

RESULTS OF OPERATIONS		Report ID: G-ROR-12A
GAS RATE OF RETURN		
For Twelve Months Ended February 28, 2013 Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
G-OPS		Gas Net Operating Income (Loss)	18,893,105	11,713,410	7,179,695
		Adjustments			
		Adjusted Gas Net Operating Income (Loss)	18,893,105	11,713,410	7,179,695
G-APL		Gas Net Adjusted Rate Base	316,710,695	208,295,610	108,415,085
		RATE OF RETURN	5.965%	5.623%	6.622%

RESULTS OF OPERATIONS		Report ID: G-ALL-12A
GAS ALLOCATION PERCENTAGES		
For Twelve Months Ended February 28, 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	02-28-2013	225,153 100.000%	149,546 66.420%	75,607 33.580%
3	G-OPS	Direct Distribution Operating Expense Percent		10,479,849 100.000%	7,237,281 69.059%	3,242,568 30.941%
	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-12A
For Twelve Months Ended February 28, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

6	Input	Actual Therms Purchased Percent	02-28-2013	244,262,208 100.000%	169,452,495 69.373%	74,809,713 30.627%	
	Input	Elec/Gas North/Oregon 4-Factor	01-01-2013	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		68,965,506	60,243,237	5,651,108	3,071,161
		Direct O & M Accts 901 - 935		41,147,627	29,854,933	8,129,433	3,163,261
		Direct O & M Accts 901 - 905 Utility 9 Only		4,465,312	3,053,607	1,411,705	XXXXXX
		Adjustments		0			
		Total		114,578,445	93,151,777	15,192,246	6,234,422
		Percentage		100.000%	81.300%	13.259%	5.441%
		Direct Labor Accts 500 - 894		65,772,800	51,029,386	10,468,202	4,275,212
		Direct Labor Accts 901 - 935		5,175,642	3,333,358	497,385	1,344,899
		Direct Labor Accts 901 - 905 Utility 9 Only		10,669,036	7,158,435	3,510,601	XXXXXX
		Total		81,617,478	61,521,179	14,476,188	5,620,111
		Percentage		100.000%	75.377%	17.737%	6.886%
		Number of Customers at		685,332	362,462	226,219	96,651
		Percentage		100.000%	52.888%	33.009%	14.103%
		Net Direct Plant		2,540,576,273	2,027,886,265	345,513,055	167,176,953
		Percentage		100.000%	79.820%	13.600%	6.580%
7		Total Percentages		400.000%	289.385%	77.605%	33.010%
		Average (CD AA)		100.000%	72.346%	19.401%	8.253%

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GAS ALLOCATION PERCENTAGES	
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AVISTA UTILITIES

Input	Gas North/Oregon 4-Factor	01-01-2013	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		8,210,713	0	5,319,674	2,891,039
	Direct O & M Accts 901 - 935		10,885,298	0	7,836,155	3,049,143
	Direct O & M Accts 901 - 905 Utility 9 Only		1,411,705	0	1,411,705	XXXXXX
	Total		20,507,716	0	14,567,534	5,940,182
	Percentage		100.000%	0.000%	71.034%	28.966%
	Direct Labor Accts 580 - 894		11,244,329	0	7,983,762	3,260,567
	Direct Labor Accts 901 - 935		1,531,702	0	413,533	1,118,169
	Direct Labor Accts 901 - 905 Utility 9 Only		3,510,601	0	3,510,601	XXXXXX
	Total		16,286,632	0	11,907,896	4,378,736
	Percentage		100.000%	0.000%	73.115%	26.885%
	Number of Customers at Percentage		322,870	0	226,219	96,651
	Percentage		100.000%	0.000%	70.065%	29.935%
	Net Direct Plant Percentage		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 Percentage		588,681	362,462	226,219	0
	Percentage		100.000%	61.572%	38.428%	0.000%
	Net Direct Plant Percentage		2,348,249,795	2,009,605,786	338,644,009	0
	Percentage		100.000%	85.579%	14.421%	0.000%
	Total Percentages		400.000%	316.884%	83.116%	0.000%
9	Average (CD AN/ID/WA)		100.000%	79.221%	20.779%	0.000%

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GAS ALLOCATION PERCENTAGES	
For Twelve Months Ended February 28, 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		14,246,833	9,496,455	4,750,378	
			100.000%	66.657%	33.343%	
12	Net Gas Plant (before DFIT) Percent		367,522,502	242,288,803	125,233,699	
			100.000%	65.925%	34.075%	
13	G-PLT Net Gas General Plant Percent		39,050,195	28,081,769	10,968,426	
			100.000%	71.912%	28.088%	
14	Net Allocated Schedule M's Percent		-23,409,890	-15,433,537	-7,976,353	
			100.000%	65.927%	34.073%	
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 February 28, 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	135,588,586	0	135,588,586	93,887,022	0	93,887,022	41,701,564	0	41,701,564
99	4812XX	Commercial - Firm & Interruptible	68,154,779	0	68,154,779	48,151,634	0	48,151,634	20,003,145	0	20,003,145
99	4813XX	Industrial-Firm	2,993,615	0	2,993,615	1,537,358	0	1,537,358	1,456,257	0	1,456,257
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	284,644	0	284,644	253,302	0	253,302	31,342	0	31,342
99	499XXX	Unbilled Revenue	(4,637,360)	0	(4,637,360)	(3,004,232)	0	(3,004,232)	(1,633,128)	0	(1,633,128)
		TOTAL SALES TO ULTIMATE CUSTOMERS	202,384,264	0	202,384,264	140,825,084	0	140,825,084	61,559,180	0	61,559,180
		OTHER OPERATING REVENUES:									
99	483XXX	Sales for Resale	91,138,016	0	91,138,016	61,997,260	0	61,997,260	29,140,756	0	29,140,756
99	488000	Miscellaneous Service Revenues	27,146	0	27,146	15,029	0	15,029	12,117	0	12,117
99	489300	Transportation For Others	4,211,757	0	4,211,757	3,793,376	0	3,793,376	418,381	0	418,381
99	493000	Rent from Gas Property	2,380	0	2,380	2,328	0	2,328	52	0	52
4	495000	Other Gas Revenues	6,052,114	479,929	6,532,043	4,140,914	338,844	4,479,758	1,911,200	141,085	2,052,285
		TOTAL OTHER OPERATING REVENUES	101,431,413	479,929	101,911,342	69,948,907	338,844	70,287,751	31,482,506	141,085	31,623,591
		TOTAL GAS REVENUES	303,815,677	479,929	304,295,606	210,773,991	338,844	211,112,835	93,041,686	141,085	93,182,771
		PRODUCTION EXPENSES:									
G-804	804/805	City Gate Purchases	198,201,507	0	198,201,507	135,607,557	0	135,607,557	62,593,950	0	62,593,950
6	808XXX	Net Natural Gas Storage Transactions	(746,164)	0	(746,164)	(276,339)	0	(276,339)	(469,825)	0	(469,825)
6	811000	Gas Used for Products Extraction	(1,075,667)	0	(1,075,667)	(735,112)	0	(735,112)	(340,555)	0	(340,555)
10	813000	Other Gas Expenses	0	1,230,165	1,230,165	0	850,819	850,819	0	379,346	379,346
99	813010	Gas Technology Institute (GTI) Expenses	101,127	0	101,127	72,138	0	72,138	28,989	0	28,989
		TOTAL PRODUCTION EXPENSES	196,480,803	1,230,165	197,710,968	134,668,244	850,819	135,519,063	61,812,559	379,346	62,191,905
		UNDERGROUND STORAGE EXPENSES:									
1	814000	Supervision & Engineering	0	27,772	27,772	0	19,438	19,438	0	8,334	8,334
1	824000	Other Expenses	0	607,037	607,037	0	424,865	424,865	0	182,172	182,172
1	837000	Other Equipment	0	469,132	469,132	0	328,345	328,345	0	140,787	140,787
		TOTAL UNDERGROUND STORAGE OPER EXP	0	1,103,941	1,103,941	0	772,648	772,648	0	331,293	331,293
G-DEPX		Depreciation Expense-Underground Storage	0	611,220	611,220	0	427,793	427,793	0	183,427	183,427
G-AMTX		Amortization Expense-Underground Storage	0	227	227	0	159	159	0	68	68
G-OTX		Taxes Other Than FIT	0	28,180	28,180	0	19,723	19,723	0	8,457	8,457
		TOTAL UG STORAGE DEPR/AMRT/NON-FIT TAXES	0	639,627	639,627	0	447,675	447,675	0	191,952	191,952
		TOTAL UNDERGROUND STORAGE EXPENSES	0	1,743,568	1,743,568	0	1,220,323	1,220,323	0	523,245	523,245

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended February 28, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:									
		OPERATION									
3	870000	Supervision & Engineering	265,920	980,870	1,246,790	223,818	677,379	901,197	42,102	303,491	345,593
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	2,394,051	866,081	3,260,132	1,846,654	598,107	2,444,761	547,397	267,974	815,371
3	875000	Measuring & Reg Sta Exp-General	112,717	0	112,717	73,627	0	73,627	39,090	0	39,090
3	876000	Measuring & Reg Sta Exp-Industrial	6,219	0	6,219	3,524	0	3,524	2,695	0	2,695
3	877000	Measuring & Reg Sta Exp-City Gate	175,944	0	175,944	79,912	0	79,912	96,032	0	96,032
3	878000	Meter & House Regulator Expenses	806,103	0	806,103	713,999	0	713,999	92,104	0	92,104
3	879000	Customer Installation Expenses	1,387,993	80,790	1,468,783	808,567	55,793	864,360	579,426	24,997	604,423
3	880000	Other Expenses	1,026,655	834,655	1,861,310	665,177	576,404	1,241,581	361,478	258,251	619,729
3	881000	Rents	0	28,026	28,026	0	19,354	19,354	0	8,672	8,672
		MAINTENANCE									
3	885000	Supervision & Engineering	132,343	1,012	133,355	58,195	699	58,894	74,148	313	74,461
3	887000	Mains	1,643,921	2,885	1,646,806	1,097,656	1,992	1,099,648	546,265	893	547,158
3	889000	Measuring & Reg Sta Exp-General	220,235	0	220,235	135,242	0	135,242	84,993	0	84,993
3	890000	Measuring & Reg Sta Exp-Industrial	308,746	401	309,147	122,498	277	122,775	186,248	124	186,372
3	891000	Measuring & Reg Sta Exp-City Gate	89,676	0	89,676	66,245	0	66,245	23,431	0	23,431
3	892000	Services	1,230,445	45,070	1,275,515	874,866	31,125	905,991	355,579	13,945	369,524
3	893000	Meters & House Regulators	677,938	748,060	1,425,998	466,274	516,603	982,877	211,664	231,457	443,121
3	894000	Other Equipment	943	214,502	215,445	1,027	148,133	149,160	(84)	66,369	66,285
		TOTAL DISTRIBUTION OPERATING EXP	10,479,849	3,802,352	14,282,201	7,237,281	2,625,866	9,863,147	3,242,568	1,176,486	4,419,054
G-DEPX		Depreciation Expense-Distribution	10,754,503	50,523	10,805,026	7,067,098	35,049	7,102,147	3,687,405	15,474	3,702,879
G-OTX		Taxes Other Than FIT	15,351,797	0	15,351,797	12,945,399	0	12,945,399	2,406,398	0	2,406,398
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	26,106,300	50,523	26,156,823	20,012,497	35,049	20,047,546	6,093,803	15,474	6,109,277
		TOTAL DISTRIBUTION EXPENSES	36,586,149	3,852,875	40,439,024	27,249,778	2,660,915	29,910,693	9,336,371	1,191,960	10,528,331
		CUSTOMER ACCOUNTS EXPENSES:									
2	901000	Supervision	0	330,006	330,006	0	219,190	219,190	0	110,816	110,816
2	902000	Meter Reading Expenses	1,687,859	59,503	1,747,362	1,457,891	39,522	1,497,413	229,968	19,981	249,949
G-903	903XXX	Customer Records & Collection Expenses	992,216	3,999,978	4,992,194	696,099	2,656,785	3,352,884	296,117	1,343,193	1,639,310
2	904000	Uncollectible Accounts	0	1,275,314	1,275,314	0	847,064	847,064	0	428,250	428,250
2	905000	Misc Customer Accounts	0	140,505	140,505	0	93,323	93,323	0	47,182	47,182
		TOTAL CUSTOMER ACCOUNTS EXPENSES	2,680,075	5,805,306	8,485,381	2,153,990	3,855,884	6,009,874	526,085	1,949,422	2,475,507
		CUSTOMER SERVICE & INFO EXPENSES:									
G-908	908XXX	Customer Assistance Expenses	6,470,214	206,865	6,677,079	5,848,885	137,400	5,986,285	621,329	69,465	690,794
2	909000	Advertising	13,980	718,603	732,583	7,457	477,296	484,753	6,523	241,307	247,830
2	910000	Misc Customer Service & Info Exp	0	115,322	115,322	0	76,597	76,597	0	38,725	38,725
		TOTAL CUSTOMER SERVICE & INFO EXP	6,484,194	1,040,790	7,524,984	5,856,342	691,293	6,547,635	627,852	349,497	977,349

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GAS OPERATING STATEMENT		
For Twelve Months Ended February 28, 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	8,201	8,201	0	5,447	5,447	0	2,754	2,754
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	8,201	8,201	0	5,447	5,447	0	2,754	2,754
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	124,679	8,446,463	8,571,142	89,957	5,963,456	6,053,413	34,722	2,483,007	2,517,729
4	921000	Office Supplies & Expenses	659	1,120,690	1,121,349	659	791,241	791,900	0	329,449	329,449
4	922000	Admin. Expenses Transferred - Credit	0	(35,246)	(35,246)	0	(24,885)	(24,885)	0	(10,361)	(10,361)
4	923000	Outside Services Employed	0	3,069,237	3,069,237	0	2,166,973	2,166,973	0	902,264	902,264
4	924000	Property Insurance Premium	0	316,993	316,993	0	223,807	223,807	0	93,186	93,186
4	925XXX	Injuries and Damages	7,219	766,084	773,303	6,455	540,878	547,333	764	225,206	225,970
4	926XXX	Employee Pensions and Benefits	46,301	206,105	252,406	46,301	145,516	191,817	0	60,589	60,589
4	928000	Regulatory Commission Expenses	1,083,075	258,723	1,341,798	778,712	182,666	961,378	304,363	76,057	380,420
4	930000	Miscellaneous General Expenses	31,116	945,538	976,654	20,314	667,578	687,892	10,802	277,960	288,762
4	931000	Rents	10,745	247,058	257,803	10,044	174,430	184,474	701	72,628	73,329
4	935000	Maintenance of General Plant	317,928	1,722,274	2,040,202	227,273	1,215,977	1,443,250	90,655	506,297	596,952
TOTAL ADMIN & GEN OPERATING EXP			1,621,722	17,063,919	18,685,641	1,179,715	12,047,637	13,227,352	442,007	5,016,282	5,458,289
G-DEPX		Depreciation Expense-General Plant	427,404	2,403,182	2,830,586	269,795	1,696,719	1,966,514	157,609	706,463	864,072
G-AMTX		Amortization Expense - General Plant - 303000	27,242	10,013	37,255	23,252	7,069	30,321	3,990	2,944	6,934
G-AMTX		Amortization Expense - Misc IT Intangible Plant - 3031XX	0	1,836,479	1,836,479	0	1,296,609	1,296,609	0	539,870	539,870
G-AMTX		Amortization Expense-General Plant - 390200, 396200	0	5,297	5,297	0	3,740	3,740	0	1,557	1,557
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	(23,903)	0	(23,903)	(23,903)	0	(23,903)	0	0	0
99	407329	Reg Debit Amt Decoupling Surcharge	101,742	0	101,742	101,742	0	101,742	0	0	0
99	407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99	407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99	407429	Reg Credit Decoupling Rebate	(2,727)	0	(2,727)	(2,727)	0	(2,727)	0	0	0
TOTAL A&G DEPR/AMRT/NON-FIT TAXES			529,758	4,254,971	4,784,729	368,159	3,004,137	3,372,296	161,599	1,250,834	1,412,433
TOTAL ADMIN & GENERAL EXPENSES			2,151,480	21,318,890	23,470,370	1,547,874	15,051,774	16,599,648	603,606	6,267,116	6,870,722
TOTAL EXPENSES BEFORE FIT			244,382,701	34,999,795	279,382,496	171,476,228	24,336,455	195,812,683	72,906,473	10,663,340	83,569,813
NET OPERATING INCOME (LOSS) BEFORE FIT					24,913,110			15,300,152			9,612,958
G-FIT		FEDERAL INCOME TAX			(695,046)			(989,205)			294,159
G-FIT		DEFERRED FEDERAL INCOME TAX			6,756,727			4,601,017			2,155,710
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			(41,676)			(25,070)			(16,606)
GAS NET OPERATING INCOME (LOSS)					18,893,105			11,713,410			7,179,695

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended February 28, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ALLOCATION RATIOS:											
G-ALL	1	System Contract Demand		100.000%			69.990%				30.010%
G-ALL	2	Number of Customers		100.000%			66.420%				33.580%
G-ALL	3	Direct Distribution Operating Expense		100.000%			69.059%				30.941%
G-ALL	4	Jurisdictional 4-Factor Ratio		100.000%			70.603%				29.397%
G-ALL	6	Actual Therms Purchased		100.000%			69.373%				30.627%
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 February 28, 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	150,141,106	0	150,141,106	102,812,165	0	102,812,165	47,328,941	0	47,328,941
1	804001	Pipeline Demand Costs	27,646,702	0	27,646,702	19,277,013	0	19,277,013	8,369,689	0	8,369,689
1	804002	Transport Variable Charges	788,801	0	788,801	550,468	0	550,468	238,333	0	238,333
6	804010	Gas Costs - Fixed Hedge	86,347	0	86,347	60,856	0	60,856	25,491	0	25,491
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	251,555	0	251,555	170,838	0	170,838	80,717	0	80,717
6	804140	Gas Research Contributions	0	0	0	0	0	0	0	0	0
6	804170	Gas Transaction Fees	0	0	0	0	0	0	0	0	0
6	804600	Gas Purchases - Financial	8,244,912	0	8,244,912	5,672,755	0	5,672,755	2,572,157	0	2,572,157
6	804700	Gas Costs - Offsystem Bookout	831,273	0	831,273	553,186	0	553,186	278,087	0	278,087
6	804711	Gas Costs - Offsystem Bookout Offset	(831,273)	0	(831,273)	(553,186)	0	(553,186)	(278,087)	0	(278,087)
6	804730	Gas Costs - Intracompany LDC Gas	15,125,143	0	15,125,143	10,528,322	0	10,528,322	4,596,821	0	4,596,821
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(6,570,586)	0	(6,570,586)	(4,960,634)	0	(4,960,634)	(1,609,952)	0	(1,609,952)
99	805120	Gas Expense - Rate Deferrals	2,487,527	0	2,487,527	1,495,774	0	1,495,774	991,753	0	991,753
		TOTAL PURCHASED GAS COSTS	198,201,507	0	198,201,507	135,607,557	0	135,607,557	62,593,950	0	62,593,950

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.990%	30.010%
G-ALL	6	Actual Therms Purchased	100.000%	69.373%	30.627%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ALLOCATION OF ACCOUNT 903
 For Twelve Months Ended February 28, 2013
 Average of Monthly Averages Basis

Report ID:
G-903-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records & Collections	992,216	3,999,978	4,992,194	696,099	2,656,785	3,352,884	296,117	1,343,193	1,639,310
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			992,216	3,999,978	4,992,194	696,099	2,656,785	3,352,884	296,117	1,343,193	1,639,310

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.420%	33.580%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	65.925%	34.075%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-12A
For Twelve Months Ended February 28, 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	233,863	206,865	440,728	191,870	137,400	329,270	41,993	69,465	111,458
99	908600	Public Purpose Tariff Rider Expense Offset	6,546,153	0	6,546,153	5,794,131	0	5,794,131	752,022	0	752,022
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	(458,903)	0	(458,903)	(286,217)	0	(286,217)	(172,686)	0	(172,686)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		Total Account 908	6,470,214	206,865	6,677,079	5,848,885	137,400	5,986,285	621,329	69,465	690,794

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.420%	33.580%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-12A
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Twelve Months Ended February 28, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.94%	52.94%
2	Cost of Debt		5.716%	5.813%
	Total Cost of Debt		3.026%	3.077%
	Total Weighted Cost		3.026%	3.077%
G-APL	Net Rate Base	316,710,695	208,295,610	108,415,085
	Interest Deduction for FIT Calculation	9,638,957	6,303,025	3,335,932
1	#			
2	#			

RESULTS OF OPERATIONS	Report ID: G-FIT-12A
FEDERAL INCOME TAXES--GAS	
For Twelve Months Ended February 28, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	304,295,606	211,112,835	93,182,771
G-OPS	Operating & Maintenance Expense	247,801,317	171,945,166	75,856,151
G-OPS	Book Deprec/Amort and Reg Amortizations	16,201,202	10,902,395	5,298,807
G-OTX	Taxes Other than FIT	15,379,977	12,965,122	2,414,855
	Net Operating Income Before FIT	24,913,110	15,300,152	9,612,958
G-INT	Less: Interest Expense	9,638,957	6,303,025	3,335,932
G-SCM	Schedule M Adjustments	(17,259,999)	(11,823,428)	(5,436,571)
	Taxable Net Operating Income	(1,985,846)	(2,826,301)	840,455
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(695,046)	(989,205)	294,159
G-DTE	Deferred FIT	6,756,727	4,601,017	2,155,710
99	411400 Amortized Investment Tax Credit	(41,676)	(25,070)	(16,606)
	Total FIT/Deferred FIT & ITC	6,020,005	3,586,742	2,433,263

ALLOCATION RATIOS:

G-ALL	99	Not Allocated	0.000%	0.000%	0.000%
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RESULTS OF OPERATIONS	Report ID:
GAS SCHEDULE M ITEMS	G-SCM-12A
For Twelve Months Ended February 28, 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-DEPX/AMTX		Book Depreciation & Amortization	11,209,149	4,916,941	16,126,090	7,360,145	3,467,138	10,827,283	3,849,004	1,449,803	5,298,807
12	997001	Contributions In Aid of Construction	0	268,621	268,621	0	177,088	177,088	0	91,533	91,533
2	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997003	Salvage	0	0	0	0	0	0	0	0	0
4	997005	FAS106 Current Retiree Medical Accrual	0	1,199,580	1,199,580	0	846,939	846,939	0	352,641	352,641
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	(4,077,020)	0	(4,077,020)	(3,464,860)	0	(3,464,860)	(612,160)	0	(612,160)
4	997015	Airplane Lease Payments	0	105,636	105,636	0	74,582	74,582	0	31,054	31,054
12	997016	Redemption Expense Amortization	0	208,930	208,930	0	137,737	137,737	0	71,193	71,193
4	997020	FAS87 Current Pension Accrual	0	(2,525,421)	(2,525,421)	0	(1,783,023)	(1,783,023)	0	(742,398)	(742,398)
99	997029	FAS 106 Post Retirement Benefits	46,301	0	46,301	46,301	0	46,301	0	0	0
99	997031	Decoupling Mechanism	74,081	0	74,081	74,081	0	74,081	0	0	0
12	997032	Interest Rate Swaps	0	(3,418,944)	(3,418,944)	0	(2,253,939)	(2,253,939)	0	(1,165,005)	(1,165,005)
4	997033	DSM Tariff Rider	(637,679)	0	(637,679)	(119,338)	0	(119,338)	(518,341)	0	(518,341)
12	997048	AFUDC	0	(158,892)	(158,892)	0	(104,750)	(104,750)	0	(54,142)	(54,142)
11	997049	Tax Depreciation	0	(25,327,968)	(25,327,968)	0	(16,882,864)	(16,882,864)	0	(8,445,104)	(8,445,104)
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	(458,903)	0	(458,903)	(286,217)	0	(286,217)	(172,686)	0	(172,686)
99	997073	DSIT Amortization - ID	(6,039)	0	(6,039)	0	0	0	(6,039)	0	(6,039)
11	997080	Book Transportation Depreciation	0	1,162,318	1,162,318	0	774,766	774,766	0	387,552	387,552
4	997081	Deferred Compensation	0	79,337	79,337	0	56,014	56,014	0	23,323	23,323
4	997082	Meal Disallowances	0	94,152	94,152	0	66,474	66,474	0	27,678	27,678
4	997083	Paid Time Off	0	(6,787)	(6,787)	0	(4,792)	(4,792)	0	(1,995)	(1,995)
2	997084	Customer Uncollectibles	0	(7,392)	(7,392)	0	(4,910)	(4,910)	0	(2,482)	(2,482)
TOTAL SCHEDULE M ADJUSTMENTS			6,149,890	(23,409,889)	(17,259,999)	3,610,112	(15,433,540)	(11,823,428)	2,539,778	(7,976,349)	(5,436,571)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.990%	30.010%
G-ALL	2	Number of Customers	100.000%	66.420%	33.580%
G-ALL	3	Direct Distribution Operating Expense	100.000%	69.059%	30.941%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.603%	29.397%
G-ALL	6	Actual Therms Purchased	100.000%	69.373%	30.627%
G-ALL	11	Book Depreciation	100.000%	66.657%	33.343%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	65.925%	34.075%
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 February 28, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	5,010,906	3,303,540	1,707,366
99	410100	Deferred Federal Income Tax Exp	1,608,011	1,212,336	395,675
		SUBTOTAL	<u>6,618,917</u>	<u>4,515,876</u>	<u>2,103,041</u>
14	411100	Deferred Federal Income Tax Expense - Allocated	(22,806)	(15,035)	(7,771)
99	411100	Deferred Federal Income Tax Exp	160,616	100,176	60,440
		SUBTOTAL	<u>137,810</u>	<u>85,141</u>	<u>52,669</u>
		Total Deferred Federal Income Tax Expense	<u><u>6,756,727</u></u>	<u><u>4,601,017</u></u>	<u><u>2,155,710</u></u>

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	65.927%	34.073%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS			Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX			G-OTX-12A
For Twelve Months Ended February 28, 2013			
Average of Monthly Averages Basis			

AVISTA UTILITIES

***** SYSTEM ***** ***** WASHINGTON ***** ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
UNDERGROUND STORAGE											
16	408190	R&P Property Tax - Storage	0	28,180	28,180	0	19,723	19,723	0	8,457	8,457
		TOTAL UNDERGROUND STORAGE TAX	0	28,180	28,180	0	19,723	19,723	0	8,457	8,457
DISTRIBUTION											
99	408110	State Excise Tax	5,509,235	0	5,509,235	5,509,235	0	5,509,235	0	0	0
99	408120	Municipal Occupation & License Tax	6,471,439	0	6,471,439	5,340,871	0	5,340,871	1,130,568	0	1,130,568
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	3,340,720	0	3,340,720	2,095,293	0	2,095,293	1,245,427	0	1,245,427
99	409100	State Income Tax	30,403	0	30,403	0	0	0	30,403	0	30,403
		TOTAL DISTRIBUTION TAX	15,351,797	0	15,351,797	12,945,399	0	12,945,399	2,406,398	0	2,406,398
		TOTAL TAXES OTHER THAN FIT	15,351,797	28,180	15,379,977	12,945,399	19,723	12,965,122	2,406,398	8,457	2,414,855

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.990%	30.010%
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RESULTS OF OPERATIONS		Report ID:
GAS UTILITY PLANT		G-PLT-12A
For Twelve Months Ended February 28, 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)	1,142,347	160,215	1,302,562	964,981	113,117	1,078,098	177,366	47,098	224,464
4	3031XX	Misc Intangible IT Plant (3031XX)	0	9,423,914	9,423,914	0	6,653,566	6,653,566	0	2,770,348	2,770,348
4		TOTAL INTANGIBLE PLANT	1,142,347	9,584,129	10,726,476	964,981	6,766,683	7,731,664	177,366	2,817,446	2,994,812
		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	1,389,746	1,389,746	0	972,683	972,683	0	417,063	417,063
1	352XXX	Wells	0	18,336,887	18,336,887	0	12,833,987	12,833,987	0	5,502,900	5,502,900
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	11,494,434	11,494,434	0	8,044,954	8,044,954	0	3,449,480	3,449,480
1	355000	Measuring & Regulating Equipment	0	226,028	226,028	0	158,197	158,197	0	67,831	67,831
1	356000	Purification Equipment	0	404,526	404,526	0	283,128	283,128	0	121,398	121,398
1	357000	Other Equipment	0	1,513,749	1,513,749	0	1,059,473	1,059,473	0	454,276	454,276
		TOTAL UNDERGROUND STORAGE PLANT	0	34,876,653	34,876,653	0	24,410,169	24,410,169	0	10,466,484	10,466,484
		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	807,337	21,618	828,955	536,458	14,997	551,455	270,879	6,621	277,500
6	376000	Mains	227,030,709	2,512,521	229,543,230	145,946,956	1,743,011	147,689,967	81,083,753	769,510	81,853,263
6	378000	Measuring & Reg Station Equip-General	5,224,045	57,440	5,281,485	3,159,999	39,848	3,199,847	2,064,046	17,592	2,081,638
6	379000	Measuring & Reg Station Equip-City Gate	5,995,617	12,701	6,008,318	1,823,357	8,811	1,832,168	4,172,260	3,890	4,176,150
6	380000	Services	146,837,107	0	146,837,107	98,898,709	0	98,898,709	47,938,398	0	47,938,398
6	381000	Meters	64,303,420	0	64,303,420	43,081,721	0	43,081,721	21,221,699	0	21,221,699
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	2,967,766	0	2,967,766	2,339,732	0	2,339,732	628,034	0	628,034
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	453,319,247	2,604,280	455,923,527	295,852,373	1,806,667	297,659,040	157,466,874	797,613	158,264,487

RESULTS OF OPERATIONS		Report ID:
GAS UTILITY PLANT		G-PLT-12A
For Twelve Months Ended February 28, 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	4,358,118	12,672,691	17,030,809	3,287,386	8,947,300	12,234,686	1,070,732	3,725,391	4,796,123
4	391XXX	Office Furniture & Equipment	0	9,374,595	9,374,595	0	6,618,745	6,618,745	0	2,755,850	2,755,850
4	392XXX	Transportation Equipment	6,484,776	1,520,904	8,005,680	4,706,834	1,073,804	5,780,638	1,777,942	447,100	2,225,042
4	393000	Stores Equipment	152,581	347,103	499,684	113,868	245,065	358,933	38,713	102,038	140,751
4	394000	Tools, Shop & Garage Equipment	1,695,018	2,706,718	4,401,736	1,249,756	1,911,024	3,160,780	445,262	795,694	1,240,956
4	395000	Laboratory Equipment	90,437	278,196	368,633	68,209	196,415	264,624	22,228	81,781	104,009
4	396XXX	Power Operated Equipment	3,588,857	1,065,602	4,654,459	2,691,405	752,347	3,443,752	897,452	313,255	1,210,707
4	397XXX	Communications Equipment	1,951,491	4,847,627	6,799,118	660,547	3,422,570	4,083,117	1,290,944	1,425,057	2,716,001
4	398000	Miscellaneous Equipment	19	77,226	77,245	8	54,524	54,532	11	22,702	22,713
		TOTAL GENERAL PLANT	18,987,121	33,716,813	52,703,934	13,352,986	23,805,081	37,158,067	5,634,135	9,911,732	15,545,867
		TOTAL PLANT IN SERVICE	473,448,715	80,781,875	554,230,590	310,170,340	56,788,600	366,958,940	163,278,375	23,993,275	187,271,650
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(12,252,840)	(12,252,840)	0	(8,575,763)	(8,575,763)	0	(3,677,077)	(3,677,077)
G-ADEP		Distribution Plant	(154,580,481)	(1,432,352)	(156,012,833)	(102,648,944)	(993,666)	(103,642,610)	(51,931,537)	(438,686)	(52,370,223)
G-ADEP		General Plant	(4,474,505)	(9,145,673)	(13,620,178)	(2,595,092)	(6,457,120)	(9,052,212)	(1,879,413)	(2,688,553)	(4,567,966)
		TOTAL ACCUMULATED DEPRECIATION	(159,054,986)	(22,830,865)	(181,885,851)	(105,244,036)	(16,026,549)	(121,270,585)	(53,810,950)	(6,804,316)	(60,615,266)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(127,951)	(10,193)	(138,144)	(86,324)	(7,196)	(93,520)	(41,627)	(2,997)	(44,624)
G-AAMT		Misc IT Intangible Plant - 3031XX	0	(4,411,203)	(4,411,203)	0	(3,114,442)	(3,114,442)	0	(1,296,761)	(1,296,761)
G-AAMT		Underground Storage	0	(239,329)	(239,329)	0	(167,506)	(167,506)	0	(71,823)	(71,823)
G-AAMT		General Plant - 390200, 396200	(4,537)	(29,024)	(33,561)	(3,594)	(20,492)	(24,086)	(943)	(8,532)	(9,475)
		TOTAL ACCUMULATED AMORTIZATION	(132,488)	(4,689,749)	(4,822,237)	(89,918)	(3,309,636)	(3,399,554)	(42,570)	(1,380,113)	(1,422,683)
		TOTAL ACCUMULATED DEPR/AMORT	(159,187,474)	(27,520,614)	(186,708,088)	(105,333,954)	(19,336,185)	(124,670,139)	(53,853,520)	(8,184,429)	(62,037,949)
		NET GAS UTILITY PLANT before DFIT	314,261,241	53,261,261	367,522,502	204,836,386	37,452,415	242,288,801	109,424,855	15,808,846	125,233,701
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(61,622,814)	(61,622,814)	0	(40,624,840)	(40,624,840)	0	(20,997,974)	(20,997,974)
4	282900	ADFIT - Common Plant (282900 from C-DTX)	0	(6,983,601)	(6,983,601)	0	(4,912,372)	(4,912,372)	0	(2,071,229)	(2,071,229)
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	(1,277,596)	(1,277,596)	0	(842,255)	(842,255)	0	(435,341)	(435,341)
		TOTAL ACCUMULATED DFIT	0	(69,943,965)	(69,943,965)	0	(46,421,796)	(46,421,796)	0	(23,522,169)	(23,522,169)
		NET GAS UTILITY PLANT	314,261,241	(16,682,704)	297,578,537	204,836,386	(8,969,381)	195,867,005	109,424,855	(7,713,323)	101,711,532

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%	69.373%	30.627%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	65.925%	34.075%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12A
For Twelve Months Ended February 28, 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	314,261,241	(16,682,704)	297,578,537	204,836,386	(8,969,381)	195,867,005	109,424,855	(7,713,323)	101,711,532
		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	12,199,588	12,199,588	0	8,538,492	8,538,492	0	3,661,096	3,661,096
4	252000	Customer Advances	(81,381)	(932)	(82,313)	(15,321)	(658)	(15,979)	(66,060)	(274)	(66,334)
99	235199	Customer Deposits	(658,458)	0	(658,458)	(658,458)	0	(658,458)	0	0	0
C-WKC		Working Capital	553,378	1,388,899	1,942,277	553,378	0	553,378	0	1,388,899	1,388,899
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	(186,461)	19,318,619	19,132,158	(120,401)	12,549,006	12,428,605	(66,060)	6,769,613	6,703,553
		NET RATE BASE	314,074,780	2,635,915	316,710,695	204,715,985	3,579,625	208,295,610	109,358,795	(943,710)	108,415,085

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 February 28, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
Steam (ED-AN)	10,195,132	10,195,132												
Hydro (ED-AN)	8,819,195	8,819,195												
Other (ED-AN)	8,480,575	8,480,575												
Total Electric Production	27,494,902	27,494,902												
Electric Transmission														
ED-AN	10,608,343	10,608,343												
Total Electric Transmission	10,608,343	10,608,343												
Electric Distribution														
ED-ID	11,083,045	11,083,045												
ED-WA	21,024,259	21,024,259												
Total Electric Distribution	32,107,304	32,107,304												
Gas Underground Storage														
1 GD-AN	611,220		611,220			611,220	611,220		427,793	427,793		183,427		
GD-OR	112,651			112,651										
Total Gas Underground Storage	723,871		611,220	112,651		611,220	611,220		427,793	427,793		183,427		
Gas Distribution														
6 GD-AN	50,523	50,523				50,523	50,523		35,049	35,049		15,474		
GD-ID	3,687,405		3,687,405		3,687,405	3,687,405					3,687,405	3,687,405		
GD-WA	7,067,098		7,067,098		7,067,098	7,067,098		7,067,098		7,067,098				
GD-OR	3,804,990			3,804,990										
Total Gas Distribution	14,610,016		10,805,026	3,804,990	10,754,503	50,523	10,805,026		7,067,098	35,049	7,102,147	3,687,405	15,474	3,702,879
General Plant														
ED-AN	2,599,825	2,599,825												
ED-ID	290,758	290,758												
ED-WA	989,037	989,037												
7,4 CD-AA	11,161,244	8,074,714	2,165,393	921,137		2,165,393	2,165,393		1,528,832	1,528,832		636,561	636,561	
9,4 CD-AN	422,408	334,636	87,772			87,772	87,772		61,970	61,970		25,802	25,802	
9 CD-ID	421,800	334,154	87,646		87,646	87,646					87,646	87,646		
9 CD-WA	148,761	117,850	30,911		30,911	30,911		30,911		30,911				
8,4 GD-AA	167,712		117,935	49,777		117,935	117,935		83,266	83,266		34,669	34,669	
4 GD-AN	32,082		32,082			32,082	32,082		22,651	22,651		9,431	9,431	
GD-ID	69,963		69,963		69,963	69,963					69,963	69,963		
GD-WA	238,884		238,884		238,884	238,884		238,884		238,884				
GD-OR	255,129			255,129										
Total General Plant	16,797,603	12,740,974	2,830,586	1,226,043	427,404	2,403,182	2,830,586		269,795	1,696,719	1,966,514	157,609	706,463	864,072
Total Depreciation Expense	102,342,039	82,951,523	14,246,832	5,143,684	11,181,907	3,064,925	14,246,832		7,336,893	2,159,561	9,496,454	3,845,014	905,364	4,750,378

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	69.373%	30.627%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-12A
For Twelve Months Ended February 28, 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	918,081	918,081											
Misc Intangible Plt (303000)	ED-AN	96,090	96,090											
Total Production/Transmission		1,014,171	1,014,171											
Distribution														
Franchises (302000)	ED-WA	24,138	24,138											
Misc Intangible Plt (303000)	ED-WA	2,843	2,843											
Total Distribution		26,981	26,981											
General Plant - 303000														
7,4	CD-AA	41,198	29,805	7,993	3,400		7,993	7,993	5,643	5,643		2,350	2,350	
9,4	CD-AN	9,720	7,700	2,020			2,020	2,020	1,426	1,426		594	594	
	GD-ID	3,990		3,990		3,990	3,990				3,990		3,990	
	GD-WA	23,252		23,252		23,252	23,252	23,252		23,252				
	GD-OR	7,774		7,774										
Total General Plant - 303000		85,934	37,505	37,255	11,174	27,242	10,013	37,255	23,252	7,069	30,321	3,990	2,944	6,934
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	8,025,493	5,806,123	1,557,026	662,344		1,557,026	1,557,026	1,099,307	1,099,307		457,719	457,719	
	ED-AN	205,634	205,634											
	ED-ID	4,537	4,537											
	ED-WA	349,319	349,319											
8,4	GD-AA	394,078		277,116	116,962		277,116	277,116	195,652	195,652		81,464	81,464	
4	GD-AN	2,337		2,337			2,337	2,337	1,650	1,650		687	687	
	GD-OR	2,958		2,958										
Total Miscellaneous IT Intangible Plant - 3031XX		8,984,356	6,365,613	1,836,479	782,264	1,836,479	1,836,479	1,836,479	1,296,609	1,296,609		539,870	539,870	
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	27,304	19,754	5,297	2,253		5,297	5,297	3,740	3,740		1,557	1,557	
4	ED-AN	9,736	9,736											
	GD-OR	4,211		4,211										
Total General Plant- 390200, 396200		41,251	29,490	5,297	6,464		5,297	5,297	3,740	3,740		1,557	1,557	
Total Amortization Expense		10,152,920	7,473,760	1,879,258	799,902	27,242	1,852,016	1,879,258	23,252	1,307,577	1,330,829	3,990	544,439	548,429

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%				

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12A
For Twelve Months Ended February 28, 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)	(276,226,887)	(276,226,887)											
Hydro (ED-AN)	(112,943,235)	(112,943,235)											
Other (ED-AN)	(76,320,647)	(76,320,647)											
Total Electric Production	(465,490,769)	(465,490,769)											
Electric Transmission													
ED-AN	(180,490,080)	(180,490,080)											
Total Electric Transmission	(180,490,080)	(180,490,080)											
Electric Distribution													
ED-ID	(137,566,838)	(137,566,838)											
ED-WA	(223,565,438)	(223,565,438)											
Total Electric Distribution	(361,132,276)	(361,132,276)											
Gas Underground Storage													
1 GD-AN	(12,252,840)		(12,252,840)			(12,252,840)	(12,252,840)		(8,575,763)	(8,575,763)		(3,677,077)	(3,677,077)
GD-OR	(371,305)			(371,305)									
Total Gas Underground Storage	(12,624,145)		(12,252,840)	(371,305)		(12,252,840)	(12,252,840)		(8,575,763)	(8,575,763)		(3,677,077)	(3,677,077)
Gas Distribution													
6 GD-AN	(1,432,352)		(1,432,352)				(1,432,352)		(993,666)	(993,666)		(438,686)	(438,686)
GD-ID	(51,931,537)		(51,931,537)			(51,931,537)	(51,931,537)				(51,931,537)		(51,931,537)
GD-WA	(102,648,944)		(102,648,944)			(102,648,944)	(102,648,944)						
GD-OR	(86,824,583)			(86,824,583)									
Total Gas Distribution	(242,837,416)		(156,012,833)	(86,824,583)		(154,580,481)	(1,432,352)		(102,648,944)	(993,666)		(51,931,537)	(438,686)
Total Gas Distribution													(52,370,223)
General Plant													
ED-AN	(32,992,804)	(32,992,804)											
ED-ID	(5,500,190)	(5,500,190)											
ED-WA	(10,280,950)	(10,280,950)											
7,4 CD-AA	(25,687,262)	(18,583,706)	(4,983,586)	(2,119,970)		(4,983,586)	(4,983,586)		(3,518,561)	(3,518,561)		(1,465,025)	(1,465,025)
9,4 CD-AN	(10,739,289)	(8,507,772)	(2,231,517)			(2,231,517)	(2,231,517)		(1,575,518)	(1,575,518)		(655,999)	(655,999)
9 CD-ID	(4,492,455)	(3,558,968)	(933,487)			(933,487)	(933,487)				(933,487)		(933,487)
9 CD-WA	(2,051,986)	(1,625,604)	(426,382)			(426,382)	(426,382)	(426,382)		(426,382)			
8,4 GD-AA	(1,259,896)	(885,959)	(373,937)			(885,959)	(885,959)		(625,514)	(625,514)		(260,445)	(260,445)
4 GD-AN	(1,044,611)	(1,044,611)				(1,044,611)	(1,044,611)		(737,527)	(737,527)		(307,084)	(307,084)
GD-ID	(945,926)	(945,926)				(945,926)	(945,926)				(945,926)		(945,926)
GD-WA	(2,168,710)	(2,168,710)				(2,168,710)	(2,168,710)	(2,168,710)		(2,168,710)			
GD-OR	(3,482,216)			(3,482,216)									
Total General Plant	(100,646,295)	(81,049,994)	(13,620,178)	(5,976,123)		(4,474,505)	(9,145,673)		(2,595,092)	(6,457,120)		(1,879,413)	(2,688,553)
Total Accumulated Depreciation	(1,363,220,981)	(1,088,163,119)	(181,885,851)	(93,172,011)		(159,054,986)	(22,830,865)		(105,244,036)	(16,026,549)		(53,810,950)	(6,804,316)

Allocation Ratios:		Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
Service -							
7	Elec/Gas North/Oregon 4-Factor	72.346%	19.401%	8.253%	1	System Contract Demand	69.990%
8	Gas North/Oregon 4-Factor	0.000%	70.320%	29.680%	4	Jurisdictional 4-Factor Ratio	29.397%
9	Elec/Gas North 4-Factor	79.221%	20.779%	0.000%	6	Actual Therms Purchased	69.373%

RESULTS OF OPERATIONS
GAS-NORTH ACCUMULATED AMORTIZATION
For Twelve Months Ended February 28, 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	(6,161,674)	(6,161,674)											
Misc Intangible Plt (303000)	ED-AN	(600,706)	(600,706)											
Total Production/Transmission		(6,762,380)	(6,762,380)											
Distribution														
Franchises (302000)	ED-WA	(64,728)	(64,728)											
Misc Intangible Plt (303000)	ED-WA	(21,395)	(21,395)											
Total Distribution		(86,123)	(86,123)											
General Plant - 303000														
7,4	CD-AA	(4,465)	(3,230)	(867)	(368)	(867)	(867)	(612)	(612)		(255)	(255)		
9,4	CD-AN	(44,882)	(35,556)	(9,326)		(9,326)	(9,326)	(6,584)	(6,584)		(2,742)	(2,742)		
	GD-ID	(41,627)		(41,627)		(41,627)	(41,627)			(41,627)		(41,627)		
	GD-WA	(86,324)		(86,324)		(86,324)	(86,324)	(86,324)		(86,324)				
	GD-OR	(46,098)		(46,098)										
Total General Plant - 303000		(223,396)	(38,786)	(138,144)	(46,466)	(127,951)	(10,193)	(138,144)	(86,324)	(7,196)	(93,520)	(41,627)	(2,997)	(44,624)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(20,324,151)	(14,703,710)	(3,943,088)	(1,677,353)	(3,943,088)	(3,943,088)	(2,783,939)	(2,783,939)		(1,159,149)	(1,159,149)		
	ED-AN	(742,425)	(742,425)											
	ED-WA	(343,191)	(343,191)											
8,4	GD-AA	(647,446)		(455,284)	(192,162)	(455,284)	(455,284)	(321,444)	(321,444)		(133,840)	(133,840)		
4	GD-AN	(12,831)		(12,831)		(12,831)	(12,831)	(9,059)	(9,059)		(3,772)	(3,772)		
	GD-OR	(37,012)		(37,012)										
Total Miscellaneous IT Intangible Plant - 3031XX		(22,107,056)	(15,789,326)	(4,411,203)	(1,906,527)	(4,411,203)	(4,411,203)	(3,114,442)	(3,114,442)		(1,296,761)	(1,296,761)		
Gas Underground Storage														
1	GD-AN	(239,329)		(239,329)		(239,329)	(239,329)	(167,506)	(167,506)		(71,823)	(71,823)		
Total Gas Underground Storage		(239,329)		(239,329)		(239,329)	(239,329)	(167,506)	(167,506)		(71,823)	(71,823)		
General Plant - 390200, 396200														
7,4	CD-AA	(149,599)	(108,229)	(29,024)	(12,346)	(29,024)	(29,024)	(20,492)	(20,492)		(8,532)	(8,532)		
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	(41,339)	(41,339)											
	ED-WA	(110,678)	(110,678)											
	GD-WA	(1,863)		(1,863)		(1,863)	(1,863)	(1,863)		(1,863)				
	GD-OR	(47,743)		(47,743)										
Total General Plant - 390200, 396200		(364,092)	(270,442)	(33,561)	(60,089)	(4,537)	(29,024)	(33,561)	(3,594)	(20,492)	(24,086)	(943)	(8,532)	(9,475)
Total Accumulated Amortization		(29,782,376)	(22,947,057)	(4,822,237)	(2,013,082)	(132,488)	(4,689,749)	(4,822,237)	(89,918)	(3,309,636)	(3,399,554)	(42,570)	(1,380,113)	(1,422,683)
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 February 28, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	385,053	0	362,279	22,774	385,053	0	0	0	0	0	0	0
99		GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	477,164	0	0	0
99		GD-OR / AS	472,075	0	0	0	0	0	0	0	0	472,075	0	472,075
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	3,939,110	0	0	2,849,788	2,849,788	0	0	764,227	764,227	0	325,095	325,095
9		CD-WA / ID / AN	1,205,950	372,902	346,374	236,090	955,366	97,809	90,851	61,924	250,584	0	0	0
		TOTAL ACCOUNT	6,479,352	372,902	708,653	3,108,652	4,190,207	574,973	90,851	826,151	1,491,975	472,075	325,095	797,170
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	5,885,331	483,566	2,005,829	3,395,936	5,885,331	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,899,248	0	0	0	0	1,899,248	0	0	1,899,248	0	0	0
99		GD-OR / AS	3,363,823	0	0	0	0	0	0	0	0	3,363,823	0	3,363,823
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	59,444,690	0	0	43,005,856	43,005,856	0	0	11,532,864	11,532,864	0	4,905,970	4,905,970
9		CD-WA / ID / AN	17,318,915	5,292,349	4,082,221	4,345,647	13,720,217	1,388,139	1,070,732	1,139,827	3,598,698	0	0	0
		TOTAL ACCOUNT	87,912,007	5,775,915	6,088,050	50,747,439	62,611,404	3,287,387	1,070,732	12,672,691	17,030,810	3,363,823	4,905,970	8,269,793
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	5,129,262	2,088,946	14,039	3,026,277	5,129,262	0	0	0	0	0	0	0
99		GD-WA / ID / AN	5,238	0	0	0	0	0	0	5,238	5,238	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	449,811	0	0	0	0	0	0	316,307	316,307	0	133,504	133,504
7		CD-AA	46,597,246	0	0	33,711,243	33,711,243	0	0	9,040,332	9,040,332	0	3,845,671	3,845,671
9		CD-WA / ID / AN	61,206	0	0	48,488	48,488	0	0	12,718	12,718	0	0	0
		TOTAL ACCOUNT	52,242,763	2,088,946	14,039	36,786,008	38,888,993	0	0	9,374,595	9,374,595	0	3,979,175	3,979,175
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	17,383,305	7,928,861	2,954,793	6,499,651	17,383,305	0	0	0	0	0	0	0
99		GD-WA / ID / AN	7,088,405	0	0	0	0	4,378,298	1,619,085	1,091,022	7,088,405	0	0	0
99		GD-OR / AS	2,409,845	0	0	0	0	0	0	0	0	2,409,845	0	2,409,845
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	3,919,770	1,252,561	605,648	1,247,072	3,105,281	328,536	158,856	327,097	814,489	0	0	0
		TOTAL ACCOUNT	31,331,122	9,181,422	3,560,441	8,130,010	20,871,873	4,706,834	1,777,941	1,520,905	8,005,680	2,409,845	43,724	2,453,569

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended February 28, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	395,329	10,739	14,745	369,845	395,329	0	0	0	0	0	0	0
99		GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	84,271	0	0	0
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	0	57,227	0	57,227
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	1,999,195	112,838	147,596	1,323,349	1,583,783	29,596	38,713	347,103	415,412	0	0	0
		TOTAL ACCOUNT	2,536,022	123,577	162,341	1,693,194	1,979,112	113,867	38,713	347,103	499,683	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,261,442	1,142,789	367,411	1,751,242	3,261,442	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,110,267	0	0	0	0	1,241,386	442,390	426,491	2,110,267	0	0	0
99		GD-OR / AS	915,870	0	0	0	0	0	0	0	0	915,870	0	915,870
8		GD-AA	1,298,497	0	0	0	0	0	0	913,103	913,103	0	385,394	385,394
7		CD-AA	6,728,727	0	0	4,867,965	4,867,965	0	0	1,305,440	1,305,440	0	555,322	555,322
9		CD-WA / ID / AN	350,962	31,913	10,949	235,174	278,036	8,370	2,872	61,684	72,926	0	0	0
		TOTAL ACCOUNT	14,665,765	1,174,702	378,360	6,854,381	8,407,443	1,249,756	445,262	2,706,718	4,401,736	915,870	940,716	1,856,586
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	1,020,820	173,596	92,548	754,676	1,020,820	0	0	0	0	0	0	0
99		GD-WA / ID / AN	202,126	0	0	0	0	65,777	21,452	114,897	202,126	0	0	0
99		GD-OR / AS	180,572	0	0	0	0	0	0	0	0	180,572	0	180,572
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	189,875	9,273	2,960	138,188	150,421	2,432	776	36,246	39,454	0	0	0
		TOTAL ACCOUNT	2,031,610	182,869	95,508	1,150,172	1,428,549	68,209	22,228	278,197	368,634	180,572	53,855	234,427

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended February 28, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	36,585,660	16,744,283	10,520,427	9,320,950	36,585,660	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,227,957	0	0	0	0	2,620,434	789,777	817,746	4,227,957	0	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	554,037	0	0	400,823	400,823	0	0	107,489	107,489	0	45,725	45,725
9		CD-WA / ID / AN	1,535,272	270,581	410,518	535,159	1,216,258	70,971	107,675	140,368	319,014	0	0	0
		TOTAL ACCOUNT	42,946,760	17,014,864	10,930,945	10,256,932	38,202,741	2,691,405	897,452	1,065,603	4,654,460	43,834	45,725	89,559
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	46,339,516	8,137,013	2,766,172	35,436,331	46,339,516	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,013,568	0	0	0	0	564,074	449,494	0	1,013,568	0	0	0
99		GD-OR / AS	962,377	0	0	0	0	0	0	0	0	962,377	0	962,377
8		GD-AA	992,932	0	0	0	0	0	0	698,230	698,230	0	294,702	294,702
7		CD-AA	13,353,230	0	0	9,660,528	9,660,528	0	0	2,590,660	2,590,660	0	1,102,042	1,102,042
9		CD-WA / ID / AN	12,015,302	367,810	3,208,069	5,942,764	9,518,643	96,473	841,449	1,558,737	2,496,659	0	0	0
		TOTAL ACCOUNT	74,676,925	8,504,823	5,974,241	51,039,623	65,518,687	660,547	1,290,943	4,847,627	6,799,117	962,377	1,396,744	2,359,121
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	23,013	0	2,299	20,714	23,013	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	392,660	0	0	284,074	284,074	0	0	76,180	76,180	0	32,406	32,406
9		CD-WA / ID / AN	5,129	31	41	3,991	4,063	8	11	1,047	1,066	0	0	0
		TOTAL ACCOUNT	423,169	31	2,340	308,779	311,150	8	11	77,227	77,246	2,367	32,406	34,773
		TOTAL GENERAL PLANT	315,245,495	44,420,051	27,914,918	170,075,190	242,410,159	13,352,986	5,634,133	33,716,817	52,703,936	8,407,990	11,723,410	20,131,400

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 February 28, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
			Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	2,052,507	153,179	0	1,899,328	2,052,507	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,142,347	0	0	0	0	964,981	177,366	0	1,142,347	0	0	0
99		GD-OR / AS	410,126	0	0	0	0	0	0	0	0	410,126	0	410,126
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	617,967	0	0	447,074	447,074	0	0	119,892	119,892	0	51,001	51,001
9		CD-WA / ID / AN	194,058	0	0	153,735	153,735	0	0	40,323	40,323	0	0	0
		TOTAL ACCOUNT	4,417,005	153,179	0	2,500,137	2,653,316	964,981	177,366	160,215	1,302,562	410,126	51,001	461,127
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	2,642,437	1,748,303	22,543	871,591	2,642,437	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	36,765	0	0	0	0	0	0	0	0	36,765	0	36,765
8		GD-AA	1,965,199	0	0	0	0	0	0	1,381,928	1,381,928	0	583,271	583,271
7		CD-AA	38,791,151	0	0	28,063,846	28,063,846	0	0	7,525,871	7,525,871	0	3,201,434	3,201,434
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	43,435,552	1,748,303	22,543	28,935,437	30,706,283	0	0	8,907,799	8,907,799	36,765	3,784,705	3,821,470
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	209,951	0	0	209,951	209,951	0	0	0	0	0	0	0
99		GD-WA / ID / AN	17,710	0	0	0	0	0	0	17,710	17,710	0	0	0
99		GD-OR / AS	1,231	0	0	0	0	0	0	0	0	1,231	0	1,231
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	2,568,959	0	0	1,858,539	1,858,539	0	0	498,404	498,404	0	212,016	212,016
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	2,797,851	0	0	2,068,490	2,068,490	0	0	516,114	516,114	1,231	212,016	213,247
		TOTAL	50,650,408	1,901,482	22,543	33,504,064	35,428,089	964,981	177,366	9,584,128	10,726,475	448,122	4,047,722	4,495,844

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

RESULTS OF OPERATIONS	Report ID: C-DTX-12A
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months Ended February 28, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		Deferred FIT - Common Plant (For Report APL)				
7	282900	CD-AA	(33,984,130)	(24,586,159)	(6,593,261)	(2,804,710)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,878,530)	(1,488,190)	(390,340)	0
7	283750	CD-AA	(309,026)	(223,568)	(59,954)	(25,504)
		Total	<u>(36,171,686)</u>	<u>(26,297,917)</u>	<u>(7,043,555)</u>	<u>(2,830,214)</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: C-WKC-12A
COMMON WORKING CAPITAL	
For Twelve Months Ended February 28, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	***** SYSTEM *****			***** ELECTRIC *****			***** GAS NORTH *****		
			Washington	Idaho	Total	Washington	Idaho	Total	Washington	Idaho	Total
1	151120	FUEL STOCK COAL-COLSTRIP		711,979	711,979		711,979	711,979		0	0
1	151210	FUEL STOCK HOG FUEL-KFGS		1,032,876	1,032,876		1,032,876	1,032,876		0	0
4	154100	PLANT MATERIALS & OPER SUPPLIES		6,221,637	6,221,637		5,021,943	5,021,943		1,199,694	1,199,694
1	154300	PLANT MATERIALS & OPER SUP-CS2		272,659	272,659		220,083	220,083		52,576	52,576
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		704,811	704,811		568,905	568,905		135,906	135,906
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		2,698	2,698		2,178	2,178		520	520
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		1,444	1,444		1,166	1,166		278	278
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		(387)	(387)		(312)	(312)		(75)	(75)
99	163998	COMMON WORKING CAPITAL	3,632,145		3,632,145	3,078,767		3,078,767	553,378		553,378
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	15,914,500		15,914,500	15,914,500		15,914,500	0		0
TOTAL			19,546,645	8,947,717	28,494,362	18,993,267	7,558,818	26,552,085	553,378	1,388,899	1,942,277

ALLOCATION RATIOS: