

RESULTS OF OPERATIONS	Report ID: G-ROR-12E
GAS RATE OF RETURN	
For Twelve Months Ended April 30, 2013 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
G-OPS		Gas Net Operating Income (Loss)	18,983,504	11,727,381	7,256,123
		Adjustments			
		Adjusted Gas Net Operating Income (Loss)	18,983,504	11,727,381	7,256,123
G-APL		Gas Net Adjusted Rate Base	315,120,544	209,260,965	105,859,579
		RATE OF RETURN	6.024%	5.604%	6.854%

RESULTS OF OPERATIONS		Report ID: G-ALL-12E
GAS ALLOCATION PERCENTAGES		
For Twelve Months Ended April 30, 2013 Ending Balance Basis		

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
1	Input	System Contract Demand	11-01-2012	100.000%	69.990%	30.010%
2	Input	Number of Customers Percent	04-30-2013	226,409 100.000%	150,356 66.409%	76,053 33.591%
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%	282.410%	117.590%
				100.000%	70.603%	29.397%

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION PERCENTAGES	G-ALL-12E
For Twelve Months Ended April 30, 2013	
Ending Balance 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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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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For Twelve Months Ended April 30, 2013	
Ending Balance Basis	

AVISTA UTILITIES

		12-31-2012	Total	Electric	Gas North	Oregon Gas
JP	Gas North/Oregon JP Factor %	12-31-2012	100.000%	0.000%	80.600%	19.400%
			System	Washington	Idaho	
10	Actual Annual Throughput Percent	12-31-2012	235,505,909	162,882,603	72,623,306	
			100.000%	69.163%	30.837%	
11	Book Depreciation Percent		14,477,673	9,675,517	4,802,156	
			100.000%	66.831%	33.169%	
12	Net Gas Plant (before DFIT) Percent		376,476,523	249,629,646	126,846,877	
			100.000%	66.307%	33.693%	
13	G-PLT Net Gas General Plant Percent		42,026,826	30,552,247	11,474,579	
			100.000%	72.697%	27.303%	
14	Net Allocated Schedule M's Percent		-23,305,434	-15,412,956	-7,892,478	
			100.000%	66.135%	33.865%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended April 30, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUES									
		SALES OF GAS:									
99	480000	Residential	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-12E
For Twelve Months Ended April 30, 2013		
Ending Balance 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	203,372	203,372	0	102,869	102,869
2	902000	Meter Reading Expenses	1,714,551	60,528	1,775,079	1,482,843	40,196	1,523,039	231,708	20,332	252,040
G-903	903XXX	Customer Records & Collection Expenses	1,029,638	4,029,773	5,059,411	705,811	2,676,132	3,381,943	323,827	1,353,641	1,677,468
2	904000	Uncollectible Accounts	0	1,224,289	1,224,289	0	813,038	813,038	0	411,251	411,251
2	905000	Misc Customer Accounts	0	144,845	144,845	0	96,190	96,190	0	48,655	48,655
		TOTAL CUSTOMER ACCOUNTS EXPENSES	2,744,189	5,765,676	8,509,865	2,188,654	3,828,928	6,017,582	555,535	1,936,748	2,492,283
		CUSTOMER SERVICE & INFO EXPENSES:									
G-908	908XXX	Customer Assistance Expenses	5,868,855	212,067	6,080,922	5,571,472	140,832	5,712,304	297,383	71,235	368,618
2	909000	Advertising	15,267	684,270	699,537	8,017	454,417	462,434	7,250	229,853	237,103
2	910000	Misc Customer Service & Info Exp	0	116,387	116,387	0	77,291	77,291	0	39,096	39,096
		TOTAL CUSTOMER SERVICE & INFO EXP	5,884,122	1,012,724	6,896,846	5,579,489	672,540	6,252,029	304,633	340,184	644,817

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For Twelve Months Ended April 30, 2013		
Ending Balance 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	7,425	7,425	0	3,756	3,756
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	7,425	7,425	0	3,756	3,756
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	24,406,456	200,955,433	75,756,526	10,659,516	86,416,042
NET OPERATING INCOME (LOSS) BEFORE FIT					25,578,540			15,637,840			9,940,700
G-FIT		FEDERAL INCOME TAX			(947,592)			(1,319,441)			371,849
G-FIT		DEFERRED FEDERAL INCOME TAX			7,583,920			5,254,708			2,329,212
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			(41,292)			(24,808)			(16,484)
GAS NET OPERATING INCOME (LOSS)					18,983,504			11,727,381			7,256,123

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended April 30, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ALLOCATION RATIOS:											
G-ALL	1	System Contract Demand		100.000%			69.990%				30.010%
G-ALL	2	Number of Customers		100.000%			66.409%				33.591%
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-804-12E
For Twelve Months Ended April 30, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	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
ALLOCATION OF ACCOUNT 903
 For Twelve Months Ended April 30, 2013
 Ending Balance Basis

Report ID:
G-903-12E

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	2,676,339	3,382,150	323,827	1,353,746	1,677,573
12	903920	Accts Rec Sold - Program Fees	0	(312)	(312)	0	(207)	(207)	0	(105)	(105)
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	2,676,132	3,381,943	323,827	1,353,641	1,677,468

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.409%	33.591%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	66.307%	33.693%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-12E
For Twelve Months Ended April 30, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	217,439	212,067	429,506	185,543	140,832	326,375	31,896	71,235	103,131
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	140,832	5,712,304	297,383	71,235	368,618

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.409%	33.591%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-12E
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Twelve Months Ended April 30, 2013 Ending Balance 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	315,120,544	209,260,965	105,859,579
	Interest Deduction for FIT Calculation	9,615,779	6,351,070	3,264,709
1	#			
2	#			

RESULTS OF OPERATIONS	Report ID: G-FIT-12E
FEDERAL INCOME TAXES--GAS	
For Twelve Months Ended April 30, 2013 Ending Balance 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	177,502,311	78,631,790
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	15,637,840	9,940,700
G-INT	Less: Interest Expense	9,615,779	6,351,070	3,264,709
G-SCM	Schedule M Adjustments	(18,670,165)	(13,056,601)	(5,613,564)
	Taxable Net Operating Income	(2,707,404)	(3,769,831)	1,062,427
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(947,592)	(1,319,441)	371,849
G-DTE	Deferred FIT	7,583,920	5,254,708	2,329,212
99	411400 Amortized Investment Tax Credit	(41,292)	(24,808)	(16,484)
	Total FIT/Deferred FIT & ITC	6,595,036	3,910,459	2,684,577

ALLOCATION RATIOS:

G-ALL	99	Not Allocated	0.000%	0.000%	0.000%
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RESULTS OF OPERATIONS	Report ID: G-SCM-12E
GAS SCHEDULE M ITEMS	
For Twelve Months Ended April 30, 2013	
Ending Balance 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	202,192	202,192	0	102,741	102,741
2	997002	Injuries and Damages	0	(300,000)	(300,000)	0	(199,227)	(199,227)	0	(100,773)	(100,773)
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	239,395	239,395	0	121,646	121,646
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	(2,256,302)	(2,256,302)	0	(1,146,509)	(1,146,509)
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	(105,847)	(105,847)	0	(53,785)	(53,785)
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	(43,161)	(43,161)	0	(21,832)	(21,832)
		TOTAL SCHEDULE M ADJUSTMENTS	4,635,269	(23,305,434)	(18,670,165)	2,356,355	(15,412,956)	(13,056,601)	2,278,914	(7,892,478)	(5,613,564)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.990%	30.010%
G-ALL	2	Number of Customers	100.000%	66.409%	33.591%
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%	66.307%	33.693%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-12E
DEFERRED INCOME TAX EXPENSE--GAS	
For Twelve Months Ended April 30, 2013 - Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	5,119,371	3,385,696	1,733,675
99	410100	Deferred Federal Income Tax Exp	2,305,573	1,775,399	530,174
		SUBTOTAL	7,424,944	5,161,095	2,263,849
14	411100	Deferred Federal Income Tax Expense - Allocated	111,717	73,884	37,833
99	411100	Deferred Federal Income Tax Exp	47,259	19,729	27,530
		SUBTOTAL	158,976	93,613	65,363
		Total Deferred Federal Income Tax Expense	7,583,920	5,254,708	2,329,212

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	66.135%	33.865%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-12E
For Twelve Months Ended April 30, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
16	408190	R&P Property Tax - Storage	0	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-12E
For Twelve Months Ended April 30, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
4	303000	Misc Intangible Plant (303000)	1,146,018	615,438	1,761,456	964,981	434,518	1,399,499	181,037	180,920	361,957
4	3031XX	Misc Intangible IT Plant (3031XX)	11,129	10,106,647	10,117,776	0	7,135,596	7,135,596	11,129	2,971,051	2,982,180
4		TOTAL INTANGIBLE PLANT	1,157,147	10,722,085	11,879,232	964,981	7,570,114	8,535,095	192,166	3,151,971	3,344,137
		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	1,439,379	1,439,379	0	1,007,421	1,007,421	0	431,958	431,958
1	352XXX	Wells	0	18,378,530	18,378,530	0	12,863,133	12,863,133	0	5,515,397	5,515,397
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	11,564,537	11,564,537	0	8,094,019	8,094,019	0	3,470,518	3,470,518
1	355000	Measuring & Regulating Equipment	0	272,696	272,696	0	190,860	190,860	0	81,836	81,836
1	356000	Purification Equipment	0	403,712	403,712	0	282,558	282,558	0	121,154	121,154
1	357000	Other Equipment	0	1,563,786	1,563,786	0	1,094,494	1,094,494	0	469,292	469,292
		TOTAL UNDERGROUND STORAGE PLANT	0	35,133,923	35,133,923	0	24,590,232	24,590,232	0	10,543,691	10,543,691
		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	827,108	21,450	848,558	559,082	14,837	573,919	268,026	6,613	274,639
6	376000	Mains	232,004,173	2,512,521	234,516,694	150,230,366	1,737,961	151,968,327	81,773,807	774,560	82,548,367
6	378000	Measuring & Reg Station Equip-General	5,263,449	57,441	5,320,890	3,189,674	39,733	3,229,407	2,073,775	17,708	2,091,483
6	379000	Measuring & Reg Station Equip-City Gate	6,005,055	0	6,005,055	1,845,034	0	1,845,034	4,160,021	0	4,160,021
6	380000	Services	151,896,493	0	151,896,493	102,881,941	0	102,881,941	49,014,552	0	49,014,552
6	381000	Meters	64,748,985	0	64,748,985	43,175,817	0	43,175,817	21,573,168	0	21,573,168
6	382000	Meter Installations	0	0	0	0	0	0	0	0	0
6	383000	House Regulators	0	0	0	0	0	0	0	0	0
6	384000	House Regulator Installations	0	0	0	0	0	0	0	0	0
6	385000	Industrial Measuring & Reg Sta Equip	3,016,967	0	3,016,967	2,383,981	0	2,383,981	632,986	0	632,986
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	463,915,476	2,591,412	466,506,888	304,331,336	1,792,531	306,123,867	159,584,140	798,881	160,383,021

RESULTS OF OPERATIONS	Report ID:
GAS UTILITY PLANT	G-PLT-12E
For Twelve Months Ended April 30, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		GENERAL PLANT									
4	389XXX	Land & Land Rights	665,824	826,151	1,491,975	574,973	583,287	1,158,260	90,851	242,864	333,715
4	390XXX	Structures & Improvements	4,793,644	14,136,733	18,930,377	3,625,350	9,980,958	13,606,308	1,168,294	4,155,775	5,324,069
4	391XXX	Office Furniture & Equipment	2,894	8,991,603	8,994,497	0	6,348,341	6,348,341	2,894	2,643,262	2,646,156
4	392XXX	Transportation Equipment	6,898,524	1,719,709	8,618,233	5,087,601	1,214,166	6,301,767	1,810,923	505,543	2,316,466
4	393000	Stores Equipment	150,416	385,357	535,773	113,291	272,074	385,365	37,125	113,283	150,408
4	394000	Tools, Shop & Garage Equipment	2,565,414	3,140,963	5,706,377	2,126,158	2,217,614	4,343,772	439,256	923,349	1,362,605
4	395000	Laboratory Equipment	76,811	255,767	332,578	57,932	180,579	238,511	18,879	75,188	94,067
4	396XXX	Power Operated Equipment	3,558,229	1,078,351	4,636,580	2,667,551	761,348	3,428,899	890,678	317,003	1,207,681
4	397XXX	Communications Equipment	1,994,780	5,879,909	7,874,689	693,865	4,151,392	4,845,257	1,300,915	1,728,517	3,029,432
4	398000	Miscellaneous Equipment	19	87,302	87,321	8	61,638	61,646	11	25,664	25,675
		TOTAL GENERAL PLANT	20,706,555	36,501,845	57,208,400	14,946,729	25,771,397	40,718,126	5,759,826	10,730,448	16,490,274
		TOTAL PLANT IN SERVICE	485,779,178	84,949,265	570,728,443	320,243,046	59,724,274	379,967,320	165,536,132	25,224,991	190,761,123
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(12,641,362)	(12,641,362)	0	(8,847,689)	(8,847,689)	0	(3,793,673)	(3,793,673)
G-ADEP		Distribution Plant	(159,586,338)	(1,464,426)	(161,050,764)	(106,524,341)	(1,012,973)	(107,537,314)	(53,061,997)	(451,453)	(53,513,450)
G-ADEP		General Plant	(4,879,348)	(10,264,977)	(15,144,325)	(2,891,808)	(7,247,381)	(10,139,189)	(1,987,540)	(3,017,596)	(5,005,136)
		TOTAL ACCUMULATED DEPRECIATION	(164,465,686)	(24,370,765)	(188,836,451)	(109,416,149)	(17,108,043)	(126,524,192)	(55,049,537)	(7,262,722)	(62,312,259)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(120,646)	(25,057)	(145,703)	(76,323)	(17,691)	(94,014)	(44,323)	(7,366)	(51,689)
G-AAMT		Misc IT Intangible Plant - 3031XX	0	(4,992,943)	(4,992,943)	0	(3,525,168)	(3,525,168)	0	(1,467,775)	(1,467,775)
G-AAMT		Underground Storage	0	(239,480)	(239,480)	0	(167,612)	(167,612)	0	(71,868)	(71,868)
G-AAMT		General Plant - 390200, 396200	(4,537)	(32,712)	(37,249)	(3,594)	(23,096)	(26,690)	(943)	(9,616)	(10,559)
		TOTAL ACCUMULATED AMORTIZATION	(125,183)	(5,290,192)	(5,415,375)	(79,917)	(3,733,567)	(3,813,484)	(45,266)	(1,556,625)	(1,601,891)
		TOTAL ACCUMULATED DEPR/AMORT	(164,590,869)	(29,660,957)	(194,251,826)	(109,496,066)	(20,841,610)	(130,337,676)	(55,094,803)	(8,819,347)	(63,914,150)
		NET GAS UTILITY PLANT before DFIT	321,188,309	55,288,308	376,476,617	210,746,980	38,882,664	249,629,644	110,441,329	16,405,644	126,846,973
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(63,635,164)	(63,635,164)	0	(42,194,568)	(42,194,568)	0	(21,440,596)	(21,440,596)
4	282900	ADFIT - Common Plant (282900 from C-DTX)	0	(7,384,700)	(7,384,700)	0	(5,196,665)	(5,196,665)	0	(2,188,035)	(2,188,035)
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	(1,197,338)	(1,197,338)	0	(793,919)	(793,919)	0	(403,419)	(403,419)
		TOTAL ACCUMULATED DFIT	0	(72,277,156)	(72,277,156)	0	(48,227,481)	(48,227,481)	0	(24,049,675)	(24,049,675)
		NET GAS UTILITY PLANT	321,188,309	(16,988,848)	304,199,461	210,746,980	(9,344,817)	201,402,163	110,441,329	(7,644,031)	102,797,298

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%	66.307%	33.693%

RESULTS OF OPERATIONS	Report ID: G-APL-12E
ADJUSTMENTS TO NET GAS UTILITY PLANT	
For Twelve Months Ended April 30, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE	321,188,309	(16,988,848)	304,199,461	210,746,980	(9,344,817)	201,402,163	110,441,329	(7,644,031)	102,797,298
		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	(7,837)	(7,837)	0	(5,485)	(5,485)	0	(2,352)	(2,352)
4	252000	Customer Advances	(77,864)	0	(77,864)	(11,804)	0	(11,804)	(66,060)	0	(66,060)
99	235199	Customer Deposits	(313,702)	0	(313,702)	(313,702)	0	(313,702)	0	0	0
C-WKC		Working Capital	4,178,621	1,410,801	5,589,422	4,178,621	0	4,178,621	0	1,410,801	1,410,801
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	3,787,055	7,134,028	10,921,083	3,853,115	4,005,687	7,858,802	(66,060)	3,128,341	3,062,281
		NET RATE BASE	324,975,364	(9,854,820)	315,120,544	214,600,095	(5,339,130)	209,260,965	110,375,269	(4,515,690)	105,859,579

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-12E
For Twelve Months Ended April 30, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
	Steam (ED-AN)	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			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		3,723,478	
	GD-WA	7,197,794	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				
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				
	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			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 AMORTIZATION EXPENSE	G-AMTX-12E
For Twelve Months Ended April 30, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Production/Transmission													
Franchises (302000)	ED-AN	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	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-12E
For Twelve Months Ended April 30, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
	Steam (ED-AN)	(280,857,417)	(280,857,417)											
	Hydro (ED-AN)	(118,226,688)	(118,226,688)											
	Other (ED-AN)	(80,344,302)	(80,344,302)											
Total Electric Production		(479,428,407)	(479,428,407)											
Electric Transmission														
	ED-AN	(186,394,076)	(186,394,076)											
Total Electric Transmission		(186,394,076)	(186,394,076)											
Electric Distribution														
	ED-ID	(145,066,087)	(145,066,087)											
	ED-WA	(233,934,171)	(233,934,171)											
Total Electric Distribution		(379,000,258)	(379,000,258)											
Gas Underground Storage														
	1 GD-AN	(12,641,362)	(12,641,362)			(12,641,362)	(12,641,362)		(8,847,689)	(8,847,689)		(3,793,673)	(3,793,673)	
	GD-OR	(446,617)		(446,617)										
Total Gas Underground Storage		(13,087,979)	(12,641,362)	(446,617)		(12,641,362)	(12,641,362)		(8,847,689)	(8,847,689)		(3,793,673)	(3,793,673)	
Gas Distribution														
	6 GD-AN	(1,464,426)	(1,464,426)			(1,464,426)	(1,464,426)		(1,012,973)	(1,012,973)		(451,453)	(451,453)	
	GD-ID	(53,061,997)	(53,061,997)		(53,061,997)	(53,061,997)					(53,061,997)		(53,061,997)	
	GD-WA	(106,524,341)	(106,524,341)		(106,524,341)	(106,524,341)		(106,524,341)	(106,524,341)					
	GD-OR	(88,253,884)		(88,253,884)										
Total Gas Distribution		(249,304,648)	(161,050,764)	(88,253,884)	(159,586,338)	(1,464,426)	(161,050,764)	(106,524,341)	(1,012,973)	(107,537,314)	(53,061,997)	(451,453)	(53,513,450)	
General Plant														
	ED-AN	(34,563,427)	(34,563,427)											
	ED-ID	(5,718,725)	(5,718,725)											
	ED-WA	(11,390,679)	(11,390,679)											
7,4	CD-AA	(28,807,115)	(20,840,795)	(5,588,869)	(2,377,451)	(5,588,869)	(5,588,869)		(3,945,909)	(3,945,909)		(1,642,960)	(1,642,960)	
9,4	CD-AN	(11,044,618)	(8,749,657)	(2,294,961)		(2,294,961)	(2,294,961)		(1,620,311)	(1,620,311)		(674,650)	(674,650)	
9	CD-ID	(4,547,906)	(3,602,897)	(945,009)		(945,009)	(945,009)				(945,009)		(945,009)	
9	CD-WA	(2,234,519)	(1,770,208)	(464,311)		(464,311)	(464,311)	(464,311)		(464,311)				
8,4	GD-AA	(1,369,761)	(963,216)	(406,545)		(963,216)	(963,216)		(680,059)	(680,059)		(283,157)	(283,157)	
4	GD-AN	(1,417,931)	(1,417,931)			(1,417,931)	(1,417,931)		(1,001,102)	(1,001,102)		(416,829)	(416,829)	
	GD-ID	(1,042,531)	(1,042,531)		(1,042,531)	(1,042,531)					(1,042,531)		(1,042,531)	
	GD-WA	(2,427,497)	(2,427,497)		(2,427,497)	(2,427,497)		(2,427,497)	(2,427,497)					
	GD-OR	(3,609,798)		(3,609,798)										
Total General Plant		(108,174,507)	(86,636,388)	(15,144,325)	(6,393,794)	(4,879,348)	(10,264,977)	(15,144,325)	(2,891,808)	(7,247,381)	(10,139,189)	(1,987,540)	(3,017,596)	(5,005,136)
Total Accumulated Depreciation		(1,415,389,875)	(1,131,459,129)	(188,836,451)	(95,094,295)	(164,465,686)	(24,370,765)	(188,836,451)	(109,416,149)	(17,108,043)	(126,524,192)	(55,049,537)	(7,262,722)	(62,312,259)

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%	6	Actual Therms Purchased	69.172%		30.828%				

RESULTS OF OPERATIONS
GAS-NORTH ACCUMULATED AMORTIZATION
For Twelve Months Ended April 30, 2013
Ending Balance Basis

Report ID:
G-AAAMT-12E

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	(6,773,887)	(6,773,887)										
Misc Intangible Plt (303000)	ED-AN	(641,509)	(641,509)										
Total Production/Transmission		(7,415,396)	(7,415,396)										
Distribution													
Franchises (302000)	ED-WA	(80,828)	(80,828)										
Misc Intangible Plt (303000)	ED-WA	(23,291)	(23,291)										
Total Distribution		(104,119)	(104,119)										
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)	(4,228)	
9,4	CD-AN	(51,366)	(40,692)	(10,674)		(10,674)	(10,674)	(7,536)	(7,536)		(3,138)	(3,138)	
	GD-ID	(44,323)		(44,323)		(44,323)	(44,323)				(44,323)	(44,323)	
	GD-WA	(76,323)		(76,323)		(76,323)	(76,323)			(76,323)			
	GD-OR	(51,283)		(51,283)									
Total General Plant - 303000		(297,430)	(94,326)	(145,703)	(57,401)	(120,646)	(25,057)	(145,703)	(76,323)	(17,691)	(94,014)	(44,323)	(7,366)
Miscellaneous IT Intangible Plant - 3031XX													
7,4	CD-AA	(22,313,870)	(16,143,194)	(4,329,113)	(1,841,563)	(4,329,113)	(4,329,113)	(3,056,484)	(3,056,484)		(1,272,629)	(1,272,629)	
	ED-AN	(458,945)	(458,945)										
	ED-WA	(606,497)	(606,497)										
8,4	GD-AA	(932,335)		(655,618)	(276,717)	(655,618)	(655,618)	(462,886)	(462,886)		(192,732)	(192,732)	
4	GD-AN	(8,212)		(8,212)		(8,212)	(8,212)	(5,798)	(5,798)		(2,414)	(2,414)	
	GD-OR	(817)		(817)									
Total Miscellaneous IT Intangible Plant - 3031XX		(24,320,676)	(17,208,636)	(4,992,943)	(2,119,097)	(4,992,943)	(4,992,943)	(3,525,168)	(3,525,168)		(1,467,775)	(1,467,775)	
Gas Underground Storage													
1	GD-AN	(239,480)		(239,480)		(239,480)	(239,480)	(167,612)	(167,612)		(71,868)	(71,868)	
Total Gas Underground Storage		(239,480)		(239,480)		(239,480)	(239,480)	(167,612)	(167,612)		(71,868)	(71,868)	
General Plant - 390200, 396200													
7,4	CD-AA	(168,613)	(121,985)	(32,712)	(13,916)	(32,712)	(32,712)	(23,096)	(23,096)		(9,616)	(9,616)	
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)						
4	ED-AN	(47,756)	(47,756)					(1,731)	(1,731)				
	ED-WA	(110,678)	(110,678)										
	GD-WA	(1,863)		(1,863)		(1,863)	(1,863)			(1,863)			
	GD-OR	(50,294)		(50,294)									
Total General Plant - 390200, 396200		(392,074)	(290,615)	(37,249)	(64,210)	(4,537)	(32,712)	(37,249)	(3,594)	(23,096)	(26,690)	(943)	(9,616)
Total Accumulated Amortization		(32,769,175)	(25,113,092)	(5,415,375)	(2,240,708)	(125,183)	(5,290,192)	(5,415,375)	(79,917)	(3,733,567)	(3,813,484)	(45,266)	(1,556,625)
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-12E
For Twelve Months Ended April 30, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****														
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	398,727	13,674	362,279	22,774	398,727	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	6,493,026	386,576	708,653	3,108,652	4,203,881	574,973	90,851	826,151	1,491,975	472,075	325,095	797,170
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	6,639,032	871,296	2,106,027	3,661,709	6,639,032	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,177,767	0	0	0	0	2,177,767	0	0	2,177,767	0	0	0
99		GD-OR / AS	3,503,882	0	0	0	0	0	0	0	0	3,503,882	0	3,503,882
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	66,760,569	0	0	48,298,601	48,298,601	0	0	12,952,218	12,952,218	0	5,509,750	5,509,750
9		CD-WA / ID / AN	18,289,579	5,518,983	4,454,180	4,516,024	14,489,187	1,447,583	1,168,294	1,184,515	3,800,392	0	0	0
		TOTAL ACCOUNT	97,370,829	6,390,279	6,560,207	56,476,334	69,426,820	3,625,350	1,168,294	14,136,733	18,930,377	3,503,882	5,509,750	9,013,632
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	7,834,949	2,327,328	14,649	5,492,972	7,834,949	0	0	0	0	0	0	0
99		GD-WA / ID / AN	6,650	0	0	0	0	0	0	6,650	6,650	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	470,176	0	0	0	0	0	0	330,628	330,628	0	139,548	139,548
7		CD-AA	44,514,582	0	0	32,204,520	32,204,520	0	0	8,636,274	8,636,274	0	3,673,788	3,673,788
9		CD-WA / ID / AN	100,800	0	11,032	68,822	79,854	0	2,894	18,052	20,946	0	0	0
		TOTAL ACCOUNT	52,927,157	2,327,328	25,681	37,766,314	40,119,323	0	2,894	8,991,604	8,994,498	0	3,813,336	3,813,336
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	18,670,735	8,172,222	3,431,668	7,066,845	18,670,735	0	0	0	0	0	0	0
99		GD-WA / ID / AN	7,574,650	0	0	0	0	4,714,538	1,635,077	1,225,035	7,574,650	0	0	0
99		GD-OR / AS	2,584,004	0	0	0	0	0	0	0	0	2,584,004	0	2,584,004
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	4,527,631	1,422,321	670,422	1,494,091	3,586,834	373,063	175,846	391,888	940,797	0	0	0
		TOTAL ACCOUNT	33,886,817	9,594,543	4,102,090	8,944,223	22,640,856	5,087,601	1,810,923	1,719,709	8,618,233	2,584,004	43,724	2,627,728

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended April 30, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****														
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	395,329	10,739	14,745	369,845	395,329	0	0	0	0	0	0	0
99		GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	84,271	0	0	0
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	0	57,227	0	57,227
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	2,172,874	110,638	141,541	1,469,194	1,721,373	29,019	37,125	385,357	451,501	0	0	0
		TOTAL ACCOUNT	2,709,701	121,377	156,286	1,839,039	2,116,702	113,290	37,125	385,357	535,772	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,206,245	1,109,316	354,603	1,742,326	3,206,245	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,965,131	0	0	0	0	2,114,381	432,674	418,076	2,965,131	0	0	0
99		GD-OR / AS	913,406	0	0	0	0	0	0	0	0	913,406	0	913,406
8		GD-AA	1,341,199	0	0	0	0	0	0	943,131	943,131	0	398,068	398,068
7		CD-AA	8,864,260	0	0	6,412,938	6,412,938	0	0	1,719,755	1,719,755	0	731,567	731,567
9		CD-WA / ID / AN	377,109	44,900	25,093	228,756	298,749	11,777	6,582	60,001	78,360	0	0	0
		TOTAL ACCOUNT	17,667,350	1,154,216	379,696	8,384,020	9,917,932	2,126,158	439,256	3,140,963	5,706,377	913,406	1,129,635	2,043,041
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	920,024	164,888	81,624	673,512	920,024	0	0	0	0	0	0	0
99		GD-WA / ID / AN	171,605	0	0	0	0	55,845	18,213	97,547	171,605	0	0	0
99		GD-OR / AS	152,474	0	0	0	0	0	0	0	0	152,474	0	152,474
8		GD-AA	82,554	0	0	0	0	0	0	58,052	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	163,229	7,956	2,540	118,816	129,312	2,087	666	31,164	33,917	0	0	0
		TOTAL ACCOUNT	1,845,549	172,844	84,164	1,049,636	1,306,644	57,932	18,879	255,765	332,576	152,474	53,855	206,329

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended April 30, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****														
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	39,008,000	18,130,794	10,663,613	10,213,593	39,008,000	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,213,134	0	0	0	0	2,599,638	783,002	830,494	4,213,134	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	1,520,558	258,924	410,518	535,159	1,204,601	67,914	107,675	140,368	315,957	0	0	0
		TOTAL ACCOUNT	45,339,563	18,389,718	11,074,131	11,149,575	40,613,424	2,667,552	890,677	1,078,351	4,636,580	43,834	45,725	89,559
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	48,799,741	9,739,761	2,859,867	36,200,113	48,799,741	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,145,605	0	0	0	0	593,552	458,634	93,419	1,145,605	0	0	0
99		GD-OR / AS	994,441	0	0	0	0	0	0	0	0	994,441	0	994,441
8		GD-AA	992,932	0	0	0	0	0	0	698,230	698,230	0	294,702	294,702
7		CD-AA	17,482,846	0	0	12,648,140	12,648,140	0	0	3,391,847	3,391,847	0	1,442,859	1,442,859
9		CD-WA / ID / AN	12,700,356	382,448	3,211,237	6,467,664	10,061,349	100,313	842,280	1,696,414	2,639,007	0	0	0
		TOTAL ACCOUNT	82,115,921	10,122,209	6,071,104	55,315,917	71,509,230	693,865	1,300,914	5,879,910	7,874,689	994,441	1,737,561	2,732,002
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	30,511	0	2,299	28,212	30,511	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	444,595	0	0	321,647	321,647	0	0	86,256	86,256	0	36,692	36,692
9		CD-WA / ID / AN	5,129	31	41	3,991	4,063	8	11	1,047	1,066	0	0	0
		TOTAL ACCOUNT	482,602	31	2,340	353,850	356,221	8	11	87,303	87,322	2,367	36,692	39,059
		TOTAL GENERAL PLANT	340,838,515	48,659,121	29,164,352	184,387,560	262,211,033	14,946,729	5,759,824	36,501,846	57,208,399	8,723,710	12,695,373	21,419,083

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-12E
For Twelve Months Ended April 30, 2013	
Ending Balance 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	2,101,673	153,179	0	1,948,494	2,101,673	0	0	0	0	0
99		GD-WA / ID / AN	1,146,018	0	0	0	0	964,981	181,037	0	1,146,018	0
99		GD-OR / AS	410,126	0	0	0	0	0	0	0	0	410,126
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	2,964,357	0	0	2,144,594	2,144,594	0	0	575,115	575,115	0
9		CD-WA / ID / AN	194,058	0	0	153,735	153,735	0	0	40,323	40,323	0
		TOTAL ACCOUNT	6,816,232	153,179	0	4,246,823	4,400,002	964,981	181,037	615,438	1,761,456	410,126
	303100	Misc Intangible Plant--Mainframe Software										
99		ED-WA / ID / AN	2,923,316	2,075,865	23,524	823,927	2,923,316	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0
8		GD-AA	2,176,401	0	0	0	0	0	0	1,530,445	1,530,445	0
7		CD-AA	41,149,645	0	0	29,770,122	29,770,122	0	0	7,983,443	7,983,443	0
9		CD-WA / ID / AN	53,559	0	42,430	0	42,430	0	11,129	0	11,129	0
		TOTAL ACCOUNT	46,302,921	2,075,865	65,954	30,594,049	32,735,868	0	11,129	9,513,888	9,525,017	0
	303110	Misc Intangible Plant--PC Software										
99		ED-WA / ID / AN	63,290	0	0	63,290	63,290	0	0	0	0	0
99		GD-WA / ID / AN	11,526	0	0	0	0	0	0	11,526	11,526	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	2,995,891	0	0	2,167,407	2,167,407	0	0	581,233	581,233	0
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	3,071,938	0	0	2,230,697	2,230,697	0	0	592,759	592,759	1,231
		TOTAL	56,191,091	2,229,044	65,954	37,071,569	39,366,567	964,981	192,166	10,722,085	11,879,232	411,357

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 ACCUMULATED DEFERRED FIT	C-DTX-12E
For Twelve Months Ended April 30, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		Deferred FIT - Common Plant (For Report APL)				
7	282900	CD-AA	(36,005,267)	(26,048,370)	(6,985,382)	(2,971,515)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,921,741)	(1,522,422)	(399,319)	0
7	283750	CD-AA	(309,026)	(223,568)	(59,954)	(25,504)
		Total	<u>(38,236,034)</u>	<u>(27,794,360)</u>	<u>(7,444,655)</u>	<u>(2,997,019)</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 April 30, 2013
 Ending Balance Basis

Report ID:
C-WKC-12E

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	***** SYSTEM *****			***** ELECTRIC *****			***** GAS NORTH *****			
			Washington	Idaho	Total	Washington	Idaho	Total	Washington	Idaho	Total	
1	151120	FUEL STOCK COAL-COLSTRIP		927,007	927,007		927,007	927,007		0	0	
1	151210	FUEL STOCK HOG FUEL-KFGS		436,046	436,046		436,046	436,046		0	0	
4	154100	PLANT MATERIALS & OPER SUPPLIES		6,255,713	6,255,713		5,049,448	5,049,448		1,206,265	1,206,265	
1	154300	PLANT MATERIALS & OPER SUP-CS2		273,259	273,259		220,568	220,568		52,691	52,691	
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		745,002	745,002		601,346	601,346		143,656	143,656	
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		20,877	20,877		16,851	16,851		4,026	4,026	
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		(902)	(902)		(728)	(728)		(174)	(174)	
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		22,492	22,492		18,155	18,155		4,337	4,337	
99	163998	COMMON WORKING CAPITAL	27,592,613		27,592,613	23,413,992		23,413,992		4,178,621	4,178,621	
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	0		0	0		0		0	0	
TOTAL			27,592,613	8,679,494	36,272,107	23,413,992	7,268,693	30,682,685		4,178,621	1,410,801	5,589,422

ALLOCATION RATIOS: