

RESULTS OF OPERATIONS	Report ID: G-ROR-1A
GAS RATE OF RETURN	
For Month Ended December 31, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
G-OPS		Gas Net Operating Income (Loss)	4,144,324	2,654,697	1,489,627
		Adjustments			
		Adjusted Gas Net Operating Income (Loss)	4,144,324	2,654,697	1,489,627
G-APL		Gas Net Adjusted Rate Base	323,346,600	212,234,845	111,111,755
		RATE OF RETURN	1.282%	1.251%	1.341%

RESULTS OF OPERATIONS		Report ID: G-ALL-1A
GAS ALLOCATION PERCENTAGES		
For Month Ended December 31, 2012 Average of Monthly Averages Basis		

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
1	Input	System Contract Demand	11-01-2012	100.000%	69.990%	30.010%
2	Input	Number of Customers	12-31-2012	226,219	150,113	76,106
		Percent		100.000%	66.357%	33.643%
3	G-OPS	Direct Distribution Operating Expense		809,414	551,303	258,111
		Percent		100.000%	68.111%	31.889%
	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		400.000%	282.410%	117.590%
		Percent		100.000%	70.603%	29.397%

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION PERCENTAGES	G-ALL-1A
For Month Ended December 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

6	Input	Actual Therms Purchased Percent	12-31-2012	37,231,295 100.000%	25,831,073 69.380%	11,400,222 30.620%	
	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%

RESULTS OF OPERATIONS	Report ID: G-ALL-1A
GAS ALLOCATION PERCENTAGES	
For Month Ended December 31, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION PERCENTAGES	G-ALL-1A
For Month Ended December 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			Total	Electric	Gas North	Oregon Gas
JP	Gas North/Oregon JP Factor %	12-31-2012	100.000%	0.000%	80.600%	19.400%
			System	Washington	Idaho	
10	Actual Annual Throughput Percent	12-31-2012	235,505,909	162,882,603	72,623,306	
			100.000%	69.163%	30.837%	
11	Book Depreciation Percent		1,202,104	797,912	404,192	
			100.000%	66.376%	33.624%	
12	Net Gas Plant (before DFIT) Percent		371,979,338	244,644,201	127,335,137	
			100.000%	65.768%	34.232%	
13	G-PLT Net Gas General Plant Percent		40,548,863	29,092,248	11,456,615	
			100.000%	71.746%	28.254%	
14	Net Allocated Schedule M's Percent		-1,828,124	-1,197,127	-630,997	
			100.000%	65.484%	34.516%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS		Report ID:
GAS OPERATING STATEMENT		G-OPS-1A
For Month Ended December 31, 2012		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUES									
		SALES OF GAS:									
99	480000	Residential	16,167,516	0	16,167,516	10,990,614	0	10,990,614	5,176,902	0	5,176,902
99	4812XX	Commercial - Firm & Interruptible	7,791,874	0	7,791,874	5,438,423	0	5,438,423	2,353,451	0	2,353,451
99	4813XX	Industrial-Firm	277,746	0	277,746	140,082	0	140,082	137,664	0	137,664
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	35,440	0	35,440	31,513	0	31,513	3,927	0	3,927
99	499XXX	Unbilled Revenue	4,121,810	0	4,121,810	2,958,035	0	2,958,035	1,163,775	0	1,163,775
		TOTAL SALES TO ULTIMATE CUSTOMERS	28,394,386	0	28,394,386	19,558,667	0	19,558,667	8,835,719	0	8,835,719
		OTHER OPERATING REVENUES:									
99	483XXX	Sales for Resale	8,109,000	0	8,109,000	5,626,024	0	5,626,024	2,482,976	0	2,482,976
99	488000	Miscellaneous Service Revenues	1,448	0	1,448	772	0	772	676	0	676
99	489300	Transportation For Others	380,872	0	380,872	347,635	0	347,635	33,237	0	33,237
99	493000	Rent from Gas Property	192	0	192	192	0	192	0	0	0
4	495000	Other Gas Revenues	504,325	91,520	595,845	351,225	64,616	415,841	153,100	26,904	180,004
		TOTAL OTHER OPERATING REVENUES	8,995,837	91,520	9,087,357	6,325,848	64,616	6,390,464	2,669,989	26,904	2,696,893
		TOTAL GAS REVENUES	37,390,223	91,520	37,481,743	25,884,515	64,616	25,949,131	11,505,708	26,904	11,532,612
		PRODUCTION EXPENSES:									
G-804	804/805	City Gate Purchases	21,561,084	0	21,561,084	14,759,827	0	14,759,827	6,801,257	0	6,801,257
6	808XXX	Net Natural Gas Storage Transactions	1,740,701	0	1,740,701	1,207,698	0	1,207,698	533,003	0	533,003
6	811000	Gas Used for Products Extraction	(80,757)	0	(80,757)	(56,029)	0	(56,029)	(24,728)	0	(24,728)
10	813000	Other Gas Expenses	0	96,074	96,074	0	66,448	66,448	0	29,626	29,626
99	813010	Gas Technology Institute (GTI) Expenses	15,378	0	15,378	11,001	0	11,001	4,377	0	4,377
		TOTAL PRODUCTION EXPENSES	23,236,406	96,074	23,332,480	15,922,497	66,448	15,988,945	7,313,909	29,626	7,343,535
		UNDERGROUND STORAGE EXPENSES:									
1	814000	Supervision & Engineering	0	476	476	0	333	333	0	143	143
1	824000	Other Expenses	0	49,553	49,553	0	34,682	34,682	0	14,871	14,871
1	837000	Other Equipment	0	44,509	44,509	0	31,152	31,152	0	13,357	13,357
		TOTAL UNDERGROUND STORAGE OPER EXP	0	94,538	94,538	0	66,167	66,167	0	28,371	28,371
G-DEPX		Depreciation Expense-Underground Storage	0	52,583	52,583	0	36,803	36,803	0	15,780	15,780
G-AMTX		Amortization Expense-Underground Storage	0	19	19	0	13	13	0	6	6
G-OTX		Taxes Other Than FIT	0	2,306	2,306	0	1,614	1,614	0	692	692
		TOTAL UG STORAGE DEPR/AMRT/NON-FIT TAXES	0	54,908	54,908	0	38,430	38,430	0	16,478	16,478
		TOTAL UNDERGROUND STORAGE EXPENSES	0	149,446	149,446	0	104,597	104,597	0	44,849	44,849

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended December 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION											
3	870000	Supervision & Engineering	19,468	65,535	85,003	16,110	44,637	60,747	3,358	20,898	24,256
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	160,714	54,062	214,776	110,933	36,822	147,755	49,781	17,240	67,021
3	875000	Measuring & Reg Sta Exp-General	12,924	0	12,924	7,499	0	7,499	5,425	0	5,425
3	876000	Measuring & Reg Sta Exp-Industrial	3,320	0	3,320	0	0	0	3,320	0	3,320
3	877000	Measuring & Reg Sta Exp-City Gate	11,264	0	11,264	2,654	0	2,654	8,610	0	8,610
3	878000	Meter & House Regulator Expenses	118,721	0	118,721	108,168	0	108,168	10,553	0	10,553
3	879000	Customer Installation Expenses	141,805	4,982	146,787	86,140	3,393	89,533	55,665	1,589	57,254
3	880000	Other Expenses	90,023	46,461	136,484	62,151	31,645	93,796	27,872	14,816	42,688
3	881000	Rents	0	233	233	0	159	159	0	74	74
MAINTENANCE											
3	885000	Supervision & Engineering	13,112	0	13,112	6,317	0	6,317	6,795	0	6,795
3	887000	Mains	119,970	0	119,970	74,714	0	74,714	45,256	0	45,256
3	889000	Measuring & Reg Sta Exp-General	(4,660)	0	(4,660)	(3,973)	0	(3,973)	(687)	0	(687)
3	890000	Measuring & Reg Sta Exp-Industrial	26,049	0	26,049	17,081	0	17,081	8,968	0	8,968
3	891000	Measuring & Reg Sta Exp-City Gate	3,897	0	3,897	2,882	0	2,882	1,015	0	1,015
3	892000	Services	48,192	6,078	54,270	28,124	4,140	32,264	20,068	1,938	22,006
3	893000	Meters & House Regulators	44,568	33,301	77,869	32,503	22,682	55,185	12,065	10,619	22,684
3	894000	Other Equipment	47	18,671	18,718	0	12,717	12,717	47	5,954	6,001
TOTAL DISTRIBUTION OPERATING EXP			809,414	229,323	1,038,737	551,303	156,195	707,498	258,111	73,128	331,239
G-DEPX		Depreciation Expense-Distribution	898,690	3,971	902,661	586,857	2,755	589,612	311,833	1,216	313,049
G-OTX		Taxes Other Than FIT	1,896,420	0	1,896,420	1,433,069	0	1,433,069	463,351	0	463,351
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			2,795,110	3,971	2,799,081	2,019,926	2,755	2,022,681	775,184	1,216	776,400
TOTAL DISTRIBUTION EXPENSES			3,604,524	233,294	3,837,818	2,571,229	158,950	2,730,179	1,033,295	74,344	1,107,639
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	24,896	24,896	0	16,520	16,520	0	8,376	8,376
2	902000	Meter Reading Expenses	129,213	3,786	132,999	114,767	2,512	117,279	14,446	1,274	15,720
G-903	903XXX	Customer Records & Collection Expenses	81,819	314,580	396,399	54,597	208,746	263,343	27,222	105,834	133,056
2	904000	Uncollectible Accounts	0	(1,648)	(1,648)	0	(1,094)	(1,094)	0	(554)	(554)
2	905000	Misc Customer Accounts	0	5,853	5,853	0	3,884	3,884	0	1,969	1,969
TOTAL CUSTOMER ACCOUNTS EXPENSES			211,032	347,467	558,499	169,364	230,568	399,932	41,668	116,899	158,567
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	784,366	25,773	810,139	807,567	17,102	824,669	(23,201)	8,671	(14,530)
2	909000	Advertising	1,010	175,117	176,127	505	116,202	116,707	505	58,915	59,420
2	910000	Misc Customer Service & Info Exp	0	5,128	5,128	0	3,403	3,403	0	1,725	1,725
TOTAL CUSTOMER SERVICE & INFO EXP			785,376	206,018	991,394	808,072	136,707	944,779	(22,696)	69,311	46,615

RESULTS OF OPERATIONS		Report ID:
GAS OPERATING STATEMENT		G-OPS-1A
For Month Ended December 31, 2012		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	501	501	0	332	332	0	169	169
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	501	501	0	332	332	0	169	169
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	9,867	1,427,268	1,437,135	7,632	1,007,694	1,015,326	2,235	419,574	421,809
4	921000	Office Supplies & Expenses	0	126,302	126,302	0	89,173	89,173	0	37,129	37,129
4	922000	Admin. Expenses Transferred - Credit	0	(2,368)	(2,368)	0	(1,672)	(1,672)	0	(696)	(696)
4	923000	Outside Services Employed	0	307,848	307,848	0	217,350	217,350	0	90,498	90,498
4	924000	Property Insurance Premium	0	26,877	26,877	0	18,976	18,976	0	7,901	7,901
4	925XXX	Injuries and Damages	0	73,158	73,158	0	51,652	51,652	0	21,506	21,506
4	926XXX	Employee Pensions and Benefits	4,630	18,490	23,120	4,630	13,054	17,684	0	5,436	5,436
4	928000	Regulatory Commission Expenses	75,250	31,424	106,674	44,080	22,186	66,266	31,170	9,238	40,408
4	930000	Miscellaneous General Expenses	4,592	130,689	135,281	3,999	92,270	96,269	593	38,419	39,012
4	931000	Rents	900	13,362	14,262	841	9,434	10,275	59	3,928	3,987
4	935000	Maintenance of General Plant	34,056	183,510	217,566	26,937	129,564	156,501	7,119	53,946	61,065
TOTAL ADMIN & GEN OPERATING EXP			129,295	2,336,560	2,465,855	88,119	1,649,681	1,737,800	41,176	686,879	728,055
G-DEPX		Depreciation Expense-General Plant	37,703	209,157	246,860	23,827	147,671	171,498	13,876	61,486	75,362
G-AMTX		Amortization Expense - General Plant - 303000	2,282	1,813	4,095	1,944	1,280	3,224	338	533	871
G-AMTX		Amortization Expense - Misc IT Intangible Plant - 3031XX	0	167,284	167,284	0	118,108	118,108	0	49,176	49,176
G-AMTX		Amortization Expense-General Plant - 390200, 396200	0	479	479	0	338	338	0	141	141
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	259,600	0	259,600	259,600	0	259,600	0	0	0
99	407329	Reg Debit Amt Decoupling Surcharge	1,194	0	1,194	1,194	0	1,194	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	(701)	0	(701)	(701)	0	(701)	0	0	0
TOTAL A&G DEPR/AMRT/NON-FIT TAXES			300,078	378,733	678,811	285,864	267,397	553,261	14,214	111,336	125,550
TOTAL ADMIN & GENERAL EXPENSES			429,373	2,715,293	3,144,666	373,983	1,917,078	2,291,061	55,390	798,215	853,605
TOTAL EXPENSES BEFORE FIT			28,266,711	3,748,093	32,014,804	19,845,145	2,614,680	22,459,825	8,421,566	1,133,413	9,554,979
NET OPERATING INCOME (LOSS) BEFORE FIT					5,466,939			3,489,306			1,977,633
G-FIT		FEDERAL INCOME TAX			819,767			445,218			374,549
G-FIT		DEFERRED FEDERAL INCOME TAX			506,353			391,502			114,851
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			(3,505)			(2,111)			(1,394)
GAS NET OPERATING INCOME (LOSS)					4,144,324			2,654,697			1,489,627

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended December 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
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%			68.111%				31.889%
G-ALL	4	Jurisdictional 4-Factor Ratio		100.000%			70.603%				29.397%
G-ALL	6	Actual Therms Purchased		100.000%			69.380%				30.620%
G-ALL	10	Actual Annual Throughput		100.000%			69.163%				30.837%
G-ALL	99	Not Allocated		0.000%			0.000%				0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF PURCHASED GAS COSTS	G-804-1A
For Month Ended December 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	16,754,795	0	16,754,795	11,625,748	0	11,625,748	5,129,047	0	5,129,047
1	804001	Pipeline Demand Costs	2,500,431	0	2,500,431	1,750,052	0	1,750,052	750,379	0	750,379
1	804002	Transport Variable Charges	88,613	0	88,613	62,020	0	62,020	26,593	0	26,593
6	804010	Gas Costs - Fixed Hedge	41,549	0	41,549	28,827	0	28,827	12,722	0	12,722
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	22,839	0	22,839	15,846	0	15,846	6,993	0	6,993
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	591,363	0	591,363	410,288	0	410,288	181,075	0	181,075
6	804700	Gas Costs - Offsystem Bookout	6,214	0	6,214	4,311	0	4,311	1,903	0	1,903
6	804711	Gas Costs - Offsystem Bookout Offset	(6,214)	0	(6,214)	(4,311)	0	(4,311)	(1,903)	0	(1,903)
6	804730	Gas Costs - Intracompany LDC Gas	2,942,879	0	2,942,879	2,041,769	0	2,041,769	901,110	0	901,110
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(1,080,645)	0	(1,080,645)	(836,331)	0	(836,331)	(244,314)	0	(244,314)
99	805120	Gas Expense - Rate Deferrals	(300,740)	0	(300,740)	(338,392)	0	(338,392)	37,652	0	37,652
		TOTAL PURCHASED GAS COSTS	21,561,084	0	21,561,084	14,759,827	0	14,759,827	6,801,257	0	6,801,257

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.990%	30.010%
G-ALL	6	Actual Therms Purchased	100.000%	69.380%	30.620%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ALLOCATION OF ACCOUNT 903
 For Month Ended December 31, 2012
 Average of Monthly Averages Basis

Report ID:
G-903-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records & Collections	81,819	314,580	396,399	54,597	208,746	263,343	27,222	105,834	133,056
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			81,819	314,580	396,399	54,597	208,746	263,343	27,222	105,834	133,056

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.357%	33.643%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	65.768%	34.232%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-1A
For Month Ended December 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	35,481	25,773	61,254	31,170	17,102	48,272	4,311	8,671	12,982
99	908600	Public Purpose Tariff Rider Expense Offset	607,956	0	607,956	635,468	0	635,468	(27,512)	0	(27,512)
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	140,929	0	140,929	140,929	0	140,929	0	0	0
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		Total Account 908	784,366	25,773	810,139	807,567	17,102	824,669	(23,201)	8,671	(14,530)

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-1A
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Month Ended December 31, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.88%	52.88%
2	Cost of Debt		5.713%	5.821%
	Total Cost of Debt		3.021%	3.078%
	Total Weighted Cost		3.021%	3.078%
G-APL	Net Rate Base	323,346,600	212,234,845	111,111,755
	Interest Deduction for FIT Calculation	9,831,635	6,411,615	3,420,020
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		Report ID: G-FIT-1A	AVISTA UTILITIES		
FEDERAL INCOME TAXES--GAS					
For Month Ended December 31, 2012					
Average of Monthly Averages Basis					
Ref/Basis	Description	System	Washington	Idaho	
	Calculation of Taxable Operating Income:				
G-OPS	Operating Revenue	37,481,743	25,949,131	11,532,612	
G-OPS	Operating & Maintenance Expense	28,482,004	19,845,453	8,636,551	
G-OPS	Book Deprec/Amort and Reg Amortizations	1,634,074	1,179,689	454,385	
G-OTX	Taxes Other than FIT	1,898,726	1,434,683	464,043	
	Net Operating Income Before FIT	5,466,939	3,489,306	1,977,633	
G-INT	Less: Interest Expense	819,303	534,301	285,002	
G-SCM	Schedule M Adjustments	(2,305,444)	(1,682,953)	(622,491)	
	Taxable Net Operating Income	2,342,192	1,272,052	1,070,140	
	Tax Rate	35.00%	35.00%	35.00%	
	Total Federal Income Tax	819,767	445,218	374,549	
G-DTE	Deferred FIT	506,353	391,502	114,851	
99	411400 Amortized Investment Tax Credit	(3,505)	(2,111)	(1,394)	
	Total FIT/Deferred FIT & ITC	1,322,615	834,609	488,006	
ALLOCATION RATIOS:					
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
GAS SCHEDULE M ITEMS	G-SCM-1A
For Month Ended December 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-DEPX/AMTX		Book Depreciation & Amortization	938,675	435,306	1,373,981	612,628	306,968	919,596	326,047	128,338	454,385
12	997001	Contributions In Aid of Construction	0	(24,720)	(24,720)	0	(16,258)	(16,258)	0	(8,462)	(8,462)
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	84,890	84,890	0	59,935	59,935	0	24,955	24,955
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	(1,381,385)	0	(1,381,385)	(1,174,723)	0	(1,174,723)	(206,662)	0	(206,662)
4	997015	Airplane Lease Payments	0	8,982	8,982	0	6,342	6,342	0	2,640	2,640
12	997016	Redemption Expense Amortization	0	31,222	31,222	0	20,534	20,534	0	10,688	10,688
4	997020	FAS87 Current Pension Accrual	0	239,376	239,376	0	169,007	169,007	0	70,369	70,369
99	997029	FAS 106 Post Retirement Benefits	4,630	0	4,630	4,630	0	4,630	0	0	0
99	997031	Decoupling Mechanism	260,087	0	260,087	260,087	0	260,087	0	0	0
12	997032	Interest Rate Swaps	0	29,193	29,193	0	19,200	19,200	0	9,993	9,993
4	997033	DSM Tariff Rider	(440,255)	0	(440,255)	(329,377)	0	(329,377)	(110,878)	0	(110,878)
12	997048	AFUDC	0	(9,719)	(9,719)	0	(6,392)	(6,392)	0	(3,327)	(3,327)
11	997049	Tax Depreciation	0	(2,879,504)	(2,879,504)	0	(1,911,300)	(1,911,300)	0	(968,204)	(968,204)
1	997055	Deferred Gas Exchange	0	(500,000)	(500,000)	0	(349,950)	(349,950)	0	(150,050)	(150,050)
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	140,929	0	140,929	140,929	0	140,929	0	0	0
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	733,432	733,432	0	486,823	486,823	0	246,609	246,609
4	997081	Deferred Compensation	0	18,416	18,416	0	13,002	13,002	0	5,414	5,414
4	997082	Meal Disallowances	0	7,434	7,434	0	5,249	5,249	0	2,185	2,185
4	997083	Paid Time Off	0	31,261	31,261	0	22,071	22,071	0	9,190	9,190
2	997084	Customer Uncollectibles	0	(49,141)	(49,141)	0	(32,608)	(32,608)	0	(16,533)	(16,533)
		TOTAL SCHEDULE M ADJUSTMENTS	(477,319)	(1,828,125)	(2,305,444)	(485,826)	(1,197,127)	(1,682,953)	8,507	(630,998)	(622,491)

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%	68.111%	31.889%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.603%	29.397%
G-ALL	6	Actual Therms Purchased	100.000%	69.380%	30.620%
G-ALL	11	Book Depreciation	100.000%	66.376%	33.624%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	65.768%	34.232%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-1A
DEFERRED INCOME TAX EXPENSE--GAS	
For Month Ended December 31, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	16,349	10,706	5,643
99	410100	Deferred Federal Income Tax Exp	544,923	433,784	111,139
		SUBTOTAL	561,272	444,490	116,782
14	411100	Deferred Federal Income Tax Expense - Allocated	(5,594)	(3,663)	(1,931)
99	411100	Deferred Federal Income Tax Exp	(49,325)	(49,325)	0
		SUBTOTAL	(54,919)	(52,988)	(1,931)
		Total Deferred Federal Income Tax Expense	506,353	391,502	114,851

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	65.484%	34.516%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-1A
For Month Ended December 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
16	408190	R&P Property Tax - Storage	0	2,306	2,306	0	1,614	1,614	0	692	692
		TOTAL UNDERGROUND STORAGE TAX	0	2,306	2,306	0	1,614	1,614	0	692	692
		DISTRIBUTION									
99	408110	State Excise Tax	649,926	0	649,926	649,926	0	649,926	0	0	0
99	408120	Municipal Occupation & License Tax	745,834	0	745,834	611,211	0	611,211	134,623	0	134,623
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	494,775	0	494,775	171,932	0	171,932	322,843	0	322,843
99	409100	State Income Tax	5,885	0	5,885	0	0	0	5,885	0	5,885
		TOTAL DISTRIBUTION TAX	1,896,420	0	1,896,420	1,433,069	0	1,433,069	463,351	0	463,351
		TOTAL TAXES OTHER THAN FIT	1,896,420	2,306	1,898,726	1,433,069	1,614	1,434,683	463,351	692	464,043

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-1A
For Month Ended December 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
4	303000	Misc Intangible Plant (303000)	1,146,018	336,668	1,482,686	964,981	237,698	1,202,679	181,037	98,970	280,007
4	3031XX	Misc Intangible IT Plant (3031XX)	0	10,241,093	10,241,093	0	7,230,519	7,230,519	0	3,010,574	3,010,574
4		TOTAL INTANGIBLE PLANT	1,146,018	10,577,761	11,723,779	964,981	7,468,217	8,433,198	181,037	3,109,544	3,290,581
		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	1,424,375	1,424,375	0	996,920	996,920	0	427,455	427,455
1	352XXX	Wells	0	18,363,526	18,363,526	0	12,852,632	12,852,632	0	5,510,894	5,510,894
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	11,549,533	11,549,533	0	8,083,518	8,083,518	0	3,466,015	3,466,015
1	355000	Measuring & Regulating Equipment	0	257,692	257,692	0	180,359	180,359	0	77,333	77,333
1	356000	Purification Equipment	0	403,712	403,712	0	282,558	282,558	0	121,154	121,154
1	357000	Other Equipment	0	1,548,781	1,548,781	0	1,083,992	1,083,992	0	464,789	464,789
		TOTAL UNDERGROUND STORAGE PLANT	0	35,058,902	35,058,902	0	24,537,726	24,537,726	0	10,521,176	10,521,176
		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	834,446	21,450	855,896	560,912	14,882	575,794	273,534	6,568	280,102
6	376000	Mains	229,465,168	2,512,521	231,977,689	146,655,028	1,743,187	148,398,215	82,810,140	769,334	83,579,474
6	378000	Measuring & Reg Station Equip-General	5,274,885	57,440	5,332,325	3,178,816	39,852	3,218,668	2,096,069	17,588	2,113,657
6	379000	Measuring & Reg Station Equip-City Gate	6,054,491	0	6,054,491	1,881,593	0	1,881,593	4,172,898	0	4,172,898
6	380000	Services	149,201,198	0	149,201,198	100,675,548	0	100,675,548	48,525,650	0	48,525,650
6	381000	Meters	64,515,891	0	64,515,891	43,134,622	0	43,134,622	21,381,269	0	21,381,269
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	3,005,558	0	3,005,558	2,375,222	0	2,375,222	630,336	0	630,336
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	458,504,883	2,591,411	461,096,294	298,527,182	1,797,921	300,325,103	159,977,701	793,490	160,771,191

RESULTS OF OPERATIONS		Report ID: G-PLT-1A
GAS UTILITY PLANT		
For Month Ended December 31, 2012 Average of Monthly Averages Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
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	4,562,902	13,488,122	18,051,024	3,335,584	9,523,019	12,858,603	1,227,318	3,965,103	5,192,421
4	391XXX	Office Furniture & Equipment	0	9,541,355	9,541,355	0	6,736,483	6,736,483	0	2,804,872	2,804,872
4	392XXX	Transportation Equipment	6,673,320	1,673,379	8,346,699	4,871,609	1,181,456	6,053,065	1,801,711	491,923	2,293,634
4	393000	Stores Equipment	153,603	373,848	527,451	114,447	263,948	378,395	39,156	109,900	149,056
4	394000	Tools, Shop & Garage Equipment	1,693,284	2,959,116	4,652,400	1,250,138	2,089,225	3,339,363	443,146	869,891	1,313,037
4	395000	Laboratory Equipment	85,499	273,429	358,928	64,485	193,049	257,534	21,014	80,380	101,394
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	2,000,233	5,375,521	7,375,754	683,117	3,795,279	4,478,396	1,317,116	1,580,242	2,897,358
4	398000	Miscellaneous Equipment	19	78,722	78,741	8	55,580	55,588	11	23,142	23,153
TOTAL GENERAL PLANT			19,378,990	35,695,373	55,074,363	13,542,640	25,202,005	38,744,645	5,836,350	10,493,368	16,329,718
TOTAL PLANT IN SERVICE			479,029,891	83,923,447	562,953,338	313,034,803	59,005,869	372,040,672	165,995,088	24,917,578	190,912,666
ACCUMULATED DEPRECIATION											
G-ADEP		Underground Storage	0	(12,435,498)	(12,435,498)	0	(8,703,605)	(8,703,605)	0	(3,731,893)	(3,731,893)
G-ADEP		Distribution Plant	(157,364,893)	(1,441,607)	(158,806,500)	(104,368,647)	(1,000,187)	(105,368,834)	(52,996,246)	(441,420)	(53,437,666)
G-ADEP		General Plant	(4,510,742)	(9,978,766)	(14,489,508)	(2,581,291)	(7,045,308)	(9,626,599)	(1,929,451)	(2,933,458)	(4,862,909)
TOTAL ACCUMULATED DEPRECIATION			(161,875,635)	(23,855,871)	(185,731,506)	(106,949,938)	(16,749,100)	(123,699,038)	(54,925,697)	(7,106,771)	(62,032,468)
ACCUMULATED AMORTIZATION											
G-AAAMT		General Plant - 303000	(135,916)	(11,002)	(146,918)	(93,115)	(7,768)	(100,883)	(42,801)	(3,234)	(46,035)
G-AAAMT		Misc IT Intangible Plant - 3031XX	0	(4,820,189)	(4,820,189)	0	(3,403,198)	(3,403,198)	0	(1,416,991)	(1,416,991)
G-AAAMT		Underground Storage	0	(239,395)	(239,395)	0	(167,553)	(167,553)	0	(71,842)	(71,842)
G-AAAMT		General Plant - 390200, 396200	(4,609)	(31,383)	(35,992)	(3,641)	(22,157)	(25,798)	(968)	(9,226)	(10,194)
TOTAL ACCUMULATED AMORTIZATION			(140,525)	(5,101,969)	(5,242,494)	(96,756)	(3,600,676)	(3,697,432)	(43,769)	(1,501,293)	(1,545,062)
TOTAL ACCUMULATED DEPR/AMORT			(162,016,160)	(28,957,840)	(190,974,000)	(107,046,694)	(20,349,776)	(127,396,470)	(54,969,466)	(8,608,064)	(63,577,530)
NET GAS UTILITY PLANT before DFIT			317,013,731	54,965,607	371,979,338	205,988,109	38,656,093	244,644,202	111,025,622	16,309,514	127,335,136
ACCUMULATED DFIT											
12	282900	ADFIT - Gas Plant In Service	0	(62,509,537)	(62,509,537)	0	(41,111,272)	(41,111,272)	0	(21,398,265)	(21,398,265)
4	282900	ADFIT - Common Plant (282900 from C-DTX)	0	(7,438,287)	(7,438,287)	0	(5,232,068)	(5,232,068)	0	(2,206,219)	(2,206,219)
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	(1,276,631)	(1,276,631)	0	(839,615)	(839,615)	0	(437,016)	(437,016)
TOTAL ACCUMULATED DFIT			0	(71,285,917)	(71,285,917)	0	(47,226,349)	(47,226,349)	0	(24,059,568)	(24,059,568)
NET GAS UTILITY PLANT			317,013,731	(16,320,310)	300,693,421	205,988,109	(8,570,256)	197,417,853	111,025,622	(7,750,054)	103,275,568
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%			69.380%			30.620%	
G-ALL	12	Net Gas Plant (before DFIT)		100.000%			65.768%			34.232%	

RESULTS OF OPERATIONS			Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT			G-APL-1A
For Month Ended December 31, 2012			
Average of Monthly Averages Basis			

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE	317,013,731	(16,320,310)	300,693,421	205,988,109	(8,570,256)	197,417,853	111,025,622	(7,750,054)	103,275,568
		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	16,041,041	16,041,041	0	11,227,125	11,227,125	0	4,813,916	4,813,916
4	252000	Customer Advances	(77,864)	(5,255)	(83,119)	(11,804)	(3,710)	(15,514)	(66,060)	(1,545)	(67,605)
99	235199	Customer Deposits	(405,791)	0	(405,791)	(405,791)	0	(405,791)	0	0	0
C-WKC		Working Capital	0	1,369,984	1,369,984	0	0	0	0	1,369,984	1,369,984
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	(483,655)	23,136,834	22,653,179	(417,595)	15,234,587	14,816,992	(66,060)	7,902,247	7,836,187
		NET RATE BASE	316,530,076	6,816,524	323,346,600	205,570,514	6,664,331	212,234,845	110,959,562	152,193	111,111,755

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-1A
For Month Ended December 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
Steam (ED-AN)	895,827	895,827											
Hydro (ED-AN)	757,233	757,233											
Other (ED-AN)	701,998	701,998											
Total Electric Production	2,355,058	2,355,058											
Electric Transmission													
ED-AN	920,892	920,892											
Total Electric Transmission	920,892	920,892											
Electric Distribution													
ED-ID	937,364	937,364											
ED-WA	1,788,311	1,788,311											
Total Electric Distribution	2,725,675	2,725,675											
Gas Underground Storage													
1 GD-AN	52,583		52,583			52,583	52,583		36,803	36,803		15,780	15,780
GD-OR	9,427			9,427									
Total Gas Underground Storage	62,010		52,583	9,427		52,583	52,583		36,803	36,803		15,780	15,780
Gas Distribution													
6 GD-AN	3,971		3,971										
GD-ID	311,833		311,833		311,833	3,971	311,833		2,755	2,755		311,833	1,216
GD-WA	586,857		586,857		586,857		586,857	586,857		586,857			
GD-OR	318,901			318,901									
Total Gas Distribution	1,221,562		902,661	318,901	898,690	3,971	902,661	586,857	2,755	589,612		311,833	1,216
General Plant													
ED-AN	243,825	243,825											
ED-ID	25,075	25,075											
ED-WA	99,321	99,321											
7,4 CD-AA	913,992	658,476	181,784	73,732		181,784	181,784		128,345	128,345		53,439	53,439
9,4 CD-AN	67,285	52,927	14,358			14,358	14,358		10,137	10,137		4,221	4,221
9 CD-ID	36,573	28,769	7,804		7,804	7,804	7,804				7,804		7,804
9 CD-WA	12,600	9,911	2,689		2,689	2,689	2,689	2,689		2,689			
8,4 GD-AA	14,745		10,518	4,227		10,518	10,518		7,426	7,426		3,092	3,092
4 GD-AN	2,497		2,497			2,497	2,497		1,763	1,763		734	734
GD-ID	6,072		6,072		6,072	6,072	6,072				6,072		6,072
GD-WA	21,138		21,138		21,138	21,138	21,138	21,138		21,138			
GD-OR	21,246			21,246									
Total General Plant	1,464,369	1,118,304	246,860	99,205	37,703	209,157	246,860	23,827	147,671	171,498		13,876	61,486
Total Depreciation Expense	8,749,566	7,119,929	1,202,104	427,533	936,393	265,711	1,202,104	610,684	187,229	797,913		325,709	78,482

Allocation Ratios:		Jurisdiction -				Washington		Idaho	
Service -		Electric	Gas-North	Gas-South					
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	69.380%		30.620%

RESULTS OF OPERATIONS	Report ID: G-AMTX-1A
GAS-NORTH AMORTIZATION EXPENSE	
For Month Ended December 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
Franchises (302000)	ED-AN	76,533	76,533												
Misc Intangible Plt (303000)	ED-AN	7,480	7,480												
Total Production/Transmission		84,013	84,013												
Distribution															
Franchises (302000)	ED-WA	2,013	2,013												
Misc Intangible Plt (303000)	ED-WA	237	237												
Total Distribution		2,250	2,250												
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	811	638	173			173	173		122	122		51	51	
	GD-ID	338		338		338		338				338		338	
	GD-WA	1,944		1,944		1,944		1,944	1,944		1,944				
	GD-OR	648			648										
Total General Plant - 303000		11,988	6,580	4,095	1,313		2,282	1,813	4,095	1,944	1,280	3,224	338	533	871
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	708,145	510,176	140,843	57,126		140,843	140,843		99,440	99,440		41,403	41,403	
	ED-AN	13,503	13,503												
	ED-ID	396	396												
	ED-WA	34,316	34,316												
8,4	GD-AA	36,794		26,245	10,549		26,245	26,245		18,530	18,530		7,715	7,715	
4	GD-AN	196		196			196	196		138	138		58	58	
	GD-OR	21			21										
Total Miscellaneous IT Intangible Plant - 3031XX		793,371	558,391	167,284	67,696		167,284	167,284		118,108	118,108		49,176	49,176	
Gas Underground Storage															
1	GD-AN	19		19			19	19		13	13		6	6	
Total Gas Underground Storage		19		19			19	19		13	13		6	6	
General Plant - 390200, 396200															
7,4	CD-AA	2,406	1,733	479	194		479	479		338	338		141	141	
4	ED-AN	802	802												
	GD-OR	373			373										
Total General Plant- 390200, 396200		3,581	2,535	479	567		479	479		338	338		141	141	
Total Amortization Expense		895,222	653,769	171,877	69,576		2,282	169,595	171,877	1,944	119,739	121,683	338	49,856	50,194

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-1A
For Month Ended December 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
Steam (ED-AN)	(277,888,811)	(277,888,811)												
Hydro (ED-AN)	(115,547,745)	(115,547,745)												
Other (ED-AN)	(78,082,719)	(78,082,719)												
Total Electric Production	(471,519,275)	(471,519,275)												
Electric Transmission														
ED-AN	(183,336,865)	(183,336,865)												
Total Electric Transmission	(183,336,865)	(183,336,865)												
Electric Distribution														
ED-ID	(141,486,898)	(141,486,898)												
ED-WA	(227,791,142)	(227,791,142)												
Total Electric Distribution	(369,278,040)	(369,278,040)												
Gas Underground Storage														
1 GD-AN	(12,435,498)		(12,435,498)		(12,435,498)	(12,435,498)			(8,703,605)	(8,703,605)		(3,731,893)	(3,731,893)	
GD-OR	(404,168)			(404,168)										
Total Gas Underground Storage	(12,839,666)		(12,435,498)	(404,168)	(12,435,498)	(12,435,498)			(8,703,605)	(8,703,605)		(3,731,893)	(3,731,893)	
Gas Distribution														
6 GD-AN	(1,441,607)		(1,441,607)			(1,441,607)			(1,000,187)	(1,000,187)		(441,420)	(441,420)	
GD-ID	(52,996,246)		(52,996,246)		(52,996,246)	(52,996,246)					(52,996,246)		(52,996,246)	
GD-WA	(104,368,647)		(104,368,647)		(104,368,647)	(104,368,647)		(104,368,647)		(104,368,647)				
GD-OR	(87,539,321)			(87,539,321)										
Total Gas Distribution	(246,345,821)		(158,806,500)	(87,539,321)	(157,364,893)	(1,441,607)			(104,368,647)	(1,000,187)	(105,368,834)	(52,996,246)	(441,420)	(53,437,666)
General Plant														
ED-AN	(33,536,918)	(33,536,918)												
ED-ID	(5,340,209)	(5,340,209)												
ED-WA	(10,403,398)	(10,403,398)												
7,4 CD-AA	(27,125,779)		(5,395,046)	(2,188,237)	(5,395,046)	(5,395,046)			(3,809,064)	(3,809,064)		(1,585,982)	(1,585,982)	
9,4 CD-AN	(10,788,205)		(8,486,110)		(2,302,095)	(2,302,095)			(1,625,348)	(1,625,348)		(676,747)	(676,747)	
9 CD-ID	(4,524,893)		(3,559,326)		(965,567)	(965,567)					(965,567)		(965,567)	
9 CD-WA	(2,091,847)		(1,645,468)		(446,379)	(446,379)		(446,379)		(446,379)				
8,4 GD-AA	(1,310,457)			(375,695)		(934,762)			(659,970)	(659,970)		(274,792)	(274,792)	
4 GD-AN	(1,346,863)		(1,346,863)		(1,346,863)	(1,346,863)			(950,926)	(950,926)		(395,937)	(395,937)	
GD-ID	(963,884)		(963,884)		(963,884)	(963,884)					(963,884)		(963,884)	
GD-WA	(2,134,912)		(2,134,912)		(2,134,912)	(2,134,912)		(2,134,912)		(2,134,912)				
GD-OR	(3,528,329)			(3,528,329)										
Total General Plant	(103,095,694)	(82,513,925)	(14,489,508)	(6,092,261)	(4,510,742)	(9,978,766)	(14,489,508)		(2,581,291)	(7,045,308)	(9,626,599)	(1,929,451)	(2,933,458)	(4,862,909)
Total Accumulated Depreciation	(1,386,415,361)	(1,106,648,105)	(185,731,506)	(94,035,750)	(161,875,635)	(23,855,871)	(185,731,506)		(106,949,938)	(16,749,100)	(123,699,038)	(54,925,697)	(7,106,771)	(62,032,468)

Allocation Ratios:		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	30.010%
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	30.620%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAMT-1A
For Month Ended December 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Production/Transmission													
Franchises (302000)	ED-AN	(6,429,486)	(6,429,486)										
Misc Intangible Plt (303000)	ED-AN	(746,605)	(746,605)										
Total Production/Transmission		(7,176,091)	(7,176,091)										
Distribution													
Franchises (302000)	ED-WA	(71,770)	(71,770)										
Misc Intangible Plt (303000)	ED-WA	(22,225)	(22,225)										
Total Distribution		(93,995)	(93,995)										
General Plant - 303000													
7,4	CD-AA	(4,123)	(2,970)	(820)	(333)		(820)	(820)	(579)	(579)		(241)	(241)
9,4	CD-AN	(47,718)	(37,536)	(10,182)			(10,182)	(10,182)	(7,189)	(7,189)		(2,993)	(2,993)
	GD-ID	(42,801)		(42,801)		(42,801)	(42,801)				(42,801)		(42,801)
	GD-WA	(93,115)		(93,115)		(93,115)			(93,115)	(93,115)			
	GD-OR	(48,366)		(48,366)									
Total General Plant - 303000		(236,123)	(40,506)	(146,918)	(48,699)	(135,916)	(11,002)	(146,918)	(93,115)	(7,768)	(100,883)	(42,801)	(3,234)
Miscellaneous IT Intangible Plant - 3031XX													
7,4	CD-AA	(21,429,016)	(15,438,321)	(4,262,017)	(1,728,678)		(4,262,017)	(4,262,017)	(3,009,112)	(3,009,112)		(1,252,905)	(1,252,905)
	ED-AN	(657,541)	(657,541)										
	ED-WA	(451,046)	(451,046)										
8,4	GD-AA	(766,757)		(546,936)	(219,821)		(546,936)	(546,936)	(386,153)	(386,153)		(160,783)	(160,783)
4	GD-AN	(11,236)		(11,236)		(11,236)	(11,236)		(7,933)	(7,933)		(3,303)	(3,303)
	GD-OR	(23,943)		(23,943)									
Total Miscellaneous IT Intangible Plant - 3031XX		(23,339,539)	(16,546,908)	(4,820,189)	(1,972,442)	(4,820,189)	(4,820,189)	(4,820,189)	(3,403,198)	(3,403,198)		(1,416,991)	(1,416,991)
Gas Underground Storage													
1	GD-AN	(239,395)		(239,395)			(239,395)	(239,395)	(167,553)	(167,553)		(71,842)	(71,842)
Total Gas Underground Storage		(239,395)		(239,395)			(239,395)	(239,395)	(167,553)	(167,553)		(71,842)	(71,842)
General Plant - 390200, 396200													
7,4	CD-AA	(157,791)	(113,679)	(31,383)	(12,729)		(31,383)	(31,383)	(22,157)	(22,157)		(9,226)	(9,226)
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	(44,146)	(44,146)										
	ED-WA	(110,678)	(110,678)										
	GD-WA	(1,863)		(1,863)		(1,863)	(1,863)		(1,863)	(1,863)			
	GD-OR	(49,061)		(49,061)									
Total General Plant - 390200, 396200		(376,408)	(278,626)	(35,992)	(61,790)	(4,609)	(31,383)	(35,992)	(3,641)	(22,157)	(25,798)	(968)	(9,226)
Total Accumulated Amortization		(31,461,551)	(24,136,126)	(5,242,494)	(2,082,931)	(140,525)	(5,101,969)	(5,242,494)	(96,756)	(3,600,676)	(3,697,432)	(43,769)	(1,501,293)

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended December 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****														
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	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	6,205,163	484,187	2,075,582	3,645,394	6,205,163	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	3,421,668	0	0	0	0	0	0	0	0	3,421,668	0	3,421,668
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	61,738,368	0	0	44,478,790	44,478,790	0	0	12,279,144	12,279,144	0	4,980,434	4,980,434
9		CD-WA / ID / AN	18,121,583	5,273,809	4,524,207	4,456,602	14,254,618	1,430,669	1,227,318	1,208,978	3,866,965	0	0	0
		TOTAL ACCOUNT	91,391,697	5,757,996	6,599,789	52,580,786	64,938,571	3,335,584	1,227,318	13,488,122	18,051,024	3,421,668	4,980,434	8,402,102
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	6,605,682	2,460,834	14,649	4,130,199	6,605,682	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	470,160	0	0	0	0	0	0	335,370	335,370	0	134,790	134,790
7		CD-AA	46,181,671	0	0	33,271,123	33,271,123	0	0	9,185,073	9,185,073	0	3,725,475	3,725,475
9		CD-WA / ID / AN	66,843	0	0	52,579	52,579	0	0	14,264	14,264	0	0	0
		TOTAL ACCOUNT	53,331,006	2,460,834	14,649	37,453,901	39,929,384	0	0	9,541,357	9,541,357	0	3,860,265	3,860,265
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	17,647,690	7,979,251	3,068,137	6,600,302	17,647,690	0	0	0	0	0	0	0
99		GD-WA / ID / AN	7,369,745	0	0	0	0	4,513,487	1,633,729	1,222,529	7,369,745	0	0	0
99		GD-OR / AS	2,412,978	0	0	0	0	0	0	0	0	2,412,978	0	2,412,978
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	4,084,465	1,320,128	619,226	1,273,526	3,212,880	358,122	167,983	345,480	871,585	0	0	0
		TOTAL ACCOUNT	32,044,675	9,299,379	3,687,363	8,255,515	21,242,257	4,871,609	1,801,712	1,673,380	8,346,701	2,412,978	42,739	2,455,717

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-IA
For Month Ended December 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****														
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	395,329	10,739	14,745	369,845	395,329	0	0	0	0	0	0	0
99		GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	84,271	0	0	0
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	0	57,227	0	57,227
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	2,076,857	111,236	144,338	1,378,102	1,633,676	30,176	39,156	373,849	443,181	0	0	0
		TOTAL ACCOUNT	2,613,684	121,975	159,083	1,747,947	2,029,005	114,447	39,156	373,849	527,452	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,240,254	1,130,457	362,692	1,747,105	3,240,254	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,102,941	0	0	0	0	1,240,267	438,811	423,863	2,102,941	0	0	0
99		GD-OR / AS	910,136	0	0	0	0	0	0	0	0	910,136	0	910,136
8		GD-AA	1,325,690	0	0	0	0	0	0	945,628	945,628	0	380,062	380,062
7		CD-AA	7,676,013	0	0	5,530,107	5,530,107	0	0	1,526,682	1,526,682	0	619,224	619,224
9		CD-WA / ID / AN	361,538	36,388	15,980	232,022	284,390	9,871	4,335	62,942	77,148	0	0	0
		TOTAL ACCOUNT	15,616,572	1,166,845	378,672	7,509,234	9,054,751	1,250,138	443,146	2,959,115	4,652,399	910,136	999,286	1,909,422
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	983,685	170,388	88,523	724,774	983,685	0	0	0	0	0	0	0
99		GD-WA / ID / AN	190,882	0	0	0	0	62,118	20,259	108,505	190,882	0	0	0
99		GD-OR / AS	170,220	0	0	0	0	0	0	0	0	170,220	0	170,220
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	180,059	8,726	2,785	130,125	141,636	2,367	756	35,300	38,423	0	0	0
		TOTAL ACCOUNT	1,963,063	179,114	91,308	1,111,133	1,381,555	64,485	21,015	273,430	358,930	170,220	52,358	222,578

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended December 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****														
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	36,031,347	16,476,980	10,291,439	9,262,928	36,031,347	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	42,351,247	16,746,151	10,699,055	10,193,454	37,638,660	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	48,194,622	9,520,261	2,840,612	35,833,749	48,194,622	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,036,246	0	0	0	0	584,049	452,197	0	1,036,246	0	0	0
99		GD-OR / AS	970,376	0	0	0	0	0	0	0	0	970,376	0	970,376
8		GD-AA	992,933	0	0	0	0	0	0	708,269	708,269	0	284,664	284,664
7		CD-AA	15,204,649	0	0	10,954,037	10,954,037	0	0	3,024,053	3,024,053	0	1,226,559	1,226,559
9		CD-WA / ID / AN	12,217,944	365,190	3,188,313	6,057,254	9,610,757	99,068	864,919	1,643,200	2,607,187	0	0	0
		TOTAL ACCOUNT	78,616,770	9,885,451	6,028,925	52,845,040	68,759,416	683,117	1,317,116	5,375,522	7,375,755	970,376	1,511,223	2,481,599
	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	324,836,474	45,988,042	28,367,388	175,105,534	249,460,964	13,542,640	5,836,352	35,695,376	55,074,368	8,460,881	11,840,261	20,301,142

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-1A
For Month Ended December 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS*****		
				Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct
	303000	Intangible Plant										
99		ED-WA / ID / AN	2,071,686	153,179	0	1,918,507	2,071,686	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
99		GD-OR / AS	410,126	0	0	0	0	0	0	0	0	410,126
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	1,484,528	0	0	1,069,513	1,069,513	0	0	295,258	295,258	119,757
9		CD-WA / ID / AN	194,058	0	0	152,648	152,648	0	0	41,410	41,410	0
		TOTAL ACCOUNT	5,306,416	153,179	0	3,140,668	3,293,847	964,981	181,037	336,668	1,482,686	410,126
	303100	Misc Intangible Plant--Mainframe Software										
99		ED-WA / ID / AN	2,973,940	2,050,018	23,524	900,398	2,973,940	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	23,220	0	0	0	0	0	0	0	0	23,220
8		GD-AA	2,176,350	0	0	0	0	0	0	1,552,412	1,552,412	623,938
7		CD-AA	40,830,942	0	0	29,416,244	29,416,244	0	0	8,120,866	8,120,866	3,293,832
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	46,004,452	2,050,018	23,524	30,316,642	32,390,184	0	0	9,673,278	9,673,278	23,220
	303110	Misc Intangible Plant--PC Software										
99		ED-WA / ID / AN	155,918	0	0	155,918	155,918	0	0	0	0	0
99		GD-WA / ID / AN	15,432	0	0	0	0	0	0	15,432	15,432	0
99		GD-OR / AS	1,231	0	0	0	0	0	0	0	0	1,231
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	2,777,334	0	0	2,000,902	2,000,902	0	0	552,384	552,384	224,048
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	2,949,915	0	0	2,156,820	2,156,820	0	0	567,816	567,816	1,231
		TOTAL	54,260,783	2,203,197	23,524	35,614,130	37,840,851	964,981	181,037	10,577,762	11,723,780	434,577

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: C-WKC-1A
COMMON WORKING CAPITAL	
For Month Ended December 31, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	***** SYSTEM *****			***** ELECTRIC *****			***** GAS NORTH *****		
			Washington	Idaho	Total	Washington	Idaho	Total	Washington	Idaho	Total
1	151120	FUEL STOCK COAL-COLSTRIP		677,053	677,053		677,053	677,053		0	0
1	151210	FUEL STOCK HOG FUEL-KFGS		833,952	833,952		833,952	833,952		0	0
4	154100	PLANT MATERIALS & OPER SUPPLIES		5,944,433	5,944,433		4,771,097	4,771,097		1,173,336	1,173,336
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		731,787	731,787		587,344	587,344		144,443	144,443
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		4,931	4,931		3,958	3,958		973	973
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		(1,065)	(1,065)		(855)	(855)		(210)	(210)
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		(48)	(48)		(39)	(39)		(9)	(9)
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	18,188,000		18,188,000	18,188,000		18,188,000	0		0
TOTAL			18,188,000	8,451,709	26,639,709	18,188,000	7,081,725	25,269,725	0	1,369,984	1,369,984

ALLOCATION RATIOS: