

RESULTS OF OPERATIONS	Report ID: G-ROR-12A
GAS RATE OF RETURN	
For Twelve Months Ended September 30, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
G-OPS		Gas Net Operating Income (Loss)	20,829,046	12,966,603	7,862,443
		Adjustments			
		Adjusted Gas Net Operating Income (Loss)	20,829,046	12,966,603	7,862,443
G-APL		Gas Net Adjusted Rate Base	316,807,649	207,344,217	109,463,432
		RATE OF RETURN	6.575%	6.254%	7.183%

RESULTS OF OPERATIONS		Report ID: G-ALL-12A
GAS ALLOCATION PERCENTAGES		
For Twelve Months Ended September 30, 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	09-30-2012	224,396	149,066	75,330
		Percent		100.000%	66.430%	33.570%
3	G-OPS	Direct Distribution Operating Expense		9,762,710	6,453,700	3,309,010
		Percent		100.000%	66.106%	33.894%
	Input	Jurisdictional 4-Factor Ratio	12-31-2011			
		Direct O & M Accounts 798 - 894		4,111,478	2,773,192	1,338,286
		Direct O & M Accounts 901 - 935		14,127,845	10,042,316	4,085,529
		Total		18,239,323	12,815,508	5,423,815
		Percentage		100.000%	70.263%	29.737%
		Direct Labor				
		Amount: Accounts 798 - 894		6,075,404	3,914,087	2,161,317
		Amount: Accounts 901 - 935		2,672,735	2,070,415	602,320
		Total		8,748,139	5,984,502	2,763,637
		Percentage		100.000%	68.409%	31.591%
		Total Number of Customers		224,556	149,161	75,395
		Percentage		100.000%	66.425%	33.575%
		Total Direct Plant		308,463,462	201,271,418	107,192,044
		Percentage		100.000%	65.250%	34.750%
4		Total Four Factor Allocators		400.000%	270.346%	129.654%
		Percent		100.000%	67.587%	32.413%

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

AVISTA UTILITIES

6	Input	Actual Therms Purchased Percent	09-30-2012	251,591,106 100.000%	174,296,535 69.278%	77,294,571 30.722%	
	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%

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GAS ALLOCATION PERCENTAGES	
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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 September 30, 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		13,919,324	9,179,137	4,740,187	
			100.000%	65.945%	34.055%	
12	Net Gas Plant (before DFIT) Percent		363,487,799	238,530,860	124,956,939	
			100.000%	65.623%	34.377%	
13	G-PLT Net Gas General Plant Percent		64,871,100	43,972,426	20,898,674	
			100.000%	67.784%	32.216%	
14	Net Allocated Schedule M's Percent		-18,052,665	-11,738,860	-6,313,805	
			100.000%	65.026%	34.974%	
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 September 30, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUES									
		SALES OF GAS:									
99	480000	Residential	145,278,815	0	145,278,815	99,871,055	0	99,871,055	45,407,760	0	45,407,760
99	4812XX	Commercial - Firm & Interruptible	73,698,402	0	73,698,402	51,953,507	0	51,953,507	21,744,895	0	21,744,895
99	4813XX	Industrial-Firm	3,214,510	0	3,214,510	1,672,638	0	1,672,638	1,541,872	0	1,541,872
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	282,483	0	282,483	251,287	0	251,287	31,196	0	31,196
99	499XXX	Unbilled Revenue	(443,265)	0	(443,265)	(453,029)	0	(453,029)	9,764	0	9,764
		TOTAL SALES TO ULTIMATE CUSTOMERS	222,030,945	0	222,030,945	153,295,458	0	153,295,458	68,735,487	0	68,735,487
		OTHER OPERATING REVENUES:									
99	483XXX	Sales for Resale	97,999,124	0	97,999,124	66,920,815	0	66,920,815	31,078,309	0	31,078,309
99	488000	Miscellaneous Service Revenues	31,447	0	31,447	18,934	0	18,934	12,513	0	12,513
99	489300	Transportation For Others	4,103,569	0	4,103,569	3,690,356	0	3,690,356	413,213	0	413,213
99	493000	Rent from Gas Property	2,513	0	2,513	2,513	0	2,513	0	0	0
4	495000	Other Gas Revenues	6,052,040	218,881	6,270,921	4,140,340	147,935	4,288,275	1,911,700	70,946	1,982,646
		TOTAL OTHER OPERATING REVENUES	108,188,693	218,881	108,407,574	74,772,958	147,935	74,920,893	33,415,735	70,946	33,486,681
		TOTAL GAS REVENUES	330,219,638	218,881	330,438,519	228,068,416	147,935	228,216,351	102,151,222	70,946	102,222,168
		PRODUCTION EXPENSES:									
G-804	804/805	City Gate Purchases	209,502,244	0	209,502,244	143,561,593	0	143,561,593	65,940,651	0	65,940,651
6	808XXX	Net Natural Gas Storage Transactions	11,550,493	0	11,550,493	8,371,385	0	8,371,385	3,179,108	0	3,179,108
6	811000	Gas Used for Products Extraction	(1,090,282)	0	(1,090,282)	(749,923)	0	(749,923)	(340,359)	0	(340,359)
10	813000	Other Gas Expenses	0	1,227,751	1,227,751	0	826,006	826,006	0	401,745	401,745
99	813010	Gas Technology Institute (GTI) Expenses	104,374	0	104,374	74,324	0	74,324	30,050	0	30,050
		TOTAL PRODUCTION EXPENSES	220,066,829	1,227,751	221,294,580	151,257,379	826,006	152,083,385	68,809,450	401,745	69,211,195
		UNDERGROUND STORAGE EXPENSES:									
1	814000	Supervision & Engineering	0	18,046	18,046	0	12,556	12,556	0	5,490	5,490
1	824000	Other Expenses	0	454,557	454,557	0	316,281	316,281	0	138,276	138,276
1	837000	Other Equipment	0	413,998	413,998	0	288,060	288,060	0	125,938	125,938
		TOTAL UNDERGROUND STORAGE OPER EXP	0	886,601	886,601	0	616,897	616,897	0	269,704	269,704
G-DEPX		Depreciation Expense-Underground Storage	0	623,587	623,587	0	433,892	433,892	0	189,695	189,695
G-AMTX		Amortization Expense-Underground Storage	0	227	227	0	158	158	0	69	69
G-OTX		Taxes Other Than FIT	0	48,366	48,366	0	33,653	33,653	0	14,713	14,713
		TOTAL UG STORAGE DEPR/AMRT/NON-FIT TAXES	0	672,180	672,180	0	467,703	467,703	0	204,477	204,477
		TOTAL UNDERGROUND STORAGE EXPENSES	0	1,558,781	1,558,781	0	1,084,600	1,084,600	0	474,181	474,181

RESULTS OF OPERATIONS		Report ID:
GAS OPERATING STATEMENT		G-OPS-12A
For Twelve Months Ended September 30, 2012		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION											
3	870000	Supervision & Engineering	224,584	911,896	1,136,480	178,932	602,818	781,750	45,652	309,078	354,730
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	2,295,680	866,324	3,162,004	1,643,070	572,692	2,215,762	652,610	293,632	946,242
3	875000	Measuring & Reg Sta Exp-General	128,388	0	128,388	84,458	0	84,458	43,930	0	43,930
3	876000	Measuring & Reg Sta Exp-Industrial	4,032	0	4,032	3,021	0	3,021	1,011	0	1,011
3	877000	Measuring & Reg Sta Exp-City Gate	186,753	0	186,753	78,375	0	78,375	108,378	0	108,378
3	878000	Meter & House Regulator Expenses	627,129	0	627,129	512,827	0	512,827	114,302	0	114,302
3	879000	Customer Installation Expenses	1,396,734	85,541	1,482,275	799,495	56,548	856,043	597,239	28,993	626,232
3	880000	Other Expenses	965,154	784,050	1,749,204	625,058	518,304	1,143,362	340,096	265,746	605,842
3	881000	Rents	0	39,622	39,622	0	26,193	26,193	0	13,429	13,429
MAINTENANCE											
3	885000	Supervision & Engineering	120,758	4,741	125,499	46,935	3,134	50,069	73,823	1,607	75,430
3	887000	Mains	1,649,487	6,907	1,656,394	1,104,247	4,566	1,108,813	545,240	2,341	547,581
3	889000	Measuring & Reg Sta Exp-General	188,523	0	188,523	122,135	0	122,135	66,388	0	66,388
3	890000	Measuring & Reg Sta Exp-Industrial	200,839	401	201,240	55,918	265	56,183	144,921	136	145,057
3	891000	Measuring & Reg Sta Exp-City Gate	67,882	0	67,882	49,171	0	49,171	18,711	0	18,711
3	892000	Services	1,046,716	54,355	1,101,071	667,003	35,932	702,935	379,713	18,423	398,136
3	893000	Meters & House Regulators	659,822	694,314	1,354,136	482,939	458,983	941,922	176,883	235,331	412,214
3	894000	Other Equipment	229	190,551	190,780	116	125,966	126,082	113	64,585	64,698
TOTAL DISTRIBUTION OPERATING EXP			9,762,710	3,638,702	13,401,412	6,453,700	2,405,401	8,859,101	3,309,010	1,233,301	4,542,311
G-DEPX		Depreciation Expense-Distribution	10,518,657	36,925	10,555,582	6,886,348	25,581	6,911,929	3,632,309	11,344	3,643,653
G-OTX		Taxes Other Than FIT	16,088,994	0	16,088,994	13,790,518	0	13,790,518	2,298,476	0	2,298,476
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			26,607,651	36,925	26,644,576	20,676,866	25,581	20,702,447	5,930,785	11,344	5,942,129
TOTAL DISTRIBUTION EXPENSES			36,370,361	3,675,627	40,045,988	27,130,566	2,430,982	29,561,548	9,239,795	1,244,645	10,484,440
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	384,119	384,119	0	255,170	255,170	0	128,949	128,949
2	902000	Meter Reading Expenses	1,723,513	61,903	1,785,416	1,489,943	41,122	1,531,065	233,570	20,781	254,351
G-903	903XXX	Customer Records & Collection Expenses	1,037,005	3,948,556	4,985,561	731,693	2,623,026	3,354,719	305,312	1,325,530	1,630,842
2	904000	Uncollectible Accounts	0	1,436,368	1,436,368	0	954,179	954,179	0	482,189	482,189
2	905000	Misc Customer Accounts	0	131,073	131,073	0	87,072	87,072	0	44,001	44,001
TOTAL CUSTOMER ACCOUNTS EXPENSES			2,760,518	5,962,019	8,722,537	2,221,636	3,960,569	6,182,205	538,882	2,001,450	2,540,332
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	8,687,162	159,599	8,846,761	6,901,869	106,022	7,007,891	1,785,293	53,577	1,838,870
2	909000	Advertising	16,940	725,786	742,726	12,869	482,140	495,009	4,071	243,646	247,717
2	910000	Misc Customer Service & Info Exp	0	97,196	97,196	0	64,567	64,567	0	32,629	32,629
TOTAL CUSTOMER SERVICE & INFO EXP			8,704,102	982,581	9,686,683	6,914,738	652,729	7,567,467	1,789,364	329,852	2,119,216

RESULTS OF OPERATIONS	Report ID: G-OPS-12A
GAS OPERATING STATEMENT	
For Twelve Months Ended September 30, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		SALES EXPENSES:									
2	912000	Demonstrating & Selling Expenses	0	7,341	7,341	0	4,877	4,877	0	2,464	2,464
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	4,877	4,877	0	2,464	2,464
		ADMINISTRATIVE & GENERAL EXPENSES:									
4	920000	Salaries	133,123	7,036,880	7,170,003	98,903	4,756,016	4,854,919	34,220	2,280,864	2,315,084
4	921000	Office Supplies & Expenses	1,305	1,072,947	1,074,252	1,305	725,173	726,478	0	347,774	347,774
4	922000	Admin. Expenses Transferred - Credit	0	(36,012)	(36,012)	0	(24,339)	(24,339)	0	(11,673)	(11,673)
4	923000	Outside Services Employed	0	3,306,339	3,306,339	0	2,234,655	2,234,655	0	1,071,684	1,071,684
4	924000	Property Insurance Premium	0	302,514	302,514	0	204,460	204,460	0	98,054	98,054
4	925XXX	Injuries and Damages	7,685	842,974	850,659	6,737	569,741	576,478	948	273,233	274,181
4	926XXX	Employee Pensions and Benefits	55,561	226,203	281,764	55,561	152,884	208,445	0	73,319	73,319
4	928000	Regulatory Commission Expenses	1,013,741	272,298	1,286,039	753,554	184,038	937,592	260,187	88,260	348,447
4	930000	Miscellaneous General Expenses	36,109	875,953	912,062	20,878	592,030	612,908	15,231	283,923	299,154
4	931000	Rents	10,902	266,718	277,620	10,201	180,267	190,468	701	86,451	87,152
4	935000	Maintenance of General Plant	298,741	1,771,087	2,069,828	207,004	1,197,025	1,404,029	91,737	574,062	665,799
		TOTAL ADMIN & GEN OPERATING EXP	1,557,167	15,937,901	17,495,068	1,154,143	10,771,950	11,926,093	403,024	5,165,951	5,568,975
G-DEPX		Depreciation Expense-General Plant	443,911	2,296,245	2,740,156	281,354	1,551,964	1,833,318	162,557	744,281	906,838
G-AMTX		Amortization Expense - General Plant - 303000	27,055	2,072	29,127	23,163	1,400	24,563	3,892	672	4,564
G-AMTX		Amortization Expense - Misc IT Intangible Plant - 3031XX	0	1,741,881	1,741,881	0	1,177,285	1,177,285	0	564,596	564,596
G-AMTX		Amortization Expense-General Plant - 390200, 396200	0	6,256	6,256	0	4,228	4,228	0	2,028	2,028
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	(96,960)	0	(96,960)	(96,960)	0	(96,960)	0	0	0
99	407329	Reg Debit Amt Decoupling Surcharge	283,425	0	283,425	283,425	0	283,425	0	0	0
99	407335	DSIT Amortization - ID	(3)	0	(3)	0	0	0	(3)	0	(3)
99	407425	WA GRC Jackson Prairie Deferral	(203,785)	0	(203,785)	(203,785)	0	(203,785)	0	0	0
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	453,643	4,046,454	4,500,097	287,197	2,734,877	3,022,074	166,446	1,311,577	1,478,023
		TOTAL ADMIN & GENERAL EXPENSES	2,010,810	19,984,355	21,995,165	1,441,340	13,506,827	14,948,167	569,470	6,477,528	7,046,998
		TOTAL EXPENSES BEFORE FIT	269,912,620	33,398,455	303,311,075	188,965,659	22,466,590	211,432,249	80,946,961	10,931,865	91,878,826
		NET OPERATING INCOME (LOSS) BEFORE FIT			27,127,444			16,784,102			10,343,342
G-FIT		FEDERAL INCOME TAX			4,774,832			2,717,518			2,057,314
G-FIT		DEFERRED FEDERAL INCOME TAX			1,566,037			1,125,664			440,373
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			(42,471)			(25,683)			(16,788)
		GAS NET OPERATING INCOME (LOSS)			20,829,046			12,966,603			7,862,443

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended September 30, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ALLOCATION RATIOS:											
G-ALL	1	System Contract Demand		100.000%			69.580%				30.420%
G-ALL	2	Number of Customers		100.000%			66.430%				33.570%
G-ALL	3	Direct Distribution Operating Expense		100.000%			66.106%				33.894%
G-ALL	4	Jurisdictional 4-Factor Ratio		100.000%			67.587%				32.413%
G-ALL	6	Actual Therms Purchased		100.000%			69.278%				30.722%
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 September 30, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	156,951,718	0	156,951,718	107,603,468	0	107,603,468	49,348,250	0	49,348,250
1	804001	Pipeline Demand Costs	26,615,404	0	26,615,404	18,515,655	0	18,515,655	8,099,749	0	8,099,749
1	804002	Transport Variable Charges	757,465	0	757,465	527,028	0	527,028	230,437	0	230,437
6	804010	Gas Costs - Fixed Hedge	(229,255)	0	(229,255)	(148,679)	0	(148,679)	(80,576)	0	(80,576)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	209,611	0	209,611	141,997	0	141,997	67,614	0	67,614
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	9,303,504	0	9,303,504	6,429,186	0	6,429,186	2,874,318	0	2,874,318
6	804700	Gas Costs - Offsystem Bookout	1,468,700	0	1,468,700	989,394	0	989,394	479,306	0	479,306
6	804711	Gas Costs - Offsystem Bookout Offset	(1,468,700)	0	(1,468,700)	(989,394)	0	(989,394)	(479,306)	0	(479,306)
6	804730	Gas Costs - Intracompany LDC Gas	13,244,052	0	13,244,052	9,139,602	0	9,139,602	4,104,450	0	4,104,450
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(7,744,610)	0	(7,744,610)	(5,505,301)	0	(5,505,301)	(2,239,309)	0	(2,239,309)
99	805120	Gas Expense - Rate Deferrals	10,394,355	0	10,394,355	6,858,637	0	6,858,637	3,535,718	0	3,535,718
		TOTAL PURCHASED GAS COSTS	209,502,244	0	209,502,244	143,561,593	0	143,561,593	65,940,651	0	65,940,651

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.580%	30.420%
G-ALL	6	Actual Therms Purchased	100.000%	69.278%	30.722%
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 September 30, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records & Collections	1,037,005	3,948,556	4,985,561	731,693	2,623,026	3,354,719	305,312	1,325,530	1,630,842
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	1,037,005	3,948,556	4,985,561	731,693	2,623,026	3,354,719	305,312	1,325,530	1,630,842

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.430%	33.570%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	65.623%	34.377%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-12A
For Twelve Months Ended September 30, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	218,118	159,599	377,717	153,471	106,022	259,493	64,647	53,577	118,224
99	908600	Public Purpose Tariff Rider Expense Offset	8,644,333	0	8,644,333	6,873,927	0	6,873,927	1,770,406	0	1,770,406
99	908610	Limited Income Tax Refund Program	36,868	0	36,868	36,868	0	36,868	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	(212,157)	0	(212,157)	(162,397)	0	(162,397)	(49,760)	0	(49,760)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		Total Account 908	8,687,162	159,599	8,846,761	6,901,869	106,022	7,007,891	1,785,293	53,577	1,838,870

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.430%	33.570%
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 September 30, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.54%	52.54%
2	Cost of Debt		5.698%	5.825%
	Total Cost of Debt		2.994%	3.060%
	Total Weighted Cost		2.994%	3.060%
G-APL	Net Rate Base	316,807,649	207,344,217	109,463,432
	Interest Deduction for FIT Calculation	9,557,467	6,207,886	3,349,581

1 #
2 #

RESULTS OF OPERATIONS	Report ID: G-FIT-12A
FEDERAL INCOME TAXES--GAS	
For Twelve Months Ended September 30, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	330,438,519	228,216,351	102,222,168
G-OPS	Operating & Maintenance Expense	271,494,222	187,240,025	84,254,197
G-OPS	Book Deprec/Amort and Reg Amortizations	15,679,493	10,368,053	5,311,440
G-OTX	Taxes Other than FIT	16,137,360	13,824,171	2,313,189
	Net Operating Income Before FIT	27,127,444	16,784,102	10,343,342
G-INT	Less: Interest Expense	9,557,467	6,207,886	3,349,581
G-SCM	Schedule M Adjustments	(3,927,600)	(2,811,879)	(1,115,721)
	Taxable Net Operating Income	13,642,377	7,764,337	5,878,040
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	4,774,832	2,717,518	2,057,314
G-DTE	Deferred FIT	1,566,037	1,125,664	440,373
99	411400 Amortized Investment Tax Credit	(42,471)	(25,683)	(16,788)
	Total FIT/Deferred FIT & ITC	6,298,398	3,817,499	2,480,899
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 September 30, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-DEPX/AMTX		Book Depreciation & Amortization	10,989,623	4,707,193	15,696,816	7,190,865	3,194,508	10,385,373	3,798,758	1,512,685	5,311,443
12	997001	Contributions In Aid of Construction	0	(41,870)	(41,870)	0	(27,476)	(27,476)	0	(14,394)	(14,394)
2	997002	Injuries and Damages	0	(75,001)	(75,001)	0	(49,823)	(49,823)	0	(25,178)	(25,178)
12	997003	Salvage	0	0	0	0	0	0	0	0	0
4	997005	FAS106 Current Retiree Medical Accrual	0	985,903	985,903	0	666,342	666,342	0	319,561	319,561
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	2,452,000	0	2,452,000	1,149,552	0	1,149,552	1,302,448	0	1,302,448
4	997015	Airplane Lease Payments	0	103,148	103,148	0	69,715	69,715	0	33,433	33,433
12	997016	Redemption Expense Amortization	0	226,713	226,713	0	148,776	148,776	0	77,937	77,937
4	997020	FAS87 Current Pension Accrual	0	530,786	530,786	0	358,742	358,742	0	172,044	172,044
99	997029	FAS 106 Post Retirement Benefits	55,561	0	55,561	55,561	0	55,561	0	0	0
99	997031	Decoupling Mechanism	183,220	0	183,220	183,220	0	183,220	0	0	0
12	997032	Interest Rate Swaps	0	(3,462,263)	(3,462,263)	0	(2,272,041)	(2,272,041)	0	(1,190,222)	(1,190,222)
4	997033	DSM Tariff Rider	662,861	0	662,861	510,179	0	510,179	152,682	0	152,682
12	997048	AFUDC	0	(119,133)	(119,133)	0	(78,179)	(78,179)	0	(40,954)	(40,954)
11	997049	Tax Depreciation	0	(22,716,396)	(22,716,396)	0	(14,980,327)	(14,980,327)	0	(7,736,069)	(7,736,069)
1	997055	Deferred Gas Exchange	0	999,990	999,990	0	695,793	695,793	0	304,197	304,197
4	997062	Gain on Sale of Office Building	0	(16,341)	(16,341)	0	(11,044)	(11,044)	0	(5,297)	(5,297)
99	997065	Amortization of Unbilled Revenue Add-Ins	(203,189)	0	(203,189)	(162,397)	0	(162,397)	(40,792)	0	(40,792)
99	997073	DSIT Amortization - ID	(15,010)	0	(15,010)	0	0	0	(15,010)	0	(15,010)
11	997080	Book Transportation Depreciation	0	615,318	615,318	0	405,771	405,771	0	209,547	209,547
4	997081	Deferred Compensation	0	38,205	38,205	0	25,822	25,822	0	12,383	12,383
4	997082	Meal Disallowances	0	99,427	99,427	0	67,200	67,200	0	32,227	32,227
4	997083	Paid Time Off	0	(20,631)	(20,631)	0	(13,944)	(13,944)	0	(6,687)	(6,687)
2	997084	Customer Uncollectibles	0	92,286	92,286	0	61,306	61,306	0	30,980	30,980
		TOTAL SCHEDULE M ADJUSTMENTS	14,125,066	(18,052,666)	(3,927,600)	8,926,980	(11,738,859)	(2,811,879)	5,198,086	(6,313,807)	(1,115,721)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.580%	30.420%
G-ALL	2	Number of Customers	100.000%	66.430%	33.570%
G-ALL	3	Direct Distribution Operating Expense	100.000%	66.106%	33.894%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.587%	32.413%
G-ALL	6	Actual Therms Purchased	100.000%	69.278%	30.722%
G-ALL	11	Book Depreciation	100.000%	65.945%	34.055%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	65.623%	34.377%
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 September 30, 2012		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	2,707,628	1,760,662	946,966
99	410100	Deferred Federal Income Tax Exp	(1,170,635)	(664,479)	(506,156)
		SUBTOTAL	<u>1,536,993</u>	<u>1,096,183</u>	<u>440,810</u>
14	411100	Deferred Federal Income Tax Expense - Allocated	(42,072)	(27,358)	(14,714)
99	411100	Deferred Federal Income Tax Exp	71,116	56,839	14,277
		SUBTOTAL	<u>29,044</u>	<u>29,481</u>	<u>(437)</u>
		Total Deferred Federal Income Tax Expense	<u>1,566,037</u>	<u>1,125,664</u>	<u>440,373</u>

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	65.026%	34.974%
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 September 30, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
16	408190	R&P Property Tax - Storage	0	48,366	48,366	0	33,653	33,653	0	14,713	14,713
		TOTAL UNDERGROUND STORAGE TAX	0	48,366	48,366	0	33,653	33,653	0	14,713	14,713
		DISTRIBUTION									
99	408110	State Excise Tax	5,998,026	0	5,998,026	5,998,026	0	5,998,026	0	0	0
99	408120	Municipal Occupation & License Tax	6,943,445	0	6,943,445	5,721,610	0	5,721,610	1,221,835	0	1,221,835
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	3,005,722	0	3,005,722	2,070,882	0	2,070,882	934,840	0	934,840
99	409100	State Income Tax	141,801	0	141,801	0	0	0	141,801	0	141,801
		TOTAL DISTRIBUTION TAX	16,088,994	0	16,088,994	13,790,518	0	13,790,518	2,298,476	0	2,298,476
		TOTAL TAXES OTHER THAN FIT	16,088,994	48,366	16,137,360	13,790,518	33,653	13,824,171	2,298,476	14,713	2,313,189

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.580%	30.420%
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RESULTS OF OPERATIONS		Report ID:
GAS UTILITY PLANT		G-PLT-12A
For Twelve Months Ended September 30, 2012		
Average of Monthly Averages Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,137,102	41,410	1,178,512	964,981	27,988	992,969	172,121	13,422	185,543
4	3031XX	Misc Intangible IT Plant (3031XX)	0	9,097,973	9,097,973	0	6,149,047	6,149,047	0	2,948,926	2,948,926
4		TOTAL INTANGIBLE PLANT	1,137,102	9,139,383	10,276,485	964,981	6,177,035	7,142,016	172,121	2,962,348	3,134,469
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	466,805	466,805	0	324,803	324,803	0	142,002	142,002
1	351XXX	Structures & Improvements	0	1,357,236	1,357,236	0	944,365	944,365	0	412,871	412,871
1	352XXX	Wells	0	18,345,026	18,345,026	0	12,764,469	12,764,469	0	5,580,557	5,580,557
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	11,443,308	11,443,308	0	7,962,254	7,962,254	0	3,481,054	3,481,054
1	355000	Measuring & Regulating Equipment	0	196,955	196,955	0	137,041	137,041	0	59,914	59,914
1	356000	Purification Equipment	0	406,153	406,153	0	282,601	282,601	0	123,552	123,552
1	357000	Other Equipment	0	1,485,517	1,485,517	0	1,033,623	1,033,623	0	451,894	451,894
		TOTAL UNDERGROUND STORAGE PLANT	0	34,745,477	34,745,477	0	24,175,903	24,175,903	0	10,569,574	10,569,574
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	785,689	21,952	807,641	516,995	15,208	532,203	268,694	6,744	275,438
6	376000	Mains	223,423,829	2,512,521	225,936,350	143,896,201	1,740,624	145,636,825	79,527,628	771,897	80,299,525
6	378000	Measuring & Reg Station Equip-General	5,171,877	57,440	5,229,317	3,139,833	39,793	3,179,626	2,032,044	17,647	2,049,691
6	379000	Measuring & Reg Station Equip-City Gate	5,922,919	38,105	5,961,024	1,762,491	26,398	1,788,889	4,160,428	11,707	4,172,135
6	380000	Services	144,637,101	0	144,637,101	97,123,681	0	97,123,681	47,513,420	0	47,513,420
6	381000	Meters	63,517,135	0	63,517,135	42,576,092	0	42,576,092	20,941,043	0	20,941,043
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	2,900,546	0	2,900,546	2,280,298	0	2,280,298	620,248	0	620,248
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	446,512,342	2,630,018	449,142,360	291,361,032	1,822,023	293,183,055	155,151,310	807,995	155,959,305

RESULTS OF OPERATIONS		Report ID:
GAS UTILITY PLANT		G-PLT-12A
For Twelve Months Ended September 30, 2012		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		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	4,317,965	12,456,345	16,774,310	3,290,936	8,418,870	11,709,806	1,027,029	4,037,475	5,064,504
4	391XXX	Office Furniture & Equipment	0	9,358,997	9,358,997	0	6,325,465	6,325,465	0	3,033,532	3,033,532
4	392XXX	Transportation Equipment	6,244,923	1,485,014	7,729,937	4,524,432	1,003,676	5,528,108	1,720,491	481,338	2,201,829
4	393000	Stores Equipment	155,350	324,082	479,432	114,913	219,037	333,950	40,437	105,045	145,482
4	394000	Tools, Shop & Garage Equipment	1,609,040	2,508,328	4,117,368	1,161,439	1,695,304	2,856,743	447,601	813,024	1,260,625
4	395000	Laboratory Equipment	96,556	291,661	388,217	72,824	197,125	269,949	23,732	94,536	118,268
4	396XXX	Power Operated Equipment	3,730,865	947,737	4,678,602	2,812,820	640,547	3,453,367	918,045	307,190	1,225,235
4	397XXX	Communications Equipment	1,904,137	4,580,919	6,485,056	620,858	3,096,106	3,716,964	1,283,279	1,484,813	2,768,092
4	398000	Miscellaneous Equipment	65	79,575	79,640	28	53,782	53,810	37	25,793	25,830
		TOTAL GENERAL PLANT	18,729,809	32,879,701	51,609,510	13,175,859	22,222,403	35,398,262	5,553,950	10,657,298	16,211,248
		TOTAL PLANT IN SERVICE	466,379,253	79,394,579	545,773,832	305,501,872	54,397,364	359,899,236	160,877,381	24,997,215	185,874,596
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(12,033,292)	(12,033,292)	0	(8,372,765)	(8,372,765)	0	(3,660,527)	(3,660,527)
G-ADEP		Distribution Plant	(150,991,157)	(1,425,389)	(152,416,546)	(100,337,501)	(987,481)	(101,324,982)	(50,653,656)	(437,908)	(51,091,564)
G-ADEP		General Plant	(4,607,855)	(8,621,896)	(13,229,751)	(2,724,839)	(5,827,280)	(8,552,119)	(1,883,016)	(2,794,616)	(4,677,632)
		TOTAL ACCUMULATED DEPRECIATION	(155,599,012)	(22,080,577)	(177,679,589)	(103,062,340)	(15,187,526)	(118,249,866)	(52,536,672)	(6,893,051)	(59,429,723)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(122,930)	(8,713)	(131,643)	(82,945)	(5,889)	(88,834)	(39,985)	(2,824)	(42,809)
G-AAMT		Misc IT Intangible Plant - 3031XX	0	(4,203,729)	(4,203,729)	0	(2,841,174)	(2,841,174)	0	(1,362,555)	(1,362,555)
G-AAMT		Underground Storage	0	(239,234)	(239,234)	0	(166,459)	(166,459)	0	(72,775)	(72,775)
G-AAMT		General Plant - 390200, 396200	(4,609)	(27,230)	(31,839)	(3,641)	(18,404)	(22,045)	(968)	(8,826)	(9,794)
		TOTAL ACCUMULATED AMORTIZATION	(127,539)	(4,478,906)	(4,606,445)	(86,586)	(3,031,926)	(3,118,512)	(40,953)	(1,446,980)	(1,487,933)
		TOTAL ACCUMULATED DEPR/AMORT	(155,726,551)	(26,559,483)	(182,286,034)	(103,148,926)	(18,219,452)	(121,368,378)	(52,577,625)	(8,340,031)	(60,917,656)
		NET GAS UTILITY PLANT before DFIT	310,652,702	52,835,096	363,487,798	202,352,946	36,177,912	238,530,858	108,299,756	16,657,184	124,956,940
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(60,410,696)	(60,410,696)	0	(39,643,311)	(39,643,311)	0	(20,767,385)	(20,767,385)
4	282900	ADFIT - Common Plant (282900 from C-DTX)	0	(6,692,815)	(6,692,815)	0	(4,515,716)	(4,515,716)	0	(2,177,099)	(2,177,099)
4	283750	ADFIT - Common Plant (283750 from C-DTX)	0	(64,814)	(64,814)	0	(43,806)	(43,806)	0	(21,008)	(21,008)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(1,341,120)	(1,341,120)	0	(880,083)	(880,083)	0	(461,037)	(461,037)
		TOTAL ACCUMULATED DFIT	0	(68,509,445)	(68,509,445)	0	(45,082,916)	(45,082,916)	0	(23,426,529)	(23,426,529)
		NET GAS UTILITY PLANT	310,652,702	(15,674,349)	294,978,353	202,352,946	(8,905,004)	193,447,942	108,299,756	(6,769,345)	101,530,411

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%	69.278%	30.722%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	65.623%	34.377%

RESULTS OF OPERATIONS		Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT		G-APL-12A
For Twelve Months Ended September 30, 2012		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE	310,652,702	(15,674,349)	294,978,353	202,352,946	(8,905,004)	193,447,942	108,299,756	(6,769,345)	101,530,411
		OTHER ADJUSTMENTS:									
4	253850	Gain on Sale of General Office Bldg	0	(2,043)	(2,043)	0	(1,381)	(1,381)	0	(662)	(662)
4	190850	DFIT - Gain on Sale of General Office Bldg	0	720	720	0	487	487	0	233	233
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	15,638,133	15,638,133	0	10,881,013	10,881,013	0	4,757,120	4,757,120
4	252000	Customer Advances	(85,288)	(70)	(85,358)	(19,228)	(47)	(19,275)	(66,060)	(23)	(66,083)
99	235199	Customer Deposits	(952,243)	0	(952,243)	(952,243)	0	(952,243)	0	0	0
C-WKC		Working Capital	0	1,499,023	1,499,023	0	0	0	0	1,499,023	1,499,023
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	(1,037,531)	22,866,827	21,829,296	(971,471)	14,867,746	13,896,275	(66,060)	7,999,081	7,933,021
		NET RATE BASE	309,615,171	7,192,478	316,807,649	201,381,475	5,962,742	207,344,217	108,233,696	1,229,736	109,463,432

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 September 30, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
Steam (ED-AN)	10,700,782	10,700,782											
Hydro (ED-AN)	8,858,043	8,858,043											
Other (ED-AN)	8,329,096	8,329,096											
Total Electric Production	27,887,921	27,887,921											
Electric Transmission													
ED-AN	10,612,010	10,612,010											
Total Electric Transmission	10,612,010	10,612,010											
Electric Distribution													
ED-ID	11,144,908	11,144,908											
ED-WA	20,298,086	20,298,086											
Total Electric Distribution	31,442,994	31,442,994											
Gas Underground Storage													
1 GD-AN	623,587		623,587			623,587	623,587		433,892	433,892		189,695	189,695
GD-OR	112,189			112,189									
Total Gas Underground Storage	735,776		623,587	112,189		623,587	623,587		433,892	433,892		189,695	189,695
Gas Distribution													
6 GD-AN	36,925		36,925				36,925			25,581	25,581		11,344
GD-ID	3,632,309		3,632,309			3,632,309	3,632,309					3,632,309	3,632,309
GD-WA	6,886,348		6,886,348			6,886,348	6,886,348	6,886,348		6,886,348			
GD-OR	3,760,868			3,760,868									
Total Gas Distribution	14,316,450		10,555,582	3,760,868		10,518,657	36,925	10,555,582	6,886,348	25,581	6,911,929	3,632,309	11,344
Total Gas Distribution													3,643,653
General Plant													
ED-AN	2,579,236	2,579,236											
ED-ID	293,470	293,470											
ED-WA	853,590	853,590											
7,4 CD-AA	10,425,355	7,510,843	2,073,499	841,013		2,073,499	2,073,499		1,401,416	1,401,416		672,083	672,083
9,4 CD-AN	349,540	274,952	74,588			74,588	74,588		50,412	50,412		24,176	24,176
9 CD-ID	420,215	330,545	89,670			89,670	89,670				89,670		89,670
9 CD-WA	154,529	121,554	32,975			32,975	32,975	32,975			32,975		
8,4 GD-AA	162,674		116,037	46,637		116,037	116,037		78,426	78,426		37,611	37,611
4 GD-AN	32,121		32,121			32,121	32,121		21,710	21,710		10,411	10,411
GD-ID	72,887		72,887			72,887	72,887				72,887		72,887
GD-WA	248,379		248,379			248,379	248,379	248,379			248,379		
GD-OR	255,282			255,282									
Total General Plant	15,847,278	11,964,190	2,740,156	1,142,932		443,911	2,296,245	2,740,156	281,354	1,551,964	1,833,318	162,557	744,281
Total Depreciation Expense	100,842,429	81,907,115	13,919,325	5,015,989		10,962,568	2,956,757	13,919,325	7,167,702	2,011,437	9,179,139	3,794,866	945,320

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%
8	Gas North/Oregon 4-Factor	0.000%	71.331%	28.669%	4	Jurisdictional 4-Factor Ratio	32.413%
9	Elec/Gas North 4-Factor	78.661%	21.339%	0.000%	6	Actual Therms Purchased	30.722%

RESULTS OF OPERATIONS
GAS-NORTH AMORTIZATION EXPENSE
 For Twelve Months Ended September 30, 2012
 Average of Monthly Averages Basis

Report ID:
G-AMTX-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	917,010	917,010											
Misc Intangible Plt (303000)	ED-AN	92,788	92,788											
Total Production/Transmission		1,009,798	1,009,798											
Distribution														
Franchises (302000)	ED-WA	23,940	23,940											
Misc Intangible Plt (303000)	ED-WA	2,833	2,833											
Total Distribution		26,773	26,773											
General Plant - 303000														
9,4	CD-AN	9,710	7,638	2,072		2,072	2,072		1,400	1,400		672	672	
	GD-ID	3,892		3,892			3,892					3,892	3,892	
	GD-WA	23,163		23,163	3,892		23,163		23,163					
	GD-OR	7,771			7,771									
Total General Plant - 303000		44,536	7,638	29,127	27,055	2,072	29,127		23,163	1,400	24,563	3,892	672	
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	7,538,429	5,430,986	1,499,318	608,125		1,499,318		1,013,344	1,013,344		485,974	485,974	
	ED-AN	211,274	211,274											
	ED-ID	2,559	2,559											
	ED-WA	272,369	272,369											
8,4	GD-AA	336,804		240,246	96,558		240,246		162,375	162,375		77,871	77,871	
4	GD-AN	2,317		2,317			2,317		1,566	1,566		751	751	
	GD-OR	6,826			6,826									
Total Miscellaneous IT Intangible Plant - 3031XX		8,370,578	5,917,188	1,741,881	711,509		1,741,881		1,177,285	1,177,285		564,596	564,596	
Gas Underground Storage														
1	GD-AN	227		227			227		158	158		69	69	
Total Gas Underground Storage		227		227			227		158	158		69	69	
General Plant - 390200, 396200														
7,4	CD-AA	31,453	22,660	6,256	2,537		6,256		4,228	4,228		2,028	2,028	
4	ED-AN	26,030	26,030											
	GD-OR	4,479			4,479									
Total General Plant- 390200, 396200		61,962	48,690	6,256	7,016		6,256		4,228	4,228		2,028	2,028	
Total Amortization Expense		9,513,874	7,010,087	1,777,491	726,296		27,055	1,750,436	1,777,491	23,163	1,183,071	1,206,234	3,892	567,365

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12A
For Twelve Months Ended September 30, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
	Steam (ED-AN)	(273,031,650)	(273,031,650)										
	Hydro (ED-AN)	(109,368,484)	(109,368,484)										
	Other (ED-AN)	(73,431,819)	(73,431,819)										
Total Electric Production	(455,831,953)	(455,831,953)											
Electric Transmission													
	ED-AN	(176,575,961)	(176,575,961)										
Total Electric Transmission	(176,575,961)	(176,575,961)											
Electric Distribution													
	ED-ID	(135,458,223)	(135,458,223)										
	ED-WA	(217,961,431)	(217,961,431)										
Total Electric Distribution	(353,419,654)	(353,419,654)											
Gas Underground Storage													
	1 GD-AN	(12,033,292)	(12,033,292)			(12,033,292)	(12,033,292)		(8,372,765)	(8,372,765)		(3,660,527)	(3,660,527)
	GD-OR	(324,447)		(324,447)									
Total Gas Underground Storage	(12,357,739)		(12,033,292)	(324,447)		(12,033,292)	(12,033,292)		(8,372,765)	(8,372,765)		(3,660,527)	(3,660,527)
Gas Distribution													
	6 GD-AN	(1,425,389)	(1,425,389)				(1,425,389)		(987,481)	(987,481)		(437,908)	(437,908)
	GD-ID	(50,653,656)	(50,653,656)			(50,653,656)	(50,653,656)				(50,653,656)		(50,653,656)
	GD-WA	(100,337,501)	(100,337,501)			(100,337,501)	(100,337,501)	(100,337,501)		(100,337,501)			
	GD-OR	(86,037,816)		(86,037,816)									
Total Gas Distribution	(238,454,362)		(152,416,546)	(86,037,816)		(150,991,157)	(1,425,389)	(152,416,546)	(100,337,501)	(987,481)	(101,324,982)	(50,653,656)	(437,908)
Total Gas Distribution													
General Plant													
	ED-AN	(32,278,133)	(32,278,133)										
	ED-ID	(5,753,647)	(5,753,647)										
	ED-WA	(10,048,810)	(10,048,810)										
7,4	CD-AA	(23,258,364)	(16,756,256)	(4,625,856)	(1,876,252)		(4,625,856)	(4,625,856)	(3,126,477)	(3,126,477)		(1,499,379)	(1,499,379)
9,4	CD-AN	(10,675,975)	(8,397,828)	(2,278,147)			(2,278,147)	(2,278,147)	(1,539,731)	(1,539,731)		(738,416)	(738,416)
9	CD-ID	(4,380,417)	(3,445,680)	(934,737)			(934,737)	(934,737)			(934,737)		(934,737)
9	CD-WA	(2,053,792)	(1,615,533)	(438,259)			(438,259)	(438,259)	(438,259)		(438,259)		
8,4	GD-AA	(1,190,495)	(849,192)	(341,303)			(849,192)	(849,192)	(573,943)	(573,943)		(275,249)	(275,249)
4	GD-AN	(868,701)	(868,701)				(868,701)	(868,701)	(587,129)	(587,129)		(281,572)	(281,572)
	GD-ID	(948,279)	(948,279)				(948,279)	(948,279)			(948,279)		(948,279)
	GD-WA	(2,286,580)	(2,286,580)				(2,286,580)	(2,286,580)	(2,286,580)		(2,286,580)		
	GD-OR	(3,401,946)		(3,401,946)									
Total General Plant	(97,145,139)	(78,295,887)	(13,229,751)	(5,619,501)		(4,607,855)	(8,621,896)	(13,229,751)	(2,724,839)	(5,827,280)	(8,552,119)	(1,883,016)	(2,794,616)
Total Accumulated Depreciation	(1,333,784,808)	(1,064,123,455)	(177,679,589)	(91,981,764)		(155,599,012)	(22,080,577)	(177,679,589)	(103,062,340)	(15,187,526)	(118,249,866)	(52,536,672)	(6,893,051)

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	69.278%	30.722%											

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAMT-12A
For Twelve Months Ended September 30, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Production/Transmission													
Franchises (302000)	ED-AN	(5,779,278)	(5,779,278)										
Misc Intangible Plt (303000)	ED-AN	(538,843)	(538,843)										
Total Production/Transmission		(6,318,121)	(6,318,121)										
Distribution													
Franchises (302000)	ED-WA	(54,694)	(54,694)										
Misc Intangible Plt (303000)	ED-WA	(20,212)	(20,212)										
Total Distribution		(74,906)	(74,906)										
General Plant - 303000													
9,4	CD-AN	(40,833)	(32,120)	(8,713)		(8,713)	(8,713)		(5,889)	(5,889)		(2,824)	(2,824)
	GD-ID	(39,985)		(39,985)	(39,985)		(39,985)				(39,985)		(39,985)
	GD-WA	(82,945)		(82,945)	(82,945)		(82,945)		(82,945)	(82,945)			
	GD-OR	(42,860)		(42,860)									
Total General Plant - 303000		(206,623)	(32,120)	(131,643)	(122,930)	(8,713)	(131,643)		(82,945)	(5,889)	(88,834)	(39,985)	(2,824)
Miscellaneous IT Intangible Plant - 3031XX													
7,4	CD-AA	(19,226,919)	(13,851,841)	(3,824,042)	(1,551,036)		(3,824,042)		(2,584,555)	(2,584,555)		(1,239,487)	(1,239,487)
	ED-AN	(770,413)	(770,413)										
	ED-WA	(212,820)	(212,820)										
8,4	GD-AA	(513,380)		(366,199)	(147,181)		(366,199)		(247,503)	(247,503)		(118,696)	(118,696)
4	GD-AN	(13,488)		(13,488)			(13,488)		(9,116)	(9,116)		(4,372)	(4,372)
	GD-OR	(44,649)		(44,649)									
Total Miscellaneous IT Intangible Plant - 3031XX		(20,781,669)	(14,835,074)	(4,203,729)	(1,742,866)		(4,203,729)		(2,841,174)	(2,841,174)		(1,362,555)	(1,362,555)
Gas Underground Storage													
1	GD-AN	(239,234)		(239,234)			(239,234)		(166,459)	(166,459)		(72,775)	(72,775)
Total Gas Underground Storage		(239,234)		(239,234)			(239,234)		(166,459)	(166,459)		(72,775)	(72,775)
General Plant - 390200, 396200													
7,4	CD-AA	(136,909)	(98,635)	(27,230)	(11,044)		(27,230)		(18,404)	(18,404)		(8,826)	(8,826)
9	CD-ID	(4,537)	(3,569)	(968)			(968)				(968)		(968)
9	CD-WA	(8,332)	(6,554)	(1,778)			(1,778)		(1,778)	(1,778)			
4	ED-AN	(33,286)	(33,286)										
	ED-WA	(110,678)	(110,678)										
	GD-WA	(1,863)		(1,863)			(1,863)		(1,863)	(1,863)			
	GD-OR	(45,915)		(45,915)									
Total General Plant - 390200, 396200		(341,520)	(252,722)	(31,839)	(56,959)		(4,609)		(3,641)	(18,404)	(22,045)	(968)	(8,826)
Total Accumulated Amortization		(27,962,073)	(21,512,943)	(4,606,445)	(1,842,685)		(127,539)		(86,586)	(3,031,926)	(3,118,512)	(40,953)	(1,446,980)

Allocation Ratios:													
Service -		Electric	Gas-North	Gas-South	Jurisdiction -				Washington	Idaho			
7	Elcc/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	Elcc/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 September 30, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****														
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	385,036	0	362,262	22,774	385,036	0	0	0	0	0	0	0
99		GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	477,164	0	0	0
99		GD-OR / AS	472,075	0	0	0	0	0	0	0	0	472,075	0	472,075
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	3,939,109	0	0	2,837,892	2,837,892	0	0	783,449	783,449	0	317,768	317,768
9		CD-WA / ID / AN	1,205,949	370,266	343,925	234,421	948,612	100,445	93,299	63,593	257,337	0	0	0
		TOTAL ACCOUNT	6,479,333	370,266	706,187	3,095,087	4,171,540	577,609	93,299	847,042	1,517,950	472,075	317,768	789,843
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	5,601,842	485,007	1,895,305	3,221,530	5,601,842	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,880,198	0	0	0	0	1,880,198	0	0	1,880,198	0	0	0
99		GD-OR / AS	3,318,235	0	0	0	0	0	0	0	0	3,318,235	0	3,318,235
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	56,898,868	0	0	40,992,220	40,992,220	0	0	11,316,616	11,316,616	0	4,590,032	4,590,032
9		CD-WA / ID / AN	16,765,059	5,200,342	3,785,889	4,201,332	13,187,563	1,410,738	1,027,029	1,139,729	3,577,496	0	0	0
		TOTAL ACCOUNT	84,464,202	5,685,349	5,681,194	48,415,082	59,781,625	3,290,936	1,027,029	12,456,345	16,774,310	3,318,235	4,590,032	7,908,267
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	3,763,262	1,474,519	7,935	2,280,808	3,763,262	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,468	0	0	0	0	0	0	2,468	2,468	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	430,531	0	0	0	0	0	0	307,102	307,102	0	123,429	123,429
7		CD-AA	45,462,901	0	0	32,753,293	32,753,293	0	0	9,042,116	9,042,116	0	3,667,492	3,667,492
9		CD-WA / ID / AN	34,262	0	0	26,951	26,951	0	0	7,311	7,311	0	0	0
		TOTAL ACCOUNT	49,693,424	1,474,519	7,935	35,061,052	36,543,506	0	0	9,358,997	9,358,997	0	3,790,921	3,790,921
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	16,913,362	7,661,136	2,883,379	6,368,847	16,913,362	0	0	0	0	0	0	0
99		GD-WA / ID / AN	6,847,378	0	0	0	0	4,220,055	1,561,111	1,066,212	6,847,378	0	0	0
99		GD-OR / AS	2,405,093	0	0	0	0	0	0	0	0	2,405,093	0	2,405,093
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	529,797	0	0	381,687	381,687	0	0	105,371	105,371	0	42,739	42,739
9		CD-WA / ID / AN	3,642,101	1,122,013	587,515	1,155,385	2,864,913	304,377	159,380	313,431	777,188	0	0	0
		TOTAL ACCOUNT	30,337,731	8,783,149	3,470,894	7,905,919	20,159,962	4,524,432	1,720,491	1,485,014	7,729,937	2,405,093	42,739	2,447,832

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended September 30, 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	1,851,822	112,952	149,062	1,194,648	1,456,662	30,641	40,437	324,082	395,160	0	0	
		TOTAL ACCOUNT	2,388,649	123,691	163,807	1,564,493	1,851,991	114,912	40,437	324,082	479,431	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,283,200	1,165,125	376,394	1,741,681	3,283,200	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,022,156	0	0	0	0	1,153,609	445,643	422,904	2,022,156	0	0	
99		GD-OR / AS	910,096	0	0	0	0	0	0	0	0	910,096	0	
8		GD-AA	1,212,935	0	0	0	0	0	0	865,199	865,199	0	347,736	
7		CD-AA	5,827,819	0	0	4,198,594	4,198,594	0	0	1,159,095	1,159,095	0	470,130	
9		CD-WA / ID / AN	332,344	28,866	7,217	225,342	261,425	7,831	1,958	61,130	70,919	0	0	
		TOTAL ACCOUNT	13,588,550	1,193,991	383,611	6,165,617	7,743,219	1,161,440	447,601	2,508,328	4,117,369	910,096	817,866	1,727,962
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	1,064,077	177,333	97,236	789,508	1,064,077	0	0	0	0	0	0	
99		GD-WA / ID / AN	215,637	0	0	0	0	70,174	22,886	122,577	215,637	0	0	
99		GD-OR / AS	196,634	0	0	0	0	0	0	0	0	196,634	0	
8		GD-AA	82,550	0	0	0	0	0	0	58,884	58,884	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	201,312	9,769	3,118	145,467	158,354	2,650	846	39,462	42,958	0	0	
		TOTAL ACCOUNT	2,115,873	187,102	100,354	1,191,209	1,478,665	72,824	23,732	291,661	388,217	196,634	52,357	248,991

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended September 30, 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	35,905,474	16,642,956	9,772,330	9,490,188	35,905,474	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,226,494	0	0	0	0	2,725,633	807,467	693,394	4,226,494	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	1,602,301	321,394	407,616	531,376	1,260,386	87,187	110,577	144,151	341,915	0	0	0
		TOTAL ACCOUNT	42,332,139	16,964,350	10,179,946	10,420,714	37,565,010	2,812,820	918,044	947,737	4,678,601	43,834	44,694	88,528
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	44,552,973	6,890,063	2,684,565	34,978,345	44,552,973	0	0	0	0	0	0	0
99		GD-WA / ID / AN	942,511	0	0	0	0	521,790	420,721	0	942,511	0	0	0
99		GD-OR / AS	951,939	0	0	0	0	0	0	0	0	951,939	0	951,939
8		GD-AA	984,562	0	0	0	0	0	0	702,298	702,298	0	282,264	282,264
7		CD-AA	11,617,351	0	0	8,369,604	8,369,604	0	0	2,310,575	2,310,575	0	937,172	937,172
9		CD-WA / ID / AN	11,854,689	365,190	3,179,610	5,780,217	9,325,017	99,068	862,558	1,568,046	2,529,672	0	0	0
		TOTAL ACCOUNT	70,904,025	7,255,253	5,864,175	49,128,166	62,247,594	620,858	1,283,279	4,580,919	6,485,056	951,939	1,219,436	2,171,375
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	15,829	0	2,299	13,530	15,829	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	394,572	0	0	284,266	284,266	0	0	78,476	78,476	0	31,830	31,830
9		CD-WA / ID / AN	5,453	104	138	4,048	4,290	28	37	1,098	1,163	0	0	0
		TOTAL ACCOUNT	418,221	104	2,437	301,844	304,385	28	37	79,574	79,639	2,367	31,830	34,197
		TOTAL GENERAL PLANT	302,722,147	42,037,774	26,560,540	163,249,183	231,847,497	13,175,859	5,553,949	32,879,699	51,609,507	8,357,500	10,907,643	19,265,143

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 September 30, 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	2,023,138	153,179	0	1,869,959	2,023,138	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,137,102	0	0	0	0	964,981	172,121	0	1,137,102	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	3,764,424	153,179	0	2,022,607	2,175,786	964,981	172,121	41,410	1,178,512	410,126	0	410,126
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	2,228,843	1,371,479	12,742	844,622	2,228,843	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	1,691,734	0	0	0	0	0	0	1,206,731	1,206,731	0	485,003	
7		CD-AA	37,053,708	0	0	26,694,973	26,694,973	0	0	7,369,612	7,369,612	0	2,989,123	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	41,020,725	1,371,479	12,742	27,539,595	28,923,816	0	0	8,576,343	8,576,343	46,440	3,474,126	3,520,566
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	250,276	0	0	250,276	250,276	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	18,672	0	0	0	0	0	0	13,319	13,319	0	5,353	
7		CD-AA	2,458,511	0	0	1,771,210	1,771,210	0	0	488,973	488,973	0	198,328	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	2,748,027	0	0	2,021,486	2,021,486	0	0	521,629	521,629	1,231	203,681	204,912
		TOTAL	47,533,176	1,524,658	12,742	31,583,688	33,121,088	964,981	172,121	9,139,382	10,276,484	457,797	3,677,807	4,135,604

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 September 30, 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	(31,665,070)	(22,812,783)	(6,297,866)	(2,554,421)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,850,831)	(1,455,882)	(394,949)	0
7	283750	CD-AA	(325,879)	(234,776)	(64,814)	(26,289)
		Total	(33,841,780)	(24,503,441)	(6,757,629)	(2,580,710)

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 September 30, 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		703,915	703,915		703,915	703,915		0	0
1	151210	FUEL STOCK HOG FUEL-KFGS		1,035,376	1,035,376		1,035,376	1,035,376		0	0
4	154100	PLANT MATERIALS & OPER SUPPLIES		6,040,536	6,040,536		4,751,108	4,751,108		1,289,428	1,289,428
1	154300	PLANT MATERIALS & OPER SUP-CS2		288,054	288,054		226,565	226,565		61,489	61,489
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		689,935	689,935		542,660	542,660		147,275	147,275
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		2,675	2,675		2,104	2,104		571	571
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		(244)	(244)		(192)	(192)		(52)	(52)
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		1,462	1,462		1,150	1,150		312	312
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	18,188,000		18,188,000	18,188,000		18,188,000	0		0
TOTAL			18,188,000	8,761,709	26,949,709	18,188,000	7,262,686	25,450,686	0	1,499,023	1,499,023

ALLOCATION RATIOS: