

RESULTS OF OPERATIONS

Report ID:
G-ROR-12A

AVISTA UTILITIES

GAS RATE OF RETURN

For Twelve Months Ended April 30, 2013

Average of Monthly Averages Basis

Ref/Basis	Account	Description	System	Washington	Idaho
G-OPS		Gas Net Operating Income (Loss)	19,022,370	11,734,298	7,288,072
		Adjustments			
		Adjusted Gas Net Operating Income (Loss)	19,022,370	11,734,298	7,288,072
G-APL		Gas Net Adjusted Rate Base	318,734,105	210,067,724	108,666,381
		RATE OF RETURN	5.968%	5.586%	6.707%

RESULTS OF OPERATIONS		Report ID: G-ALL-12A
GAS ALLOCATION PERCENTAGES		
For Twelve Months Ended April 30, 2013 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 Percent	04-30-2013	225,463 100.000%	149,749 66.418%	75,714 33.582%
3	G-OPS	Direct Distribution Operating Expense Percent		10,796,910 100.000%	7,518,110 69.632%	3,278,800 30.368%
	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% 100.000%	282.410% 70.603%	117.590% 29.397%

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION PERCENTAGES	G-ALL-12A
For Twelve Months Ended April 30, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

6	Input	Actual Therms Purchased	04-30-2013	242,756,846	167,920,329	74,836,517	
		Percent		100.000%	69.172%	30.828%	
	Input	Elec/Gas North/Oregon 4-Factor	01-01-2013	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		68,965,506	60,243,237	5,651,108	3,071,161
		Direct O & M Accts 901 - 935		41,147,627	29,854,933	8,129,433	3,163,261
		Direct O & M Accts 901 - 905 Utility 9 Only		4,465,312	3,053,607	1,411,705	XXXXXX
		Adjustments		0			
		Total		114,578,445	93,151,777	15,192,246	6,234,422
		Percentage		100.000%	81.300%	13.259%	5.441%
		Direct Labor Accts 500 - 894		65,772,800	51,029,386	10,468,202	4,275,212
		Direct Labor Accts 901 - 935		5,175,642	3,333,358	497,385	1,344,899
		Direct Labor Accts 901 - 905 Utility 9 Only		10,669,036	7,158,435	3,510,601	XXXXXX
		Total		81,617,478	61,521,179	14,476,188	5,620,111
		Percentage		100.000%	75.377%	17.737%	6.886%
		Number of Customers at		685,332	362,462	226,219	96,651
		Percentage		100.000%	52.888%	33.009%	14.103%
		Net Direct Plant		2,540,576,273	2,027,886,265	345,513,055	167,176,953
		Percentage		100.000%	79.820%	13.600%	6.580%
7		Total Percentages		400.000%	289.385%	77.605%	33.010%
		Average (CD AA)		100.000%	72.346%	19.401%	8.253%

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GAS ALLOCATION PERCENTAGES	
For Twelve Months Ended April 30, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

Input	Gas North/Oregon 4-Factor	01-01-2013	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		8,210,713	0	5,319,674	2,891,039
	Direct O & M Accts 901 - 935		10,885,298	0	7,836,155	3,049,143
	Direct O & M Accts 901 - 905 Utility 9 Only		1,411,705	0	1,411,705	XXXXXX
	Total		20,507,716	0	14,567,534	5,940,182
	Percentage		100.000%	0.000%	71.034%	28.966%
	Direct Labor Accts 580 - 894		11,244,329	0	7,983,762	3,260,567
	Direct Labor Accts 901 - 935		1,531,702	0	413,533	1,118,169
	Direct Labor Accts 901 - 905 Utility 9 Only		3,510,601	0	3,510,601	XXXXXX
	Total		16,286,632	0	11,907,896	4,378,736
	Percentage		100.000%	0.000%	73.115%	26.885%
	Number of Customers at		322,870	0	226,219	96,651
	Percentage		100.000%	0.000%	70.065%	29.935%
	Net Direct Plant		504,945,491	0	338,644,009	166,301,482
	Percentage		100.000%	0.000%	67.065%	32.935%
	Total Percentages		400.000%	0.000%	281.279%	118.721%
8	Average (GD AA)		100.000%	0.000%	70.320%	29.680%
Input	Elec/Gas North 4-Factor	01-01-2013	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		65,927,810	60,243,237	5,684,573	0
	Direct O & M Accts 901 - 935		37,981,681	29,854,933	8,126,748	0
	Adjustments		0	0	0	0
	Total		103,909,491	90,098,170	13,811,321	0
	Percentage		100.000%	86.708%	13.292%	0.000%
	Direct Labor Accts 580 - 894		61,509,081	51,029,386	10,479,695	0
	Direct Labor Accts 901 - 935		3,968,432	3,333,358	635,074	0
	Total		65,477,513	54,362,744	11,114,769	0
	Percentage		100.000%	83.025%	16.975%	0.000%
	Number of Customers at		588,681	362,462	226,219	0
	Percentage		100.000%	61.572%	38.428%	0.000%
	Net Direct Plant		2,348,249,795	2,009,605,786	338,644,009	0
	Percentage		100.000%	85.579%	14.421%	0.000%
	Total Percentages		400.000%	316.884%	83.116%	0.000%
9	Average (CD AN/ID/WA)		100.000%	79.221%	20.779%	0.000%

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION PERCENTAGES	G-ALL-12A
For Twelve Months Ended April 30, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

		12-31-2012	Total	Electric	Gas North	Oregon Gas
JP	Gas North/Oregon JP Factor %		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		14,477,673	9,675,517	4,802,156	
			100.000%	66.831%	33.169%	
12	Net Gas Plant (before DFIT) Percent		369,556,871	243,742,011	125,814,860	
			100.000%	65.955%	34.045%	
13	G-PLT Net Gas General Plant Percent		39,619,872	28,537,232	11,082,640	
			100.000%	72.028%	27.972%	
14	Net Allocated Schedule M's Percent		-23,305,434	-15,402,793	-7,902,641	
			100.000%	66.091%	33.909%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS		Report ID:
GAS OPERATING STATEMENT		G-OPS-12A
For Twelve Months Ended April 30, 2013		
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	130,779,172	0	130,779,172	90,432,514	0	90,432,514	40,346,658	0	40,346,658
99	4812XX	Commercial - Firm & Interruptible	65,741,729	0	65,741,729	46,379,329	0	46,379,329	19,362,400	0	19,362,400
99	4813XX	Industrial-Firm	2,933,658	0	2,933,658	1,522,064	0	1,522,064	1,411,594	0	1,411,594
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	272,756	0	272,756	242,429	0	242,429	30,327	0	30,327
99	499XXX	Unbilled Revenue	1,293,723	0	1,293,723	889,976	0	889,976	403,747	0	403,747
		TOTAL SALES TO ULTIMATE CUSTOMERS	201,021,038	0	201,021,038	139,466,312	0	139,466,312	61,554,726	0	61,554,726
		OTHER OPERATING REVENUES:									
99	483XXX	Sales for Resale	101,104,458	0	101,104,458	68,808,966	0	68,808,966	32,295,492	0	32,295,492
99	488000	Miscellaneous Service Revenues	26,816	0	26,816	14,665	0	14,665	12,151	0	12,151
99	489300	Transportation For Others	4,228,844	0	4,228,844	3,807,884	0	3,807,884	420,960	0	420,960
99	493000	Rent from Gas Property	2,304	0	2,304	2,252	0	2,252	52	0	52
4	495000	Other Gas Revenues	6,047,928	518,627	6,566,555	4,127,028	366,166	4,493,194	1,920,900	152,461	2,073,361
		TOTAL OTHER OPERATING REVENUES	111,410,350	518,627	111,928,977	76,760,795	366,166	77,126,961	34,649,555	152,461	34,802,016
		TOTAL GAS REVENUES	312,431,388	518,627	312,950,015	216,227,107	366,166	216,593,273	96,204,281	152,461	96,356,742
		PRODUCTION EXPENSES:									
G-804	804/805	City Gate Purchases	200,091,696	0	200,091,696	136,491,792	0	136,491,792	63,599,904	0	63,599,904
6	808XXX	Net Natural Gas Storage Transactions	6,013,195	0	6,013,195	4,409,280	0	4,409,280	1,603,915	0	1,603,915
6	811000	Gas Used for Products Extraction	(1,021,391)	0	(1,021,391)	(695,684)	0	(695,684)	(325,707)	0	(325,707)
10	813000	Other Gas Expenses	0	1,194,893	1,194,893	0	826,424	826,424	0	368,469	368,469
99	813010	Gas Technology Institute (GTI) Expenses	101,152	0	101,152	71,949	0	71,949	29,203	0	29,203
		TOTAL PRODUCTION EXPENSES	205,184,652	1,194,893	206,379,545	140,277,337	826,424	141,103,761	64,907,315	368,469	65,275,784
		UNDERGROUND STORAGE EXPENSES:									
1	814000	Supervision & Engineering	0	24,877	24,877	0	17,411	17,411	0	7,466	7,466
1	824000	Other Expenses	0	637,471	637,471	0	446,166	446,166	0	191,305	191,305
1	837000	Other Equipment	0	485,245	485,245	0	339,623	339,623	0	145,622	145,622
		TOTAL UNDERGROUND STORAGE OPER EXP	0	1,147,593	1,147,593	0	803,200	803,200	0	344,393	344,393
G-DEPX		Depreciation Expense-Underground Storage	0	597,241	597,241	0	418,009	418,009	0	179,232	179,232
G-AMTX		Amortization Expense-Underground Storage	0	227	227	0	159	159	0	68	68
G-OTX		Taxes Other Than FIT	0	28,689	28,689	0	20,079	20,079	0	8,610	8,610
		TOTAL UG STORAGE DEPR/AMRT/NON-FIT TAXES	0	626,157	626,157	0	438,247	438,247	0	187,910	187,910
		TOTAL UNDERGROUND STORAGE EXPENSES	0	1,773,750	1,773,750	0	1,241,447	1,241,447	0	532,303	532,303

RESULTS OF OPERATIONS		Report ID:
GAS OPERATING STATEMENT		G-OPS-12A
For Twelve Months Ended April 30, 2013		
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	276,543	1,016,627	1,293,170	236,462	707,898	944,360	40,081	308,729	348,810
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	2,423,949	889,961	3,313,910	1,890,950	619,698	2,510,648	532,999	270,263	803,262
3	875000	Measuring & Reg Sta Exp-General	112,961	0	112,961	71,442	0	71,442	41,519	0	41,519
3	876000	Measuring & Reg Sta Exp-Industrial	4,381	0	4,381	1,686	0	1,686	2,695	0	2,695
3	877000	Measuring & Reg Sta Exp-City Gate	173,909	0	173,909	73,781	0	73,781	100,128	0	100,128
3	878000	Meter & House Regulator Expenses	857,018	0	857,018	755,632	0	755,632	101,386	0	101,386
3	879000	Customer Installation Expenses	1,439,281	77,997	1,517,278	844,568	54,311	898,879	594,713	23,686	618,399
3	880000	Other Expenses	1,087,943	834,857	1,922,800	707,226	581,328	1,288,554	380,717	253,529	634,246
3	881000	Rents	0	28,963	28,963	0	20,168	20,168	0	8,795	8,795
MAINTENANCE											
3	885000	Supervision & Engineering	141,897	992	142,889	65,728	691	66,419	76,169	301	76,470
3	887000	Mains	1,728,953	2,605	1,731,558	1,146,579	1,814	1,148,393	582,374	791	583,165
3	889000	Measuring & Reg Sta Exp-General	237,870	0	237,870	145,740	0	145,740	92,130	0	92,130
3	890000	Measuring & Reg Sta Exp-Industrial	291,733	371	292,104	134,799	258	135,057	156,934	113	157,047
3	891000	Measuring & Reg Sta Exp-City Gate	81,725	0	81,725	56,264	0	56,264	25,461	0	25,461
3	892000	Services	1,227,784	41,384	1,269,168	909,443	28,817	938,260	318,341	12,567	330,908
3	893000	Meters & House Regulators	709,889	782,287	1,492,176	476,783	544,722	1,021,505	233,106	237,565	470,671
3	894000	Other Equipment	1,074	194,844	195,918	1,027	135,674	136,701	47	59,170	59,217
TOTAL DISTRIBUTION OPERATING EXP			10,796,910	3,870,888	14,667,798	7,518,110	2,695,379	10,213,489	3,278,800	1,175,509	4,454,309
G-DEPX		Depreciation Expense-Distribution	10,921,272	52,682	10,973,954	7,197,794	36,441	7,234,235	3,723,478	16,241	3,739,719
G-OTX		Taxes Other Than FIT	14,971,593	0	14,971,593	12,560,280	0	12,560,280	2,411,313	0	2,411,313
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			25,892,865	52,682	25,945,547	19,758,074	36,441	19,794,515	6,134,791	16,241	6,151,032
TOTAL DISTRIBUTION EXPENSES			36,689,775	3,923,570	40,613,345	27,276,184	2,731,820	30,008,004	9,413,591	1,191,750	10,605,341
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	306,241	306,241	0	203,399	203,399	0	102,842	102,842
2	902000	Meter Reading Expenses	1,714,551	60,528	1,775,079	1,482,843	40,201	1,523,044	231,708	20,327	252,035
G-903	903XXX	Customer Records & Collection Expenses	1,029,638	4,029,773	5,059,411	705,811	2,676,496	3,382,307	323,827	1,353,277	1,677,104
2	904000	Uncollectible Accounts	0	1,224,289	1,224,289	0	813,148	813,148	0	411,141	411,141
2	905000	Misc Customer Accounts	0	144,845	144,845	0	96,203	96,203	0	48,642	48,642
TOTAL CUSTOMER ACCOUNTS EXPENSES			2,744,189	5,765,676	8,509,865	2,188,654	3,829,447	6,018,101	555,535	1,936,229	2,491,764
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	5,868,855	212,067	6,080,922	5,571,472	140,851	5,712,323	297,383	71,216	368,599
2	909000	Advertising	15,267	684,270	699,537	8,017	454,478	462,495	7,250	229,792	237,042
2	910000	Misc Customer Service & Info Exp	0	116,387	116,387	0	77,302	77,302	0	39,085	39,085
TOTAL CUSTOMER SERVICE & INFO EXP			5,884,122	1,012,724	6,896,846	5,579,489	672,631	6,252,120	304,633	340,093	644,726

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For Twelve Months Ended April 30, 2013		
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	11,181	11,181	0	7,426	7,426	0	3,755	3,755
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	11,181	11,181	0	7,426	7,426	0	3,755	3,755
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	119,384	8,197,345	8,316,729	86,627	5,787,571	5,874,198	32,757	2,409,774	2,442,531
4	921000	Office Supplies & Expenses	462	1,128,116	1,128,578	462	796,484	796,946	0	331,632	331,632
4	922000	Admin. Expenses Transferred - Credit	0	(32,407)	(32,407)	0	(22,880)	(22,880)	0	(9,527)	(9,527)
4	923000	Outside Services Employed	0	2,959,735	2,959,735	0	2,089,662	2,089,662	0	870,073	870,073
4	924000	Property Insurance Premium	0	324,063	324,063	0	228,798	228,798	0	95,265	95,265
4	925XXX	Injuries and Damages	13,305	1,052,802	1,066,107	12,699	743,310	756,009	606	309,492	310,098
4	926XXX	Employee Pensions and Benefits	37,041	204,011	241,052	37,041	144,038	181,079	0	59,973	59,973
4	928000	Regulatory Commission Expenses	998,384	292,370	1,290,754	704,500	206,422	910,922	293,884	85,948	379,832
4	930000	Miscellaneous General Expenses	29,995	940,062	970,057	20,907	663,712	684,619	9,088	276,350	285,438
4	931000	Rents	10,754	212,753	223,507	10,056	150,210	160,266	698	62,543	63,241
4	935000	Maintenance of General Plant	317,318	1,715,780	2,033,098	233,814	1,211,392	1,445,206	83,504	504,388	587,892
TOTAL ADMIN & GEN OPERATING EXP			1,526,643	16,994,630	18,521,273	1,106,106	11,998,719	13,104,825	420,537	4,995,911	5,416,448
G-DEPX		Depreciation Expense-General Plant	415,025	2,491,453	2,906,478	264,232	1,759,040	2,023,272	150,793	732,413	883,206
G-AMTX		Amortization Expense - General Plant - 303000	27,297	16,404	43,701	23,268	11,582	34,850	4,029	4,822	8,851
G-AMTX		Amortization Expense - Misc IT Intangible Plant - 3031XX	93	1,876,224	1,876,317	0	1,324,671	1,324,671	93	551,553	551,646
G-AMTX		Amortization Expense-General Plant - 390200, 396200	0	5,467	5,467	0	3,860	3,860	0	1,607	1,607
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	(214,618)	0	(214,618)	(214,618)	0	(214,618)	0	0	0
99	407329	Reg Debit Amt Decoupling Surcharge	51,911	0	51,911	51,911	0	51,911	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	(3,586)	0	(3,586)	(3,586)	0	(3,586)	0	0	0
TOTAL A&G DEPR/AMRT/NON-FIT TAXES			276,122	4,389,548	4,665,670	121,207	3,099,153	3,220,360	154,915	1,290,395	1,445,310
TOTAL ADMIN & GENERAL EXPENSES			1,802,765	21,384,178	23,186,943	1,227,313	15,097,872	16,325,185	575,452	6,286,306	6,861,758
TOTAL EXPENSES BEFORE FIT			252,305,503	35,065,972	287,371,475	176,548,977	24,407,067	200,956,044	75,756,526	10,658,905	86,415,431
NET OPERATING INCOME (LOSS) BEFORE FIT					25,578,540		15,637,229			9,941,311	
G-FIT		FEDERAL INCOME TAX			(986,458)		(1,324,667)			338,209	
G-FIT		DEFERRED FEDERAL INCOME TAX			7,583,920		5,252,406			2,331,514	
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			(41,292)		(24,808)			(16,484)	
GAS NET OPERATING INCOME (LOSS)					19,022,370		11,734,298			7,288,072	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended April 30, 2013	
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%		66.418%					33.582%
G-ALL	3	Direct Distribution Operating Expense		100.000%		69.632%					30.368%
G-ALL	4	Jurisdictional 4-Factor Ratio		100.000%		70.603%					29.397%
G-ALL	6	Actual Therms Purchased		100.000%		69.172%					30.828%
G-ALL	10	Actual Annual Throughput		100.000%		69.163%					30.837%
G-ALL	99	Not Allocated		0.000%		0.000%					0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF PURCHASED GAS COSTS	G-804-12A
For Twelve Months Ended April 30, 2013	
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	153,012,671	0	153,012,671	104,588,060	0	104,588,060	48,424,611	0	48,424,611
1	804001	Pipeline Demand Costs	27,424,886	0	27,424,886	19,139,946	0	19,139,946	8,284,940	0	8,284,940
1	804002	Transport Variable Charges	800,557	0	800,557	559,178	0	559,178	241,379	0	241,379
6	804010	Gas Costs - Fixed Hedge	(33,905)	0	(33,905)	(22,348)	0	(22,348)	(11,557)	0	(11,557)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	257,427	0	257,427	174,630	0	174,630	82,797	0	82,797
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	6,236,504	0	6,236,504	4,263,182	0	4,263,182	1,973,322	0	1,973,322
6	804700	Gas Costs - Offsystem Bookout	846,186	0	846,186	563,324	0	563,324	282,862	0	282,862
6	804711	Gas Costs - Offsystem Bookout Offset	(846,186)	0	(846,186)	(563,324)	0	(563,324)	(282,862)	0	(282,862)
6	804730	Gas Costs - Intracompany LDC Gas	17,674,287	0	17,674,287	12,263,844	0	12,263,844	5,410,443	0	5,410,443
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(6,446,458)	0	(6,446,458)	(4,975,360)	0	(4,975,360)	(1,471,098)	0	(1,471,098)
99	805120	Gas Expense - Rate Deferrals	1,165,727	0	1,165,727	500,660	0	500,660	665,067	0	665,067
		TOTAL PURCHASED GAS COSTS	200,091,696	0	200,091,696	136,491,792	0	136,491,792	63,599,904	0	63,599,904

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.990%	30.010%
G-ALL	6	Actual Therms Purchased	100.000%	69.172%	30.828%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 903	G-903-12A
For Twelve Months Ended April 30, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records & Collections	1,029,638	4,030,085	5,059,723	705,811	2,676,702	3,382,513	323,827	1,353,383	1,677,210
12	903920	Accts Rec Sold - Program Fees	0	(312)	(312)	0	(206)	(206)	0	(106)	(106)
12	903930	Accts Rec Sold - Maturity Yield Fees	0	0	0	0	0	0	0	0	0
Total Account 903			1,029,638	4,029,773	5,059,411	705,811	2,676,496	3,382,307	323,827	1,353,277	1,677,104

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.418%	33.582%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	65.955%	34.045%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-12A
For Twelve Months Ended April 30, 2013	
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	217,439	212,067	429,506	185,543	140,851	326,394	31,896	71,216	103,112
99	908600	Public Purpose Tariff Rider Expense Offset	5,637,340	0	5,637,340	5,293,196	0	5,293,196	344,144	0	344,144
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	(135,025)	0	(135,025)	(56,368)	0	(56,368)	(78,657)	0	(78,657)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		Total Account 908	5,868,855	212,067	6,080,922	5,571,472	140,851	5,712,323	297,383	71,216	368,599

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.418%	33.582%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-12A
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Twelve Months Ended April 30, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		53.15%	53.15%
2	Cost of Debt		5.710%	5.802%
	Total Cost of Debt		3.035%	3.084%
	Total Weighted Cost		3.035%	3.084%
G-APL	Net Rate Base	318,734,105	210,067,724	108,666,381
	Interest Deduction for FIT Calculation	9,726,826	6,375,555	3,351,271
1	#			
2	#			

RESULTS OF OPERATIONS	Report ID: G-FIT-12A
FEDERAL INCOME TAXES--GAS	
For Twelve Months Ended April 30, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	312,950,015	216,593,273	96,356,742
G-OPS	Operating & Maintenance Expense	256,134,101	177,502,922	78,631,179
G-OPS	Book Deprec/Amort and Reg Amortizations	16,237,092	10,872,763	5,364,329
G-OTX	Taxes Other than FIT	15,000,282	12,580,359	2,419,923
	Net Operating Income Before FIT	25,578,540	15,637,229	9,941,311
G-INT	Less: Interest Expense	9,726,826	6,375,555	3,351,271
G-SCM	Schedule M Adjustments	(18,670,165)	(13,046,437)	(5,623,728)
	Taxable Net Operating Income	(2,818,451)	(3,784,763)	966,312
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(986,458)	(1,324,667)	338,209
G-DTE	Deferred FIT	7,583,920	5,252,406	2,331,514
99	411400 Amortized Investment Tax Credit	(41,292)	(24,808)	(16,484)
	Total FIT/Deferred FIT & ITC	6,556,170	3,902,931	2,653,239

ALLOCATION RATIOS:

G-ALL	99	Not Allocated	0.000%	0.000%	0.000%
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RESULTS OF OPERATIONS	Report ID: G-SCM-12A
GAS SCHEDULE M ITEMS	
For Twelve Months Ended April 30, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	11,363,685	5,039,698	16,403,383	7,485,293	3,553,762	11,039,055	3,878,392	1,485,936	5,364,328
12	997001	Contributions In Aid of Construction	0	304,933	304,933	0	201,119	201,119	0	103,814	103,814
2	997002	Injuries and Damages	0	(300,000)	(300,000)	0	(199,254)	(199,254)	0	(100,746)	(100,746)
12	997003	Salvage	0	0	0	0	0	0	0	0	0
4	997005	FAS106 Current Retiree Medical Accrual	0	1,188,061	1,188,061	0	838,807	838,807	0	349,254	349,254
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	(5,274,692)	0	(5,274,692)	(4,474,700)	0	(4,474,700)	(799,992)	0	(799,992)
4	997015	Airplane Lease Payments	0	106,166	106,166	0	74,956	74,956	0	31,210	31,210
12	997016	Redemption Expense Amortization	0	361,041	361,041	0	238,125	238,125	0	122,916	122,916
4	997020	FAS87 Current Pension Accrual	0	(2,496,320)	(2,496,320)	0	(1,762,477)	(1,762,477)	0	(733,843)	(733,843)
99	997029	FAS 106 Post Retirement Benefits	37,041	0	37,041	37,041	0	37,041	0	0	0
99	997031	Decoupling Mechanism	(166,913)	0	(166,913)	(166,913)	0	(166,913)	0	0	0
12	997032	Interest Rate Swaps	0	(3,402,811)	(3,402,811)	0	(2,244,324)	(2,244,324)	0	(1,158,487)	(1,158,487)
4	997033	DSM Tariff Rider	(1,182,788)	0	(1,182,788)	(467,998)	0	(467,998)	(714,790)	0	(714,790)
12	997048	AFUDC	0	(159,632)	(159,632)	0	(105,285)	(105,285)	0	(54,347)	(54,347)
11	997049	Tax Depreciation	0	(25,352,262)	(25,352,262)	0	(16,943,170)	(16,943,170)	0	(8,409,092)	(8,409,092)
1	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
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	(135,025)	0	(135,025)	(56,368)	0	(56,368)	(78,657)	0	(78,657)
99	997073	DSIT Amortization - ID	(6,039)	0	(6,039)	0	0	0	(6,039)	0	(6,039)
11	997080	Book Transportation Depreciation	0	1,331,692	1,331,692	0	889,983	889,983	0	441,709	441,709
4	997081	Deferred Compensation	0	38,980	38,980	0	27,521	27,521	0	11,459	11,459
4	997082	Meal Disallowances	0	93,193	93,193	0	65,797	65,797	0	27,396	27,396
4	997083	Paid Time Off	0	6,820	6,820	0	4,815	4,815	0	2,005	2,005
2	997084	Customer Uncollectibles	0	(64,993)	(64,993)	0	(43,167)	(43,167)	0	(21,826)	(21,826)
		TOTAL SCHEDULE M ADJUSTMENTS	4,635,269	(23,305,434)	(18,670,165)	2,356,355	(15,402,792)	(13,046,437)	2,278,914	(7,902,642)	(5,623,728)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.990%	30.010%
G-ALL	2	Number of Customers	100.000%	66.418%	33.582%
G-ALL	3	Direct Distribution Operating Expense	100.000%	69.632%	30.368%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.603%	29.397%
G-ALL	6	Actual Therms Purchased	100.000%	69.172%	30.828%
G-ALL	11	Book Depreciation	100.000%	66.831%	33.169%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	65.955%	34.045%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
DEFERRED INCOME TAX EXPENSE--GAS	G-DTE-12A
For Twelve Months Ended April 30, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	5,119,371	3,383,443	1,735,928
99	410100	Deferred Federal Income Tax Exp	2,305,573	1,775,399	530,174
		SUBTOTAL	7,424,944	5,158,842	2,266,102
14	411100	Deferred Federal Income Tax Expense - Allocated	111,717	73,835	37,882
99	411100	Deferred Federal Income Tax Exp	47,259	19,729	27,530
		SUBTOTAL	158,976	93,564	65,412
		Total Deferred Federal Income Tax Expense	7,583,920	5,252,406	2,331,514

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	66.091%	33.909%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
TAXES OTHER THAN FEDERAL INCOME TAX
 For Twelve Months Ended April 30, 2013
 Average of Monthly Averages Basis

Report ID:
G-OTX-12A

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	28,689	28,689	0	20,079	20,079	0	8,610	8,610
		TOTAL UNDERGROUND STORAGE TAX	0	28,689	28,689	0	20,079	20,079	0	8,610	8,610
		DISTRIBUTION									
99	408110	State Excise Tax	5,308,134	0	5,308,134	5,308,134	0	5,308,134	0	0	0
99	408120	Municipal Occupation & License Tax	6,222,667	0	6,222,667	5,130,030	0	5,130,030	1,092,637	0	1,092,637
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	3,422,044	0	3,422,044	2,122,116	0	2,122,116	1,299,928	0	1,299,928
99	409100	State Income Tax	18,748	0	18,748	0	0	0	18,748	0	18,748
		TOTAL DISTRIBUTION TAX	14,971,593	0	14,971,593	12,560,280	0	12,560,280	2,411,313	0	2,411,313
		TOTAL TAXES OTHER THAN FIT	14,971,593	28,689	15,000,282	12,560,280	20,079	12,580,359	2,411,313	8,610	2,419,923

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-12A
For Twelve Months Ended April 30, 2013		
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)	1,144,445	256,067	1,400,512	964,981	180,791	1,145,772	179,464	75,276	254,740
4	3031XX	Misc Intangible IT Plant (3031XX)	464	9,668,701	9,669,165	0	6,826,393	6,826,393	464	2,842,308	2,842,772
4		TOTAL INTANGIBLE PLANT	1,144,909	9,924,768	11,069,677	964,981	7,007,184	7,972,165	179,928	2,917,584	3,097,512
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	1,401,713	1,401,713	0	981,059	981,059	0	420,654	420,654
1	352XXX	Wells	0	18,346,039	18,346,039	0	12,840,393	12,840,393	0	5,505,646	5,505,646
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	11,518,939	11,518,939	0	8,062,105	8,062,105	0	3,456,834	3,456,834
1	355000	Measuring & Regulating Equipment	0	235,624	235,624	0	164,913	164,913	0	70,711	70,711
1	356000	Purification Equipment	0	403,875	403,875	0	282,672	282,672	0	121,203	121,203
1	357000	Other Equipment	0	1,525,860	1,525,860	0	1,067,949	1,067,949	0	457,911	457,911
		TOTAL UNDERGROUND STORAGE PLANT	0	34,943,333	34,943,333	0	24,456,838	24,456,838	0	10,486,495	10,486,495
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	814,881	21,484	836,365	543,965	14,861	558,826	270,916	6,623	277,539
6	376000	Mains	228,449,157	2,512,521	230,961,678	146,851,212	1,737,961	148,589,173	81,597,945	774,560	82,372,505
6	378000	Measuring & Reg Station Equip-General	5,243,829	57,441	5,301,270	3,169,905	39,733	3,209,638	2,073,924	17,708	2,091,632
6	379000	Measuring & Reg Station Equip-City Gate	6,020,391	2,540	6,022,931	1,845,584	1,757	1,847,341	4,174,807	783	4,175,590
6	380000	Services	147,952,070	0	147,952,070	99,781,813	0	99,781,813	48,170,257	0	48,170,257
6	381000	Meters	64,440,078	0	64,440,078	43,120,168	0	43,120,168	21,319,910	0	21,319,910
6	382000	Meter Installations	0	0	0	0	0	0	0	0	0
6	383000	House Regulators	0	0	0	0	0	0	0	0	0
6	384000	House Regulator Installations	0	0	0	0	0	0	0	0	0
6	385000	Industrial Measuring & Reg Sta Equip	2,985,345	0	2,985,345	2,355,568	0	2,355,568	629,777	0	629,777
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	456,058,997	2,593,986	458,652,983	297,733,656	1,794,312	299,527,968	158,325,341	799,674	159,125,015

RESULTS OF OPERATIONS		Report ID: G-PLT-12A
GAS UTILITY PLANT		
For Twelve Months Ended April 30, 2013		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		GENERAL PLANT									
4	389XXX	Land & Land Rights	665,824	826,151	1,491,975	574,973	583,287	1,158,260	90,851	242,864	333,715
4	390XXX	Structures & Improvements	4,448,060	12,937,603	17,385,663	3,349,048	9,134,336	12,483,384	1,099,012	3,803,267	4,902,279
4	391XXX	Office Furniture & Equipment	121	9,353,927	9,354,048	0	6,604,153	6,604,153	121	2,749,774	2,749,895
4	392XXX	Transportation Equipment	6,575,776	1,560,047	8,135,823	4,790,513	1,101,440	5,891,953	1,785,263	458,607	2,243,870
4	393000	Stores Equipment	152,125	358,030	510,155	113,746	252,780	366,526	38,379	105,250	143,629
4	394000	Tools, Shop & Garage Equipment	1,808,092	2,823,114	4,631,206	1,364,095	1,993,203	3,357,298	443,997	829,911	1,273,908
4	395000	Laboratory Equipment	87,568	273,474	361,042	66,045	193,081	259,126	21,523	80,393	101,916
4	396XXX	Power Operated Equipment	3,556,576	1,078,351	4,634,927	2,665,898	761,348	3,427,246	890,678	317,003	1,207,681
4	397XXX	Communications Equipment	1,963,555	5,068,911	7,032,466	669,716	3,578,803	4,248,519	1,293,839	1,490,108	2,783,947
4	398000	Miscellaneous Equipment	19	78,980	78,999	8	55,762	55,770	11	23,218	23,229
		TOTAL GENERAL PLANT	19,257,716	34,358,588	53,616,304	13,594,042	24,258,193	37,852,235	5,663,674	10,100,395	15,764,069
		TOTAL PLANT IN SERVICE	476,461,622	81,820,675	558,282,297	312,292,679	57,516,527	369,809,206	164,168,943	24,304,148	188,473,091
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(12,352,416)	(12,352,416)	0	(8,645,456)	(8,645,456)	0	(3,706,960)	(3,706,960)
G-ADEP		Distribution Plant	(155,980,767)	(1,435,780)	(157,416,547)	(103,616,779)	(993,158)	(104,609,937)	(52,363,988)	(442,622)	(52,806,610)
G-ADEP		General Plant	(4,523,425)	(9,438,548)	(13,961,973)	(2,626,385)	(6,663,898)	(9,290,283)	(1,897,040)	(2,774,650)	(4,671,690)
		TOTAL ACCUMULATED DEPRECIATION	(160,504,192)	(23,226,744)	(183,730,936)	(106,243,164)	(16,302,512)	(122,545,676)	(54,261,028)	(6,924,232)	(61,185,260)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(131,434)	(12,394)	(143,828)	(89,138)	(8,750)	(97,888)	(42,296)	(3,644)	(45,940)
G-AAMT		Misc IT Intangible Plant - 3031XX	0	(4,576,831)	(4,576,831)	0	(3,231,380)	(3,231,380)	0	(1,345,451)	(1,345,451)
G-AAMT		Underground Storage	0	(239,367)	(239,367)	0	(167,533)	(167,533)	0	(71,834)	(71,834)
G-AAMT		General Plant - 390200, 396200	(4,537)	(29,922)	(34,459)	(3,594)	(21,126)	(24,720)	(943)	(8,796)	(9,739)
		TOTAL ACCUMULATED AMORTIZATION	(135,971)	(4,858,514)	(4,994,485)	(92,732)	(3,428,789)	(3,521,521)	(43,239)	(1,429,725)	(1,472,964)
		TOTAL ACCUMULATED DEPR/AMORT	(160,640,163)	(28,085,258)	(188,725,421)	(106,335,896)	(19,731,301)	(126,067,197)	(54,304,267)	(8,353,957)	(62,658,224)
		NET GAS UTILITY PLANT before DFIT	315,821,459	53,735,417	369,556,876	205,956,783	37,785,226	243,742,009	109,864,676	15,950,191	125,814,867
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(62,093,453)	(62,093,453)	0	(40,953,737)	(40,953,737)	0	(21,139,716)	(21,139,716)
4	282900	ADFIT - Common Plant (282900 from C-DTX)	0	(7,106,801)	(7,106,801)	0	(4,999,372)	(4,999,372)	0	(2,107,429)	(2,107,429)
4	283750	ADFIT - Common Plant (283750 from C-DTX)	0	(59,954)	(59,954)	0	(42,329)	(42,329)	0	(17,625)	(17,625)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(1,259,019)	(1,259,019)	0	(830,386)	(830,386)	0	(428,633)	(428,633)
		TOTAL ACCUMULATED DFIT	0	(70,519,227)	(70,519,227)	0	(46,825,824)	(46,825,824)	0	(23,693,403)	(23,693,403)
		NET GAS UTILITY PLANT	315,821,459	(16,783,810)	299,037,649	205,956,783	(9,040,598)	196,916,185	109,864,676	(7,743,212)	102,121,464

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%	69.172%	30.828%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	65.955%	34.045%

RESULTS OF OPERATIONS		Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT		G-APL-12A
For Twelve Months Ended April 30, 2013		
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	315,821,459	(16,783,810)	299,037,649	205,956,783	(9,040,598)	196,916,185	109,864,676	(7,743,212)	102,121,464
		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	11,565,976	11,565,976	0	8,095,027	8,095,027	0	3,470,949	3,470,949
4	252000	Customer Advances	(79,818)	(924)	(80,742)	(13,758)	(652)	(14,410)	(66,060)	(272)	(66,332)
99	235199	Customer Deposits	(541,797)	0	(541,797)	(541,797)	0	(541,797)	0	0	0
C-WKC		Working Capital	1,601,547	1,420,408	3,021,955	1,601,547	0	1,601,547	0	1,420,408	1,420,408
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	979,932	18,716,524	19,696,456	1,045,992	12,105,547	13,151,539	(66,060)	6,610,977	6,544,917
		NET RATE BASE	316,801,391	1,932,714	318,734,105	207,002,775	3,064,949	210,067,724	109,798,616	(1,132,235)	108,666,381

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-12A
For Twelve Months Ended April 30, 2013	
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)	9,683,206	9,683,206												
Hydro (ED-AN)	8,674,867	8,674,867												
Other (ED-AN)	8,615,393	8,615,393												
Total Electric Production	26,973,466	26,973,466												
Electric Transmission														
ED-AN	10,488,184	10,488,184												
Total Electric Transmission	10,488,184	10,488,184												
Electric Distribution														
ED-ID	11,310,434	11,310,434												
ED-WA	21,267,693	21,267,693												
Total Electric Distribution	32,578,127	32,578,127												
Gas Underground Storage														
1 GD-AN	597,241		597,241			597,241	597,241		418,009	418,009		179,232	179,232	
GD-OR	112,827			112,827										
Total Gas Underground Storage	710,068		597,241	112,827		597,241	597,241		418,009	418,009		179,232	179,232	
Gas Distribution														
6 GD-AN	52,682		52,682						36,441	36,441		16,241	16,241	
GD-ID	3,723,478		3,723,478		3,723,478		3,723,478				3,723,478		3,723,478	
GD-WA	7,197,794		7,197,794		7,197,794		7,197,794	7,197,794		7,197,794				
GD-OR	3,827,077			3,827,077										
Total Gas Distribution	14,801,031		10,973,954	3,827,077	10,921,272	52,682	10,973,954	7,197,794	36,441	7,234,235	3,723,478	16,241	3,739,719	
General Plant														
ED-AN	2,577,910	2,577,910												
ED-ID	272,065	272,065												
ED-WA	1,004,482	1,004,482												
7,4 CD-AA	11,556,091	8,360,370	2,241,997	953,724		2,241,997	2,241,997		1,582,917	1,582,917		659,080	659,080	
9,4 CD-AN	479,939	380,212	99,727			99,727	99,727		70,410	70,410		29,317	29,317	
9 CD-ID	407,388	322,737	84,651		84,651		84,651				84,651		84,651	
9 CD-WA	152,183	120,561	31,622		31,622		31,622	31,622		31,622			31,622	
8,4 GD-AA	166,720		117,237	49,483		117,237	117,237		82,773	82,773		34,464	34,464	
4 GD-AN	32,492		32,492			32,492	32,492		22,940	22,940		9,552	9,552	
GD-ID	66,142		66,142		66,142		66,142				66,142		66,142	
GD-WA	232,610		232,610		232,610		232,610	232,610		232,610			232,610	
GD-OR	255,035			255,035										
Total General Plant	17,203,057	13,038,337	2,906,478	1,258,242	415,025	2,491,453	2,906,478	264,232	1,759,040	2,023,272	150,793	732,413	883,206	
Total Depreciation Expense	102,753,933	83,078,114	14,477,673	5,198,146	11,336,297	3,141,376	14,477,673	7,462,026	2,213,490	9,675,516	3,874,271	927,886	4,802,157	

Allocation Ratios:		Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	72.346%	19.401%	8.253%	1	System Contract Demand	30.010%
8	Gas North/Oregon 4-Factor	0.000%	70.320%	29.680%	4	Jurisdictional 4-Factor Ratio	29.397%
9	Elec/Gas North 4-Factor	79.221%	20.779%	0.000%	6	Actual Therms Purchased	30.828%

RESULTS OF OPERATIONS
GAS-NORTH AMORTIZATION EXPENSE
 For Twelve Months Ended April 30, 2013
 Average of Monthly Averages Basis

Report ID:
G-AMTX-12A

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Production/Transmission													
Franchises (302000)	ED-AN	918,240	918,240										
Misc Intangible Plt (303000)	ED-AN	96,536	96,536										
Total Production/Transmission		1,014,776	1,014,776										
Distribution													
Franchises (302000)	ED-WA	24,146	24,146										
Misc Intangible Plt (303000)	ED-WA	2,844	2,844										
Total Distribution		26,990	26,990										
General Plant - 303000													
7,4	CD-AA	74,135	53,634	14,383	6,118		14,383	14,383		10,155	10,155		4,228
9,4	CD-AN	9,725	7,704	2,021			2,021	2,021		1,427	1,427		594
	GD-ID	4,029		4,029		4,029		4,029				4,029	
	GD-WA	23,268		23,268		23,268		23,268	23,268		23,268		
	GD-OR	7,776			7,776								
Total General Plant - 303000		118,933	61,338	43,701	13,894	27,297	16,404	43,701	23,268	11,582	34,850	4,029	4,822
Miscellaneous IT Intangible Plant - 3031XX													
7,4	CD-AA	8,149,330	5,895,714	1,581,052	672,564		1,581,052	1,581,052		1,116,270	1,116,270		464,782
9,4	CD-ID	447	354	93		93		93	0		0	93	93
	ED-AN	200,506	200,506										
	ED-ID	4,740	4,740										
	ED-WA	384,194	384,194										
8,4	GD-AA	416,421		292,827	123,594		292,827	292,827		206,745	206,745		86,082
4	GD-AN	2,345		2,345			2,345	2,345		1,656	1,656		689
	GD-OR	1,411			1,411								
Total Miscellaneous IT Intangible Plant - 3031XX		9,159,394	6,485,508	1,876,317	797,569	93	1,876,224	1,876,317	0	1,324,671	1,324,671	93	551,553
Gas Underground Storage													
1	GD-AN	227		227			227	227		159	159		68
Total Gas Underground Storage		227		227			227	227		159	159		68
General Plant - 390200, 396200													
7,4	CD-AA	28,183	20,390	5,467	2,326		5,467	5,467		3,860	3,860		1,607
4	ED-AN	9,603	9,603										
	GD-OR	4,010		4,010									
Total General Plant- 390200, 396200		41,796	29,993	5,467	6,336		5,467	5,467		3,860	3,860		1,607
Total Amortization Expense		10,362,116	7,618,605	1,925,712	817,799	27,390	1,898,322	1,925,712	23,268	1,340,272	1,363,540	4,122	558,050

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	72.346%	19.401%	8.253%	1 System Contract Demand	69.990%	30.010%
8 Gas North/Oregon 4-Factor	0.000%	70.320%	29.680%	4 Jurisdictional 4-Factor Ratio	70.603%	29.397%
9 Elec/Gas North 4-Factor	79.221%	20.779%	0.000%			

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12A
For Twelve Months Ended April 30, 2013	
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)	(277,455,561)	(277,455,561)										
	Hydro (ED-AN)	(114,327,387)	(114,327,387)										
	Other (ED-AN)	(77,354,633)	(77,354,633)										
Total Electric Production		(469,137,581)	(469,137,581)										
Electric Transmission													
	ED-AN	(182,028,194)	(182,028,194)										
Total Electric Transmission		(182,028,194)	(182,028,194)										
Electric Distribution													
	ED-ID	(137,623,835)	(137,623,835)										
	ED-WA	(225,835,935)	(225,835,935)										
Total Electric Distribution		(363,459,770)	(363,459,770)										
Gas Underground Storage													
	1 GD-AN	(12,352,416)		(12,352,416)		(12,352,416)	(12,352,416)		(8,645,456)	(8,645,456)		(3,706,960)	(3,706,960)
	GD-OR	(390,101)			(390,101)								
Total Gas Underground Storage		(12,742,517)		(12,352,416)	(390,101)		(12,352,416)	(12,352,416)		(8,645,456)	(8,645,456)		(3,706,960)
Gas Distribution													
	6 GD-AN	(1,435,780)		(1,435,780)		(1,435,780)	(1,435,780)		(993,158)	(993,158)		(442,622)	(442,622)
	GD-ID	(52,363,988)		(52,363,988)		(52,363,988)	(52,363,988)				(52,363,988)		(52,363,988)
	GD-WA	(103,616,779)		(103,616,779)		(103,616,779)	(103,616,779)	(103,616,779)		(103,616,779)			
	GD-OR	(87,169,464)			(87,169,464)								
Total Gas Distribution		(244,586,011)		(157,416,547)	(87,169,464)		(155,980,767)	(1,435,780)	(157,416,547)	(103,616,779)	(993,158)	(104,609,937)	(52,363,988)
General Plant													
	ED-AN	(33,367,908)	(33,367,908)										
	ED-ID	(5,443,468)	(5,443,468)										
	ED-WA	(10,466,045)	(10,466,045)										
7,4	CD-AA	(26,579,322)	(19,229,076)	(5,156,655)	(2,193,591)	(5,156,655)	(5,156,655)		(3,640,753)	(3,640,753)		(1,515,902)	(1,515,902)
9,4	CD-AN	(10,795,906)	(8,552,625)	(2,243,281)		(2,243,281)	(2,243,281)		(1,583,824)	(1,583,824)		(659,457)	(659,457)
9	CD-ID	(4,513,664)	(3,575,770)	(937,894)		(937,894)	(937,894)				(937,894)		(937,894)
9	CD-WA	(2,084,235)	(1,651,152)	(433,083)		(433,083)	(433,083)	(433,083)		(433,083)			
8,4	GD-AA	(1,287,777)	(905,565)		(382,212)	(905,565)	(905,565)		(639,356)	(639,356)		(266,209)	(266,209)
4	GD-AN	(1,133,047)		(1,133,047)		(1,133,047)	(1,133,047)		(799,965)	(799,965)		(333,082)	(333,082)
	GD-ID	(959,146)		(959,146)		(959,146)	(959,146)				(959,146)		(959,146)
	GD-WA	(2,193,302)		(2,193,302)		(2,193,302)	(2,193,302)	(2,193,302)		(2,193,302)			
	GD-OR	(3,512,443)			(3,512,443)								
Total General Plant		(102,336,263)	(82,286,044)	(13,961,973)	(6,088,246)		(4,523,425)	(9,438,548)	(13,961,973)	(2,626,385)	(6,663,898)	(9,290,283)	(1,897,040)
Total Accumulated Depreciation		(1,374,290,336)	(1,096,911,589)	(183,730,936)	(93,647,811)		(160,504,192)	(23,226,744)	(183,730,936)	(106,243,164)	(16,302,512)	(122,545,676)	(54,261,028)

Allocation Ratios:		Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
Service -							
7	Elec/Gas North/Oregon 4-Factor	72.346%	19.401%	8.253%	1 System Contract Demand	69.990%	30.010%
8	Gas North/Oregon 4-Factor	0.000%	70.320%	29.680%	4 Jurisdictional 4-Factor Ratio	70.603%	29.397%
9	Elec/Gas North 4-Factor	79.221%	20.779%	0.000%	6 Actual Therms Purchased	69.172%	30.828%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAMT-12A
For Twelve Months Ended April 30, 2013	
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	(6,314,701)	(6,314,701)												
Misc Intangible Plt (303000)	ED-AN	(615,887)	(615,887)												
Total Production/Transmission		(6,930,588)	(6,930,588)												
Distribution															
Franchises (302000)	ED-WA	(68,752)	(68,752)												
Misc Intangible Plt (303000)	ED-WA	(21,869)	(21,869)												
Total Distribution		(90,621)	(90,621)												
General Plant - 303000															
7,4	CD-AA	(14,076)	(10,183)	(2,731)	(1,162)		(2,731)	(2,731)		(1,928)	(1,928)		(803)	(803)	
9,4	CD-AN	(46,502)	(36,839)	(9,663)			(9,663)	(9,663)		(6,822)	(6,822)		(2,841)	(2,841)	
	GD-ID	(42,296)		(42,296)			(42,296)	(42,296)				(42,296)		(42,296)	
	GD-WA	(89,138)		(89,138)			(89,138)	(89,138)	(89,138)		(89,138)				
	GD-OR	(47,394)			(47,394)						(89,138)				
Total General Plant - 303000		(239,406)	(47,022)	(143,828)	(48,556)		(131,434)	(12,394)	(143,828)	(89,138)	(8,750)	(97,888)	(42,296)	(3,644)	(45,940)
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	(20,937,459)	(15,147,414)	(4,062,077)	(1,727,968)		(4,062,077)	(4,062,077)		(2,867,948)	(2,867,948)		(1,194,129)	(1,194,129)	
	ED-AN	(689,638)	(689,638)												
	ED-WA	(404,503)	(404,503)												
8,4	GD-AA	(715,067)		(502,835)	(212,232)		(502,835)	(502,835)		(355,017)	(355,017)		(147,818)	(147,818)	
4	GD-AN	(11,919)		(11,919)			(11,919)	(11,919)		(8,415)	(8,415)		(3,504)	(3,504)	
	GD-OR	(29,636)			(29,636)										
Total Miscellaneous IT Intangible Plant - 3031XX		(22,788,222)	(16,241,555)	(4,576,831)	(1,969,836)		(4,576,831)	(4,576,831)		(3,231,380)	(3,231,380)		(1,345,451)	(1,345,451)	
Gas Underground Storage															
1	GD-AN	(239,367)		(239,367)			(239,367)	(239,367)		(167,533)	(167,533)		(71,834)	(71,834)	
Total Gas Underground Storage		(239,367)		(239,367)			(239,367)	(239,367)		(167,533)	(167,533)		(71,834)	(71,834)	
General Plant - 390200, 396200															
7,4	CD-AA	(154,230)	(111,579)	(29,922)	(12,729)		(29,922)	(29,922)		(21,126)	(21,126)		(8,796)	(8,796)	
9	CD-ID	(4,538)	(3,595)	(943)			(943)	(943)				(943)		(943)	
9	CD-WA	(8,332)	(6,601)	(1,731)			(1,731)	(1,731)	(1,731)		(1,731)				
4	ED-AN	(42,945)	(42,945)												
	ED-WA	(110,678)	(110,678)												
	GD-WA	(1,863)		(1,863)			(1,863)	(1,863)	(1,863)		(1,863)				
	GD-OR	(48,428)			(48,428)										
Total General Plant - 390200, 396200		(371,014)	(275,398)	(34,459)	(61,157)		(4,537)	(29,922)	(34,459)	(3,594)	(21,126)	(24,720)	(943)	(8,796)	(9,739)
Total Accumulated Amortization		(30,659,218)	(23,585,184)	(4,994,485)	(2,079,549)		(135,971)	(4,858,514)	(4,994,485)	(92,732)	(3,428,789)	(3,521,521)	(43,239)	(1,429,725)	(1,472,964)
Allocation Ratios:															
Service -		Electric	Gas-North	Gas-South		Jurisdiction -		Washington		Idaho					
7	Elec/Gas North/Oregon 4-Factor	72.346%	19.401%	8.253%		1	System Contract Demand	69.990%		30.010%					
8	Gas North/Oregon 4-Factor	0.000%	70.320%	29.680%		4	Jurisdictional 4-Factor Ratio	70.603%		29.397%					
9	Elec/Gas North 4-Factor	79.221%	20.779%	0.000%											

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended April 30, 2013	
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	385,623	570	362,279	22,774	385,623	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	3,939,110	0	0	2,849,788	2,849,788	0	0	764,227	764,227	0	325,095	325,095
9		CD-WA / ID / AN	1,205,950	372,902	346,374	236,090	955,366	97,809	90,851	61,924	250,584	0	0	0
		TOTAL ACCOUNT	6,479,922	373,472	708,653	3,108,652	4,190,777	574,973	90,851	826,151	1,491,975	472,075	325,095	797,170
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	6,012,218	526,589	2,027,411	3,458,218	6,012,218	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,948,346	0	0	0	0	1,948,346	0	0	1,948,346	0	0	0
99		GD-OR / AS	3,395,892	0	0	0	0	0	0	0	0	3,395,892	0	3,395,892
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	60,742,009	0	0	43,944,414	43,944,414	0	0	11,784,557	11,784,557	0	5,013,038	5,013,038
9		CD-WA / ID / AN	17,579,094	5,340,249	4,190,040	4,396,045	13,926,334	1,400,702	1,099,012	1,153,046	3,652,760	0	0	0
		TOTAL ACCOUNT	89,677,559	5,866,838	6,217,451	51,798,677	63,882,966	3,349,048	1,099,012	12,937,603	17,385,663	3,395,892	5,013,038	8,408,930
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	5,882,527	2,308,621	14,649	3,559,257	5,882,527	0	0	0	0	0	0	0
99		GD-WA / ID / AN	6,347	0	0	0	0	0	0	6,347	6,347	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	456,600	0	0	0	0	0	0	321,081	321,081	0	135,519	135,519
7		CD-AA	46,452,260	0	0	33,606,352	33,606,352	0	0	9,012,203	9,012,203	0	3,833,705	3,833,705
9		CD-WA / ID / AN	69,386	0	460	54,508	54,968	0	121	14,297	14,418	0	0	0
		TOTAL ACCOUNT	52,867,120	2,308,621	15,109	37,220,117	39,543,847	0	121	9,353,928	9,354,049	0	3,969,224	3,969,224
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	17,606,306	7,981,253	3,024,193	6,600,860	17,606,306	0	0	0	0	0	0	0
99		GD-WA / ID / AN	7,192,604	0	0	0	0	4,451,951	1,622,943	1,117,710	7,192,604	0	0	0
99		GD-OR / AS	2,439,745	0	0	0	0	0	0	0	0	2,439,745	0	2,439,745
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	529,797	0	0	383,287	383,287	0	0	102,786	102,786	0	43,724	43,724
9		CD-WA / ID / AN	4,044,625	1,290,785	618,853	1,294,554	3,204,192	338,562	162,320	339,551	840,433	0	0	0
		TOTAL ACCOUNT	31,813,077	9,272,038	3,643,046	8,278,701	21,193,785	4,790,513	1,785,263	1,560,047	8,135,823	2,439,745	43,724	2,483,469

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended April 30, 2013	
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	2,049,588	112,375	146,321	1,365,008	1,623,704	29,475	38,379	358,030	425,884	0	0	0
		TOTAL ACCOUNT	2,586,415	123,114	161,066	1,734,853	2,019,033	113,746	38,379	358,030	510,155	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,255,363	1,135,742	364,714	1,754,907	3,255,363	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,220,662	0	0	0	0	1,355,007	440,345	425,310	2,220,662	0	0	0
99		GD-OR / AS	915,684	0	0	0	0	0	0	0	0	915,684	0	915,684
8		GD-AA	1,322,938	0	0	0	0	0	0	930,290	930,290	0	392,648	392,648
7		CD-AA	7,246,537	0	0	5,242,579	5,242,579	0	0	1,405,901	1,405,901	0	598,057	598,057
9		CD-WA / ID / AN	357,824	34,645	13,924	234,903	283,472	9,087	3,652	61,613	74,352	0	0	0
		TOTAL ACCOUNT	15,319,008	1,170,387	378,638	7,232,389	8,781,414	1,364,094	443,997	2,823,114	4,631,205	915,684	990,705	1,906,389
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	999,600	171,763	90,248	737,589	999,600	0	0	0	0	0	0	0
99		GD-WA / ID / AN	195,700	0	0	0	0	63,686	20,770	111,244	195,700	0	0	0
99		GD-OR / AS	174,656	0	0	0	0	0	0	0	0	174,656	0	174,656
8		GD-AA	82,554	0	0	0	0	0	0	58,052	58,052	0	24,502	24,502
7		CD-AA	355,663	0	0	257,308	257,308	0	0	69,002	69,002	0	29,353	29,353
9		CD-WA / ID / AN	184,267	8,996	2,872	134,110	145,978	2,360	753	35,176	38,289	0	0	0
		TOTAL ACCOUNT	1,992,440	180,759	93,120	1,129,007	1,402,886	66,046	21,523	273,474	361,043	174,656	53,855	228,511

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPI-12A
For Twelve Months Ended April 30, 2013	
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	36,930,653	16,950,632	10,491,507	9,488,514	36,930,653	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,208,955	0	0	0	0	2,595,459	783,002	830,494	4,208,955	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	554,037	0	0	400,823	400,823	0	0	107,489	107,489	0	45,725	45,725
9		CD-WA / ID / AN	1,532,712	268,553	410,518	535,159	1,214,230	70,439	107,675	140,368	318,482	0	0	0
		TOTAL ACCOUNT	43,270,191	17,219,185	10,902,025	10,424,496	38,545,706	2,665,898	890,677	1,078,351	4,634,926	43,834	45,725	89,559
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	47,035,316	8,601,254	2,786,968	35,647,094	47,035,316	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,028,564	0	0	0	0	572,901	451,771	3,892	1,028,564	0	0	0
99		GD-OR / AS	968,145	0	0	0	0	0	0	0	0	968,145	0	968,145
8		GD-AA	992,932	0	0	0	0	0	0	698,230	698,230	0	294,702	294,702
7		CD-AA	14,324,577	0	0	10,363,259	10,363,259	0	0	2,779,111	2,779,111	0	1,182,207	1,182,207
9		CD-WA / ID / AN	12,159,199	369,112	3,210,427	6,053,100	9,632,639	96,815	842,068	1,587,677	2,526,560	0	0	0
		TOTAL ACCOUNT	76,508,733	8,970,366	5,997,395	52,063,453	67,031,214	669,716	1,293,839	5,068,910	7,032,465	968,145	1,476,909	2,445,054
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	25,905	0	2,299	23,606	25,905	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	401,692	0	0	290,608	290,608	0	0	77,932	77,932	0	33,152	33,152
9		CD-WA / ID / AN	5,129	31	41	3,991	4,063	8	11	1,047	1,066	0	0	0
		TOTAL ACCOUNT	435,093	31	2,340	318,205	320,576	8	11	78,979	78,998	2,367	33,152	35,519
		TOTAL GENERAL PLANT	320,949,558	45,484,811	28,118,843	173,308,550	246,912,204	13,594,042	5,663,673	34,358,587	53,616,302	8,469,625	11,951,427	20,421,052

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.346%	19.401%	8.253%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	70.320%	29.680%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	79.221%	20.779%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12A
For Twelve Months Ended April 30, 2013	
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	2,064,190	153,179	0	1,911,011	2,064,190	0	0	0	0	0
99		GD-WA / ID / AN	1,144,445	0	0	0	0	964,981	179,464	0	1,144,445	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	1,112,025	0	0	804,506	804,506	0	0	215,744	215,744	0
9		CD-WA / ID / AN	194,058	0	0	153,735	153,735	0	0	40,323	40,323	0
		TOTAL ACCOUNT	4,924,844	153,179	0	2,869,252	3,022,431	964,981	179,464	256,067	1,400,512	410,126
	303100	Misc Intangible Plant--Mainframe Software										
99		ED-WA / ID / AN	2,786,114	1,889,625	23,524	872,965	2,786,114	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	29,025	0	0	0	0	0	0	0	0	29,025
8		GD-AA	2,063,535	0	0	0	0	0	0	1,451,078	1,451,078	0
7		CD-AA	39,611,498	0	0	28,657,334	28,657,334	0	0	7,685,027	7,685,027	0
9		CD-WA / ID / AN	2,232	0	1,768	0	1,768	0	464	0	464	0
		TOTAL ACCOUNT	44,492,404	1,889,625	25,292	29,530,299	31,445,216	0	464	9,136,105	9,136,569	29,025
	303110	Misc Intangible Plant--PC Software										
99		ED-WA / ID / AN	179,075	0	0	179,075	179,075	0	0	0	0	0
99		GD-WA / ID / AN	16,408	0	0	0	0	0	0	16,408	16,408	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	2,660,625	0	0	1,924,856	1,924,856	0	0	516,188	516,188	0
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	2,857,339	0	0	2,103,931	2,103,931	0	0	532,596	532,596	1,231
	TOTAL		52,274,587	2,042,804	25,292	34,503,482	36,571,578	964,981	179,928	9,924,768	11,069,677	440,382

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.346%	19.401%	8.253%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	70.320%	29.680%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	79.221%	20.779%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID: C-DTX-12A
COMMON ACCUMULATED DEFERRED FIT		
For Twelve Months Ended April 30, 2013 Average of Monthly Averages Basis		

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		Deferred FIT - Common Plant (For Report APL)				
7	282900	CD-AA	(34,608,113)	(25,037,585)	(6,714,320)	(2,856,208)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,888,834)	(1,496,353)	(392,481)	0
7	283750	CD-AA	(309,026)	(223,568)	(59,954)	(25,504)
		Total	<u>(36,805,973)</u>	<u>(26,757,506)</u>	<u>(7,166,755)</u>	<u>(2,881,712)</u>

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.346%	19.401%	8.253%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	70.320%	29.680%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	79.221%	20.779%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
COMMON WORKING CAPITAL	C-WKC-12A
For Twelve Months Ended April 30, 2013	
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		725,854	725,854		725,854	725,854		0	0	
1	151210	FUEL STOCK HOG FUEL-KFGS		980,768	980,768		980,768	980,768		0	0	
4	154100	PLANT MATERIALS & OPER SUPPLIES		6,378,274	6,378,274		5,148,376	5,148,376		1,229,898	1,229,898	
1	154300	PLANT MATERIALS & OPER SUP-CS2		266,449	266,449		215,071	215,071		51,378	51,378	
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		715,723	715,723		577,713	577,713		138,010	138,010	
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		3,299	3,299		2,663	2,663		636	636	
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		1,630	1,630		1,316	1,316		314	314	
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		890	890		718	718		172	172	
99	163998	COMMON WORKING CAPITAL	10,518,503		10,518,503	8,916,956		8,916,956		1,601,547	1,601,547	
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	12,883,167		12,883,167	12,883,167		12,883,167		0	0	
TOTAL			23,401,670	9,072,887	32,474,557	21,800,123	7,652,479	29,452,602		1,601,547	1,420,408	3,021,955

ALLOCATION RATIOS: