

RESULTS OF OPERATIONS	Report ID: G-ROR-12A
GAS RATE OF RETURN	
For Twelve Months Ended January 31, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
G-OPS		Gas Net Operating Income (Loss)	18,542,979	11,216,783	7,326,196
		Adjustments			
		Adjusted Gas Net Operating Income (Loss)	18,542,979	11,216,783	7,326,196
G-APL		Gas Net Adjusted Rate Base	315,949,632	207,691,371	108,258,261
		RATE OF RETURN	5.869%	5.401%	6.767%

RESULTS OF OPERATIONS		Report ID: G-ALL-12A
GAS ALLOCATION PERCENTAGES		
For Twelve Months Ended January 31, 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	01-31-2013	224,978 100.000%	149,430 66.420%	75,548 33.580%
3	G-OPS	Direct Distribution Operating Expense Percent		10,414,050 100.000%	7,191,363 69.054%	3,222,687 30.946%
	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: G-ALL-12A
GAS ALLOCATION PERCENTAGES	
For Twelve Months Ended January 31, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

6	Input	Actual Therms Purchased	01-31-2013	247,401,666	171,187,605	76,214,061	
		Percent		100.000%	69.194%	30.806%	
7	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	XXXXXXX
		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	XXXXXXX
		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%
		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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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%

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GAS ALLOCATION PERCENTAGES	
For Twelve Months Ended January 31, 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		14,151,101	9,417,748	4,733,353	
			100.000%	66.551%	33.449%	
12	Net Gas Plant (before DFIT) Percent		366,643,529	241,717,130	124,926,399	
			100.000%	65.927%	34.073%	
13	G-PLT Net Gas General Plant Percent		38,803,805	27,901,201	10,902,604	
			100.000%	71.903%	28.097%	
14	Net Allocated Schedule M's Percent		-23,809,562	-15,676,690	-8,132,872	
			100.000%	65.842%	34.158%	
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 January 31, 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	136,169,817	0	136,169,817	93,928,667	0	93,928,667	42,241,150	0	42,241,150
99	4812XX	Commercial - Firm & Interruptible	68,597,438	0	68,597,438	48,402,471	0	48,402,471	20,194,967	0	20,194,967
99	4813XX	Industrial-Firm	3,039,907	0	3,039,907	1,571,753	0	1,571,753	1,468,154	0	1,468,154
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	276,047	0	276,047	245,227	0	245,227	30,820	0	30,820
99	499XXX	Unbilled Revenue	(1,606,897)	0	(1,606,897)	(1,017,506)	0	(1,017,506)	(589,391)	0	(589,391)
		TOTAL SALES TO ULTIMATE CUSTOMERS	206,476,312	0	206,476,312	143,130,612	0	143,130,612	63,345,700	0	63,345,700
		OTHER OPERATING REVENUES:									
99	483XXX	Sales for Resale	99,610,739	0	99,610,739	67,937,529	0	67,937,529	31,673,210	0	31,673,210
99	488000	Miscellaneous Service Revenues	28,029	0	28,029	16,052	0	16,052	11,977	0	11,977
99	489300	Transportation For Others	4,153,199	0	4,153,199	3,739,900	0	3,739,900	413,299	0	413,299
99	493000	Rent from Gas Property	2,418	0	2,418	2,418	0	2,418	0	0	0
4	495000	Other Gas Revenues	6,052,099	438,673	6,490,772	4,132,749	309,716	4,442,465	1,919,350	128,957	2,048,307
		TOTAL OTHER OPERATING REVENUES	109,846,484	438,673	110,285,157	75,828,648	309,716	76,138,364	34,017,836	128,957	34,146,793
		TOTAL GAS REVENUES	316,322,796	438,673	316,761,469	218,959,260	309,716	219,268,976	97,363,536	128,957	97,492,493
		PRODUCTION EXPENSES:									
G-804	804/805	City Gate Purchases	202,747,461	0	202,747,461	138,620,206	0	138,620,206	64,127,255	0	64,127,255
6	808XXX	Net Natural Gas Storage Transactions	7,132,440	0	7,132,440	5,313,486	0	5,313,486	1,818,954	0	1,818,954
6	811000	Gas Used for Products Extraction	(1,359,450)	0	(1,359,450)	(935,633)	0	(935,633)	(423,817)	0	(423,817)
10	813000	Other Gas Expenses	0	1,209,198	1,209,198	0	836,318	836,318	0	372,880	372,880
99	813010	Gas Technology Institute (GTI) Expenses	101,780	0	101,780	72,396	0	72,396	29,384	0	29,384
		TOTAL PRODUCTION EXPENSES	208,622,231	1,209,198	209,831,429	143,070,455	836,318	143,906,773	65,551,776	372,880	65,924,656
		UNDERGROUND STORAGE EXPENSES:									
1	814000	Supervision & Engineering	0	28,317	28,317	0	19,819	19,819	0	8,498	8,498
1	824000	Other Expenses	0	587,782	587,782	0	411,389	411,389	0	176,393	176,393
1	837000	Other Equipment	0	455,094	455,094	0	318,520	318,520	0	136,574	136,574
		TOTAL UNDERGROUND STORAGE OPER EXP	0	1,071,193	1,071,193	0	749,728	749,728	0	321,465	321,465
G-DEPX		Depreciation Expense-Underground Storage	0	618,281	618,281	0	432,735	432,735	0	185,546	185,546
G-AMTX		Amortization Expense-Underground Storage	0	227	227	0	159	159	0	68	68
G-OTX		Taxes Other Than FIT	0	27,925	27,925	0	19,545	19,545	0	8,380	8,380
		TOTAL UG STORAGE DEPR/AMRT/NON-FIT TAXES	0	646,433	646,433	0	452,439	452,439	0	193,994	193,994
		TOTAL UNDERGROUND STORAGE EXPENSES	0	1,717,626	1,717,626	0	1,202,167	1,202,167	0	515,459	515,459

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended January 31, 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	254,856	953,006	1,207,862	213,014	658,089	871,103	41,842	294,917	336,759
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	2,345,541	857,272	3,202,813	1,786,918	591,981	2,378,899	558,623	265,291	823,914
3	875000	Measuring & Reg Sta Exp-General	121,098	0	121,098	76,801	0	76,801	44,297	0	44,297
3	876000	Measuring & Reg Sta Exp-Industrial	5,966	0	5,966	3,016	0	3,016	2,950	0	2,950
3	877000	Measuring & Reg Sta Exp-City Gate	260,163	0	260,163	102,772	0	102,772	157,391	0	157,391
3	878000	Meter & House Regulator Expenses	815,866	0	815,866	740,788	0	740,788	75,078	0	75,078
3	879000	Customer Installation Expenses	1,384,011	84,164	1,468,175	818,762	58,119	876,881	565,249	26,045	591,294
3	880000	Other Expenses	1,018,997	849,126	1,867,223	657,518	586,355	1,243,873	360,579	262,771	623,350
3	881000	Rents	0	29,458	29,458	0	20,342	20,342	0	9,116	9,116
MAINTENANCE											
3	885000	Supervision & Engineering	117,516	1,019	118,535	50,354	704	51,058	67,162	315	67,477
3	887000	Mains	1,705,518	1,985	1,707,503	1,161,469	1,371	1,162,840	544,049	614	544,663
3	889000	Measuring & Reg Sta Exp-General	215,704	0	215,704	129,477	0	129,477	86,227	0	86,227
3	890000	Measuring & Reg Sta Exp-Industrial	289,474	401	289,875	119,643	277	119,920	169,831	124	169,955
3	891000	Measuring & Reg Sta Exp-City Gate	75,762	0	75,762	55,435	0	55,435	20,327	0	20,327
3	892000	Services	1,160,994	46,514	1,207,508	824,797	32,120	856,917	336,197	14,394	350,591
3	893000	Meters & House Regulators	641,104	723,801	1,364,905	448,379	499,814	948,193	192,725	223,987	416,712
3	894000	Other Equipment	2,380	205,197	207,577	2,220	141,697	143,917	160	63,500	63,660
TOTAL DISTRIBUTION OPERATING EXP			10,414,050	3,751,943	14,165,993	7,191,363	2,590,869	9,782,232	3,222,687	1,161,074	4,383,761
G-DEPX		Depreciation Expense-Distribution	10,682,522	49,444	10,731,966	7,004,619	34,212	7,038,831	3,677,903	15,232	3,693,135
G-OTX		Taxes Other Than FIT	15,355,434	0	15,355,434	12,955,917	0	12,955,917	2,399,517	0	2,399,517
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			26,037,956	49,444	26,087,400	19,960,536	34,212	19,994,748	6,077,420	15,232	6,092,652
TOTAL DISTRIBUTION EXPENSES			36,452,006	3,801,387	40,253,393	27,151,899	2,625,081	29,776,980	9,300,107	1,176,306	10,476,413
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	347,241	347,241	0	230,637	230,637	0	116,604	116,604
2	902000	Meter Reading Expenses	1,693,129	57,918	1,751,047	1,464,898	38,469	1,503,367	228,231	19,449	247,680
G-903	903XXX	Customer Records & Collection Expenses	1,000,699	3,991,284	4,991,983	698,906	2,651,011	3,349,917	301,793	1,340,273	1,642,066
2	904000	Uncollectible Accounts	0	1,301,016	1,301,016	0	864,135	864,135	0	436,881	436,881
2	905000	Misc Customer Accounts	0	143,509	143,509	0	95,319	95,319	0	48,190	48,190
TOTAL CUSTOMER ACCOUNTS EXPENSES			2,693,828	5,840,968	8,534,796	2,163,804	3,879,571	6,043,375	530,024	1,961,397	2,491,421
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	6,961,458	204,693	7,166,151	6,116,305	135,957	6,252,262	845,153	68,736	913,889
2	909000	Advertising	12,194	703,310	715,504	6,534	467,139	473,673	5,660	236,171	241,831
2	910000	Misc Customer Service & Info Exp	0	112,591	112,591	0	74,783	74,783	0	37,808	37,808
TOTAL CUSTOMER SERVICE & INFO EXP			6,973,652	1,020,594	7,994,246	6,122,839	677,879	6,800,718	850,813	342,715	1,193,528

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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	5,999	5,999	0	3,985	3,985	0	2,014	2,014
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	5,999	5,999	0	3,985	3,985	0	2,014	2,014
		ADMINISTRATIVE & GENERAL EXPENSES:									
4	920000	Salaries	123,531	8,468,317	8,591,848	90,648	5,978,886	6,069,534	32,883	2,489,431	2,522,314
4	921000	Office Supplies & Expenses	831	1,125,808	1,126,639	831	794,854	795,685	0	330,954	330,954
4	922000	Admin. Expenses Transferred - Credit	0	(35,946)	(35,946)	0	(25,379)	(25,379)	0	(10,567)	(10,567)
4	923000	Outside Services Employed	0	3,133,958	3,133,958	0	2,212,668	2,212,668	0	921,290	921,290
4	924000	Property Insurance Premium	0	313,875	313,875	0	221,605	221,605	0	92,270	92,270
4	925XXX	Injuries and Damages	7,282	780,384	787,666	6,497	550,975	557,472	785	229,409	230,194
4	926XXX	Employee Pensions and Benefits	50,931	206,237	257,168	50,931	145,610	196,541	0	60,627	60,627
4	928000	Regulatory Commission Expenses	1,105,271	249,477	1,354,748	801,914	176,138	978,052	303,357	73,339	376,696
4	930000	Miscellaneous General Expenses	35,103	904,747	939,850	21,746	638,779	660,525	13,357	265,968	279,325
4	931000	Rents	10,785	260,782	271,567	10,082	184,120	194,202	703	76,662	77,365
4	935000	Maintenance of General Plant	320,585	1,735,272	2,055,857	225,805	1,225,154	1,450,959	94,780	510,118	604,898
		TOTAL ADMIN & GEN OPERATING EXP	1,654,319	17,142,911	18,797,230	1,208,454	12,103,410	13,311,864	445,865	5,039,501	5,485,366
G-DEPX		Depreciation Expense-General Plant	443,657	2,357,197	2,800,854	281,930	1,664,252	1,946,182	161,727	692,945	854,672
G-AMTX		Amortization Expense - General Plant - 303000	27,206	6,817	34,023	23,235	4,813	28,048	3,971	2,004	5,975
G-AMTX		Amortization Expense - Misc IT Intangible Plant - 3031XX	0	1,812,690	1,812,690	0	1,279,813	1,279,813	0	532,877	532,877
G-AMTX		Amortization Expense-General Plant - 390200, 396200	0	5,174	5,174	0	3,653	3,653	0	1,521	1,521
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	(35,797)	0	(35,797)	(35,797)	0	(35,797)	0	0	0
99	407329	Reg Debit Amt Decoupling Surcharge	139,914	0	139,914	139,914	0	139,914	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	(2,064)	0	(2,064)	(2,064)	0	(2,064)	0	0	0
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	572,916	4,181,878	4,754,794	407,218	2,952,531	3,359,749	165,698	1,229,347	1,395,045
		TOTAL ADMIN & GENERAL EXPENSES	2,227,235	21,324,789	23,552,024	1,615,672	15,055,941	16,671,613	611,563	6,268,848	6,880,411
		TOTAL EXPENSES BEFORE FIT	256,968,952	34,920,561	291,889,513	180,124,669	24,280,942	204,405,611	76,844,283	10,639,619	87,483,902
		NET OPERATING INCOME (LOSS) BEFORE FIT			24,871,956			14,863,365			10,008,591
G-FIT		FEDERAL INCOME TAX			(282,045)			(808,899)			526,854
G-FIT		DEFERRED FEDERAL INCOME TAX			6,652,890			4,480,682			2,172,208
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			(41,868)			(25,201)			(16,667)
		GAS NET OPERATING INCOME (LOSS)			18,542,979			11,216,783			7,326,196

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended January 31, 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%			66.420%				33.580%
G-ALL	3	Direct Distribution Operating Expense		100.000%			69.054%				30.946%
G-ALL	4	Jurisdictional 4-Factor Ratio		100.000%			70.603%				29.397%
G-ALL	6	Actual Therms Purchased		100.000%			69.194%				30.806%
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
ALLOCATION OF PURCHASED GAS COSTS
For Twelve Months Ended January 31, 2013
Average of Monthly Averages Basis

Report ID:
G-804-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	153,269,718	0	153,269,718	104,849,369	0	104,849,369	48,420,349	0	48,420,349
1	804001	Pipeline Demand Costs	27,635,738	0	27,635,738	19,259,863	0	19,259,863	8,375,875	0	8,375,875
1	804002	Transport Variable Charges	811,456	0	811,456	565,963	0	565,963	245,493	0	245,493
6	804010	Gas Costs - Fixed Hedge	59,306	0	59,306	41,022	0	41,022	18,284	0	18,284
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	248,579	0	248,579	168,479	0	168,479	80,100	0	80,100
6	804140	Gas Research Contributions	0	0	0	0	0	0	0	0	0
6	804170	Gas Transaction Fees	0	0	0	0	0	0	0	0	0
6	804600	Gas Purchases - Financial	8,991,958	0	8,991,958	6,193,965	0	6,193,965	2,797,993	0	2,797,993
6	804700	Gas Costs - Offsystem Bookout	818,716	0	818,716	543,954	0	543,954	274,762	0	274,762
6	804711	Gas Costs - Offsystem Bookout Offset	(818,716)	0	(818,716)	(543,954)	0	(543,954)	(274,762)	0	(274,762)
6	804730	Gas Costs - Intracompany LDC Gas	14,647,249	0	14,647,249	10,126,166	0	10,126,166	4,521,083	0	4,521,083
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(6,610,019)	0	(6,610,019)	(4,878,065)	0	(4,878,065)	(1,731,954)	0	(1,731,954)
99	805120	Gas Expense - Rate Deferrals	3,693,476	0	3,693,476	2,293,444	0	2,293,444	1,400,032	0	1,400,032
		TOTAL PURCHASED GAS COSTS	202,747,461	0	202,747,461	138,620,206	0	138,620,206	64,127,255	0	64,127,255

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.990%	30.010%
G-ALL	6	Actual Therms Purchased	100.000%	69.194%	30.806%
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 January 31, 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	1,000,699	3,991,284	4,991,983	698,906	2,651,011	3,349,917	301,793	1,340,273	1,642,066
12	903920	Accts Rec Sold - Program Fees	0	0	0	0	0	0	0	0	0
12	903930	Accts Rec Sold - Maturity Yield Fees	0	0	0	0	0	0	0	0	0
		Total Account 903	1,000,699	3,991,284	4,991,983	698,906	2,651,011	3,349,917	301,793	1,340,273	1,642,066

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.420%	33.580%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	65.927%	34.073%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-12A
For Twelve Months Ended January 31, 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	226,157	204,693	430,850	182,732	135,957	318,689	43,425	68,736	112,161
99	908600	Public Purpose Tariff Rider Expense Offset	7,001,845	0	7,001,845	5,998,074	0	5,998,074	1,003,771	0	1,003,771
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	(415,645)	0	(415,645)	(213,602)	0	(213,602)	(202,043)	0	(202,043)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		Total Account 908	6,961,458	204,693	7,166,151	6,116,305	135,957	6,252,262	845,153	68,736	913,889

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.420%	33.580%
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 January 31, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.89%	52.89%
2	Cost of Debt		5.715%	5.817%
	Total Cost of Debt		3.023%	3.077%
	Total Weighted Cost		3.023%	3.077%
G-APL	Net Rate Base	315,949,632	207,691,371	108,258,261
	Interest Deduction for FIT Calculation	9,609,617	6,278,510	3,331,107
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: G-FIT-12A
FEDERAL INCOME TAXES--GAS	
For Twelve Months Ended January 31, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	316,761,469	219,268,976	97,492,493
G-OPS	Operating & Maintenance Expense	260,400,886	180,598,675	79,802,211
G-OPS	Book Deprec/Amort and Reg Amortizations	16,105,268	10,831,474	5,273,794
G-OTX	Taxes Other than FIT	15,383,359	12,975,462	2,407,897
	Net Operating Income Before FIT	24,871,956	14,863,365	10,008,591
G-INT	Less: Interest Expense	9,609,617	6,278,510	3,331,107
G-SCM	Schedule M Adjustments	(16,068,181)	(10,895,994)	(5,172,187)
	Taxable Net Operating Income	(805,842)	(2,311,139)	1,505,297
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(282,045)	(808,899)	526,854
G-DTE	Deferred FIT	6,652,890	4,480,682	2,172,208
99	411400 Amortized Investment Tax Credit	(41,868)	(25,201)	(16,667)
	Total FIT/Deferred FIT & ITC	6,328,977	3,646,582	2,682,395

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 January 31, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-DEPX/AMTX		Book Depreciation & Amortization	11,153,385	4,849,830	16,003,215	7,309,784	3,419,637	10,729,421	3,843,601	1,430,193	5,273,794
12	997001	Contributions In Aid of Construction	0	237,966	237,966	0	156,884	156,884	0	81,082	81,082
2	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997003	Salvage	0	0	0	0	0	0	0	0	0
4	997005	FAS106 Current Retiree Medical Accrual	0	1,150,716	1,150,716	0	812,440	812,440	0	338,276	338,276
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	(2,910,504)	0	(2,910,504)	(2,584,621)	0	(2,584,621)	(325,883)	0	(325,883)
4	997015	Airplane Lease Payments	0	105,374	105,374	0	74,397	74,397	0	30,977	30,977
12	997016	Redemption Expense Amortization	0	210,596	210,596	0	138,840	138,840	0	71,756	71,756
4	997020	FAS87 Current Pension Accrual	0	(2,554,376)	(2,554,376)	0	(1,803,466)	(1,803,466)	0	(750,910)	(750,910)
99	997029	FAS 106 Post Retirement Benefits	50,931	0	50,931	50,931	0	50,931	0	0	0
99	997031	Decoupling Mechanism	100,688	0	100,688	100,688	0	100,688	0	0	0
12	997032	Interest Rate Swaps	0	(3,421,178)	(3,421,178)	0	(2,255,480)	(2,255,480)	0	(1,165,698)	(1,165,698)
4	997033	DSM Tariff Rider	(231,438)	0	(231,438)	117,514	0	117,514	(348,952)	0	(348,952)
12	997048	AFUDC	0	(144,470)	(144,470)	0	(95,245)	(95,245)	0	(49,225)	(49,225)
11	997049	Tax Depreciation	0	(25,581,543)	(25,581,543)	0	(17,024,773)	(17,024,773)	0	(8,556,770)	(8,556,770)
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	(415,645)	0	(415,645)	(213,602)	0	(213,602)	(202,043)	0	(202,043)
99	997073	DSIT Amortization - ID	(6,039)	0	(6,039)	0	0	0	(6,039)	0	(6,039)
11	997080	Book Transportation Depreciation	0	1,079,223	1,079,223	0	718,234	718,234	0	360,989	360,989
4	997081	Deferred Compensation	0	123,649	123,649	0	87,300	87,300	0	36,349	36,349
4	997082	Meal Disallowances	0	95,806	95,806	0	67,642	67,642	0	28,164	28,164
4	997083	Paid Time Off	0	26,277	26,277	0	18,552	18,552	0	7,725	7,725
2	997084	Customer Uncollectibles	0	12,571	12,571	0	8,350	8,350	0	4,221	4,221
TOTAL SCHEDULE M ADJUSTMENTS			7,741,378	(23,809,559)	(16,068,181)	4,780,694	(15,676,688)	(10,895,994)	2,960,684	(8,132,871)	(5,172,187)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.990%	30.010%
G-ALL	2	Number of Customers	100.000%	66.420%	33.580%
G-ALL	3	Direct Distribution Operating Expense	100.000%	69.054%	30.946%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.603%	29.397%
G-ALL	6	Actual Therms Purchased	100.000%	69.194%	30.806%
G-ALL	11	Book Depreciation	100.000%	66.551%	33.449%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	65.927%	34.073%
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 January 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	5,517,676	3,632,948	1,884,728
99	410100	Deferred Federal Income Tax Exp	1,046,613	810,421	236,192
		SUBTOTAL	6,564,289	4,443,369	2,120,920
14	411100	Deferred Federal Income Tax Expense - Allocated	(56,875)	(37,448)	(19,427)
99	411100	Deferred Federal Income Tax Exp	145,476	74,761	70,715
		SUBTOTAL	88,601	37,313	51,288
		Total Deferred Federal Income Tax Expense	6,652,890	4,480,682	2,172,208

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	65.842%	34.158%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-12A
For Twelve Months Ended January 31, 2013	
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	27,925	27,925	0	19,545	19,545	0	8,380	8,380
		TOTAL UNDERGROUND STORAGE TAX	0	27,925	27,925	0	19,545	19,545	0	8,380	8,380
		DISTRIBUTION									
99	408110	State Excise Tax	5,519,777	0	5,519,777	5,519,777	0	5,519,777	0	0	0
99	408120	Municipal Occupation & License Tax	6,498,165	0	6,498,165	5,356,615	0	5,356,615	1,141,550	0	1,141,550
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	3,297,702	0	3,297,702	2,079,525	0	2,079,525	1,218,177	0	1,218,177
99	409100	State Income Tax	39,790	0	39,790	0	0	0	39,790	0	39,790
		TOTAL DISTRIBUTION TAX	15,355,434	0	15,355,434	12,955,917	0	12,955,917	2,399,517	0	2,399,517
		TOTAL TAXES OTHER THAN FIT	15,355,434	27,925	15,383,359	12,955,917	19,545	12,975,462	2,399,517	8,380	2,407,897

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 January 31, 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)	1,141,298	112,288	1,253,586	964,981	79,279	1,044,260	176,317	33,009	209,326
4	3031XX	Misc Intangible IT Plant (3031XX)	0	9,299,441	9,299,441	0	6,565,684	6,565,684	0	2,733,757	2,733,757
4		TOTAL INTANGIBLE PLANT	1,141,298	9,411,729	10,553,027	964,981	6,644,963	7,609,944	176,317	2,766,766	2,943,083
		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	1,383,995	1,383,995	0	968,658	968,658	0	415,337	415,337
1	352XXX	Wells	0	18,329,587	18,329,587	0	12,828,878	12,828,878	0	5,500,709	5,500,709
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	11,484,552	11,484,552	0	8,038,038	8,038,038	0	3,446,514	3,446,514
1	355000	Measuring & Regulating Equipment	0	221,503	221,503	0	155,030	155,030	0	66,473	66,473
1	356000	Purification Equipment	0	404,852	404,852	0	283,356	283,356	0	121,496	121,496
1	357000	Other Equipment	0	1,507,587	1,507,587	0	1,055,160	1,055,160	0	452,427	452,427
		TOTAL UNDERGROUND STORAGE PLANT	0	34,843,359	34,843,359	0	24,386,867	24,386,867	0	10,456,492	10,456,492
		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	803,118	21,684	824,802	532,636	15,004	547,640	270,482	6,680	277,162
6	376000	Mains	226,406,716	2,512,521	228,919,237	145,602,547	1,738,514	147,341,061	80,804,169	774,007	81,578,176
6	378000	Measuring & Reg Station Equip-General	5,212,877	57,440	5,270,317	3,154,783	39,745	3,194,528	2,058,094	17,695	2,075,789
6	379000	Measuring & Reg Station Equip-City Gate	5,982,198	17,782	5,999,980	1,811,211	12,304	1,823,515	4,170,987	5,478	4,176,465
6	380000	Services	146,334,553	0	146,334,553	98,501,167	0	98,501,167	47,833,386	0	47,833,386
6	381000	Meters	64,204,777	0	64,204,777	43,039,849	0	43,039,849	21,164,928	0	21,164,928
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	2,953,395	0	2,953,395	2,327,669	0	2,327,669	625,726	0	625,726
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	452,050,880	2,609,427	454,660,307	295,035,303	1,805,567	296,840,870	157,015,577	803,860	157,819,437

RESULTS OF OPERATIONS	Report ID:
GAS UTILITY PLANT	G-PLT-12A
For Twelve Months Ended January 31, 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	4,326,598	12,591,985	16,918,583	3,270,003	8,890,319	12,160,322	1,056,595	3,701,666	4,758,261
4	391XXX	Office Furniture & Equipment	0	9,363,905	9,363,905	0	6,611,198	6,611,198	0	2,752,707	2,752,707
4	392XXX	Transportation Equipment	6,431,358	1,503,086	7,934,444	4,663,228	1,061,224	5,724,452	1,768,130	441,862	2,209,992
4	393000	Stores Equipment	152,809	341,015	493,824	113,929	240,767	354,696	38,880	100,248	139,128
4	394000	Tools, Shop & Garage Equipment	1,682,066	2,642,672	4,324,738	1,236,171	1,865,806	3,101,977	445,895	776,866	1,222,761
4	395000	Laboratory Equipment	91,872	280,558	372,430	69,291	198,082	267,373	22,581	82,476	105,057
4	396XXX	Power Operated Equipment	3,610,180	1,040,129	4,650,309	2,706,117	734,362	3,440,479	904,063	305,767	1,209,830
4	397XXX	Communications Equipment	1,944,166	4,736,592	6,680,758	654,988	3,344,176	3,999,164	1,289,178	1,392,416	2,681,594
4	398000	Miscellaneous Equipment	19	76,789	76,808	8	54,215	54,223	11	22,574	22,585
		TOTAL GENERAL PLANT	18,904,892	33,402,882	52,307,774	13,288,708	23,583,436	36,872,144	5,616,184	9,819,446	15,435,630
		TOTAL PLANT IN SERVICE	472,097,070	80,267,397	552,364,467	309,288,992	56,420,833	365,709,825	162,808,078	23,846,564	186,654,642
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(12,204,828)	(12,204,828)	0	(8,542,159)	(8,542,159)	0	(3,662,669)	(3,662,669)
G-ADEP		Distribution Plant	(153,875,823)	(1,430,773)	(155,306,596)	(102,173,144)	(990,009)	(103,163,153)	(51,702,679)	(440,764)	(52,143,443)
G-ADEP		General Plant	(4,461,424)	(9,009,420)	(13,470,844)	(2,586,244)	(6,360,921)	(8,947,165)	(1,875,180)	(2,648,499)	(4,523,679)
		TOTAL ACCUMULATED DEPRECIATION	(158,337,247)	(22,645,021)	(180,982,268)	(104,759,388)	(15,893,089)	(120,652,477)	(53,577,859)	(6,751,932)	(60,329,791)
		ACCUMULATED AMORTIZATION									
G-AAAMT		General Plant - 303000	(125,683)	(9,491)	(135,174)	(84,387)	(6,701)	(91,088)	(41,296)	(2,790)	(44,086)
G-AAAMT		Misc IT Intangible Plant - 3031XX	0	(4,331,063)	(4,331,063)	0	(3,057,860)	(3,057,860)	0	(1,273,203)	(1,273,203)
G-AAAMT		Underground Storage	0	(239,310)	(239,310)	0	(167,493)	(167,493)	0	(71,817)	(71,817)
G-AAAMT		General Plant - 390200, 396200	(4,537)	(28,588)	(33,125)	(3,594)	(20,184)	(23,778)	(943)	(8,404)	(9,347)
		TOTAL ACCUMULATED AMORTIZATION	(130,220)	(4,608,452)	(4,738,672)	(87,981)	(3,252,238)	(3,340,219)	(42,239)	(1,356,214)	(1,398,453)
		TOTAL ACCUMULATED DEPR/AMORT	(158,467,467)	(27,253,473)	(185,720,940)	(104,847,369)	(19,145,327)	(123,992,696)	(53,620,098)	(8,108,146)	(61,728,244)
		NET GAS UTILITY PLANT before DFIT	313,629,603	53,013,924	366,643,527	204,441,623	37,275,506	241,717,129	109,187,980	15,738,418	124,926,398
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(61,381,244)	(61,381,244)	0	(40,466,813)	(40,466,813)	0	(20,914,431)	(20,914,431)
4	282900	ADFIT - Common Plant (282900 from C-DTX)	0	(6,911,897)	(6,911,897)	0	(4,861,806)	(4,861,806)	0	(2,050,091)	(2,050,091)
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	(1,283,596)	(1,283,596)	0	(846,236)	(846,236)	0	(437,360)	(437,360)
		TOTAL ACCUMULATED DFIT	0	(69,636,691)	(69,636,691)	0	(46,217,184)	(46,217,184)	0	(23,419,507)	(23,419,507)
		NET GAS UTILITY PLANT	313,629,603	(16,622,767)	297,006,836	204,441,623	(8,941,678)	195,499,945	109,187,980	(7,681,089)	101,506,891
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%			69.194%			30.806%	
G-ALL	12	Net Gas Plant (before DFIT)		100.000%			65.927%			34.073%	

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12A
For Twelve Months Ended January 31, 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	313,629,603	(16,622,767)	297,006,836	204,441,623	(8,941,678)	195,499,945	109,187,980	(7,681,089)	101,506,891
		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	12,463,697	12,463,697	0	8,723,342	8,723,342	0	3,740,355	3,740,355
4	252000	Customer Advances	(82,162)	(932)	(83,094)	(16,102)	(658)	(16,760)	(66,060)	(274)	(66,334)
99	235199	Customer Deposits	(719,019)	0	(719,019)	(719,019)	0	(719,019)	0	0	0
C-WKC		Working Capital	192,691	1,357,457	1,550,148	192,691	0	192,691	0	1,357,457	1,357,457
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	(608,490)	19,551,286	18,942,796	(542,430)	12,733,856	12,191,426	(66,060)	6,817,430	6,751,370
		NET RATE BASE	313,021,113	2,928,519	315,949,632	203,899,193	3,792,178	207,691,371	109,121,920	(863,659)	108,258,261

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 January 31, 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)	10,452,515	10,452,515											
Hydro (ED-AN)	8,895,647	8,895,647											
Other (ED-AN)	8,438,476	8,438,476											
Total Electric Production	27,786,638	27,786,638											
Electric Transmission													
ED-AN	10,668,410	10,668,410											
Total Electric Transmission	10,668,410	10,668,410											
Electric Distribution													
ED-ID	11,068,274	11,068,274											
ED-WA	20,911,022	20,911,022											
Total Electric Distribution	31,979,296	31,979,296											
Gas Underground Storage													
1 GD-AN	618,281		618,281			618,281	618,281		432,735	432,735		185,546	185,546
GD-OR	112,559			112,559									
Total Gas Underground Storage	730,840		618,281	112,559		618,281	618,281		432,735	432,735		185,546	185,546
Gas Distribution													
6 GD-AN	49,444		49,444				49,444			34,212	34,212		15,232
GD-ID	3,677,903		3,677,903			3,677,903	3,677,903					3,677,903	3,677,903
GD-WA	7,004,619		7,004,619			7,004,619	7,004,619	7,004,619		7,004,619			
GD-OR	3,796,118			3,796,118									
Total Gas Distribution	14,528,084		10,731,966	3,796,118		10,682,522	49,444	10,731,966	7,004,619	34,212	7,038,831	3,677,903	15,232
General Plant													
ED-AN	2,613,913	2,613,913											
ED-ID	303,630	303,630											
ED-WA	989,775	989,775											
7,4 CD-AA	10,950,936	7,922,564	2,124,591	903,781		2,124,591	2,124,591		1,500,025	1,500,025		624,566	624,566
9,4 CD-AN	396,179	313,857	82,322			82,322	82,322		58,122	58,122		24,200	24,200
9 CD-ID	425,481	337,070	88,411			88,411	88,411				88,411		88,411
9 CD-WA	149,882	118,738	31,144			31,144	31,144	31,144			31,144		
8,4 GD-AA	167,971		118,117	49,854		118,117	118,117		83,394	83,394		34,723	34,723
4 GD-AN	32,167		32,167			32,167	32,167		22,711	22,711		9,456	9,456
GD-ID	73,316		73,316			73,316	73,316				73,316		73,316
GD-WA	250,786		250,786			250,786	250,786	250,786		250,786			
GD-OR	255,372			255,372									
Total General Plant	16,609,408	12,599,547	2,800,854	1,209,007		443,657	2,357,197	2,800,854	281,930	1,664,252	1,946,182	161,727	692,945
Total Depreciation Expense	102,302,676	83,033,891	14,151,101	5,117,684		11,126,179	3,024,922	14,151,101	7,286,549	2,131,199	9,417,748	3,839,630	893,723

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	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	69.194%	30.806%

RESULTS OF OPERATIONS	Report ID: G-AMTX-12A
GAS-NORTH AMORTIZATION EXPENSE	
For Twelve Months Ended January 31, 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	918,002	918,002												
Misc Intangible Pft (303000)	ED-AN	95,731	95,731												
Total Production/Transmission		1,013,733	1,013,733												
Distribution															
Franchises (302000)	ED-WA	24,134	24,134												
Misc Intangible Pft (303000)	ED-WA	2,843	2,843												
Total Distribution		26,977	26,977												
General Plant - 303000															
7,4	CD-AA	24,729	17,891	4,797	2,041		4,797	4,797		3,387	3,387		1,410	1,410	
9,4	CD-AN	9,719	7,699	2,020			2,020	2,020		1,426	1,426		594	594	
	GD-ID	3,971		3,971			3,971	3,971				3,971		3,971	
	GD-WA	23,235		23,235			23,235	23,235	23,235		23,235				
	GD-OR	7,773			7,773										
Total General Plant - 303000		69,427	25,590	34,023	9,814		27,206	6,817	34,023	23,235	4,813	28,048	3,971	2,004	5,975
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	7,941,907	5,745,652	1,540,810	655,445		1,540,810	1,540,810		1,087,858	1,087,858		452,952	452,952	
	ED-AN	209,517	209,517												
	ED-ID	4,141	4,141												
	ED-WA	335,913	335,913												
8,4	GD-AA	383,315		269,547	113,768		269,547	269,547		190,308	190,308		79,239	79,239	
4	GD-AN	2,333		2,333			2,333	2,333		1,647	1,647		686	686	
	GD-OR	3,732			3,732										
Total Miscellaneous IT Intangible Plant - 3031XX		8,880,858	6,295,223	1,812,690	772,945		1,812,690	1,812,690		1,279,813	1,279,813		532,877	532,877	
Gas Underground Storage															
1	GD-AN	227		227			227	227		159	159		68	68	
Total Gas Underground Storage		227		227			227	227		159	159		68	68	
General Plant - 390200, 396200															
7,4	CD-AA	26,667	19,292	5,174	2,201		5,174	5,174		3,653	3,653		1,521	1,521	
4	ED-AN	9,661	9,661												
	GD-OR	4,311			4,311										
Total General Plant- 390200, 396200		40,639	28,953	5,174	6,512		5,174	5,174		3,653	3,653		1,521	1,521	
Total Amortization Expense		10,031,861	7,390,476	1,852,114	789,271		27,206	1,824,908	1,852,114	23,235	1,288,438	1,311,673	3,971	536,470	540,441

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%
8	Gas North/Oregon 4-Factor	0.000%	70.320%	29.680%	4	Jurisdictional 4-Factor Ratio	70.603%
9	Elec/Gas North 4-Factor	79.221%	20.779%	0.000%			29.397%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12A
For Twelve Months Ended January 31, 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)	(275,580,258)	(275,580,258)												
Hydro (ED-AN)	(112,232,626)	(112,232,626)												
Other (ED-AN)	(75,811,020)	(75,811,020)												
Total Electric Production	(463,623,904)	(463,623,904)												
Electric Transmission														
ED-AN	(179,708,262)	(179,708,262)												
Total Electric Transmission	(179,708,262)	(179,708,262)												
Electric Distribution														
ED-ID	(137,719,311)	(137,719,311)												
ED-WA	(222,511,683)	(222,511,683)												
Total Electric Distribution	(360,230,994)	(360,230,994)												
Gas Underground Storage														
1 GD-AN	(12,204,828)		(12,204,828)			(12,204,828)	(12,204,828)		(8,542,159)	(8,542,159)		(3,662,669)	(3,662,669)	
GD-OR	(361,918)			(361,918)										
Total Gas Underground Storage	(12,566,746)		(12,204,828)	(361,918)		(12,204,828)	(12,204,828)		(8,542,159)	(8,542,159)		(3,662,669)	(3,662,669)	
Gas Distribution														
6 GD-AN	(1,430,773)		(1,430,773)				(1,430,773)		(990,009)	(990,009)		(440,764)	(440,764)	
GD-ID	(51,702,679)		(51,702,679)		(51,702,679)		(51,702,679)				(51,702,679)		(51,702,679)	
GD-WA	(102,173,144)		(102,173,144)		(102,173,144)		(102,173,144)	(102,173,144)			(102,173,144)			
GD-OR	(86,656,939)			(86,656,939)										
Total Gas Distribution	(241,963,535)		(155,306,596)	(86,656,939)		(153,875,823)	(1,430,773)		(102,173,144)	(990,009)	(103,163,153)		(51,702,679)	(440,764)
General Plant														
ED-AN	(32,815,245)	(32,815,245)												
ED-ID	(5,547,367)	(5,547,367)												
ED-WA	(10,214,643)	(10,214,643)												
7,4 CD-AA	(25,267,632)	(18,280,121)	(4,902,173)	(2,085,338)		(4,902,173)	(4,902,173)		(3,461,081)	(3,461,081)		(1,441,092)	(1,441,092)	
9,4 CD-AN	(10,718,485)	(8,491,291)	(2,227,194)			(2,227,194)	(2,227,194)		(1,572,466)	(1,572,466)		(654,728)	(654,728)	
9 CD-ID	(4,482,317)	(3,550,936)	(931,381)		(931,381)		(931,381)				(931,381)		(931,381)	
9 CD-WA	(2,035,741)	(1,612,734)	(423,007)		(423,007)		(423,007)	(423,007)			(423,007)		(423,007)	
8,4 GD-AA	(1,245,910)		(876,124)	(369,786)		(876,124)	(876,124)		(618,570)	(618,570)		(257,554)	(257,554)	
4 GD-AN	(1,003,929)		(1,003,929)			(1,003,929)	(1,003,929)		(708,804)	(708,804)		(295,125)	(295,125)	
GD-ID	(943,799)		(943,799)		(943,799)		(943,799)				(943,799)		(943,799)	
GD-WA	(2,163,237)		(2,163,237)		(2,163,237)		(2,163,237)	(2,163,237)			(2,163,237)			
GD-OR	(3,467,949)			(3,467,949)										
Total General Plant	(99,906,254)	(80,512,337)	(13,470,844)	(5,923,073)		(4,461,424)	(9,009,420)		(2,586,244)	(6,360,921)	(8,947,165)		(1,875,180)	(2,648,499)
Total Accumulated Depreciation	(1,357,999,695)	(1,084,075,497)	(180,982,268)	(92,941,930)		(158,337,247)	(22,645,021)		(104,759,388)	(15,893,089)	(120,652,477)		(53,577,859)	(6,751,932)

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	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	69.194%	30.806%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAAMT-12A
For Twelve Months Ended January 31, 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	(6,085,170)	(6,085,170)												
Misc Intangible Plt (303000)	ED-AN	(593,292)	(593,292)												
Total Production/Transmission		(6,678,462)	(6,678,462)												
Distribution															
Franchises (302000)	ED-WA	(62,717)	(62,717)												
Misc Intangible Plt (303000)	ED-WA	(21,158)	(21,158)												
Total Distribution		(83,875)	(83,875)												
General Plant - 303000															
7,4	CD-AA	(1,718)	(1,243)	(333)	(142)		(333)	(333)		(235)	(235)		(98)	(98)	
9,4	CD-AN	(44,072)	(34,914)	(9,158)			(9,158)	(9,158)		(6,466)	(6,466)		(2,692)	(2,692)	
	GD-ID	(41,296)		(41,296)			(41,296)	(41,296)					(41,296)	(41,296)	
	GD-WA	(84,387)		(84,387)			(84,387)	(84,387)		(84,387)	(84,387)				
	GD-OR	(45,450)		(45,450)											
Total General Plant - 303000		(216,923)	(36,157)	(135,174)	(45,592)		(125,683)	(9,491)	(135,174)	(84,387)	(6,701)	(91,088)	(41,296)	(2,790)	(44,086)
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	(20,026,131)	(14,488,104)	(3,885,270)	(1,652,757)		(3,885,270)	(3,885,270)		(2,743,117)	(2,743,117)		(1,142,153)	(1,142,153)	
	ED-AN	(768,428)	(768,428)												
	ED-WA	(314,640)	(314,640)												
8,4	GD-AA	(615,054)		(432,506)	(182,548)		(432,506)	(432,506)		(305,362)	(305,362)		(127,144)	(127,144)	
4	GD-AN	(13,287)		(13,287)			(13,287)	(13,287)		(9,381)	(9,381)		(3,906)	(3,906)	
	GD-OR	(40,603)		(40,603)											
Total Miscellaneous IT Intangible Plant - 3031XX		(21,778,143)	(15,571,172)	(4,331,063)	(1,875,908)		(4,331,063)	(4,331,063)		(3,057,860)	(3,057,860)		(1,273,203)	(1,273,203)	
Gas Underground Storage															
1	GD-AN	(239,310)		(239,310)			(239,310)	(239,310)		(167,493)	(167,493)		(71,817)	(71,817)	
Total Gas Underground Storage		(239,310)		(239,310)			(239,310)	(239,310)		(167,493)	(167,493)		(71,817)	(71,817)	
General Plant - 390200, 396200															
7,4	CD-AA	(147,351)	(106,602)	(28,588)	(12,161)		(28,588)	(28,588)		(20,184)	(20,184)		(8,404)	(8,404)	
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	(40,531)	(40,531)												
	ED-WA	(110,678)	(110,678)												
	GD-WA	(1,863)		(1,863)			(1,863)	(1,863)		(1,863)	(1,863)				
	GD-OR	(47,388)		(47,388)											
Total General Plant - 390200, 396200		(360,681)	(268,007)	(33,125)	(59,549)		(4,537)	(28,588)	(33,125)	(3,594)	(20,184)	(23,778)	(943)	(8,404)	(9,347)
Total Accumulated Amortization		(29,357,394)	(22,637,673)	(4,738,672)	(1,981,049)		(130,220)	(4,608,452)	(4,738,672)	(87,981)	(3,252,238)	(3,340,219)	(42,239)	(1,356,214)	(1,398,453)

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 January 31, 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	385,053	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	3,939,110	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	6,479,352	372,902	708,653	3,108,652	4,190,207	574,973	90,851	826,151	1,491,975	472,075	325,095	797,170
390XXX Structures & Improvements														
99		ED-WA / ID / AN	5,843,742	483,556	1,995,741	3,364,445	5,843,742	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,886,223	0	0	0	0	1,886,223	0	0	1,886,223	0	0	0
99		GD-OR / AS	3,351,106	0	0	0	0	0	0	0	0	3,351,106	0	3,351,106
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	59,060,148	0	0	42,727,655	42,727,655	0	0	11,458,259	11,458,259	0	4,874,234	4,874,234
9		CD-WA / ID / AN	17,200,540	5,275,731	4,028,323	4,322,386	13,626,440	1,383,780	1,056,595	1,133,725	3,574,100	0	0	0
		TOTAL ACCOUNT	87,341,759	5,759,287	6,024,064	50,414,486	62,197,837	3,270,003	1,056,595	12,591,984	16,918,582	3,351,106	4,874,234	8,225,340
391XXX Office Furniture & Equipment														
99		ED-WA / ID / AN	4,754,812	1,980,378	12,818	2,761,616	4,754,812	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,684	0	0	0	0	0	0	4,684	4,684	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	446,416	0	0	0	0	0	0	313,920	313,920	0	132,496	132,496
7		CD-AA	46,562,412	0	0	33,686,042	33,686,042	0	0	9,033,574	9,033,574	0	3,842,796	3,842,796
9		CD-WA / ID / AN	56,434	0	0	44,708	44,708	0	0	11,726	11,726	0	0	0
		TOTAL ACCOUNT	51,824,758	1,980,378	12,818	36,492,366	38,485,562	0	0	9,363,904	9,363,904	0	3,975,292	3,975,292
392XXX Transportation Equipment														
99		ED-WA / ID / AN	17,308,634	7,899,467	2,945,319	6,463,848	17,308,634	0	0	0	0	0	0	0
99		GD-WA / ID / AN	7,033,167	0	0	0	0	4,342,834	1,610,879	1,079,454	7,033,167	0	0	0
99		GD-OR / AS	2,403,266	0	0	0	0	0	0	0	0	2,403,266	0	2,403,266
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	3,842,780	1,221,517	599,529	1,223,242	3,044,288	320,394	157,252	320,846	798,492	0	0	0
		TOTAL ACCOUNT	31,117,644	9,120,984	3,544,848	8,070,377	20,736,209	4,663,228	1,768,131	1,503,086	7,934,445	2,403,266	43,724	2,446,990

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended January 31, 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	1,970,997	113,070	148,234	1,300,140	1,561,444	29,657	38,880	341,016	409,553	0	0	0
		TOTAL ACCOUNT	2,507,824	123,809	162,979	1,669,985	1,956,773	113,928	38,880	341,016	493,824	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,264,596	1,146,312	368,759	1,749,525	3,264,596	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,097,531	0	0	0	0	1,228,159	443,413	425,959	2,097,531	0	0	0
99		GD-OR / AS	914,695	0	0	0	0	0	0	0	0	914,695	0	914,695
8		GD-AA	1,281,630	0	0	0	0	0	0	901,242	901,242	0	380,388	380,388
7		CD-AA	6,465,081	0	0	4,677,228	4,677,228	0	0	1,254,290	1,254,290	0	533,563	533,563
9		CD-WA / ID / AN	344,938	30,547	9,461	233,255	273,263	8,012	2,482	61,181	71,675	0	0	0
		TOTAL ACCOUNT	14,368,471	1,176,859	378,220	6,660,008	8,215,087	1,236,171	445,895	2,642,672	4,324,738	914,695	913,951	1,828,646
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	1,031,431	174,513	93,698	763,220	1,031,431	0	0	0	0	0	0	0
99		GD-WA / ID / AN	205,338	0	0	0	0	66,822	21,793	116,723	205,338	0	0	0
99		GD-OR / AS	183,529	0	0	0	0	0	0	0	0	183,529	0	183,529
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	192,682	9,412	3,004	140,228	152,644	2,469	788	36,781	40,038	0	0	0
		TOTAL ACCOUNT	2,051,197	183,925	96,702	1,160,756	1,441,383	69,291	22,581	280,558	372,430	183,529	53,855	237,384

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended January 31, 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	36,425,348	16,710,585	10,434,971	9,279,792	36,425,348	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,223,672	0	0	0	0	2,635,013	796,387	792,272	4,223,672	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	1,535,912	271,088	410,518	535,159	1,216,765	71,104	107,675	140,368	319,147	0	0	0
		TOTAL ACCOUNT	42,782,803	16,981,673	10,845,489	10,215,774	38,042,936	2,706,117	904,062	1,040,129	4,650,308	43,834	45,725	89,559
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	45,961,597	7,876,243	2,756,980	35,328,374	45,961,597	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,006,555	0	0	0	0	558,520	448,035	0	1,006,555	0	0	0
99		GD-OR / AS	960,445	0	0	0	0	0	0	0	0	960,445	0	960,445
8		GD-AA	992,932	0	0	0	0	0	0	698,230	698,230	0	294,702	294,702
7		CD-AA	12,850,138	0	0	9,296,561	9,296,561	0	0	2,493,055	2,493,055	0	1,060,522	1,060,522
9		CD-WA / ID / AN	11,949,173	367,789	3,206,904	5,891,561	9,466,254	96,468	841,144	1,545,307	2,482,919	0	0	0
		TOTAL ACCOUNT	73,720,840	8,244,032	5,963,884	50,516,496	64,724,412	654,988	1,289,179	4,736,592	6,680,759	960,445	1,355,224	2,315,669
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	21,567	0	2,299	19,268	21,567	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	282,441	282,441	0	0	75,742	75,742	0	32,220	32,220
9		CD-WA / ID / AN	5,129	31	41	3,991	4,063	8	11	1,047	1,066	0	0	0
		TOTAL ACCOUNT	419,466	31	2,340	305,700	308,071	8	11	76,789	76,808	2,367	32,220	34,587
		TOTAL GENERAL PLANT	312,614,114	43,943,880	27,739,997	168,614,600	240,298,477	13,288,707	5,616,185	33,402,881	52,307,773	8,388,544	11,619,320	20,007,864

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-IPL-12A
COMMON INTANGIBLE PLANT	
For Twelve Months Ended January 31, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
			Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	2,044,134	153,179	0	1,890,955	2,044,134	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,141,298	0	0	0	0	964,981	176,317	0	1,141,298	0	0	0
99		GD-OR / AS	410,126	0	0	0	0	0	0	0	0	410,126	0	410,126
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	370,936	0	0	268,358	268,358	0	0	71,965	71,965	0	30,613	30,613
9		CD-WA / ID / AN	194,058	0	0	153,735	153,735	0	0	40,323	40,323	0	0	0
		TOTAL ACCOUNT	4,160,552	153,179	0	2,313,048	2,466,227	964,981	176,317	112,288	1,253,586	410,126	30,613	440,739
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	2,575,157	1,678,165	20,583	876,409	2,575,157	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	40,635	0	0	0	0	0	0	0	0	40,635	0	40,635
8		GD-AA	1,913,992	0	0	0	0	0	0	1,345,919	1,345,919	0	568,073	568,073
7		CD-AA	38,369,155	0	0	27,758,549	27,758,549	0	0	7,444,000	7,444,000	0	3,166,606	3,166,606
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	42,898,939	1,678,165	20,583	28,634,958	30,333,706	0	0	8,789,919	8,789,919	40,635	3,734,679	3,775,314
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	225,389	0	0	225,389	225,389	0	0	0	0	0	0	0
99		GD-WA / ID / AN	18,361	0	0	0	0	0	0	18,361	18,361	0	0	0
99		GD-OR / AS	1,231	0	0	0	0	0	0	0	0	1,231	0	1,231
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	2,531,624	0	0	1,831,529	1,831,529	0	0	491,160	491,160	0	208,935	208,935
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	2,776,605	0	0	2,056,918	2,056,918	0	0	509,521	509,521	1,231	208,935	210,166
		TOTAL	49,836,096	1,831,344	20,583	33,004,924	34,856,851	964,981	176,317	9,411,728	10,553,026	451,992	3,974,227	4,426,219

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 January 31, 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	(33,620,247)	(24,322,904)	(6,522,664)	(2,774,679)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,873,202)	(1,483,969)	(389,233)	0
7	283750	CD-AA	(309,026)	(223,568)	(59,954)	(25,504)
		Total	<u>(35,802,475)</u>	<u>(26,030,441)</u>	<u>(6,971,851)</u>	<u>(2,800,183)</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
COMMON WORKING CAPITAL
 For Twelve Months Ended January 31, 2013
 Average of Monthly Averages Basis

Report ID:
C-WKC-12A

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	***** SYSTEM *****			***** ELECTRIC *****			***** GAS NORTH *****		
			Washington	Idaho	Total	Washington	Idaho	Total	Washington	Idaho	Total
1	151120	FUEL STOCK COAL-COLSTRIP		709,648	709,648		709,648	709,648		0	0
1	151210	FUEL STOCK HOG FUEL-KFGS		1,037,399	1,037,399		1,037,399	1,037,399		0	0
4	154100	PLANT MATERIALS & OPER SUPPLIES		6,061,805	6,061,805		4,892,931	4,892,931	1,168,874		1,168,874
1	154300	PLANT MATERIALS & OPER SUP-CS2		275,964	275,964		222,751	222,751	53,213		53,213
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		699,107	699,107		564,301	564,301	134,806		134,806
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		3,051	3,051		2,463	2,463	588		588
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		650	650		525	525	125		125
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		(773)	(773)		(624)	(624)	(149)		(149)
99	163998	COMMON WORKING CAPITAL	1,264,410		1,264,410	1,071,719		1,071,719	192,691		192,691
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	17,430,167		17,430,167	17,430,167		17,430,167	0		0
TOTAL			18,694,577	8,786,851	27,481,428	18,501,886	7,429,394	25,931,280	192,691	1,357,457	1,550,148

ALLOCATION RATIOS: