

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

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
G-OPS		Gas Net Operating Income (Loss)	18,682,836	11,555,969	7,126,867
		Adjustments			
		Adjusted Gas Net Operating Income (Loss)	18,682,836	11,555,969	7,126,867
G-APL		Gas Net Adjusted Rate Base	317,582,174	208,981,273	108,600,901
		RATE OF RETURN	5.883%	5.530%	6.562%

RESULTS OF OPERATIONS		Report ID: G-ALL-12A
GAS ALLOCATION PERCENTAGES		
For Twelve Months Ended March 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	03-31-2013	225,313 100.000%	149,651 66.419%	75,662 33.581%
3	G-OPS	Direct Distribution Operating Expense Percent		10,640,674 100.000%	7,437,892 69.901%	3,202,782 30.099%
	Input	Jurisdictional 4-Factor Ratio	12-31-2012			
		Direct O & M Accounts 798 - 894		3,867,623	2,782,690	1,084,933
		Direct O & M Accounts 901 - 935		8,564,260	7,131,870	1,432,390
		Total		12,431,883	9,914,560	2,517,323
		Percentage		100.000%	79.751%	20.249%
		Direct Labor				
		Amount: Accounts 798 - 894		6,378,039	4,276,726	2,101,313
		Amount: Accounts 901 - 935		3,179,345	2,561,572	617,773
		Total		9,557,384	6,838,298	2,719,086
		Percentage		100.000%	71.550%	28.450%
		Total Number of Customers		226,219	150,113	76,106
		Percentage		100.000%	66.357%	33.643%
		Total Direct Plant		315,235,804	204,120,984	111,114,820
		Percentage		100.000%	64.752%	35.248%
4		Total Four Factor Allocators Percent		400.000% 100.000%	282.410% 70.603%	117.590% 29.397%

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION PERCENTAGES	G-ALL-12A
For Twelve Months Ended March 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

6	Input	Actual Therms Purchased Percent	03-31-2013	242,712,458 <u>100.000%</u>	168,018,202 <u>69.225%</u>	74,694,256 <u>30.775%</u>	
	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)		<u>100.000%</u>	<u>72.346%</u>	<u>19.401%</u>	<u>8.253%</u>

RESULTS OF OPERATIONS	Report ID: G-ALL-12A
GAS ALLOCATION PERCENTAGES	
For Twelve Months Ended March 31, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID: G-ALL-12A
GAS ALLOCATION PERCENTAGES	
For Twelve Months Ended March 31, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

			Total	Electric	Gas North	Oregon Gas
JP	Gas North/Oregon JP Factor %	12-31-2012	100.000%	0.000%	80.600%	19.400%
			System	Washington	Idaho	
10	Actual Annual Throughput Percent	12-31-2012	235,505,909	162,882,603	72,623,306	
			100.000%	69.163%	30.837%	
11	Book Depreciation Percent		14,356,237	9,586,641	4,769,596	
			100.000%	66.777%	33.223%	
12	Net Gas Plant (before DFIT) Percent		368,540,680	243,008,998	125,531,682	
			100.000%	65.938%	34.062%	
13	G-PLT Net Gas General Plant Percent		39,326,559	28,299,703	11,026,856	
			100.000%	71.961%	28.039%	
14	Net Allocated Schedule M's Percent		-23,615,333	-15,600,168	-8,015,165	
			100.000%	66.059%	33.941%	
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 March 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	132,844,807	0	132,844,807	91,988,148	0	91,988,148	40,856,659	0	40,856,659
99	4812XX	Commercial - Firm & Interruptible	66,764,970	0	66,764,970	47,144,720	0	47,144,720	19,620,250	0	19,620,250
99	4813XX	Industrial-Firm	2,948,451	0	2,948,451	1,518,447	0	1,518,447	1,430,004	0	1,430,004
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	282,033	0	282,033	251,366	0	251,366	30,667	0	30,667
99	499XXX	Unbilled Revenue	(2,928,734)	0	(2,928,734)	(1,963,317)	0	(1,963,317)	(965,417)	0	(965,417)
		TOTAL SALES TO ULTIMATE CUSTOMERS	199,911,527	0	199,911,527	138,939,364	0	138,939,364	60,972,163	0	60,972,163
		OTHER OPERATING REVENUES:									
99	483XXX	Sales for Resale	100,079,251	0	100,079,251	68,130,726	0	68,130,726	31,948,525	0	31,948,525
99	488000	Miscellaneous Service Revenues	27,191	0	27,191	15,088	0	15,088	12,103	0	12,103
99	489300	Transportation For Others	4,253,500	0	4,253,500	3,834,913	0	3,834,913	418,587	0	418,587
99	493000	Rent from Gas Property	2,342	0	2,342	2,290	0	2,290	52	0	52
4	495000	Other Gas Revenues	6,047,928	494,760	6,542,688	4,130,578	349,315	4,479,893	1,917,350	145,445	2,062,795
		TOTAL OTHER OPERATING REVENUES	110,410,212	494,760	110,904,972	76,113,595	349,315	76,462,910	34,296,617	145,445	34,442,062
		TOTAL GAS REVENUES	310,321,739	494,760	310,816,499	215,052,959	349,315	215,402,274	95,268,780	145,445	95,414,225
		PRODUCTION EXPENSES:									
G-804	804/805	City Gate Purchases	199,757,030	0	199,757,030	136,381,168	0	136,381,168	63,375,862	0	63,375,862
6	808XXX	Net Natural Gas Storage Transactions	4,971,939	0	4,971,939	3,686,643	0	3,686,643	1,285,296	0	1,285,296
6	811000	Gas Used for Products Extraction	(1,033,877)	0	(1,033,877)	(704,931)	0	(704,931)	(328,946)	0	(328,946)
10	813000	Other Gas Expenses	0	1,203,849	1,203,849	0	832,618	832,618	0	371,231	371,231
99	813010	Gas Technology Institute (GTI) Expenses	100,246	0	100,246	71,363	0	71,363	28,883	0	28,883
		TOTAL PRODUCTION EXPENSES	203,795,338	1,203,849	204,999,187	139,434,243	832,618	140,266,861	64,361,095	371,231	64,732,326
		UNDERGROUND STORAGE EXPENSES:									
1	814000	Supervision & Engineering	0	24,792	24,792	0	17,352	17,352	0	7,440	7,440
1	824000	Other Expenses	0	613,741	613,741	0	429,557	429,557	0	184,184	184,184
1	837000	Other Equipment	0	479,317	479,317	0	335,474	335,474	0	143,843	143,843
		TOTAL UNDERGROUND STORAGE OPER EXP	0	1,117,850	1,117,850	0	782,383	782,383	0	335,467	335,467
G-DEPX		Depreciation Expense-Underground Storage	0	604,246	604,246	0	422,912	422,912	0	181,334	181,334
G-AMTX		Amortization Expense-Underground Storage	0	227	227	0	159	159	0	68	68
G-OTX		Taxes Other Than FIT	0	28,434	28,434	0	19,901	19,901	0	8,533	8,533
		TOTAL UG STORAGE DEPR/AMRT/NON-FIT TAXES	0	632,907	632,907	0	442,972	442,972	0	189,935	189,935
		TOTAL UNDERGROUND STORAGE EXPENSES	0	1,750,757	1,750,757	0	1,225,355	1,225,355	0	525,402	525,402

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended March 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
DISTRIBUTION EXPENSES:											
OPERATION											
3	870000	Supervision & Engineering	272,394	1,018,330	1,290,724	232,753	711,823	944,576	39,641	306,507	346,148
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	2,406,163	875,276	3,281,439	1,872,753	611,827	2,484,580	533,410	263,449	796,859
3	875000	Measuring & Reg Sta Exp-General	110,403	0	110,403	70,081	0	70,081	40,322	0	40,322
3	876000	Measuring & Reg Sta Exp-Industrial	5,754	0	5,754	3,059	0	3,059	2,695	0	2,695
3	877000	Measuring & Reg Sta Exp-City Gate	178,453	0	178,453	78,746	0	78,746	99,707	0	99,707
3	878000	Meter & House Regulator Expenses	818,616	0	818,616	720,112	0	720,112	98,504	0	98,504
3	879000	Customer Installation Expenses	1,401,840	79,242	1,481,082	819,642	55,391	875,033	582,198	23,851	606,049
3	880000	Other Expenses	1,114,880	856,257	1,971,137	739,944	598,532	1,338,476	374,936	257,725	632,661
3	881000	Rents	0	28,315	28,315	0	19,792	19,792	0	8,523	8,523
MAINTENANCE											
3	885000	Supervision & Engineering	134,571	998	135,569	65,136	698	65,834	69,435	300	69,735
3	887000	Mains	1,692,213	2,885	1,695,098	1,134,305	2,017	1,136,322	557,908	868	558,776
3	889000	Measuring & Reg Sta Exp-General	222,480	0	222,480	138,400	0	138,400	84,080	0	84,080
3	890000	Measuring & Reg Sta Exp-Industrial	277,795	371	278,166	121,988	259	122,247	155,807	112	155,919
3	891000	Measuring & Reg Sta Exp-City Gate	87,495	0	87,495	59,574	0	59,574	27,921	0	27,921
3	892000	Services	1,238,740	43,308	1,282,048	909,748	30,273	940,021	328,992	13,035	342,027
3	893000	Meters & House Regulators	677,803	774,436	1,452,239	470,624	541,339	1,011,963	207,179	233,097	440,276
3	894000	Other Equipment	1,074	197,880	198,954	1,027	138,320	139,347	47	59,560	59,607
TOTAL DISTRIBUTION OPERATING EXP			10,640,674	3,877,298	14,517,972	7,437,892	2,710,271	10,148,163	3,202,782	1,167,027	4,369,809
G-DEPX		Depreciation Expense-Distribution	10,829,651	51,603	10,881,254	7,132,793	35,722	7,168,515	3,696,858	15,881	3,712,739
G-OTX		Taxes Other Than FIT	15,123,223	0	15,123,223	12,728,694	0	12,728,694	2,394,529	0	2,394,529
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			25,952,874	51,603	26,004,477	19,861,487	35,722	19,897,209	6,091,387	15,881	6,107,268
TOTAL DISTRIBUTION EXPENSES			36,593,548	3,928,901	40,522,449	27,299,379	2,745,993	30,045,372	9,294,169	1,182,908	10,477,077
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	319,375	319,375	0	212,126	212,126	0	107,249	107,249
2	902000	Meter Reading Expenses	1,688,149	59,324	1,747,473	1,458,400	39,402	1,497,802	229,749	19,922	249,671
G-903	903XXX	Customer Records & Collection Expenses	1,012,764	4,017,736	5,030,500	702,907	2,668,540	3,371,447	309,857	1,349,196	1,659,053
2	904000	Uncollectible Accounts	0	1,249,939	1,249,939	0	830,197	830,197	0	419,742	419,742
2	905000	Misc Customer Accounts	0	145,425	145,425	0	96,590	96,590	0	48,835	48,835
TOTAL CUSTOMER ACCOUNTS EXPENSES			2,700,913	5,791,799	8,492,712	2,161,307	3,846,855	6,008,162	539,606	1,944,944	2,484,550
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	6,047,146	204,900	6,252,046	5,630,612	136,093	5,766,705	416,534	68,807	485,341
2	909000	Advertising	14,903	669,324	684,227	7,813	444,558	452,371	7,090	224,766	231,856
2	910000	Misc Customer Service & Info Exp	0	120,596	120,596	0	80,099	80,099	0	40,497	40,497
TOTAL CUSTOMER SERVICE & INFO EXP			6,062,049	994,820	7,056,869	5,638,425	660,750	6,299,175	423,624	334,070	757,694

RESULTS OF OPERATIONS		Report ID:
GAS OPERATING STATEMENT		G-OPS-12A
For Twelve Months Ended March 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
		SALES EXPENSES:									
2	912000	Demonstrating & Selling Expenses	0	7,183	7,183	0	4,771	4,771	0	2,412	2,412
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	7,183	7,183	0	4,771	4,771	0	2,412	2,412
		ADMINISTRATIVE & GENERAL EXPENSES:									
4	920000	Salaries	121,522	8,193,410	8,314,932	88,619	5,784,793	5,873,412	32,903	2,408,617	2,441,520
4	921000	Office Supplies & Expenses	770	1,134,553	1,135,323	770	801,028	801,798	0	333,525	333,525
4	922000	Admin. Expenses Transferred - Credit	0	(33,101)	(33,101)	0	(23,370)	(23,370)	0	(9,731)	(9,731)
4	923000	Outside Services Employed	0	3,004,565	3,004,565	0	2,121,313	2,121,313	0	883,252	883,252
4	924000	Property Insurance Premium	0	317,447	317,447	0	224,127	224,127	0	93,320	93,320
4	925XXX	Injuries and Damages	7,155	1,089,154	1,096,309	6,455	768,975	775,430	700	320,179	320,879
4	926XXX	Employee Pensions and Benefits	41,671	204,233	245,904	41,671	144,195	185,866	0	60,038	60,038
4	928000	Regulatory Commission Expenses	1,025,090	281,943	1,307,033	724,381	199,060	923,441	300,709	82,883	383,592
4	930000	Miscellaneous General Expenses	26,368	951,844	978,212	17,514	672,030	689,544	8,854	279,814	288,668
4	931000	Rents	10,762	243,461	254,223	10,062	171,891	181,953	700	71,570	72,270
4	935000	Maintenance of General Plant	312,957	1,720,074	2,033,031	227,117	1,214,424	1,441,541	85,840	505,650	591,490
		TOTAL ADMIN & GEN OPERATING EXP	1,546,295	17,107,583	18,653,878	1,116,589	12,078,466	13,195,055	429,706	5,029,117	5,458,823
G-DEPX		Depreciation Expense-General Plant	422,065	2,448,675	2,870,740	266,378	1,728,838	1,995,216	155,687	719,837	875,524
G-AMTX		Amortization Expense - General Plant - 303000	27,280	13,208	40,488	23,270	9,325	32,595	4,010	3,883	7,893
G-AMTX		Amortization Expense - Misc IT Intangible Plant - 3031XX	0	1,856,984	1,856,984	0	1,311,087	1,311,087	0	545,897	545,897
G-AMTX		Amortization Expense-General Plant - 390200, 396200	0	5,398	5,398	0	3,811	3,811	0	1,587	1,587
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	(133,738)	0	(133,738)	(133,738)	0	(133,738)	0	0	0
99	407329	Reg Debit Amt Decoupling Surcharge	69,930	0	69,930	69,930	0	69,930	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	(3,238)	0	(3,238)	(3,238)	0	(3,238)	0	0	0
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	382,299	4,324,265	4,706,564	222,602	3,053,061	3,275,663	159,697	1,271,204	1,430,901
		TOTAL ADMIN & GENERAL EXPENSES	1,928,594	21,431,848	23,360,442	1,339,191	15,131,527	16,470,718	589,403	6,300,321	6,889,724
		TOTAL EXPENSES BEFORE FIT	251,080,442	35,109,157	286,189,599	175,872,545	24,447,869	200,320,414	75,207,897	10,661,288	85,869,185
		NET OPERATING INCOME (LOSS) BEFORE FIT			24,626,900			15,081,860			9,545,040
G-FIT		FEDERAL INCOME TAX			(1,377,436)			(1,542,188)			164,752
G-FIT		DEFERRED FEDERAL INCOME TAX			7,362,984			5,093,018			2,269,966
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			(41,484)			(24,939)			(16,545)
		GAS NET OPERATING INCOME (LOSS)			18,682,836			11,555,969			7,126,867

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended March 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%			66.419%				33.581%
G-ALL	3	Direct Distribution Operating Expense		100.000%			69.901%				30.099%
G-ALL	4	Jurisdictional 4-Factor Ratio		100.000%			70.603%				29.397%
G-ALL	6	Actual Therms Purchased		100.000%			69.225%				30.775%
G-ALL	10	Actual Annual Throughput		100.000%			69.163%				30.837%
G-ALL	99	Not Allocated		0.000%			0.000%				0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF PURCHASED GAS COSTS	G-804-12A
For Twelve Months Ended March 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
6	804000	Gas Purchases	152,223,414	0	152,223,414	104,097,462	0	104,097,462	48,125,952	0	48,125,952
1	804001	Pipeline Demand Costs	27,398,698	0	27,398,698	19,113,188	0	19,113,188	8,285,510	0	8,285,510
1	804002	Transport Variable Charges	816,896	0	816,896	570,403	0	570,403	246,493	0	246,493
6	804010	Gas Costs - Fixed Hedge	(21,946)	0	(21,946)	(14,220)	0	(14,220)	(7,726)	0	(7,726)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	259,831	0	259,831	176,405	0	176,405	83,426	0	83,426
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	7,575,213	0	7,575,213	5,192,521	0	5,192,521	2,382,692	0	2,382,692
6	804700	Gas Costs - Offsystem Bookout	851,575	0	851,575	567,115	0	567,115	284,460	0	284,460
6	804711	Gas Costs - Offsystem Bookout Offset	(851,575)	0	(851,575)	(567,115)	0	(567,115)	(284,460)	0	(284,460)
6	804730	Gas Costs - Intracompany LDC Gas	16,639,636	0	16,639,636	11,561,406	0	11,561,406	5,078,230	0	5,078,230
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(6,474,765)	0	(6,474,765)	(4,963,008)	0	(4,963,008)	(1,511,757)	0	(1,511,757)
99	805120	Gas Expense - Rate Deferrals	1,340,053	0	1,340,053	647,011	0	647,011	693,042	0	693,042
		TOTAL PURCHASED GAS COSTS	199,757,030	0	199,757,030	136,381,168	0	136,381,168	63,375,862	0	63,375,862

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.990%	30.010%
G-ALL	6	Actual Therms Purchased	100.000%	69.225%	30.775%
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 March 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	1,012,764	4,017,736	5,030,500	702,907	2,668,540	3,371,447	309,857	1,349,196	1,659,053
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			1,012,764	4,017,736	5,030,500	702,907	2,668,540	3,371,447	309,857	1,349,196	1,659,053

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.419%	33.581%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	65.938%	34.062%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-12A
For Twelve Months Ended March 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	224,731	204,900	429,631	188,380	136,093	324,473	36,351	68,807	105,158
99	908600	Public Purpose Tariff Rider Expense Offset	6,075,898	0	6,075,898	5,552,835	0	5,552,835	523,063	0	523,063
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	(402,584)	0	(402,584)	(259,704)	0	(259,704)	(142,880)	0	(142,880)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			6,047,146	204,900	6,252,046	5,630,612	136,093	5,766,705	416,534	68,807	485,341

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.419%	33.581%
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 March 31, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		53.04%	53.04%
2	Cost of Debt		5.716%	5.807%
	Total Cost of Debt		3.032%	3.080%
	Total Weighted Cost		3.032%	3.080%
G-APL	Net Rate Base	317,582,174	208,981,273	108,600,901
	Interest Deduction for FIT Calculation	9,681,220	6,336,312	3,344,908

1 #
2 #

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	310,816,499	215,402,274	95,414,225
G-OPS	Operating & Maintenance Expense	254,845,651	176,704,570	78,141,081
G-OPS	Book Deprec/Amort and Reg Amortizations	16,192,291	10,867,249	5,325,042
G-OTX	Taxes Other than FIT	15,151,657	12,748,595	2,403,062
	Net Operating Income Before FIT	24,626,900	15,081,860	9,545,040
G-INT	Less: Interest Expense	9,681,220	6,336,312	3,344,908
G-SCM	Schedule M Adjustments	(18,881,211)	(13,151,800)	(5,729,411)
	Taxable Net Operating Income	(3,935,531)	(4,406,252)	470,721
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(1,377,436)	(1,542,188)	164,752
G-DTE	Deferred FIT	7,362,984	5,093,018	2,269,966
99	411400 Amortized Investment Tax Credit	(41,484)	(24,939)	(16,545)
	Total FIT/Deferred FIT & ITC	5,944,064	3,525,891	2,418,173

ALLOCATION RATIOS:

G-ALL	99	Not Allocated	0.000%	0.000%	0.000%
-------	----	---------------	--------	--------	--------

RESULTS OF OPERATIONS	Report ID:
GAS SCHEDULE M ITEMS	G-SCM-12A
For Twelve Months Ended March 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
	997000	Book Depreciation & Amortization	11,278,995	4,980,340	16,259,335	7,422,441	3,511,853	10,934,294	3,856,554	1,468,487	5,325,041
12	997001	Contributions In Aid of Construction	0	294,115	294,115	0	193,934	193,934	0	100,181	100,181
2	997002	Injuries and Damages	0	(300,000)	(300,000)	0	(199,257)	(199,257)	0	(100,743)	(100,743)
12	997003	Salvage	0	0	0	0	0	0	0	0	0
4	997005	FAS106 Current Retiree Medical Accrual	0	1,198,811	1,198,811	0	846,397	846,397	0	352,414	352,414
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	(5,128,673)	0	(5,128,673)	(4,315,997)	0	(4,315,997)	(812,676)	0	(812,676)
4	997015	Airplane Lease Payments	0	105,901	105,901	0	74,769	74,769	0	31,132	31,132
12	997016	Redemption Expense Amortization	0	363,301	363,301	0	239,553	239,553	0	123,748	123,748
4	997020	FAS87 Current Pension Accrual	0	(2,503,031)	(2,503,031)	0	(1,767,215)	(1,767,215)	0	(735,816)	(735,816)
99	997029	FAS 106 Post Retirement Benefits	41,671	0	41,671	41,671	0	41,671	0	0	0
99	997031	Decoupling Mechanism	(67,837)	0	(67,837)	(67,837)	0	(67,837)	0	0	0
12	997032	Interest Rate Swaps	0	(3,410,877)	(3,410,877)	0	(2,249,064)	(2,249,064)	0	(1,161,813)	(1,161,813)
4	997033	DSM Tariff Rider	(981,412)	0	(981,412)	(372,207)	0	(372,207)	(609,205)	0	(609,205)
12	997048	AFUDC	0	(152,543)	(152,543)	0	(100,584)	(100,584)	0	(51,959)	(51,959)
11	997049	Tax Depreciation	0	(25,432,738)	(25,432,738)	0	(16,983,219)	(16,983,219)	0	(8,449,519)	(8,449,519)
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	(402,584)	0	(402,584)	(259,704)	0	(259,704)	(142,880)	0	(142,880)
99	997073	DSIT Amortization - ID	(6,039)	0	(6,039)	0	0	0	(6,039)	0	(6,039)
11	997080	Book Transportation Depreciation	0	1,246,183	1,246,183	0	832,164	832,164	0	414,019	414,019
4	997081	Deferred Compensation	0	(3,036)	(3,036)	0	(2,144)	(2,144)	0	(892)	(892)
4	997082	Meal Disallowances	0	91,986	91,986	0	64,945	64,945	0	27,041	27,041
4	997083	Paid Time Off	0	(839)	(839)	0	(592)	(592)	0	(247)	(247)
2	997084	Customer Uncollectibles	0	(92,905)	(92,905)	0	(61,707)	(61,707)	0	(31,198)	(31,198)
		TOTAL SCHEDULE M ADJUSTMENTS	4,734,121	(23,615,332)	(18,881,211)	2,448,367	(15,600,167)	(13,151,800)	2,285,754	(8,015,165)	(5,729,411)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.990%	30.010%
G-ALL	2	Number of Customers	100.000%	66.419%	33.581%
G-ALL	3	Direct Distribution Operating Expense	100.000%	69.901%	30.099%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.603%	29.397%
G-ALL	6	Actual Therms Purchased	100.000%	69.225%	30.775%
G-ALL	11	Book Depreciation	100.000%	66.777%	33.223%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	65.938%	34.062%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-12A
DEFERRED INCOME TAX EXPENSE--GAS	
For Twelve Months Ended March 31, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	4,935,520	3,260,355	1,675,165
99	410100	Deferred Federal Income Tax Exp	2,147,687	1,650,029	497,658
		SUBTOTAL	7,083,207	4,910,384	2,172,823
14	411100	Deferred Federal Income Tax Expense - Allocated	138,873	91,738	47,135
99	411100	Deferred Federal Income Tax Exp	140,904	90,896	50,008
		SUBTOTAL	279,777	182,634	97,143
		Total Deferred Federal Income Tax Expense	7,362,984	5,093,018	2,269,966

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	66.059%	33.941%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
TAXES OTHER THAN FEDERAL INCOME TAX
 For Twelve Months Ended March 31, 2013
 Average of Monthly Averages Basis

Report ID:
G-OTX-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
16	408190	R&P Property Tax - Storage	0	28,434	28,434	0	19,901	19,901	0	8,533	8,533
		TOTAL UNDERGROUND STORAGE TAX	0	28,434	28,434	0	19,901	19,901	0	8,533	8,533
		DISTRIBUTION									
99	408110	State Excise Tax	5,398,496	0	5,398,496	5,398,496	0	5,398,496	0	0	0
99	408120	Municipal Occupation & License Tax	6,328,093	0	6,328,093	5,219,137	0	5,219,137	1,108,956	0	1,108,956
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	3,383,739	0	3,383,739	2,111,061	0	2,111,061	1,272,678	0	1,272,678
99	409100	State Income Tax	12,895	0	12,895	0	0	0	12,895	0	12,895
		TOTAL DISTRIBUTION TAX	15,123,223	0	15,123,223	12,728,694	0	12,728,694	2,394,529	0	2,394,529
		TOTAL TAXES OTHER THAN FIT	15,123,223	28,434	15,151,657	12,728,694	19,901	12,748,595	2,394,529	8,533	2,403,062

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.990%	30.010%
-------	---	------------------------	----------	---------	---------

RESULTS OF OPERATIONS		Report ID: G-PLT-12A
GAS UTILITY PLANT		
For Twelve Months Ended March 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)	1,143,396	208,141	1,351,537	964,981	146,954	1,111,935	178,415	61,187	239,602
4	3031XX	Misc Intangible IT Plant (3031XX)	0	9,546,329	9,546,329	0	6,739,995	6,739,995	0	2,806,334	2,806,334
4		TOTAL INTANGIBLE PLANT	1,143,396	9,754,470	10,897,866	964,981	6,886,949	7,851,930	178,415	2,867,521	3,045,936
		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	1,395,522	1,395,522	0	976,726	976,726	0	418,796	418,796
1	352XXX	Wells	0	18,346,024	18,346,024	0	12,840,382	12,840,382	0	5,505,642	5,505,642
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	11,506,524	11,506,524	0	8,053,416	8,053,416	0	3,453,108	3,453,108
1	355000	Measuring & Regulating Equipment	0	230,619	230,619	0	161,410	161,410	0	69,209	69,209
1	356000	Purification Equipment	0	404,201	404,201	0	282,900	282,900	0	121,301	121,301
1	357000	Other Equipment	0	1,519,761	1,519,761	0	1,063,681	1,063,681	0	456,080	456,080
		TOTAL UNDERGROUND STORAGE PLANT	0	34,913,934	34,913,934	0	24,436,262	24,436,262	0	10,477,672	10,477,672
		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	811,268	21,550	832,818	540,248	14,918	555,166	271,020	6,632	277,652
6	376000	Mains	227,757,653	2,512,521	230,270,174	146,401,979	1,739,293	148,141,272	81,355,674	773,228	82,128,902
6	378000	Measuring & Reg Station Equip-General	5,234,940	57,440	5,292,380	3,165,016	39,763	3,204,779	2,069,924	17,677	2,087,601
6	379000	Measuring & Reg Station Equip-City Gate	6,008,770	7,621	6,016,391	1,835,237	5,276	1,840,513	4,173,533	2,345	4,175,878
6	380000	Services	147,380,712	0	147,380,712	99,329,738	0	99,329,738	48,050,974	0	48,050,974
6	381000	Meters	64,378,991	0	64,378,991	43,104,805	0	43,104,805	21,274,186	0	21,274,186
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	2,978,407	0	2,978,407	2,349,028	0	2,349,028	629,379	0	629,379
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	454,703,987	2,599,132	457,303,119	296,791,492	1,799,250	298,590,742	157,912,495	799,882	158,712,377

RESULTS OF OPERATIONS	Report ID:
GAS UTILITY PLANT	G-PLT-12A
For Twelve Months Ended March 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	4,403,021	12,786,084	17,189,105	3,318,149	9,027,359	12,345,508	1,084,872	3,758,725	4,843,597
4	391XXX	Office Furniture & Equipment	0	9,373,070	9,373,070	0	6,617,669	6,617,669	0	2,755,401	2,755,401
4	392XXX	Transportation Equipment	6,530,665	1,541,092	8,071,757	4,749,139	1,088,057	5,837,196	1,781,526	453,035	2,234,561
4	393000	Stores Equipment	152,353	352,649	505,002	113,807	248,981	362,788	38,546	103,668	142,214
4	394000	Tools, Shop & Garage Equipment	1,736,678	2,768,062	4,504,740	1,292,049	1,954,335	3,246,384	444,629	813,727	1,258,356
4	395000	Laboratory Equipment	89,003	275,835	364,838	67,127	194,748	261,875	21,876	81,087	102,963
4	396XXX	Power Operated Equipment	3,570,622	1,078,345	4,648,967	2,677,686	761,344	3,439,030	892,936	317,001	1,209,937
4	397XXX	Communications Equipment	1,957,968	4,957,422	6,915,390	665,482	3,500,089	4,165,571	1,292,486	1,457,333	2,749,819
4	398000	Miscellaneous Equipment	19	78,103	78,122	8	55,143	55,151	11	22,960	22,971
		TOTAL GENERAL PLANT	19,106,153	34,036,813	53,142,966	13,458,420	24,031,012	37,489,432	5,647,733	10,005,801	15,653,534
		TOTAL PLANT IN SERVICE	474,953,536	81,304,349	556,257,885	311,214,893	57,153,473	368,368,366	163,738,643	24,150,876	187,889,519
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(12,302,927)	(12,302,927)	0	(8,610,819)	(8,610,819)	0	(3,692,108)	(3,692,108)
G-ADEP		Distribution Plant	(155,289,930)	(1,434,021)	(156,723,951)	(103,130,131)	(992,701)	(104,122,832)	(52,159,799)	(441,320)	(52,601,119)
G-ADEP		General Plant	(4,493,002)	(9,289,399)	(13,782,401)	(2,606,735)	(6,558,594)	(9,165,329)	(1,886,267)	(2,730,805)	(4,617,072)
		TOTAL ACCUMULATED DEPRECIATION	(159,782,932)	(23,026,347)	(182,809,279)	(105,736,866)	(16,162,114)	(121,898,980)	(54,046,066)	(6,864,233)	(60,910,299)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(130,224)	(11,160)	(141,384)	(88,263)	(7,879)	(96,142)	(41,961)	(3,281)	(45,242)
G-AAMT		Misc IT Intangible Plant - 3031XX	0	(4,493,188)	(4,493,188)	0	(3,172,325)	(3,172,325)	0	(1,320,863)	(1,320,863)
G-AAMT		Underground Storage	0	(239,347)	(239,347)	0	(167,519)	(167,519)	0	(71,828)	(71,828)
G-AAMT		General Plant - 390200, 396200	(4,537)	(29,469)	(34,006)	(3,594)	(20,806)	(24,400)	(943)	(8,663)	(9,606)
		TOTAL ACCUMULATED AMORTIZATION	(134,761)	(4,773,164)	(4,907,925)	(91,857)	(3,368,529)	(3,460,386)	(42,904)	(1,404,635)	(1,447,539)
		TOTAL ACCUMULATED DEPR/AMORT	(159,917,693)	(27,799,511)	(187,717,204)	(105,828,723)	(19,530,643)	(125,359,366)	(54,088,970)	(8,268,868)	(62,357,838)
		NET GAS UTILITY PLANT before DFIT	315,035,843	53,504,838	368,540,681	205,386,170	37,622,830	243,009,000	109,649,673	15,882,008	125,531,681
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(61,853,242)	(61,853,242)	0	(40,784,791)	(40,784,791)	0	(21,068,451)	(21,068,451)
4	282900	ADFIT - Common Plant (282900 from C-DTX)	0	(7,046,957)	(7,046,957)	0	(4,957,105)	(4,957,105)	0	(2,089,852)	(2,089,852)
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	(1,269,400)	(1,269,400)	0	(837,017)	(837,017)	0	(432,383)	(432,383)
		TOTAL ACCUMULATED DFIT	0	(70,229,553)	(70,229,553)	0	(46,621,242)	(46,621,242)	0	(23,608,311)	(23,608,311)
		NET GAS UTILITY PLANT	315,035,843	(16,724,715)	298,311,128	205,386,170	(8,998,412)	196,387,758	109,649,673	(7,726,303)	101,923,370
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%			69.225%			30.775%	
G-ALL	12	Net Gas Plant (before DFIT)		100.000%			65.938%			34.062%	

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12A
For Twelve Months Ended March 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	315,035,843	(16,724,715)	298,311,128	205,386,170	(8,998,412)	196,387,758	109,649,673	(7,726,303)	101,923,370
		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	12,023,288	12,023,288	0	8,415,099	8,415,099	0	3,608,189	3,608,189
4	252000	Customer Advances	(80,599)	(928)	(81,527)	(14,539)	(655)	(15,194)	(66,060)	(273)	(66,333)
99	235199	Customer Deposits	(598,103)	0	(598,103)	(598,103)	0	(598,103)	0	0	0
C-WKC		Working Capital	780,541	1,415,783	2,196,324	780,541	0	780,541	0	1,415,783	1,415,783
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	101,839	19,169,207	19,271,046	167,899	12,425,616	12,593,515	(66,060)	6,743,591	6,677,531
		NET RATE BASE	315,137,682	2,444,492	317,582,174	205,554,069	3,427,204	208,981,273	109,583,613	(982,712)	108,600,901

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 March 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)	9,938,683	9,938,683											
Hydro (ED-AN)	8,746,968	8,746,968											
Other (ED-AN)	8,543,738	8,543,738											
Total Electric Production	27,229,389	27,229,389											
Electric Transmission													
ED-AN	10,548,620	10,548,620											
Total Electric Transmission	10,548,620	10,548,620											
Electric Distribution													
ED-ID	11,097,126	11,097,126											
ED-WA	21,143,722	21,143,722											
Total Electric Distribution	32,240,848	32,240,848											
Gas Underground Storage													
1 GD-AN	604,246		604,246			604,246	604,246		422,912	422,912		181,334	181,334
GD-OR	112,746			112,746									
Total Gas Underground Storage	716,992		604,246	112,746		604,246	604,246		422,912	422,912		181,334	181,334
Gas Distribution													
6 GD-AN	51,603		51,603			51,603	51,603		35,722	35,722		15,881	15,881
GD-ID	3,696,858		3,696,858			3,696,858	3,696,858					3,696,858	3,696,858
GD-WA	7,132,793		7,132,793			7,132,793	7,132,793	7,132,793		7,132,793			
GD-OR	3,815,973			3,815,973									
Total Gas Distribution	14,697,227		10,881,254	3,815,973	10,829,651	51,603	10,881,254	7,132,793	35,722	7,168,515		3,696,858	15,881
General Plant													
ED-AN	2,588,816	2,588,816											
ED-ID	284,203	284,203											
ED-WA	997,484	997,484											
7,4 CD-AA	11,365,348	8,222,375	2,204,991	937,982		2,204,991	2,204,991		1,556,790	1,556,790		648,201	648,201
9,4 CD-AN	451,177	357,427	93,750			93,750	93,750		66,190	66,190		27,560	27,560
9 CD-ID	420,553	333,166	87,387			87,387	87,387					87,387	87,387
9 CD-WA	150,468	119,202	31,266			31,266	31,266	31,266		31,266			
8,4 GD-AA	167,356		117,685	49,671		117,685	117,685		83,089	83,089		34,596	34,596
4 GD-AN	32,249		32,249			32,249	32,249		22,769	22,769		9,480	9,480
GD-ID	68,300		68,300			68,300	68,300					68,300	68,300
GD-WA	235,112		235,112			235,112	235,112	235,112		235,112			
GD-OR	255,092			255,092									
Total General Plant	17,016,158	12,902,673	2,870,740	1,242,745	422,065	2,448,675	2,870,740	266,378	1,728,838	1,995,216		155,687	719,837
Total Depreciation Expense	102,449,234	82,921,530	14,356,240	5,171,464	11,251,716	3,104,524	14,356,240	7,399,171	2,187,472	9,586,643		3,852,545	917,052

Allocation Ratios:				Jurisdiction -			
Service -		Electric	Gas-North	Gas-South		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	69.225%	30.775%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-12A
For Twelve Months Ended March 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	918,160	918,160												
Misc Intangible Plt (303000)	ED-AN	96,419	96,419												
Total Production/Transmission		1,014,579	1,014,579												
Distribution															
Franchises (302000)	ED-WA	24,142	24,142												
Misc Intangible Plt (303000)	ED-WA	2,844	2,844												
Total Distribution		26,986	26,986												
General Plant - 303000															
7,4	CD-AA	57,666	41,719	11,188	4,759		11,188	11,188		7,899	7,899		3,289	3,289	
9,4	CD-AN	9,722	7,702	2,020			2,020	2,020		1,426	1,426		594	594	
	GD-ID	4,010		4,010				4,010				4,010		4,010	
	GD-WA	23,270		23,270				23,270		23,270				23,270	
	GD-OR	7,775			7,775										
Total General Plant - 303000		102,443	49,421	40,488	12,534		27,280	13,208	40,488	23,270	9,325	32,595	4,010	3,883	7,893
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	8,087,216	5,850,777	1,569,001	667,438		1,569,001	1,569,001		1,107,762	1,107,762		461,239	461,239	
	ED-AN	202,724	202,724												
	ED-ID	4,736	4,736												
	ED-WA	368,988	368,988												
8,4	GD-AA	406,203		285,642	120,561		285,642	285,642		201,672	201,672		83,970	83,970	
4	GD-AN	2,341		2,341			2,341	2,341		1,653	1,653		688	688	
	GD-OR	2,184			2,184										
Total Miscellaneous IT Intangible Plant - 3031XX		9,074,392	6,427,225	1,856,984	790,183		1,856,984	1,856,984		1,311,087	1,311,087		545,897	545,897	
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	27,822	20,128	5,398	2,296		5,398	5,398		3,811	3,811		1,587	1,587	
4	ED-AN	9,591	9,591												
	GD-OR	4,111			4,111										
Total General Plant- 390200, 396200		41,524	29,719	5,398	6,407		5,398	5,398		3,811	3,811		1,587	1,587	
Total Amortization Expense		10,260,151	7,547,930	1,903,097	809,124		27,280	1,875,817	1,903,097	23,270	1,324,382	1,347,652	4,010	551,435	555,445

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12A
For Twelve Months Ended March 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)	(276,852,244)	(276,852,244)													
Hydro (ED-AN)	(113,643,066)	(113,643,066)													
Other (ED-AN)	(76,834,832)	(76,834,832)													
Total Electric Production	(467,330,142)	(467,330,142)													
Electric Transmission															
ED-AN	(181,264,942)	(181,264,942)													
Total Electric Transmission	(181,264,942)	(181,264,942)													
Electric Distribution															
ED-ID	(137,365,858)	(137,365,858)													
ED-WA	(224,637,312)	(224,637,312)													
Total Electric Distribution	(362,003,170)	(362,003,170)													
Gas Underground Storage															
1 GD-AN	(12,302,927)		(12,302,927)			(12,302,927)	(12,302,927)			(8,610,819)	(8,610,819)		(3,692,108)	(3,692,108)	
GD-OR	(380,700)			(380,700)											
Total Gas Underground Storage	(12,683,627)		(12,302,927)	(380,700)		(12,302,927)	(12,302,927)			(8,610,819)	(8,610,819)		(3,692,108)	(3,692,108)	
Gas Distribution															
6 GD-AN	(1,434,021)		(1,434,021)				(1,434,021)			(992,701)	(992,701)		(441,320)	(441,320)	
GD-ID	(52,159,799)		(52,159,799)		(52,159,799)		(52,159,799)					(52,159,799)		(52,159,799)	
GD-WA	(103,130,131)		(103,130,131)		(103,130,131)		(103,130,131)	(103,130,131)				(103,130,131)			
GD-OR	(86,996,673)			(86,996,673)											
Total Gas Distribution	(243,720,624)		(156,723,951)	(86,996,673)		(155,289,930)	(1,434,021)	(156,723,951)		(103,130,131)	(992,701)	(104,122,832)	(52,159,799)	(441,320)	(52,601,119)
General Plant															
ED-AN	(33,177,315)	(33,177,315)													
ED-ID	(5,460,095)	(5,460,095)													
ED-WA	(10,365,146)	(10,365,146)													
7,4 CD-AA	(26,124,802)	(18,900,249)	(5,068,473)	(2,156,080)		(5,068,473)	(5,068,473)			(3,578,494)	(3,578,494)		(1,489,979)	(1,489,979)	
9,4 CD-AN	(10,764,992)	(8,528,134)	(2,236,858)			(2,236,858)	(2,236,858)			(1,579,289)	(1,579,289)		(657,569)	(657,569)	
9 CD-ID	(4,502,832)	(3,567,189)	(935,643)			(935,643)	(935,643)					(935,643)		(935,643)	
9 CD-WA	(2,066,097)	(1,636,783)	(429,314)			(429,314)	(429,314)	(429,314)				(429,314)			
8,4 GD-AA	(1,273,858)		(895,777)	(378,081)		(895,777)	(895,777)			(632,445)	(632,445)		(263,332)	(263,332)	
4 GD-AN	(1,088,291)	(1,088,291)				(1,088,291)	(1,088,291)			(768,366)	(768,366)		(319,925)	(319,925)	
GD-ID	(950,624)		(950,624)			(950,624)	(950,624)					(950,624)		(950,624)	
GD-WA	(2,177,421)		(2,177,421)			(2,177,421)	(2,177,421)	(2,177,421)				(2,177,421)			
GD-OR	(3,497,090)			(3,497,090)											
Total General Plant	(101,448,563)	(81,634,911)	(13,782,401)	(6,031,251)		(4,493,002)	(9,289,399)	(13,782,401)		(2,606,735)	(6,558,594)	(9,165,329)	(1,886,267)	(2,730,805)	(4,617,072)
Total Accumulated Depreciation	(1,368,451,068)	(1,092,233,165)	(182,809,279)	(93,408,624)		(159,782,932)	(23,026,347)	(182,809,279)		(105,736,866)	(16,162,114)	(121,898,980)	(54,046,066)	(6,864,233)	(60,910,299)

Allocation Ratios:		Jurisdiction -				Washington		Idaho	
Service -		Electric	Gas-North	Gas-South					
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	69.225%	30.775%	

RESULTS OF OPERATIONS
GAS-NORTH ACCUMULATED AMORTIZATION
For Twelve Months Ended March 31, 2013
Average of Monthly Averages Basis

Report ID:
G-AAMT-12A

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000)	ED-AN	(6,238,183)	(6,238,183)											
Misc Intangible Plt (303000)	ED-AN	(608,150)	(608,150)											
Total Production/Transmission		(6,846,333)	(6,846,333)											
Distribution														
Franchises (302000)	ED-WA	(66,740)	(66,740)											
Misc Intangible Plt (303000)	ED-WA	(21,632)	(21,632)											
Total Distribution		(88,372)	(88,372)											
General Plant - 303000														
7,4	CD-AA	(8,584)	(6,210)	(1,666)	(708)		(1,666)	(1,666)		(1,176)	(1,176)		(490)	(490)
9,4	CD-AN	(45,691)	(36,197)	(9,494)			(9,494)	(9,494)		(6,703)	(6,703)		(2,791)	(2,791)
	GD-ID	(41,961)		(41,961)			(41,961)	(41,961)					(41,961)	(41,961)
	GD-WA	(88,263)		(88,263)			(88,263)	(88,263)		(88,263)	(88,263)			
	GD-OR	(46,746)		(46,746)										
Total General Plant - 303000		(231,245)	(42,407)	(141,384)	(47,454)	(130,224)	(11,160)	(141,384)	(88,263)	(7,879)	(96,142)	(41,961)	(3,281)	(45,242)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(20,628,224)	(14,923,696)	(4,002,081)	(1,702,447)		(4,002,081)	(4,002,081)		(2,825,589)	(2,825,589)		(1,176,492)	(1,176,492)
	ED-AN	(716,138)	(716,138)											
	ED-WA	(373,121)	(373,121)											
8,4	GD-AA	(680,791)		(478,732)	(202,059)		(478,732)	(478,732)		(337,999)	(337,999)		(140,733)	(140,733)
4	GD-AN	(12,375)		(12,375)			(12,375)	(12,375)		(8,737)	(8,737)		(3,638)	(3,638)
	GD-OR	(33,356)		(33,356)										
Total Miscellaneous IT Intangible Plant - 3031XX		(22,444,005)	(16,012,955)	(4,493,188)	(1,937,862)		(4,493,188)	(4,493,188)		(3,172,325)	(3,172,325)		(1,320,863)	(1,320,863)
Gas Underground Storage														
1	GD-AN	(239,347)		(239,347)			(239,347)	(239,347)		(167,519)	(167,519)		(71,828)	(71,828)
Total Gas Underground Storage		(239,347)		(239,347)			(239,347)	(239,347)		(167,519)	(167,519)		(71,828)	(71,828)
General Plant - 390200, 396200														
7,4	CD-AA	(151,896)	(109,891)	(29,469)	(12,536)		(29,469)	(29,469)		(20,806)	(20,806)		(8,663)	(8,663)
9	CD-ID	(4,538)	(3,595)	(943)			(943)	(943)					(943)	(943)
9	CD-WA	(8,332)	(6,601)	(1,731)			(1,731)	(1,731)		(1,731)	(1,731)			
4	ED-AN	(42,145)	(42,145)											
	ED-WA	(110,678)	(110,678)											
	GD-WA	(1,863)		(1,863)			(1,863)	(1,863)		(1,863)	(1,863)			
	GD-OR	(48,090)		(48,090)										
Total General Plant - 390200, 396200		(367,542)	(272,910)	(34,006)	(60,626)	(4,537)	(29,469)	(34,006)	(3,594)	(20,806)	(24,400)	(943)	(8,663)	(9,606)
Total Accumulated Amortization		(30,216,844)	(23,262,977)	(4,907,925)	(2,045,942)	(134,761)	(4,773,164)	(4,907,925)	(91,857)	(3,368,529)	(3,460,386)	(42,904)	(1,404,635)	(1,447,539)

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 March 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
99	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
99	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	5,940,850	497,087	2,016,386	3,427,377	5,940,850	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,923,641	0	0	0	0	1,923,641	0	0	1,923,641	0	0	0
99		GD-OR / AS	3,379,894	0	0	0	0	0	0	0	0	3,379,894	0	3,379,894
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	59,995,858	0	0	43,404,604	43,404,604	0	0	11,639,796	11,639,796	0	4,951,458	4,951,458
9		CD-WA / ID / AN	17,448,709	5,316,633	4,136,130	4,370,279	13,823,042	1,394,508	1,084,872	1,146,287	3,625,667	0	0	0
		TOTAL ACCOUNT	88,688,952	5,813,720	6,152,516	51,202,260	63,168,496	3,318,149	1,084,872	12,786,083	17,189,104	3,379,894	4,951,458	8,331,352
99	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	5,506,937	2,200,143	14,649	3,292,145	5,506,937	0	0	0	0	0	0	0
99		GD-WA / ID / AN	5,793	0	0	0	0	0	0	5,793	5,793	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	453,205	0	0	0	0	0	0	318,694	318,694	0	134,511	134,511
7		CD-AA	46,570,088	0	0	33,691,596	33,691,596	0	0	9,035,063	9,035,063	0	3,843,429	3,843,429
9		CD-WA / ID / AN	65,069	0	0	51,548	51,548	0	0	13,521	13,521	0	0	0
		TOTAL ACCOUNT	52,601,092	2,200,143	14,649	37,035,289	39,250,081	0	0	9,373,071	9,373,071	0	3,977,940	3,977,940
99	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	17,482,175	7,952,732	2,982,820	6,546,623	17,482,175	0	0	0	0	0	0	0
99		GD-WA / ID / AN	7,140,027	0	0	0	0	4,414,706	1,620,938	1,104,383	7,140,027	0	0	0
99		GD-OR / AS	2,424,761	0	0	0	0	0	0	0	0	2,424,761	0	2,424,761
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	3,989,339	1,275,042	612,250	1,273,102	3,160,394	334,433	160,588	333,924	828,945	0	0	0
		TOTAL ACCOUNT	31,566,099	9,227,774	3,595,070	8,203,012	21,025,856	4,749,139	1,781,526	1,541,093	8,071,758	2,424,761	43,724	2,468,485

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended March 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	2,024,789	112,606	146,959	1,344,493	1,604,058	29,536	38,546	352,649	420,731	0	0	0
		TOTAL ACCOUNT	2,561,616	123,345	161,704	1,714,338	1,999,387	113,807	38,546	352,649	505,002	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,258,887	1,139,265	366,063	1,753,559	3,258,887	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,150,963	0	0	0	0	1,283,320	441,368	426,275	2,150,963	0	0	0
99		GD-OR / AS	916,297	0	0	0	0	0	0	0	0	916,297	0	916,297
8		GD-AA	1,313,431	0	0	0	0	0	0	923,605	923,605	0	389,826	389,826
7		CD-AA	6,991,159	0	0	5,057,824	5,057,824	0	0	1,356,355	1,356,355	0	576,980	576,980
9		CD-WA / ID / AN	355,257	33,279	12,436	235,723	281,438	8,729	3,262	61,828	73,819	0	0	0
		TOTAL ACCOUNT	14,985,994	1,172,544	378,499	7,047,106	8,598,149	1,292,049	444,630	2,768,063	4,504,742	916,297	966,806	1,883,103
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	1,010,210	172,679	91,398	746,133	1,010,210	0	0	0	0	0	0	0
99		GD-WA / ID / AN	198,912	0	0	0	0	64,731	21,111	113,070	198,912	0	0	0
99		GD-OR / AS	177,614	0	0	0	0	0	0	0	0	177,614	0	177,614
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	187,072	9,135	2,916	136,149	148,200	2,396	765	35,711	38,872	0	0	0
		TOTAL ACCOUNT	2,012,025	181,814	94,314	1,139,590	1,415,718	67,127	21,876	275,835	364,838	177,614	53,855	231,469

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended March 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 - Oregon	Allocated
	396XXX	Power Operated Equipment											
99		ED-WA / ID / AN	36,765,887	16,839,196	10,521,575	9,405,116	36,765,887	0	0	0	0	0	0
99		GD-WA / ID / AN	4,222,729	0	0	0	0	2,606,980	785,260	830,489	4,222,729	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0
8		GD-AA	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
9		CD-WA / ID / AN	1,533,992	269,567	410,518	535,159	1,215,244	70,705	107,675	140,368	318,748	0	0
		TOTAL ACCOUNT	43,120,479	17,108,763	10,932,093	10,341,098	38,381,954	2,677,685	892,935	1,078,346	4,648,966	43,834	45,725
	397XXX	Communication Equipment											
99		ED-WA / ID / AN	46,697,696	8,378,655	2,776,187	35,542,854	46,697,696	0	0	0	0	0	0
99		GD-WA / ID / AN	1,019,645	0	0	0	0	568,916	450,729	0	1,019,645	0	0
99		GD-OR / AS	964,969	0	0	0	0	0	0	0	0	964,969	0
8		GD-AA	992,932	0	0	0	0	0	0	698,230	698,230	0	294,702
7		CD-AA	13,844,595	0	0	10,016,011	10,016,011	0	0	2,685,990	2,685,990	0	1,142,594
9		CD-WA / ID / AN	12,086,850	368,166	3,209,244	5,997,913	9,575,323	96,567	841,758	1,573,202	2,511,527	0	0
		TOTAL ACCOUNT	75,606,687	8,746,821	5,985,431	51,556,778	66,289,030	665,483	1,292,487	4,957,422	6,915,392	964,969	1,437,296
	398000	Miscellaneous Equipment											
99		ED-WA / ID / AN	24,459	0	2,299	22,160	24,459	0	0	0	0	0	0
99		GD-WA / ID / AN	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
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	397,176	0	0	287,341	287,341	0	0	77,056	77,056	0	32,779
9		CD-WA / ID / AN	5,129	31	41	3,991	4,063	8	11	1,047	1,066	0	0
		TOTAL ACCOUNT	429,131	31	2,340	313,492	315,863	8	11	78,103	78,122	2,367	32,779
		TOTAL GENERAL PLANT	318,051,427	44,947,857	28,025,269	171,661,615	244,634,741	13,458,420	5,647,734	34,036,816	53,142,970	8,439,038	11,834,678

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12A
For Twelve Months Ended March 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	2,059,192	153,179	0	1,906,013	2,059,192	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,143,396	0	0	0	0	964,981	178,415	0	1,143,396	0	0	
99		GD-OR / AS	410,126	0	0	0	0	0	0	0	0	410,126	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	864,996	0	0	625,790	625,790	0	0	167,818	167,818	0	71,388	
9		CD-WA / ID / AN	194,058	0	0	153,735	153,735	0	0	40,323	40,323	0	0	
		TOTAL ACCOUNT	4,671,768	153,179	0	2,685,538	2,838,717	964,981	178,415	208,141	1,351,537	410,126	71,388	481,514
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	2,712,514	1,818,442	23,524	870,548	2,712,514	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	32,895	0	0	0	0	0	0	0	0	32,895	0	
8		GD-AA	2,015,060	0	0	0	0	0	0	1,416,990	1,416,990	0	598,070	
7		CD-AA	39,202,171	0	0	28,361,203	28,361,203	0	0	7,605,613	7,605,613	0	3,235,355	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	43,962,640	1,818,442	23,524	29,231,751	31,073,717	0	0	9,022,603	9,022,603	32,895	3,833,425	3,866,320
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	194,513	0	0	194,513	194,513	0	0	0	0	0	0	
99		GD-WA / ID / AN	17,059	0	0	0	0	0	0	17,059	17,059	0	0	
99		GD-OR / AS	1,231	0	0	0	0	0	0	0	0	1,231	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	2,611,546	0	0	1,889,349	1,889,349	0	0	506,666	506,666	0	215,531	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	2,824,349	0	0	2,083,862	2,083,862	0	0	523,725	523,725	1,231	215,531	216,762
		TOTAL	51,458,757	1,971,621	23,524	34,001,151	35,996,296	964,981	178,415	9,754,469	10,897,865	444,252	4,120,344	4,564,596

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-12A
For Twelve Months Ended March 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	(34,305,270)	(24,818,491)	(6,655,565)	(2,831,214)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,883,592)	(1,492,200)	(391,392)	0
7	283750	CD-AA	(309,026)	(223,568)	(59,954)	(25,504)
		Total	<u>(36,497,888)</u>	<u>(26,534,259)</u>	<u>(7,106,911)</u>	<u>(2,856,718)</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 March 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		714,591	714,591		714,591	714,591		0	0
1	151210	FUEL STOCK HOG FUEL-KFGS		1,018,129	1,018,129		1,018,129	1,018,129		0	0
4	154100	PLANT MATERIALS & OPER SUPPLIES		6,358,164	6,358,164		5,132,144	5,132,144	1,226,020		1,226,020
1	154300	PLANT MATERIALS & OPER SUP-CS2		269,366	269,366		217,425	217,425	51,941		51,941
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		710,346	710,346		573,373	573,373	136,973		136,973
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		2,563	2,563		2,069	2,069	494		494
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		1,853	1,853		1,496	1,496	357		357
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		(11)	(11)		(9)	(9)	(2)		(2)
99	163998	COMMON WORKING CAPITAL	5,124,383		5,124,383	4,343,842		4,343,842	780,541		780,541
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	14,398,833		14,398,833	14,398,833		14,398,833	0		0
TOTAL			19,523,216	9,075,001	28,598,217	18,742,675	7,659,218	26,401,893	780,541	1,415,783	2,196,324

ALLOCATION RATIOS: