	0	0
C-WKC		Working Capital	0	1,500,174	1,500,174	0	0	0	0	1,500,174	1,500,174
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	(1,072,245)	23,652,978	22,580,733	(1,006,185)	15,413,969	14,407,784	(66,060)	8,239,009	8,172,949
		NET RATE BASE	308,604,777	8,227,373	316,832,150	200,559,359	6,700,064	207,259,423	108,045,418	1,527,309	109,572,727

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-12A
For Twelve Months Ended August 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)	10,689,277	10,689,277												
Hydro (ED-AN)	8,845,256	8,845,256												
Other (ED-AN)	8,318,700	8,318,700												
Total Electric Production	27,853,233	27,853,233												
Electric Transmission														
ED-AN	10,573,174	10,573,174												
Total Electric Transmission	10,573,174	10,573,174												
Electric Distribution														
ED-ID	11,103,924	11,103,924												
ED-WA	20,201,521	20,201,521												
Total Electric Distribution	31,305,445	31,305,445												
Gas Underground Storage														
1 GD-AN	623,343		623,343			623,343	623,343		433,722	433,722		189,621	189,621	
GD-OR	112,133			112,133										
Total Gas Underground Storage	735,476		623,343	112,133		623,343	623,343		433,722	433,722		189,621	189,621	
Gas Distribution														
6 GD-AN	41,054		41,054				41,054		28,492	28,492		12,562	12,562	
GD-ID	3,622,835		3,622,835			3,622,835	3,622,835				3,622,835		3,622,835	
GD-WA	6,860,807		6,860,807			6,860,807	6,860,807	6,860,807		6,860,807				
GD-OR	3,748,993			3,748,993										
Total Gas Distribution	14,273,689		10,524,696	3,748,993		10,483,642	41,054	10,524,696	6,860,807	28,492	6,889,299	3,622,835	12,562	3,635,397
General Plant														
ED-AN	2,572,418	2,572,418												
ED-ID	289,829	289,829												
ED-WA	815,848	815,848												
7,4 CD-AA	10,294,932	7,416,881	2,047,559	830,492		2,047,559	2,047,559		1,383,884	1,383,884		663,675	663,675	
9,4 CD-AN	379,709	298,683	81,026			81,026	81,026		54,763	54,763		26,263	26,263	
9 CD-ID	419,580	330,046	89,534			89,534	89,534				89,534		89,534	
9 CD-WA	156,624	123,202	33,422			33,422	33,422	33,422		33,422				
8,4 GD-AA	160,575		114,540	46,035		114,540	114,540		77,414	77,414		37,126	37,126	
4 GD-AN	32,491		32,491			32,491	32,491		21,960	21,960		10,531	10,531	
GD-ID	72,561		72,561			72,561	72,561				72,561		72,561	
GD-WA	248,488		248,488			248,488	248,488	248,488		248,488				
GD-OR	255,603			255,603										
Total General Plant	15,698,658	11,846,907	2,719,621	1,132,130		444,005	2,275,616	2,719,621	281,910	1,538,021	1,819,931	162,095	737,595	899,690
Total Depreciation Expense	100,439,675	81,578,759	13,867,660	4,993,256		10,927,647	2,940,013	13,867,660	7,142,717	2,000,235	9,142,952	3,784,930	939,778	4,724,708

Allocation Ratios:		Electric			Gas-North			Gas-South			Jurisdiction -			Washington			Idaho		
Service -																			
7	Elec/Gas North/Oregon 4-Factor	72.044%	19.889%	8.067%	1	System Contract Demand	69.580%											30.420%	
8	Gas North/Oregon 4-Factor	0.000%	71.331%	28.669%	4	Jurisdictional 4-Factor Ratio	67.587%											32.413%	
9	Elec/Gas North 4-Factor	78.661%	21.339%	0.000%	6	Actual Therms Purchased	69.401%											30.599%	

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-12A
For Twelve Months Ended August 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	916,594	916,594											
Misc Intangible Plt (303000)	ED-AN	90,786	90,786											
Total Production/Transmission		1,007,380	1,007,380											
Distribution														
Franchises (302000)	ED-WA	23,864	23,864											
Misc Intangible Plt (303000)	ED-WA	2,828	2,828											
Total Distribution		26,692	26,692											
General Plant - 303000														
9,4	CD-AN	9,707	7,636	2,071		2,071	2,071		1,400	1,400		671	671	
	GD-ID	3,873		3,873	3,873		3,873				3,873		3,873	
	GD-WA	23,144		23,144	23,144		23,144	23,144		23,144				
	GD-OR	7,770				7,770								
Total General Plant - 303000		44,494	7,636	29,088	7,770	27,017	2,071	29,088	23,144	1,400	24,544	3,873	671	4,544
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	7,442,459	5,361,845	1,480,230	600,384		1,480,230	1,480,230		1,000,443	1,000,443		479,787	479,787
	ED-AN	208,775	208,775											
	ED-ID	2,163	2,163											
	ED-WA	246,797	246,797											
8,4	GD-AA	323,081		230,457	92,624		230,457	230,457		155,759	155,759		74,698	74,698
4	GD-AN	2,313		2,313			2,313	2,313		1,563	1,563		750	750
	GD-OR	7,600			7,600									
Total Miscellaneous IT Intangible Plant - 3031XX		8,233,188	5,819,580	1,713,000	700,608		1,713,000	1,713,000		1,157,765	1,157,765		555,235	555,235
Gas Underground Storage														
1	GD-AN	227		227			227	227		158	158		69	69
Total Gas Underground Storage		227		227			227	227		158	158		69	69
General Plant - 390200, 396200														
7,4	CD-AA	29,889	21,533	5,945	2,411		5,945	5,945		4,018	4,018		1,927	1,927
4	ED-AN	25,228	25,228											
	GD-OR	4,509			4,509									
Total General Plant- 390200, 396200		59,626	46,761	5,945	6,920		5,945	5,945		4,018	4,018		1,927	1,927
Total Amortization Expense		9,371,607	6,908,049	1,748,260	715,298	27,017	1,721,243	1,748,260	23,144	1,163,341	1,186,485	3,873	557,902	561,775

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12A
For Twelve Months Ended August 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)	(272,281,275)	(272,281,275)												
Hydro (ED-AN)	(108,662,166)	(108,662,166)												
Other (ED-AN)	(72,781,851)	(72,781,851)												
Total Electric Production	(453,725,292)	(453,725,292)												
Electric Transmission														
ED-AN	(175,839,719)	(175,839,719)												
Total Electric Transmission	(175,839,719)	(175,839,719)												
Electric Distribution														
ED-ID	(134,812,734)	(134,812,734)												
ED-WA	(216,853,567)	(216,853,567)												
Total Electric Distribution	(351,666,301)	(351,666,301)												
Gas Underground Storage														
1 GD-AN	(11,992,357)		(11,992,357)		(11,992,357)	(11,992,357)			(8,344,282)	(8,344,282)			(3,648,075)	(3,648,075)
GD-OR	(315,097)			(315,097)										
Total Gas Underground Storage	(12,307,454)		(11,992,357)	(315,097)	(11,992,357)	(11,992,357)			(8,344,282)	(8,344,282)			(3,648,075)	(3,648,075)
Gas Distribution														
6 GD-AN	(1,424,726)		(1,424,726)			(1,424,726)				(988,774)	(988,774)		(435,952)	(435,952)
GD-ID	(50,383,034)		(50,383,034)		(50,383,034)	(50,383,034)						(50,383,034)		(50,383,034)
GD-WA	(99,904,056)		(99,904,056)		(99,904,056)	(99,904,056)		(99,904,056)		(99,904,056)				
GD-OR	(85,901,832)			(85,901,832)										
Total Gas Distribution	(237,613,648)		(151,711,816)	(85,901,832)	(150,287,090)	(1,424,726)	(151,711,816)	(99,904,056)	(988,774)	(100,892,830)		(50,383,034)	(435,952)	(50,818,986)
General Plant														
ED-AN	(32,137,952)	(32,137,952)												
ED-ID	(5,803,320)	(5,803,320)												
ED-WA	(10,007,261)	(10,007,261)												
7,4 CD-AA	(22,710,507)		(4,516,892)	(1,832,057)	(4,516,892)	(4,516,892)			(3,052,832)	(3,052,832)			(1,464,060)	(1,464,060)
9,4 CD-AN	(10,672,893)		(8,395,405)	(2,277,488)	(2,277,488)	(2,277,488)			(1,539,286)	(1,539,286)			(738,202)	(738,202)
9 CD-ID	(4,345,446)		(3,418,171)		(927,275)	(927,275)						(927,275)		(927,275)
9 CD-WA	(2,071,719)		(1,629,635)		(442,084)	(442,084)		(442,084)		(442,084)				
8,4 GD-AA	(1,177,027)		(839,585)	(337,442)	(839,585)	(839,585)			(567,450)	(567,450)			(272,135)	(272,135)
4 GD-AN	(869,633)		(869,633)		(869,633)	(869,633)			(587,759)	(587,759)			(281,874)	(281,874)
GD-ID	(949,630)		(949,630)		(949,630)	(949,630)						(949,630)		(949,630)
GD-WA	(2,334,916)		(2,334,916)		(2,334,916)	(2,334,916)		(2,334,916)		(2,334,916)				
GD-OR	(3,383,666)			(3,383,666)										
Total General Plant	(96,463,970)	(77,753,302)	(13,157,503)	(5,553,165)	(4,653,905)	(8,503,598)	(13,157,503)	(2,777,000)	(5,747,327)	(8,524,327)		(1,876,905)	(2,756,271)	(4,633,176)
Total Accumulated Depreciation	(1,327,616,384)	(1,058,984,614)	(176,861,676)	(91,770,094)	(154,940,995)	(21,920,681)	(176,861,676)	(102,681,056)	(15,080,383)	(117,761,439)		(52,259,939)	(6,840,298)	(59,100,237)

Allocation Ratios:		Electric				Gas-North		Gas-South		Jurisdiction -		Washington		Idaho	
Service -															
7	Elec/Gas North/Oregon 4-Factor	72.044%	19.889%	8.067%	1	System Contract Demand	69.580%				69.580%			30.420%	
8	Gas North/Oregon 4-Factor	0.000%	71.331%	28.669%	4	Jurisdictional 4-Factor Ratio	67.587%				67.587%			32.413%	
9	Elec/Gas North 4-Factor	78.661%	21.339%	0.000%	6	Actual Therms Purchased	69.401%				69.401%			30.599%	

RESULTS OF OPERATIONS
GAS-NORTH ACCUMULATED AMORTIZATION
For Twelve Months Ended August 31, 2012
Average of Monthly Averages Basis

Report ID:
G-AAMT-12A

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Production/Transmission													
Franchises (302000)	ED-AN	(5,702,879)	(5,702,879)										
Misc Intangible Plt (303000)	ED-AN	(531,194)	(531,194)										
Total Production/Transmission		(6,234,073)	(6,234,073)										
Distribution													
Franchises (302000)	ED-WA	(52,702)	(52,702)										
Misc Intangible Plt (303000)	ED-WA	(19,976)	(19,976)										
Total Distribution		(72,678)	(72,678)										
General Plant - 303000													
9,4	CD-AN	(40,025)	(31,484)	(8,541)		(8,541)	(8,541)		(5,773)	(5,773)		(2,768)	(2,768)
	GD-ID	(39,662)		(39,662)	(39,662)		(39,662)				(39,662)		(39,662)
	GD-WA	(81,016)		(81,016)	(81,016)		(81,016)	(81,016)					
	GD-OR	(42,212)		(42,212)									
Total General Plant - 303000		(202,915)	(31,484)	(129,219)	(42,212)	(120,678)	(8,541)	(129,219)	(81,016)	(5,773)	(86,789)	(39,662)	(2,768)
Miscellaneous IT Intangible Plant - 3031XX													
7,4	CD-AA	(19,094,967)	(13,756,778)	(3,797,798)	(1,540,391)		(3,797,798)	(3,797,798)		(2,566,818)	(2,566,818)		(1,230,980)
	ED-AN	(756,210)	(756,210)										
	ED-WA	(191,188)	(191,188)										
8,4	GD-AA	(493,354)		(351,914)	(141,440)		(351,914)	(351,914)		(237,848)	(237,848)		(114,066)
4	GD-AN	(13,295)		(13,295)			(13,295)	(13,295)		(8,986)	(8,986)		(4,309)
	GD-OR	(44,047)		(44,047)									
Total Miscellaneous IT Intangible Plant - 3031XX		(20,593,061)	(14,704,176)	(4,163,007)	(1,725,878)		(4,163,007)	(4,163,007)		(2,813,652)	(2,813,652)		(1,349,355)
Gas Underground Storage													
1	GD-AN	(239,215)		(239,215)			(239,215)	(239,215)		(166,446)	(166,446)		(72,769)
Total Gas Underground Storage		(239,215)		(239,215)			(239,215)	(239,215)		(166,446)	(166,446)		(72,769)
General Plant - 390200, 396200													
7,4	CD-AA	(134,353)	(96,794)	(26,721)	(10,838)		(26,721)	(26,721)		(18,060)	(18,060)		(8,661)
9	CD-ID	(4,537)	(3,569)	(968)		(968)		(968)				(968)	(968)
9	CD-WA	(8,332)	(6,554)	(1,778)		(1,778)		(1,778)	(1,778)				
4	ED-AN	(29,844)	(29,844)										
	ED-WA	(110,678)	(110,678)										
	GD-WA	(1,863)		(1,863)		(1,863)		(1,863)	(1,863)				
	GD-OR	(45,540)		(45,540)									
Total General Plant - 390200, 396200		(335,147)	(247,439)	(31,330)	(56,378)	(4,609)	(26,721)	(31,330)	(3,641)	(18,060)	(21,701)	(968)	(8,661)
Total Accumulated Amortization		(27,677,089)	(21,289,850)	(4,562,771)	(1,824,468)	(125,287)	(4,437,484)	(4,562,771)	(84,657)	(3,003,931)	(3,088,588)	(40,630)	(1,433,553)

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

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

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****				
			Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated
	389XXX	Land & Land Rights											
99		ED-WA / ID / AN	374,169	0	351,395	22,774	374,169	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	0
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	6,468,466	370,266	695,320	3,095,087	4,160,673	577,609	93,299	847,042	1,517,950	472,075	317,768
	390XXX	Structures & Improvements											
99		ED-WA / ID / AN	5,499,347	485,593	1,863,990	3,149,764	5,499,347	0	0	0	0	0	0
99		GD-WA / ID / AN	1,879,438	0	0	0	0	1,879,687	0	(249)	1,879,438	0	0
99		GD-OR / AS	3,313,250	0	0	0	0	0	0	0	0	3,313,250	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	56,192,344	0	0	40,483,213	40,483,213	0	0	11,176,095	11,176,095	0	4,533,036
9		CD-WA / ID / AN	16,699,515	5,190,216	3,762,593	4,183,197	13,136,006	1,407,991	1,020,709	1,134,809	3,563,509	0	0
		TOTAL ACCOUNT	83,583,894	5,675,809	5,626,583	47,816,174	59,118,566	3,287,678	1,020,709	12,310,655	16,619,042	3,313,250	4,533,036
	391XXX	Office Furniture & Equipment											
99		ED-WA / ID / AN	3,605,275	1,335,509	6,714	2,263,052	3,605,275	0	0	0	0	0	0
99		GD-WA / ID / AN	1,914	0	0	0	0	0	0	1,914	1,914	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	425,780	0	0	0	0	0	0	303,713	303,713	0	122,067
7		CD-AA	44,963,513	0	0	32,393,513	32,393,513	0	0	8,942,793	8,942,793	0	3,627,207
9		CD-WA / ID / AN	28,811	0	0	22,663	22,663	0	0	6,148	6,148	0	0
		TOTAL ACCOUNT	49,025,293	1,335,509	6,714	34,679,228	36,021,451	0	0	9,254,568	9,254,568	0	3,749,274
	392XXX	Transportation Equipment											
99		ED-WA / ID / AN	16,809,613	7,592,399	2,865,958	6,351,256	16,809,613	0	0	0	0	0	0
99		GD-WA / ID / AN	6,818,635	0	0	0	0	4,201,939	1,543,057	1,073,639	6,818,635	0	0
99		GD-OR / AS	2,410,581	0	0	0	0	0	0	0	0	2,410,581	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	528,393	0	0	380,676	380,676	0	0	105,092	105,092	0	42,625
9		CD-WA / ID / AN	3,605,786	1,107,120	587,627	1,141,601	2,836,348	300,337	159,410	309,691	769,438	0	0
		TOTAL ACCOUNT	30,173,008	8,699,519	3,453,585	7,873,533	20,026,637	4,502,276	1,702,467	1,488,422	7,693,165	2,410,581	42,625

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

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
			Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	395,329	10,739	14,745	369,845	395,329	0	0	0	0	0	0	
99		GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	84,271	0	0	
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	57,227	0	57,227	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	1,819,085	113,087	149,432	1,168,391	1,430,910	30,678	40,538	316,959	388,175	0	0	
		TOTAL ACCOUNT	2,355,912	123,826	164,177	1,538,236	1,826,239	114,949	40,538	316,959	472,446	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,288,404	1,170,536	378,639	1,739,229	3,288,404	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,001,404	0	0	0	0	1,133,716	445,687	422,001	2,001,404	0	0	
99		GD-OR / AS	908,859	0	0	0	0	0	0	0	908,859	0	908,859	
8		GD-AA	1,195,881	0	0	0	0	0	0	853,034	853,034	0	342,847	
7		CD-AA	5,741,330	0	0	4,136,284	4,136,284	0	0	1,141,893	1,141,893	0	463,153	
9		CD-WA / ID / AN	330,907	29,089	7,228	223,978	260,295	7,891	1,961	60,760	70,612	0	0	
		TOTAL ACCOUNT	13,466,785	1,199,625	385,867	6,099,491	7,684,983	1,141,607	447,648	2,477,688	4,066,943	908,859	806,000	1,714,859
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	1,070,770	177,911	97,961	794,898	1,070,770	0	0	0	0	0	0	
99		GD-WA / ID / AN	217,829	0	0	0	0	70,887	23,119	123,823	217,829	0	0	
99		GD-OR / AS	200,102	0	0	0	0	0	0	0	200,102	0	200,102	
8		GD-AA	82,548	0	0	0	0	0	0	58,882	58,882	0	23,666	
7		CD-AA	355,663	0	0	256,234	256,234	0	0	70,738	70,738	0	28,691	
9		CD-WA / ID / AN	203,080	9,855	3,146	146,744	159,745	2,674	853	39,808	43,335	0	0	
		TOTAL ACCOUNT	2,129,992	187,766	101,107	1,197,876	1,486,749	73,561	23,972	293,251	390,784	200,102	52,357	252,459

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended August 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	35,749,266	16,605,324	9,595,003	9,548,939	35,749,266	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,236,717	0	0	0	0	2,758,200	809,390	669,127	4,236,717	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	1,628,857	342,283	407,616	531,376	1,281,275	92,854	110,577	144,151	347,582	0	0	0
		TOTAL ACCOUNT	42,212,710	16,947,607	10,002,619	10,479,465	37,429,691	2,851,054	919,967	923,470	4,694,491	43,834	44,694	88,528
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	44,230,911	6,710,136	2,654,535	34,866,240	44,230,911	0	0	0	0	0	0	0
99		GD-WA / ID / AN	923,526	0	0	0	0	512,731	410,795	0	923,526	0	0	0
99		GD-OR / AS	952,142	0	0	0	0	0	0	0	0	952,142	0	952,142
8		GD-AA	978,991	0	0	0	0	0	0	698,324	698,324	0	280,667	280,667
7		CD-AA	11,425,951	0	0	8,231,712	8,231,712	0	0	2,272,507	2,272,507	0	921,732	921,732
9		CD-WA / ID / AN	11,852,246	365,190	3,178,454	5,779,451	9,323,095	99,068	862,245	1,567,838	2,529,151	0	0	0
		TOTAL ACCOUNT	70,363,767	7,075,326	5,832,989	48,877,403	61,785,718	611,799	1,273,040	4,538,669	6,423,508	952,142	1,202,399	2,154,541
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	14,470	0	2,299	12,171	14,470	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	396,038	0	0	285,322	285,322	0	0	78,768	78,768	0	31,948	31,948
9		CD-WA / ID / AN	5,583	133	177	4,082	4,392	36	48	1,107	1,191	0	0	0
		TOTAL ACCOUNT	418,458	133	2,476	301,575	304,184	36	48	79,875	79,959	2,367	31,948	34,315
		TOTAL GENERAL PLANT	300,198,285	41,615,386	26,271,437	161,958,068	229,844,891	13,160,569	5,521,688	32,530,599	51,212,856	8,360,437	10,780,101	19,140,538

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 August 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
			Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	2,019,763	153,179	0	1,866,584	2,019,763	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,136,053	0	0	0	0	964,981	171,072	0	1,136,053	0	0	
99		GD-OR / AS	410,126	0	0	0	0	0	0	0	0	410,126	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	194,058	0	0	152,648	152,648	0	0	41,410	41,410	0	0	
		TOTAL ACCOUNT	3,760,000	153,179	0	2,019,232	2,172,411	964,981	171,072	41,410	1,177,463	410,126	0	410,126
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	2,148,849	1,305,827	10,782	832,240	2,148,849	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	46,440	0	0	0	0	0	0	0	0	46,440	0	
8		GD-AA	1,625,619	0	0	0	0	0	0	1,159,570	1,159,570	0	466,049	
7		CD-AA	36,766,940	0	0	26,488,374	26,488,374	0	0	7,312,577	7,312,577	0	2,965,989	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	40,587,848	1,305,827	10,782	27,320,614	28,637,223	0	0	8,472,147	8,472,147	46,440	3,432,038	3,478,478
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	250,967	0	0	250,967	250,967	0	0	0	0	0	0	
99		GD-WA / ID / AN	19,337	0	0	0	0	0	0	19,337	19,337	0	0	
99		GD-OR / AS	1,231	0	0	0	0	0	0	0	0	1,231	0	
8		GD-AA	26,142	0	0	0	0	0	0	18,647	18,647	0	7,495	
7		CD-AA	2,457,694	0	0	1,770,621	1,770,621	0	0	488,811	488,811	0	198,262	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	2,755,371	0	0	2,021,588	2,021,588	0	0	526,795	526,795	1,231	205,757	206,988
		TOTAL	47,103,219	1,459,006	10,782	31,361,434	32,831,222	964,981	171,072	9,040,352	10,176,405	457,797	3,637,795	4,095,592

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-12A
For Twelve Months Ended August 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	(30,846,710)	(22,223,204)	(6,135,102)	(2,488,404)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,845,120)	(1,451,390)	(393,730)	0
		Total	<u>(32,691,830)</u>	<u>(23,674,594)</u>	<u>(6,528,832)</u>	<u>(2,488,404)</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: C-WKC-12A
COMMON WORKING CAPITAL	
For Twelve Months Ended August 31, 2012 Average of Monthly Averages Basis	

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		710,510	710,510		710,510	710,510		0	0
1	151210	FUEL STOCK HOG FUEL-KFGS		1,056,471	1,056,471		1,056,471	1,056,471		0	0
4	154100	PLANT MATERIALS & OPER SUPPLIES		6,050,895	6,050,895		4,759,256	4,759,256		1,291,639	1,291,639
1	154300	PLANT MATERIALS & OPER SUP-CS2		288,274	288,274		226,738	226,738		61,536	61,536
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		683,587	683,587		537,667	537,667		145,920	145,920
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		2,403	2,403		1,890	1,890		513	513
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		(226)	(226)		(178)	(178)		(48)	(48)
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		2,875	2,875		2,261	2,261		614	614
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	18,188,000		18,188,000	18,188,000		18,188,000	0		0
TOTAL			18,188,000	8,794,789	26,982,789	18,188,000	7,294,615	25,482,615	0	1,500,174	1,500,174

ALLOCATION RATIOS: