

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

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
G-OPS		Gas Net Operating Income (Loss)	17,598,659	10,398,482	7,200,177
		Adjustments			
		Adjusted Gas Net Operating Income (Loss)	17,598,659	10,398,482	7,200,177
G-APL		Gas Net Adjusted Rate Base	323,482,776	212,192,391	111,290,385
		RATE OF RETURN	5.440%	4.900%	6.470%

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

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID:
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AVISTA UTILITIES

6	Input	Actual Therms Purchased Percent	12-31-2012	241,921,921 100.000%	167,362,436 69.180%	74,559,485 30.820%	
	Input	Elec/Gas North/Oregon 4-Factor	01-01-2012	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		66,341,282	58,626,203	5,247,466	2,467,613
		Direct O & M Accts 901 - 935		58,793,117	39,254,919	16,142,401	3,395,797
		Direct O & M Accts 901 - 905 Utility 9 Only		1,408,245	867,690	540,555	XXXXXX
		Adjustments		0			
		Total		126,542,644	98,748,812	21,930,422	5,863,410
		Percentage		100.000%	78.036%	17.330%	4.634%
		Direct Labor Accts 500 - 894		54,372,404	43,317,908	7,642,727	3,411,769
		Direct Labor Accts 901 - 935		4,295,024	3,049,259	223,754	1,022,011
		Direct Labor Accts 901 - 905 Utility 9 Only		5,547,864	3,418,316	2,129,548	XXXXXX
		Total		64,215,292	49,785,483	9,996,029	4,433,780
		Percentage		100.000%	77.529%	15.566%	6.905%
		Number of Customers at		681,193	360,451	224,556	96,186
		Percentage		100.000%	52.915%	32.965%	14.120%
		Net Direct Plant		2,469,357,528	1,967,998,952	338,164,005	163,194,571
		Percentage		100.000%	79.697%	13.694%	6.609%
7		Total Percentages		400.000%	288.177%	79.555%	32.268%
		Average (CD AA)		100.000%	72.044%	19.889%	8.067%

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Input	Gas North/Oregon 4-Factor	01-01-2012	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		7,715,079	0	5,247,466	2,467,613
	Direct O & M Accts 901 - 935		19,538,198	0	16,142,401	3,395,797
	Direct O & M Accts 901 - 905 Utility 9 Only		540,555	0	540,555	XXXXXX
	Total		27,793,832	0	21,930,422	5,863,410
	Percentage		100.000%	0.000%	78.904%	21.096%
	Direct Labor Accts 580 - 894		11,054,496	0	7,642,727	3,411,769
	Direct Labor Accts 901 - 935		1,245,765	0	223,754	1,022,011
	Direct Labor Accts 901 - 905 Utility 9 Only		2,129,548	0	2,129,548	XXXXXX
	Total		14,429,809	0	9,996,029	4,433,780
	Percentage		100.000%	0.000%	69.273%	30.727%
	Number of Customers at		320,742	0	224,556	96,186
	Percentage		100.000%	0.000%	70.011%	29.989%
	Net Direct Plant		494,275,971	0	331,833,422	162,442,549
	Percentage		100.000%	0.000%	67.135%	32.865%
	Total Percentages		400.000%	0.000%	285.324%	114.676%
8	Average (GD AA)		100.000%	0.000%	71.331%	28.669%
Input	Elec/Gas North 4-Factor	01-01-2012	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		63,873,669	58,626,203	5,247,466	0
	Direct O & M Accts 901 - 935		55,397,320	39,254,919	16,142,401	0
	Adjustments		0	0	0	0
	Total		119,270,989	97,881,122	21,389,867	0
	Percentage		100.000%	82.066%	17.934%	0.000%
	Direct Labor Accts 580 - 894		50,960,635	43,317,908	7,642,727	0
	Direct Labor Accts 901 - 935		3,273,013	3,049,259	223,754	0
	Total		54,233,648	46,367,167	7,866,481	0
	Percentage		100.000%	85.495%	14.505%	0.000%
	Number of Customers at		585,007	360,451	224,556	0
	Percentage		100.000%	61.615%	38.385%	0.000%
	Net Direct Plant		2,283,393,565	1,951,560,143	331,833,422	0
	Percentage		100.000%	85.468%	14.532%	0.000%
	Total Percentages		400.000%	314.644%	85.356%	0.000%
9	Average (CD AN/ID/WA)		100.000%	78.661%	21.339%	0.000%

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Ending Balance Basis	

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			Total	Electric	Gas North	Oregon Gas
JP	Gas North/Oregon JP Factor %	12-31-2012	100.000%	0.000%	80.600%	19.400%
			System	Washington	Idaho	
10	Actual Annual Throughput Percent	12-31-2012	235,505,909	162,882,603	72,623,306	
			100.000%	69.163%	30.837%	
11	Book Depreciation Percent		14,100,928	9,370,886	4,730,042	
			100.000%	66.456%	33.544%	
12	Net Gas Plant (before DFIT) Percent		373,095,531	245,279,431	127,816,100	
			100.000%	65.742%	34.258%	
13	G-PLT Net Gas General Plant Percent		41,378,701	29,679,683	11,699,018	
			100.000%	71.727%	28.273%	
14	Net Allocated Schedule M's Percent		-23,951,508	-15,744,914	-8,206,594	
			100.000%	65.737%	34.263%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUES									
		SALES OF GAS:									
99	480000	Residential	137,383,280	0	137,383,280	94,585,243	0	94,585,243	42,798,037	0	42,798,037
99	4812XX	Commercial - Firm & Interruptible	69,498,549	0	69,498,549	48,941,164	0	48,941,164	20,557,385	0	20,557,385
99	4813XX	Industrial-Firm	3,095,904	0	3,095,904	1,609,314	0	1,609,314	1,486,590	0	1,486,590
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	277,580	0	277,580	247,325	0	247,325	30,255	0	30,255
99	499XXX	Unbilled Revenue	(3,657,184)	0	(3,657,184)	(2,329,609)	0	(2,329,609)	(1,327,575)	0	(1,327,575)
		TOTAL SALES TO ULTIMATE CUSTOMERS	206,598,129	0	206,598,129	143,053,437	0	143,053,437	63,544,692	0	63,544,692
		OTHER OPERATING REVENUES:									
99	483XXX	Sales for Resale	93,558,217	0	93,558,217	63,689,274	0	63,689,274	29,868,943	0	29,868,943
99	488000	Miscellaneous Service Revenues	29,069	0	29,069	17,232	0	17,232	11,837	0	11,837
99	489300	Transportation For Others	4,142,841	0	4,142,841	3,725,270	0	3,725,270	417,571	0	417,571
99	493000	Rent from Gas Property	2,456	0	2,456	2,456	0	2,456	0	0	0
4	495000	Other Gas Revenues	6,052,084	375,079	6,427,163	4,133,084	264,817	4,397,901	1,919,000	110,262	2,029,262
		TOTAL OTHER OPERATING REVENUES	103,784,667	375,079	104,159,746	71,567,316	264,817	71,832,133	32,217,351	110,262	32,327,613
		TOTAL GAS REVENUES	310,382,796	375,079	310,757,875	214,620,753	264,817	214,885,570	95,762,043	110,262	95,872,305
		PRODUCTION EXPENSES:									
G-804	804/805	City Gate Purchases	199,537,445	0	199,537,445	136,466,136	0	136,466,136	63,071,309	0	63,071,309
6	808XXX	Net Natural Gas Storage Transactions	5,756,759	0	5,756,759	4,352,142	0	4,352,142	1,404,617	0	1,404,617
6	811000	Gas Used for Products Extraction	(1,163,861)	0	(1,163,861)	(798,014)	0	(798,014)	(365,847)	0	(365,847)
10	813000	Other Gas Expenses	0	1,239,765	1,239,765	0	857,459	857,459	0	382,306	382,306
99	813010	Gas Technology Institute (GTI) Expenses	99,859	0	99,859	71,010	0	71,010	28,849	0	28,849
		TOTAL PRODUCTION EXPENSES	204,230,202	1,239,765	205,469,967	140,091,274	857,459	140,948,733	64,138,928	382,306	64,521,234
		UNDERGROUND STORAGE EXPENSES:									
1	814000	Supervision & Engineering	0	18,245	18,245	0	12,770	12,770	0	5,475	5,475
1	824000	Other Expenses	0	542,922	542,922	0	379,991	379,991	0	162,931	162,931
1	837000	Other Equipment	0	456,029	456,029	0	319,175	319,175	0	136,854	136,854
		TOTAL UNDERGROUND STORAGE OPER EXP	0	1,017,196	1,017,196	0	711,936	711,936	0	305,260	305,260
G-DEPX		Depreciation Expense-Underground Storage	0	625,322	625,322	0	437,663	437,663	0	187,659	187,659
G-AMTX		Amortization Expense-Underground Storage	0	227	227	0	159	159	0	68	68
G-OTX		Taxes Other Than FIT	0	27,671	27,671	0	19,367	19,367	0	8,304	8,304
		TOTAL UG STORAGE DEPR/AMRT/NON-FIT TAXES	0	653,220	653,220	0	457,189	457,189	0	196,031	196,031
		TOTAL UNDERGROUND STORAGE EXPENSES	0	1,670,416	1,670,416	0	1,169,125	1,169,125	0	501,291	501,291

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GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended December 31, 2012	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION											
3	870000	Supervision & Engineering	252,979	939,654	1,192,633	204,388	647,234	851,622	48,591	292,420	341,011
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	2,286,459	853,821	3,140,280	1,743,828	588,112	2,331,940	542,631	265,709	808,340
3	875000	Measuring & Reg Sta Exp-General	119,479	0	119,479	82,732	0	82,732	36,747	0	36,747
3	876000	Measuring & Reg Sta Exp-Industrial	8,225	0	8,225	4,227	0	4,227	3,998	0	3,998
3	877000	Measuring & Reg Sta Exp-City Gate	173,240	0	173,240	72,054	0	72,054	101,186	0	101,186
3	878000	Meter & House Regulator Expenses	840,018	0	840,018	758,438	0	758,438	81,580	0	81,580
3	879000	Customer Installation Expenses	1,353,493	83,768	1,437,261	786,575	57,699	844,274	566,918	26,069	592,987
3	880000	Other Expenses	1,003,396	821,374	1,824,770	644,356	565,762	1,210,118	359,040	255,612	614,652
3	881000	Rents	0	29,483	29,483	0	20,308	20,308	0	9,175	9,175
MAINTENANCE											
3	885000	Supervision & Engineering	110,033	265	110,298	44,997	183	45,180	65,036	82	65,118
3	887000	Mains	1,742,347	1,735	1,744,082	1,192,080	1,195	1,193,275	550,267	540	550,807
3	889000	Measuring & Reg Sta Exp-General	203,517	0	203,517	127,665	0	127,665	75,852	0	75,852
3	890000	Measuring & Reg Sta Exp-Industrial	221,366	401	221,767	72,260	276	72,536	149,106	125	149,231
3	891000	Measuring & Reg Sta Exp-City Gate	65,536	0	65,536	50,320	0	50,320	15,216	0	15,216
3	892000	Services	1,162,864	48,772	1,211,636	790,261	33,594	823,855	372,603	15,178	387,781
3	893000	Meters & House Regulators	602,576	679,479	1,282,055	414,110	468,025	882,135	188,466	211,454	399,920
3	894000	Other Equipment	276	202,893	203,169	116	139,753	139,869	160	63,140	63,300
TOTAL DISTRIBUTION OPERATING EXP			10,145,804	3,661,645	13,807,449	6,988,407	2,522,141	9,510,548	3,157,397	1,139,504	4,296,901
G-DEPX		Depreciation Expense-Distribution	10,612,356	48,365	10,660,721	6,945,526	33,459	6,978,985	3,666,830	14,906	3,681,736
G-OTX		Taxes Other Than FIT	15,383,036	0	15,383,036	13,043,702	0	13,043,702	2,339,334	0	2,339,334
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			25,995,392	48,365	26,043,757	19,989,228	33,459	20,022,687	6,006,164	14,906	6,021,070
TOTAL DISTRIBUTION EXPENSES			36,141,196	3,710,010	39,851,206	26,977,635	2,555,600	29,533,235	9,163,561	1,154,410	10,317,971
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	360,009	360,009	0	238,891	238,891	0	121,118	121,118
2	902000	Meter Reading Expenses	1,710,750	57,581	1,768,331	1,479,875	38,209	1,518,084	230,875	19,372	250,247
G-903	903XXX	Customer Records & Collection Expenses	999,936	3,964,964	4,964,900	705,595	2,631,031	3,336,626	294,341	1,333,933	1,628,274
2	904000	Uncollectible Accounts	0	1,326,666	1,326,666	0	880,336	880,336	0	446,330	446,330
2	905000	Misc Customer Accounts	0	142,940	142,940	0	94,851	94,851	0	48,089	48,089
TOTAL CUSTOMER ACCOUNTS EXPENSES			2,710,686	5,852,160	8,562,846	2,185,470	3,883,318	6,068,788	525,216	1,968,842	2,494,058
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	7,374,985	201,179	7,576,164	6,275,895	133,496	6,409,391	1,099,090	67,683	1,166,773
2	909000	Advertising	12,145	690,016	702,161	6,773	457,874	464,647	5,372	232,142	237,514
2	910000	Misc Customer Service & Info Exp	0	109,782	109,782	0	72,848	72,848	0	36,934	36,934
TOTAL CUSTOMER SERVICE & INFO EXP			7,387,130	1,000,977	8,388,107	6,282,668	664,218	6,946,886	1,104,462	336,759	1,441,221

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For Twelve Months Ended December 31, 2012	
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AVISTA UTILITIES

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			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		SALES EXPENSES:									
2	912000	Demonstrating & Selling Expenses	0	4,951	4,951	0	3,285	3,285	0	1,666	1,666
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
		TOTAL SALES EXPENSES	0	4,951	4,951	0	3,285	3,285	0	1,666	1,666
		ADMINISTRATIVE & GENERAL EXPENSES:									
4	920000	Salaries	125,883	8,222,040	8,347,923	92,302	5,805,007	5,897,309	33,581	2,417,033	2,450,614
4	921000	Office Supplies & Expenses	1,173	1,133,145	1,134,318	1,173	800,034	801,207	0	333,111	333,111
4	922000	Admin. Expenses Transferred - Credit	0	(36,852)	(36,852)	0	(26,019)	(26,019)	0	(10,833)	(10,833)
4	923000	Outside Services Employed	0	3,167,230	3,167,230	0	2,236,159	2,236,159	0	931,071	931,071
4	924000	Property Insurance Premium	0	313,262	313,262	0	221,172	221,172	0	92,090	92,090
4	925XXX	Injuries and Damages	7,221	813,151	820,372	6,477	574,109	580,586	744	239,042	239,786
4	926XXX	Employee Pensions and Benefits	55,561	214,872	270,433	55,561	151,706	207,267	0	63,166	63,166
4	928000	Regulatory Commission Expenses	1,098,906	252,399	1,351,305	815,633	178,201	993,834	283,273	74,198	357,471
4	930000	Miscellaneous General Expenses	34,555	950,715	985,270	20,988	671,233	692,221	13,567	279,482	293,049
4	931000	Rents	10,825	259,403	270,228	10,121	183,146	193,267	704	76,257	76,961
4	935000	Maintenance of General Plant	311,668	1,729,617	2,041,285	223,051	1,221,161	1,444,212	88,617	508,456	597,073
		TOTAL ADMIN & GEN OPERATING EXP	1,645,792	17,018,982	18,664,774	1,225,306	12,015,909	13,241,215	420,486	5,003,073	5,423,559
G-DEPX		Depreciation Expense-General Plant	445,585	2,369,300	2,814,885	281,441	1,672,797	1,954,238	164,144	696,503	860,647
G-AMTX		Amortization Expense - General Plant - 303000	27,168	3,713	30,881	23,217	2,622	25,839	3,951	1,091	5,042
G-AMTX		Amortization Expense - Misc IT Intangible Plant - 3031XX	0	1,830,420	1,830,420	0	1,292,331	1,292,331	0	538,089	538,089
G-AMTX		Amortization Expense-General Plant - 390200, 396200	0	5,763	5,763	0	4,069	4,069	0	1,694	1,694
99	407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99	407X28	Reg Credit/Debit Decoupling Def Rev	(13,176)	0	(13,176)	(13,176)	0	(13,176)	0	0	0
99	407329	Reg Debit Amt Decoupling Surcharge	184,435	0	184,435	184,435	0	184,435	0	0	0
99	407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99	407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99	407429	Reg Credit Decoupling Rebate	(1,178)	0	(1,178)	(1,178)	0	(1,178)	0	0	0
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	642,834	4,209,196	4,852,030	474,739	2,971,819	3,446,558	168,095	1,237,377	1,405,472
		TOTAL ADMIN & GENERAL EXPENSES	2,288,626	21,228,178	23,516,804	1,700,045	14,987,728	16,687,773	588,581	6,240,450	6,829,031
		TOTAL EXPENSES BEFORE FIT	252,757,840	34,706,457	287,464,297	177,237,092	24,120,733	201,357,825	75,520,748	10,585,724	86,106,472
		NET OPERATING INCOME (LOSS) BEFORE FIT			23,293,578			13,527,745			9,765,833
G-FIT		FEDERAL INCOME TAX			(1,728,763)			(1,873,595)			144,832
G-FIT		DEFERRED FEDERAL INCOME TAX			7,465,742			5,028,190			2,437,552
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			(42,060)			(25,332)			(16,728)
		GAS NET OPERATING INCOME (LOSS)			17,598,659			10,398,482			7,200,177

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ALLOCATION RATIOS:											
G-ALL	1	System Contract Demand		100.000%			69.990%				30.010%
G-ALL	2	Number of Customers		100.000%			66.357%				33.643%
G-ALL	3	Direct Distribution Operating Expense		100.000%			68.880%				31.120%
G-ALL	4	Jurisdictional 4-Factor Ratio		100.000%			70.603%				29.397%
G-ALL	6	Actual Therms Purchased		100.000%			69.180%				30.820%
G-ALL	10	Actual Annual Throughput		100.000%			69.163%				30.837%
G-ALL	99	Not Allocated		0.000%			0.000%				0.000%

RESULTS OF OPERATIONS	Report ID: G-804-12E
ALLOCATION OF PURCHASED GAS COSTS	
For Twelve Months Ended December 31, 2012	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	154,024,545	0	154,024,545	105,387,894	0	105,387,894	48,636,651	0	48,636,651
1	804001	Pipeline Demand Costs	27,474,748	0	27,474,748	19,137,514	0	19,137,514	8,337,234	0	8,337,234
1	804002	Transport Variable Charges	711,268	0	711,268	495,456	0	495,456	215,812	0	215,812
6	804010	Gas Costs - Fixed Hedge	19,860	0	19,860	13,263	0	13,263	6,597	0	6,597
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	237,355	0	237,355	160,600	0	160,600	76,755	0	76,755
6	804140	Gas Research Contributions	0	0	0	0	0	0	0	0	0
6	804170	Gas Transaction Fees	0	0	0	0	0	0	0	0	0
6	804600	Gas Purchases - Financial	9,391,430	0	9,391,430	6,475,625	0	6,475,625	2,915,805	0	2,915,805
6	804700	Gas Costs - Offsystem Bookout	831,003	0	831,003	552,648	0	552,648	278,355	0	278,355
6	804711	Gas Costs - Offsystem Bookout Offset	(831,003)	0	(831,003)	(552,648)	0	(552,648)	(278,355)	0	(278,355)
6	804730	Gas Costs - Intracompany LDC Gas	13,094,191	0	13,094,191	9,035,077	0	9,035,077	4,059,114	0	4,059,114
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(6,550,999)	0	(6,550,999)	(4,717,014)	0	(4,717,014)	(1,833,985)	0	(1,833,985)
99	805120	Gas Expense - Rate Deferrals	1,135,047	0	1,135,047	477,721	0	477,721	657,326	0	657,326
		TOTAL PURCHASED GAS COSTS	199,537,445	0	199,537,445	136,466,136	0	136,466,136	63,071,309	0	63,071,309

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.990%	30.010%
G-ALL	6	Actual Therms Purchased	100.000%	69.180%	30.820%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 903	G-903-12E
For Twelve Months Ended December 31, 2012	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records & Collections	999,936	3,964,964	4,964,900	705,595	2,631,031	3,336,626	294,341	1,333,933	1,628,274
12	903920	Accts Rec Sold - Program Fees	0	0	0	0	0	0	0	0	0
12	903930	Accts Rec Sold - Maturity Yield Fees	0	0	0	0	0	0	0	0	0
		Total Account 903	999,936	3,964,964	4,964,900	705,595	2,631,031	3,336,626	294,341	1,333,933	1,628,274

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.357%	33.643%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	65.742%	34.258%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-12E
For Twelve Months Ended December 31, 2012	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	236,204	201,179	437,383	184,871	133,496	318,367	51,333	67,683	119,016
99	908600	Public Purpose Tariff Rider Expense Offset	7,468,742	0	7,468,742	6,212,064	0	6,212,064	1,256,678	0	1,256,678
99	908610	Limited Income Tax Refund Program	149,101	0	149,101	149,101	0	149,101	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	(479,062)	0	(479,062)	(270,141)	0	(270,141)	(208,921)	0	(208,921)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			7,374,985	201,179	7,576,164	6,275,895	133,496	6,409,391	1,099,090	67,683	1,166,773

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.357%	33.643%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-12E
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Twelve Months Ended December 31, 2012 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.88%	52.88%
2	Cost of Debt		5.713%	5.821%
	Total Cost of Debt		3.021%	3.078%
	Total Weighted Cost		3.021%	3.078%
G-APL	Net Rate Base	323,482,776	212,192,391	111,290,385
	Interest Deduction for FIT Calculation	9,835,850	6,410,332	3,425,518
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: G-FIT-12E
FEDERAL INCOME TAXES--GAS	
For Twelve Months Ended December 31, 2012 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	310,757,875	214,885,570	95,872,305
G-OPS	Operating & Maintenance Expense	255,915,290	177,431,391	78,483,899
G-OPS	Book Deprec/Amort and Reg Amortizations	16,138,300	10,863,365	5,274,935
G-OTX	Taxes Other than FIT	15,410,707	13,063,069	2,347,638
	Net Operating Income Before FIT	23,293,578	13,527,745	9,765,833
G-INT	Less: Interest Expense	9,835,850	6,410,332	3,425,518
G-SCM	Schedule M Adjustments	(18,397,051)	(12,470,542)	(5,926,509)
	Taxable Net Operating Income	(4,939,323)	(5,353,129)	413,806
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(1,728,763)	(1,873,595)	144,832
G-DTE	Deferred FIT	7,465,742	5,028,190	2,437,552
99	411400 Amortized Investment Tax Credit	(42,060)	(25,332)	(16,728)
	Total FIT/Deferred FIT & ITC	5,694,919	3,129,263	2,565,656
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-SCM-12E
GAS SCHEDULE M ITEMS	
For Twelve Months Ended December 31, 2012	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-DEPX/AMTX		Book Depreciation & Amortization	11,085,109	4,883,110	15,968,219	7,250,184	3,443,100	10,693,284	3,834,925	1,440,010	5,274,935
12	997001	Contributions In Aid of Construction	0	283,779	283,779	0	186,562	186,562	0	97,217	97,217
2	997002	Injuries and Damages	0	15,447	15,447	0	10,250	10,250	0	5,197	5,197
12	997003	Salvage	0	0	0	0	0	0	0	0	0
4	997005	FAS106 Current Retiree Medical Accrual	0	983,132	983,132	0	694,121	694,121	0	289,011	289,011
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	(5,409,913)	0	(5,409,913)	(4,239,293)	0	(4,239,293)	(1,170,620)	0	(1,170,620)
4	997015	Airplane Lease Payments	0	105,111	105,111	0	74,212	74,212	0	30,899	30,899
12	997016	Redemption Expense Amortization	0	212,262	212,262	0	139,545	139,545	0	72,717	72,717
4	997020	FAS87 Current Pension Accrual	0	(2,613,178)	(2,613,178)	0	(1,844,982)	(1,844,982)	0	(768,196)	(768,196)
99	997029	FAS 106 Post Retirement Benefits	55,561	0	55,561	55,561	0	55,561	0	0	0
99	997031	Decoupling Mechanism	168,637	0	168,637	168,637	0	168,637	0	0	0
12	997032	Interest Rate Swaps	0	(3,435,077)	(3,435,077)	0	(2,258,288)	(2,258,288)	0	(1,176,789)	(1,176,789)
4	997033	DSM Tariff Rider	140,165	0	140,165	309,423	0	309,423	(169,258)	0	(169,258)
12	997048	AFUDC	0	(130,557)	(130,557)	0	(85,831)	(85,831)	0	(44,726)	(44,726)
11	997049	Tax Depreciation	0	(25,674,165)	(25,674,165)	0	(17,062,023)	(17,062,023)	0	(8,612,142)	(8,612,142)
1	997055	Deferred Gas Exchange	0	(10)	(10)	0	(7)	(7)	0	(3)	(3)
4	997062	Gain on Sale of Office Building	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	(479,062)	0	(479,062)	(270,141)	0	(270,141)	(208,921)	0	(208,921)
99	997073	DSIT Amortization - ID	(6,039)	0	(6,039)	0	0	0	(6,039)	0	(6,039)
11	997080	Book Transportation Depreciation	0	1,004,150	1,004,150	0	667,318	667,318	0	336,832	336,832
4	997081	Deferred Compensation	0	138,875	138,875	0	98,050	98,050	0	40,825	40,825
4	997082	Meal Disallowances	0	95,796	95,796	0	67,635	67,635	0	28,161	28,161
4	997083	Paid Time Off	0	143,776	143,776	0	101,510	101,510	0	42,266	42,266
2	997084	Customer Uncollectibles	0	36,040	36,040	0	23,915	23,915	0	12,125	12,125
TOTAL SCHEDULE M ADJUSTMENTS			5,554,458	(23,951,509)	(18,397,051)	3,274,371	(15,744,913)	(12,470,542)	2,280,087	(8,206,596)	(5,926,509)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.990%	30.010%
G-ALL	2	Number of Customers	100.000%	66.357%	33.643%
G-ALL	3	Direct Distribution Operating Expense	100.000%	68.880%	31.120%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.603%	29.397%
G-ALL	6	Actual Therms Purchased	100.000%	69.180%	30.820%
G-ALL	11	Book Depreciation	100.000%	66.456%	33.544%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	65.742%	34.258%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	5,649,077	3,713,534	1,935,543
99	410100	Deferred Federal Income Tax Exp	1,765,942	1,296,985	468,957
		SUBTOTAL	7,415,019	5,010,519	2,404,500
14	411100	Deferred Federal Income Tax Expense - Allocated	(116,948)	(76,878)	(40,070)
99	411100	Deferred Federal Income Tax Exp	167,671	94,549	73,122
		SUBTOTAL	50,723	17,671	33,052
		Total Deferred Federal Income Tax Expense	7,465,742	5,028,190	2,437,552

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	65.737%	34.263%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-12E
For Twelve Months Ended December 31, 2012	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
16	408190	R&P Property Tax - Storage	0	27,671	27,671	0	19,367	19,367	0	8,304	8,304
		TOTAL UNDERGROUND STORAGE TAX	0	27,671	27,671	0	19,367	19,367	0	8,304	8,304
		DISTRIBUTION									
99	408110	State Excise Tax	5,565,995	0	5,565,995	5,565,995	0	5,565,995	0	0	0
99	408120	Municipal Occupation & License Tax	6,574,156	0	6,574,156	5,413,949	0	5,413,949	1,160,207	0	1,160,207
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax - Distribution	3,254,685	0	3,254,685	2,063,758	0	2,063,758	1,190,927	0	1,190,927
99	409100	State Income Tax	(11,800)	0	(11,800)	0	0	0	(11,800)	0	(11,800)
		TOTAL DISTRIBUTION TAX	15,383,036	0	15,383,036	13,043,702	0	13,043,702	2,339,334	0	2,339,334
		TOTAL TAXES OTHER THAN FIT	15,383,036	27,671	15,410,707	13,043,702	19,367	13,063,069	2,339,334	8,304	2,347,638

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.990%	30.010%
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RESULTS OF OPERATIONS	Report ID:
GAS UTILITY PLANT	G-PLT-12E
For Twelve Months Ended December 31, 2012	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
4	303000	Misc Intangible Plant (303000)	1,146,018	631,925	1,777,943	964,981	446,158	1,411,139	181,037	185,767	366,804
4	3031XX	Misc Intangible IT Plant (3031XX)	0	9,913,629	9,913,629	0	6,999,319	6,999,319	0	2,914,310	2,914,310
4		TOTAL INTANGIBLE PLANT	1,146,018	10,545,554	11,691,572	964,981	7,445,477	8,410,458	181,037	3,100,077	3,281,114
		UNDERGROUND STORAGE PLANT:									
1	350XXX	Land & Land Rights	0	466,805	466,805	0	326,717	326,717	0	140,088	140,088
1	351XXX	Structures & Improvements	0	1,429,758	1,429,758	0	1,000,688	1,000,688	0	429,070	429,070
1	352XXX	Wells	0	18,368,910	18,368,910	0	12,856,400	12,856,400	0	5,512,510	5,512,510
1	353000	Lines	0	1,044,478	1,044,478	0	731,030	731,030	0	313,448	313,448
1	354000	Compressor Station Equipment	0	11,554,916	11,554,916	0	8,087,286	8,087,286	0	3,467,630	3,467,630
1	355000	Measuring & Regulating Equipment	0	263,076	263,076	0	184,127	184,127	0	78,949	78,949
1	356000	Purification Equipment	0	403,712	403,712	0	282,558	282,558	0	121,154	121,154
1	357000	Other Equipment	0	1,554,165	1,554,165	0	1,087,760	1,087,760	0	466,405	466,405
		TOTAL UNDERGROUND STORAGE PLANT	0	35,085,820	35,085,820	0	24,556,566	24,556,566	0	10,529,254	10,529,254
		DISTRIBUTION PLANT:									
6	374200	Land & Land Rights	89,013	0	89,013	64,343	0	64,343	24,670	0	24,670
6	374400	Land & Land Rights	64,233	0	64,233	1,098	0	1,098	63,135	0	63,135
6	375000	Structures & Improvements	834,577	21,450	856,027	560,736	14,839	575,575	273,841	6,611	280,452
6	376000	Mains	229,476,968	2,512,521	231,989,489	146,683,043	1,738,162	148,421,205	82,793,925	774,359	83,568,284
6	378000	Measuring & Reg Station Equip-General	5,278,301	57,440	5,335,741	3,185,175	39,737	3,224,912	2,093,126	17,703	2,110,829
6	379000	Measuring & Reg Station Equip-City Gate	6,041,544	0	6,041,544	1,881,820	0	1,881,820	4,159,724	0	4,159,724
6	380000	Services	149,523,714	0	149,523,714	100,937,134	0	100,937,134	48,586,580	0	48,586,580
6	381000	Meters	64,480,032	0	64,480,032	42,904,207	0	42,904,207	21,575,825	0	21,575,825
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	3,014,677	0	3,014,677	2,382,044	0	2,382,044	632,633	0	632,633
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	458,803,059	2,591,411	461,394,470	298,599,600	1,792,738	300,392,338	160,203,459	798,673	161,002,132

RESULTS OF OPERATIONS	Report ID:
GAS UTILITY PLANT	G-PLT-12E
For Twelve Months Ended December 31, 2012	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		GENERAL PLANT									
4	389XXX	Land & Land Rights	670,908	847,043	1,517,951	577,609	598,038	1,175,647	93,299	249,005	342,304
4	390XXX	Structures & Improvements	4,534,456	13,503,872	18,038,328	3,335,584	9,534,139	12,869,723	1,198,872	3,969,733	5,168,605
4	391XXX	Office Furniture & Equipment	0	9,057,645	9,057,645	0	6,394,969	6,394,969	0	2,662,676	2,662,676
4	392XXX	Transportation Equipment	6,802,369	1,669,894	8,472,263	4,966,482	1,178,995	6,145,477	1,835,887	490,899	2,326,786
4	393000	Stores Equipment	152,198	378,254	530,452	114,073	267,059	381,132	38,125	111,195	149,320
4	394000	Tools, Shop & Garage Equipment	1,677,925	3,136,275	4,814,200	1,238,532	2,214,304	3,452,836	439,393	921,971	1,361,364
4	395000	Laboratory Equipment	76,885	259,176	336,061	57,988	182,986	240,974	18,897	76,190	95,087
4	396XXX	Power Operated Equipment	3,539,222	1,084,838	4,624,060	2,645,643	765,928	3,411,571	893,579	318,910	1,212,489
4	397XXX	Communications Equipment	1,999,848	5,865,023	7,864,871	682,708	4,140,882	4,823,590	1,317,140	1,724,141	3,041,281
4	398000	Miscellaneous Equipment	19	78,722	78,741	8	55,580	55,588	11	23,142	23,153
		TOTAL GENERAL PLANT	19,453,830	35,880,742	55,334,572	13,618,627	25,332,880	38,951,507	5,835,203	10,547,862	16,383,065
		TOTAL PLANT IN SERVICE	479,402,907	84,103,527	563,506,434	313,183,208	59,127,661	372,310,869	166,219,699	24,975,866	191,195,565
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(12,461,790)	(12,461,790)	0	(8,722,007)	(8,722,007)	0	(3,739,783)	(3,739,783)
G-ADEP		Distribution Plant	(157,699,654)	(1,443,593)	(159,143,247)	(104,618,834)	(998,678)	(105,617,512)	(53,080,820)	(444,915)	(53,525,735)
G-ADEP		General Plant	(4,472,003)	(9,447,637)	(13,919,640)	(2,575,542)	(6,670,315)	(9,245,857)	(1,896,461)	(2,777,322)	(4,673,783)
		TOTAL ACCUMULATED DEPRECIATION	(162,171,657)	(23,353,020)	(185,524,677)	(107,194,376)	(16,391,000)	(123,585,376)	(54,977,281)	(6,962,020)	(61,939,301)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(137,057)	(11,909)	(148,966)	(94,087)	(8,408)	(102,495)	(42,970)	(3,501)	(46,471)
G-AAMT		Misc IT Intangible Plant - 3031XX	0	(4,461,624)	(4,461,624)	0	(3,150,040)	(3,150,040)	0	(1,311,584)	(1,311,584)
G-AAMT		Underground Storage	0	(239,404)	(239,404)	0	(167,559)	(167,559)	0	(71,845)	(71,845)
G-AAMT		General Plant - 390200, 396200	(4,609)	(31,622)	(36,231)	(3,641)	(22,326)	(25,967)	(968)	(9,296)	(10,264)
		TOTAL ACCUMULATED AMORTIZATION	(141,666)	(4,744,559)	(4,886,225)	(97,728)	(3,348,333)	(3,446,061)	(43,938)	(1,396,226)	(1,440,164)
		TOTAL ACCUMULATED DEPR/AMORT	(162,313,323)	(28,097,579)	(190,410,902)	(107,292,104)	(19,739,333)	(127,031,437)	(55,021,219)	(8,358,246)	(63,379,465)
		NET GAS UTILITY PLANT before DFIT	317,089,584	56,005,948	373,095,532	205,891,104	39,388,328	245,279,432	111,198,480	16,617,620	127,816,100
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(62,634,972)	(62,634,972)	0	(41,177,483)	(41,177,483)	0	(21,457,489)	(21,457,489)
4	282900	ADFIT - Common Plant (282900 from C-DTX)	0	(7,477,460)	(7,477,460)	0	(5,259,591)	(5,259,591)	0	(2,217,869)	(2,217,869)
4	283750	ADFIT - Common Plant (283750 from C-DTX)	0	(61,462)	(61,462)	0	(43,394)	(43,394)	0	(18,068)	(18,068)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(1,271,167)	(1,271,167)	0	(835,691)	(835,691)	0	(435,476)	(435,476)
		TOTAL ACCUMULATED DFIT	0	(71,445,061)	(71,445,061)	0	(47,316,159)	(47,316,159)	0	(24,128,902)	(24,128,902)
		NET GAS UTILITY PLANT	317,089,584	(15,439,113)	301,650,471	205,891,104	(7,927,831)	197,963,273	111,198,480	(7,511,282)	103,687,198
ALLOCATION RATIOS:											
G-ALL	1	System Contract Demand		100.000%			69.990%			30.010%	
G-ALL	4	Jurisdictional 4-Factor Ratio		100.000%			70.603%			29.397%	
G-ALL	6	Actual Therms Purchased		100.000%			69.180%			30.820%	
G-ALL	12	Net Gas Plant (before DFIT)		100.000%			65.742%			34.258%	

RESULTS OF OPERATIONS		Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT		G-APL-12E
For Twelve Months Ended December 31, 2012		
Ending Balance 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	317,089,584	(15,439,113)	301,650,471	205,891,104	(7,927,831)	197,963,273	111,198,480	(7,511,282)	103,687,198
		OTHER ADJUSTMENTS:									
4	253850	Gain on Sale of General Office Bldg	0	0	0	0	0	0	0	0	0
4	190850	DFIT - Gain on Sale of General Office Bldg	0	0	0	0	0	0	0	0	0
1	117100	Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	4,011,172	4,011,172	0	1,719,892	1,719,892
1	164100	Gas Inventory--Jackson Prairie	0	15,172,997	15,172,997	0	10,619,581	10,619,581	0	4,553,416	4,553,416
4	252000	Customer Advances	(77,864)	0	(77,864)	(11,804)	0	(11,804)	(66,060)	0	(66,060)
99	235199	Customer Deposits	(389,831)	0	(389,831)	(389,831)	0	(389,831)	0	0	0
C-WKC		Working Capital	0	1,395,939	1,395,939	0	0	0	0	1,395,939	1,395,939
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	(467,695)	22,300,000	21,832,305	(401,635)	14,630,753	14,229,118	(66,060)	7,669,247	7,603,187
		NET RATE BASE	316,621,889	6,860,887	323,482,776	205,489,469	6,702,922	212,192,391	111,132,420	157,965	111,290,385

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-12E
For Twelve Months Ended December 31, 2012	
Ending Balance Basis	

AVISTA UTILITIES

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

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-12E
For Twelve Months Ended December 31, 2012	
Ending Balance Basis	

AVISTA UTILITIES

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

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	72.044%	19.889%	8.067%	1 System Contract Demand	69.990%	30.010%
8 Gas North/Oregon 4-Factor	0.000%	71.331%	28.669%	4 Jurisdictional 4-Factor Ratio	70.603%	29.397%
9 Elec/Gas North 4-Factor	78.661%	21.339%	0.000%			

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12E
For Twelve Months Ended December 31, 2012	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Electric Production															
Steam (ED-AN)	(278,336,725)	(278,336,725)													
Hydro (ED-AN)	(115,921,870)	(115,921,870)													
Other (ED-AN)	(77,338,525)	(77,338,525)													
Total Electric Production	(471,597,120)	(471,597,120)													
Electric Transmission															
ED-AN	(183,575,639)	(183,575,639)													
Total Electric Transmission	(183,575,639)	(183,575,639)													
Electric Distribution															
ED-ID	(141,733,794)	(141,733,794)													
ED-WA	(227,618,469)	(227,618,469)													
Total Electric Distribution	(369,352,263)	(369,352,263)													
Gas Underground Storage															
1 GD-AN	(12,461,790)		(12,461,790)			(12,461,790)	(12,461,790)		(8,722,007)	(8,722,007)			(3,739,783)	(3,739,783)	
GD-OR	(408,882)			(408,882)											
Total Gas Underground Storage	(12,870,672)		(12,461,790)	(408,882)		(12,461,790)	(12,461,790)		(8,722,007)	(8,722,007)			(3,739,783)	(3,739,783)	
Gas Distribution															
6 GD-AN	(1,443,593)	(1,443,593)				(1,443,593)	(1,443,593)		(998,678)	(998,678)			(444,915)	(444,915)	
GD-ID	(53,080,820)	(53,080,820)			(53,080,820)						(53,080,820)			(53,080,820)	
GD-WA	(104,618,834)	(104,618,834)			(104,618,834)			(104,618,834)			(104,618,834)				
GD-OR	(87,590,212)			(87,590,212)											
Total Gas Distribution	(246,733,459)		(159,143,247)	(87,590,212)		(157,699,654)	(1,443,593)	(159,143,247)	(104,618,834)	(998,678)	(105,617,512)		(53,080,820)	(444,915)	(53,525,735)
General Plant															
ED-AN	(33,374,791)	(33,374,791)													
ED-ID	(5,316,666)	(5,316,666)													
ED-WA	(10,435,218)	(10,435,218)													
7,4 CD-AA	(24,556,571)	(17,691,536)	(4,884,056)	(1,980,979)		(4,884,056)	(4,884,056)		(3,448,290)	(3,448,290)			(1,435,766)	(1,435,766)	
9,4 CD-AN	(10,734,953)	(8,444,222)	(2,290,731)			(2,290,731)	(2,290,731)		(1,617,325)	(1,617,325)			(673,406)	(673,406)	
9 CD-ID	(4,387,647)	(3,451,367)	(936,280)			(936,280)	(936,280)					(936,280)		(936,280)	
9 CD-WA	(2,096,194)	(1,648,887)	(447,307)			(447,307)	(447,307)		(447,307)	(447,307)					
8,4 GD-AA	(1,317,830)		(940,021)	(377,809)		(940,021)	(940,021)		(663,683)	(663,683)			(276,338)	(276,338)	
4 GD-AN	(1,332,829)		(1,332,829)			(1,332,829)	(1,332,829)		(941,017)	(941,017)			(391,812)	(391,812)	
GD-ID	(960,181)		(960,181)			(960,181)	(960,181)					(960,181)		(960,181)	
GD-WA	(2,128,235)		(2,128,235)			(2,128,235)	(2,128,235)								
GD-OR	(3,462,239)			(3,462,239)											
Total General Plant	(100,103,354)	(80,362,687)	(13,919,640)	(5,821,027)		(4,472,003)	(9,447,637)	(13,919,640)	(2,575,542)	(6,670,315)	(9,245,857)		(1,896,461)	(2,777,322)	(4,673,783)
Total Accumulated Depreciation	(1,384,232,507)	(1,104,887,709)	(185,524,677)	(93,820,121)		(162,171,657)	(23,353,020)	(185,524,677)	(107,194,376)	(16,391,000)	(123,585,376)		(54,977,281)	(6,962,020)	(61,939,301)

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAMT-12E
For Twelve Months Ended December 31, 2012	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
Franchises (302000)	ED-AN	(6,467,754)	(6,467,754)												
Misc Intangible Plt (303000)	ED-AN	(604,724)	(604,724)												
Total Production/Transmission		(7,072,478)	(7,072,478)												
Distribution															
Franchises (302000)	ED-WA	(72,777)	(72,777)												
Misc Intangible Plt (303000)	ED-WA	(22,343)	(22,343)												
Total Distribution		(95,120)	(95,120)												
General Plant - 303000															
7,4	CD-AA	(8,247)	(5,942)	(1,640)	(665)		(1,640)	(1,640)		(1,158)	(1,158)		(482)	(482)	
9,4	CD-AN	(48,123)	(37,854)	(10,269)			(10,269)	(10,269)		(7,250)	(7,250)		(3,019)	(3,019)	
	GD-ID	(42,970)		(42,970)			(42,970)	(42,970)				(42,970)		(42,970)	
	GD-WA	(94,087)		(94,087)			(94,087)	(94,087)		(94,087)				(94,087)	
	GD-OR	(48,690)			(48,690)										
Total General Plant - 303000		(242,117)	(43,796)	(148,966)	(49,355)		(137,057)	(11,909)	(148,966)	(94,087)	(8,408)	(102,495)	(42,970)	(3,501)	(46,471)
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	(19,579,353)	(14,105,749)	(3,894,138)	(1,579,466)		(3,894,138)	(3,894,138)		(2,749,378)	(2,749,378)		(1,144,760)	(1,144,760)	
	ED-AN	(404,483)	(404,483)												
	ED-WA	(468,204)	(468,204)												
8,4	GD-AA	(785,154)		(560,058)	(225,096)		(560,058)	(560,058)		(395,418)	(395,418)		(164,640)	(164,640)	
4	GD-AN	(7,428)		(7,428)			(7,428)	(7,428)		(5,244)	(5,244)		(2,184)	(2,184)	
	GD-OR	(733)			(733)										
Total Miscellaneous IT Intangible Plant - 3031XX		(21,245,355)	(14,978,436)	(4,461,624)	(1,805,295)		(4,461,624)	(4,461,624)		(3,150,040)	(3,150,040)		(1,311,584)	(1,311,584)	
Gas Underground Storage															
1	GD-AN	(239,404)		(239,404)			(239,404)	(239,404)		(167,559)	(167,559)		(71,845)	(71,845)	
Total Gas Underground Storage		(239,404)		(239,404)			(239,404)	(239,404)		(167,559)	(167,559)		(71,845)	(71,845)	
General Plant - 390200, 396200															
7,4	CD-AA	(158,994)	(114,546)	(31,622)	(12,826)		(31,622)	(31,622)		(22,326)	(22,326)		(9,296)	(9,296)	
9	CD-ID	(4,537)	(3,569)	(968)			(968)	(968)				(968)		(968)	
9	CD-WA	(8,332)	(6,554)	(1,778)			(1,778)	(1,778)		(1,778)				(1,778)	
4	ED-AN	(44,547)													
	ED-WA	(110,678)													
	GD-WA	(1,863)		(1,863)			(1,863)	(1,863)		(1,863)				(1,863)	
	GD-OR	(49,247)			(49,247)										
Total General Plant - 390200, 396200		(378,198)	(279,894)	(36,231)	(62,073)		(4,609)	(31,622)	(36,231)	(3,641)	(22,326)	(25,967)	(968)	(9,296)	(10,264)
Total Accumulated Amortization		(29,272,672)	(22,469,724)	(4,886,225)	(1,916,723)		(141,666)	(4,744,559)	(4,886,225)	(97,728)	(3,348,333)	(3,446,061)	(43,938)	(1,396,226)	(1,440,164)

Allocation Ratios:													
Service -		Electric	Gas-North	Gas-South	Jurisdiction -				Washington	Idaho			
7	Elec/Gas North/Oregon 4-Factor	72.044%	19.889%	8.067%	1	System Contract Demand		69.990%	30.010%				
8	Gas North/Oregon 4-Factor	0.000%	71.331%	28.669%	4	Jurisdictional 4-Factor Ratio		70.603%	29.397%				
9	Elec/Gas North 4-Factor	78.661%	21.339%	0.000%									

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended December 31, 2012	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****														
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	385,053	0	362,279	22,774	385,053	0	0	0	0	0	0	0
99		GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	477,164	0	0	0
99		GD-OR / AS	472,075	0	0	0	0	0	0	0	0	472,075	0	472,075
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	3,939,109	0	0	2,837,892	2,837,892	0	0	783,449	783,449	0	317,768	317,768
9		CD-WA / ID / AN	1,205,949	370,266	343,925	234,421	948,612	100,445	93,299	63,593	257,337	0	0	0
		TOTAL ACCOUNT	6,479,350	370,266	706,204	3,095,087	4,171,557	577,609	93,299	847,042	1,517,950	472,075	317,768	789,843
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	6,229,402	487,763	2,094,346	3,647,293	6,229,402	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,904,915	0	0	0	0	1,904,915	0	0	1,904,915	0	0	0
99		GD-OR / AS	3,423,319	0	0	0	0	0	0	0	0	3,423,319	0	3,423,319
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	61,824,648	0	0	44,540,950	44,540,950	0	0	12,296,304	12,296,304	0	4,987,394	4,987,394
9		CD-WA / ID / AN	17,981,669	5,273,809	4,419,349	4,451,402	14,144,560	1,430,669	1,198,872	1,207,568	3,837,109	0	0	0
		TOTAL ACCOUNT	91,363,953	5,761,572	6,513,695	52,639,645	64,914,912	3,335,584	1,198,872	13,503,872	18,038,328	3,423,319	4,987,394	8,410,713
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	7,870,001	2,252,704	14,649	5,602,648	7,870,001	0	0	0	0	0	0	0
99		GD-WA / ID / AN	6,650	0	0	0	0	0	0	6,650	6,650	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	470,176	0	0	0	0	0	0	335,381	335,381	0	134,795	134,795
7		CD-AA	43,749,560	0	0	31,518,933	31,518,933	0	0	8,701,350	8,701,350	0	3,529,277	3,529,277
9		CD-WA / ID / AN	66,843	0	0	52,579	52,579	0	0	14,264	14,264	0	0	0
		TOTAL ACCOUNT	52,163,230	2,252,704	14,649	37,174,160	39,441,513	0	0	9,057,645	9,057,645	0	3,664,072	3,664,072
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	17,608,384	7,979,834	3,043,176	6,585,374	17,608,384	0	0	0	0	0	0	0
99		GD-WA / ID / AN	7,474,405	0	0	0	0	4,593,263	1,658,272	1,222,870	7,474,405	0	0	0
99		GD-OR / AS	2,379,975	0	0	0	0	0	0	0	0	2,379,975	0	2,379,975
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	4,182,416	1,375,780	654,733	1,259,417	3,289,930	373,219	177,615	341,652	892,486	0	0	0
		TOTAL ACCOUNT	32,174,977	9,355,614	3,697,909	8,226,478	21,280,001	4,966,482	1,835,887	1,669,893	8,472,262	2,379,975	42,739	2,422,714

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended December 31, 2012	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****														
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	395,329	10,739	14,745	369,845	395,329	0	0	0	0	0	0	0
99		GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	84,271	0	0	0
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	0	57,227	0	57,227
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	2,090,918	109,856	140,540	1,394,342	1,644,738	29,801	38,125	378,254	446,180	0	0	0
		TOTAL ACCOUNT	2,627,745	120,595	155,285	1,764,187	2,040,067	114,072	38,125	378,254	530,451	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,185,940	1,109,316	354,603	1,722,021	3,185,940	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,077,218	0	0	0	0	1,226,468	432,674	418,076	2,077,218	0	0	0
99		GD-OR / AS	899,517	0	0	0	0	0	0	0	0	899,517	0	899,517
8		GD-AA	1,330,622	0	0	0	0	0	0	949,146	949,146	0	381,476	381,476
7		CD-AA	8,584,825	0	0	6,184,851	6,184,851	0	0	1,707,436	1,707,436	0	692,538	692,538
9		CD-WA / ID / AN	376,781	44,471	24,770	227,139	296,380	12,064	6,719	61,618	80,401	0	0	0
		TOTAL ACCOUNT	16,454,903	1,153,787	379,373	8,134,011	9,667,171	1,238,532	439,393	3,136,276	4,814,201	899,517	1,074,014	1,973,531
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	920,024	164,888	81,624	673,512	920,024	0	0	0	0	0	0	0
99		GD-WA / ID / AN	171,605	0	0	0	0	55,845	18,213	97,547	171,605	0	0	0
99		GD-OR / AS	152,474	0	0	0	0	0	0	0	0	152,474	0	152,474
8		GD-AA	82,554	0	0	0	0	0	0	58,887	58,887	0	23,667	23,667
7		CD-AA	355,663	0	0	256,234	256,234	0	0	70,738	70,738	0	28,691	28,691
9		CD-WA / ID / AN	163,229	7,900	2,522	117,976	128,398	2,143	684	32,004	34,831	0	0	0
		TOTAL ACCOUNT	1,845,549	172,788	84,146	1,047,722	1,304,656	57,988	18,897	259,176	336,061	152,474	52,358	204,832

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended December 31, 2012	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****														
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	36,041,674	16,487,307	10,291,439	9,262,928	36,041,674	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,186,119	0	0	0	0	2,572,623	783,002	830,494	4,186,119	0	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	554,036	0	0	399,150	399,150	0	0	110,192	110,192	0	44,694	44,694
9		CD-WA / ID / AN	1,535,911	269,171	407,616	531,376	1,208,163	73,020	110,577	144,151	327,748	0	0	0
		TOTAL ACCOUNT	42,361,574	16,756,478	10,699,055	10,193,454	37,648,987	2,645,643	893,579	1,084,837	4,624,059	43,834	44,694	88,528
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	48,854,843	9,956,681	2,836,911	36,061,251	48,854,843	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,035,861	0	0	0	0	583,640	452,221	0	1,035,861	0	0	0
99		GD-OR / AS	978,587	0	0	0	0	0	0	0	0	978,587	0	978,587
8		GD-AA	992,933	0	0	0	0	0	0	708,269	708,269	0	284,664	284,664
7		CD-AA	17,307,215	0	0	12,468,810	12,468,810	0	0	3,442,232	3,442,232	0	1,396,173	1,396,173
9		CD-WA / ID / AN	12,552,179	365,190	3,188,313	6,320,167	9,873,670	99,068	864,919	1,714,522	2,678,509	0	0	0
		TOTAL ACCOUNT	81,721,618	10,321,871	6,025,224	54,850,228	71,197,323	682,708	1,317,140	5,865,023	7,864,871	978,587	1,680,837	2,659,424
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	30,511	0	2,299	28,212	30,511	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	390,403	0	0	281,262	281,262	0	0	77,647	77,647	0	31,494	31,494
9		CD-WA / ID / AN	5,129	31	41	3,963	4,035	8	11	1,075	1,094	0	0	0
		TOTAL ACCOUNT	428,410	31	2,340	313,437	315,808	8	11	78,722	78,741	2,367	31,494	33,861
		TOTAL GENERAL PLANT	327,621,309	46,265,706	28,277,880	177,438,409	251,981,995	13,618,626	5,835,203	35,880,740	55,334,569	8,409,375	11,895,370	20,304,745

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12E
For Twelve Months Ended December 31, 2012	
Ending Balance 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	2,101,673	153,179	0	1,948,494	2,101,673	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,146,018	0	0	0	0	964,981	181,037	0	1,146,018	0	0	0
99		GD-OR / AS	410,126	0	0	0	0	0	0	0	0	410,126	0	410,126
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	2,969,057	0	0	2,139,027	2,139,027	0	0	590,516	590,516	0	239,514	239,514
9		CD-WA / ID / AN	194,058	0	0	152,648	152,648	0	0	41,410	41,410	0	0	0
		TOTAL ACCOUNT	6,820,932	153,179	0	4,240,169	4,393,348	964,981	181,037	631,926	1,777,944	410,126	239,514	649,640
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	2,844,754	2,087,921	23,524	733,309	2,844,754	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	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	2,176,400	0	0	0	0	0	0	1,552,448	1,552,448	0	623,952	623,952
7		CD-AA	39,227,672	0	0	28,261,184	28,261,184	0	0	7,801,992	7,801,992	0	3,164,496	3,164,496
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	44,248,826	2,087,921	23,524	28,994,493	31,105,938	0	0	9,354,440	9,354,440	0	3,788,448	3,788,448
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	63,290	0	0	63,290	63,290	0	0	0	0	0	0	0
99		GD-WA / ID / AN	11,526	0	0	0	0	0	0	11,526	11,526	0	0	0
99		GD-OR / AS	1,231	0	0	0	0	0	0	0	0	1,231	0	1,231
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	2,753,591	0	0	1,983,797	1,983,797	0	0	547,662	547,662	0	222,132	222,132
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	2,829,638	0	0	2,047,087	2,047,087	0	0	559,188	559,188	1,231	222,132	223,363
		TOTAL	53,899,396	2,241,100	23,524	35,281,749	37,546,373	964,981	181,037	10,545,554	11,691,572	411,357	4,250,094	4,661,451

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

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		Deferred FIT - Common Plant (For Report APL)				
7	282900	CD-AA	(35,556,263)	(25,616,154)	(7,071,785)	(2,868,324)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,901,094)	(1,495,420)	(405,674)	0
7	283750	CD-AA	(309,026)	(222,635)	(61,462)	(24,929)
		Total	<u>(37,766,383)</u>	<u>(27,334,209)</u>	<u>(7,538,921)</u>	<u>(2,893,253)</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
 For Twelve Months Ended December 31, 2012
 Ending Balance Basis

Report ID:
C-WKC-12E

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	***** SYSTEM *****			***** ELECTRIC *****			***** GAS NORTH *****		
			Washington	Idaho	Total	Washington	Idaho	Total	Washington	Idaho	Total
1	151120	FUEL STOCK COAL-COLSTRIP		660,988	660,988		660,988	660,988		0	0
1	151210	FUEL STOCK HOG FUEL-KFGS		780,869	780,869		780,869	780,869		0	0
4	154100	PLANT MATERIALS & OPER SUPPLIES		6,073,860	6,073,860		4,874,977	4,874,977		1,198,883	1,198,883
1	154300	PLANT MATERIALS & OPER SUP-CS2		260,666	260,666		209,215	209,215		51,451	51,451
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		737,674	737,674		592,069	592,069		145,605	145,605
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		0	0		0	0		0	0
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		0	0		0	0		0	0
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		0	0		0	0		0	0
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	18,188,000		18,188,000	18,188,000		18,188,000	0		0
TOTAL			18,188,000	8,514,057	26,702,057	18,188,000	7,118,118	25,306,118	0	1,395,939	1,395,939

ALLOCATION RATIOS: