

RESULTS OF OPERATIONS	Report ID: G-ROR-12E
GAS RATE OF RETURN	
For Twelve Months Ended February 28, 2013 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
G-OPS		Gas Net Operating Income (Loss)	18,912,167	11,740,196	7,171,971
		Adjustments			
		Adjusted Gas Net Operating Income (Loss)	18,912,167	11,740,196	7,171,971
G-APL		Gas Net Adjusted Rate Base	318,519,527	210,639,822	107,879,705
		RATE OF RETURN	5.938%	5.574%	6.648%

RESULTS OF OPERATIONS		Report ID: G-ALL-12E
GAS ALLOCATION PERCENTAGES		
For Twelve Months Ended February 28, 2013 Ending Balance Basis		

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
1	Input	System Contract Demand	11-01-2012	100.000%	69.990%	30.010%
2	Input	Number of Customers Percent	02-28-2013	226,703 100.000%	150,515 66.393%	76,188 33.607%
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-12E
For Twelve Months Ended February 28, 2013	
Ending Balance 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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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
			100.000%	0.000%	70.065%	29.935%
	Net Direct Plant Percentage		504,945,491	0	338,644,009	166,301,482
			100.000%	0.000%	67.065%	32.935%
8	Total Percentages Average (GD AA)		400.000%	0.000%	281.279%	118.721%
			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
			100.000%	61.572%	38.428%	0.000%
	Net Direct Plant Percentage		2,348,249,795	2,009,605,786	338,644,009	0
			100.000%	85.579%	14.421%	0.000%
9	Total Percentages Average (CD AN/ID/WA)		400.000%	316.884%	83.116%	0.000%
			100.000%	79.221%	20.779%	0.000%

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			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		374,726,404	247,711,864	127,014,540	
			100.000%	66.105%	33.895%	
13	G-PLT Net Gas General Plant Percent		40,691,218	29,350,917	11,340,301	
			100.000%	72.131%	27.869%	
14	Net Allocated Schedule M's Percent		-23,409,889	-15,439,115	-7,970,774	
			100.000%	65.951%	34.049%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended February 28, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUES											
SALES OF GAS:											
99	480000	Residential	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

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For Twelve Months Ended February 28, 2013		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION											
3	870000	Supervision & Engineering	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	219,101	219,101	0	110,905	110,905
2	902000	Meter Reading Expenses	1,687,859	59,503	1,747,362	1,457,891	39,506	1,497,397	229,968	19,997	249,965
G-903	903XXX	Customer Records & Collection Expenses	992,216	3,999,978	4,992,194	696,099	2,655,705	3,351,804	296,117	1,344,273	1,640,390
2	904000	Uncollectible Accounts	0	1,275,314	1,275,314	0	846,719	846,719	0	428,595	428,595
2	905000	Misc Customer Accounts	0	140,505	140,505	0	93,285	93,285	0	47,220	47,220
TOTAL CUSTOMER ACCOUNTS EXPENSES			2,680,075	5,805,306	8,485,381	2,153,990	3,854,316	6,008,306	526,085	1,950,990	2,477,075
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	6,470,214	206,865	6,677,079	5,848,885	137,344	5,986,229	621,329	69,521	690,850
2	909000	Advertising	13,980	718,603	732,583	7,457	477,102	484,559	6,523	241,501	248,024
2	910000	Misc Customer Service & Info Exp	0	115,322	115,322	0	76,566	76,566	0	38,756	38,756
TOTAL CUSTOMER SERVICE & INFO EXP			6,484,194	1,040,790	7,524,984	5,856,342	691,012	6,547,354	627,852	349,778	977,630

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AVISTA UTILITIES

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			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	8,201	8,201	0	5,445	5,445	0	2,756	2,756
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			0	8,201	8,201	0	5,445	5,445	0	2,756	2,756
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	24,334,604	195,810,832	72,906,473	10,665,191	83,571,664
NET OPERATING INCOME (LOSS) BEFORE FIT					24,913,110		15,302,003			9,611,107	
G-FIT		FEDERAL INCOME TAX			(714,108)			(1,015,337)		301,229	
G-FIT		DEFERRED FEDERAL INCOME TAX			6,756,727			4,602,214		2,154,513	
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			(41,676)			(25,070)		(16,606)	
GAS NET OPERATING INCOME (LOSS)					18,912,167		11,740,196			7,171,971	

RESULTS OF OPERATIONS		Report ID:
GAS OPERATING STATEMENT		G-OPS-12E
For Twelve Months Ended February 28, 2013		
Ending Balance Basis		

AVISTA UTILITIES

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

Ref/Basis	Account	Description	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%			66.393%				33.607%
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-804-12E
For Twelve Months Ended February 28, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	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	Report ID:
ALLOCATION OF ACCOUNT 903	G-903-12E
For Twelve Months Ended February 28, 2013	
Ending Balance Basis	

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	2,655,705	3,351,804	296,117	1,344,273	1,640,390
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	2,655,705	3,351,804	296,117	1,344,273	1,640,390

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.393%	33.607%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	66.105%	33.895%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-12E
For Twelve Months Ended February 28, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	233,863	206,865	440,728	191,870	137,344	329,214	41,993	69,521	111,514
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	137,344	5,986,229	621,329	69,521	690,850

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.393%	33.607%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-12E
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Twelve Months Ended February 28, 2013	
Ending Balance 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	318,519,527	210,639,822	107,879,705
	Interest Deduction for FIT Calculation	9,693,420	6,373,961	3,319,459
1	#			
2	#			

RESULTS OF OPERATIONS		Report ID: G-FIT-12E	AVISTA UTILITIES		
FEDERAL INCOME TAXES--GAS			System	Washington	Idaho
For Twelve Months Ended February 28, 2013					
Ending Balance Basis					
Ref/Basis	Description				
	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	171,943,315	75,858,002	
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	15,302,003	9,611,107	
G-INT	Less: Interest Expense	9,693,420	6,373,961	3,319,459	
G-SCM	Schedule M Adjustments	(17,259,999)	(11,829,006)	(5,430,993)	
	Taxable Net Operating Income	(2,040,309)	(2,900,964)	860,655	
	Tax Rate	35.00%	35.00%	35.00%	
	Total Federal Income Tax	(714,108)	(1,015,337)	301,229	
G-DTE	Deferred FIT	6,756,727	4,602,214	2,154,513	
99	411400 Amortized Investment Tax Credit	(41,676)	(25,070)	(16,606)	
	Total FIT/Deferred FIT & ITC	6,000,943	3,561,807	2,439,136	
ALLOCATION RATIOS:					
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
GAS SCHEDULE M ITEMS		G-SCM-12E
For Twelve Months Ended February 28, 2013		
Ending Balance 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	177,572	177,572	0	91,049	91,049
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	138,113	138,113	0	70,817	70,817
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	(2,260,093)	(2,260,093)	0	(1,158,851)	(1,158,851)
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	(105,036)	(105,036)	0	(53,856)	(53,856)
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	(4,908)	(4,908)	0	(2,484)	(2,484)
TOTAL SCHEDULE M ADJUSTMENTS			6,149,890	(23,409,889)	(17,259,999)	3,610,112	(15,439,118)	(11,829,006)	2,539,778	(7,970,771)	(5,430,993)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.990%	30.010%
G-ALL	2	Number of Customers	100.000%	66.393%	33.607%
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 DFTT)	100.000%	66.105%	33.895%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-12E
DEFERRED INCOME TAX EXPENSE--GAS	
For Twelve Months Ended February 28, 2013 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	5,010,906	3,304,743	1,706,163
99	410100	Deferred Federal Income Tax Exp	1,608,011	1,212,336	395,675
		SUBTOTAL	6,618,917	4,517,079	2,101,838
14	411100	Deferred Federal Income Tax Expense - Allocated	(22,806)	(15,041)	(7,765)
99	411100	Deferred Federal Income Tax Exp	160,616	100,176	60,440
		SUBTOTAL	137,810	85,135	52,675
		Total Deferred Federal Income Tax Expense	6,756,727	4,602,214	2,154,513

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	65.951%	34.049%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
TAXES OTHER THAN FEDERAL INCOME TAX
 For Twelve Months Ended February 28, 2013
 Ending Balance Basis

Report ID:
G-OTX-12E

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	28,180	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-12E
For Twelve Months Ended February 28, 2013		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,146,018	615,438	1,761,456	964,981	434,518	1,399,499	181,037	180,920	361,957
4	3031XX	Misc Intangible IT Plant (3031XX)	0	9,829,202	9,829,202	0	6,939,711	6,939,711	0	2,889,491	2,889,491
4		TOTAL INTANGIBLE PLANT	1,146,018	10,444,640	11,590,658	964,981	7,374,229	8,339,210	181,037	3,070,411	3,251,448
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	1,429,456	1,429,456	0	1,000,476	1,000,476	0	428,980	428,980
1	352XXX	Wells	0	18,368,607	18,368,607	0	12,856,188	12,856,188	0	5,512,419	5,512,419
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	11,554,614	11,554,614	0	8,087,074	8,087,074	0	3,467,540	3,467,540
1	355000	Measuring & Regulating Equipment	0	262,773	262,773	0	183,915	183,915	0	78,858	78,858
1	356000	Purification Equipment	0	403,712	403,712	0	282,558	282,558	0	121,154	121,154
1	357000	Other Equipment	0	1,553,863	1,553,863	0	1,087,549	1,087,549	0	466,314	466,314
		TOTAL UNDERGROUND STORAGE PLANT	0	35,084,308	35,084,308	0	24,555,507	24,555,507	0	10,528,801	10,528,801
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	834,602	21,451	856,053	560,736	14,881	575,617	273,866	6,570	280,436
6	376000	Mains	231,833,699	2,512,521	234,346,220	149,577,398	1,743,011	151,320,409	82,256,301	769,510	83,025,811
6	378000	Measuring & Reg Station Equip-General	5,281,357	57,440	5,338,797	3,188,374	39,848	3,228,222	2,092,983	17,592	2,110,575
6	379000	Measuring & Reg Station Equip-City Gate	6,041,841	0	6,041,841	1,881,820	0	1,881,820	4,160,021	0	4,160,021
6	380000	Services	150,923,680	0	150,923,680	102,116,031	0	102,116,031	48,807,649	0	48,807,649
6	381000	Meters	64,514,233	0	64,514,233	42,947,837	0	42,947,837	21,566,396	0	21,566,396
6	382000	Meter Installations	0	0	0	0	0	0	0	0	0
6	383000	House Regulators	0	0	0	0	0	0	0	0	0
6	384000	House Regulator Installations	0	0	0	0	0	0	0	0	0
6	385000	Industrial Measuring & Reg Sta Equip	3,016,288	0	3,016,288	2,383,655	0	2,383,655	632,633	0	632,633
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	462,598,946	2,591,412	465,190,358	302,721,292	1,797,740	304,519,032	159,877,654	793,672	160,671,326

RESULTS OF OPERATIONS		Report ID:
GAS UTILITY PLANT		G-PLT-12E
For Twelve Months Ended February 28, 2013		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		GENERAL PLANT									
4	389XXX	Land & Land Rights	665,824	826,151	1,491,975	574,973	583,287	1,158,260	90,851	242,864	333,715
4	390XXX	Structures & Improvements	4,786,156	13,208,666	17,994,822	3,617,862	9,325,714	12,943,576	1,168,294	3,882,952	5,051,246
4	391XXX	Office Furniture & Equipment	0	8,889,102	8,889,102	0	6,275,973	6,275,973	0	2,613,129	2,613,129
4	392XXX	Transportation Equipment	6,889,539	1,704,739	8,594,278	5,077,521	1,203,597	6,281,118	1,812,018	501,142	2,313,160
4	393000	Stores Equipment	150,416	385,357	535,773	113,291	272,074	385,365	37,125	113,283	150,408
4	394000	Tools, Shop & Garage Equipment	1,677,501	3,127,006	4,804,507	1,238,245	2,207,760	3,446,005	439,256	919,246	1,358,502
4	395000	Laboratory Equipment	76,811	255,767	332,578	57,932	180,579	238,511	18,879	75,188	94,067
4	396XXX	Power Operated Equipment	3,558,229	1,078,351	4,636,580	2,667,551	761,348	3,428,899	890,678	317,003	1,207,681
4	397XXX	Communications Equipment	1,978,566	5,771,075	7,749,641	684,080	4,074,552	4,758,632	1,294,486	1,696,523	2,991,009
4	398000	Miscellaneous Equipment	19	87,302	87,321	8	61,638	61,646	11	25,664	25,675
		TOTAL GENERAL PLANT	19,783,061	35,333,516	55,116,577	14,031,463	24,946,522	38,977,985	5,751,598	10,386,994	16,138,592
		TOTAL PLANT IN SERVICE	483,528,025	83,453,876	566,981,901	317,717,736	58,673,998	376,391,734	165,810,289	24,779,878	190,590,167
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(12,551,485)	(12,551,485)	0	(8,784,784)	(8,784,784)	0	(3,766,701)	(3,766,701)
G-ADEP		Distribution Plant	(158,748,142)	(1,454,010)	(160,202,152)	(105,678,650)	(1,008,690)	(106,687,340)	(53,069,492)	(445,320)	(53,514,812)
G-ADEP		General Plant	(4,627,777)	(9,761,266)	(14,389,043)	(2,709,290)	(6,891,747)	(9,601,037)	(1,918,487)	(2,869,519)	(4,788,006)
		TOTAL ACCUMULATED DEPRECIATION	(163,375,919)	(23,766,761)	(187,142,680)	(108,387,940)	(16,685,221)	(125,073,161)	(54,987,979)	(7,081,540)	(62,069,519)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(141,621)	(18,330)	(159,951)	(97,974)	(12,941)	(110,915)	(43,647)	(5,389)	(49,036)
G-AAMT		Misc IT Intangible Plant - 3031XX	0	(4,677,107)	(4,677,107)	0	(3,302,178)	(3,302,178)	0	(1,374,929)	(1,374,929)
G-AAMT		Underground Storage	0	(239,443)	(239,443)	0	(167,586)	(167,586)	0	(71,857)	(71,857)
G-AAMT		General Plant - 390200, 396200	(4,537)	(31,779)	(36,316)	(3,594)	(22,437)	(26,031)	(943)	(9,342)	(10,285)
		TOTAL ACCUMULATED AMORTIZATION	(146,158)	(4,966,659)	(5,112,817)	(101,568)	(3,505,142)	(3,606,710)	(44,590)	(1,461,517)	(1,506,107)
		TOTAL ACCUMULATED DEPR/AMORT	(163,522,077)	(28,733,420)	(192,255,497)	(108,489,508)	(20,190,363)	(128,679,871)	(55,032,569)	(8,543,057)	(63,575,626)
		NET GAS UTILITY PLANT before DFIT	320,005,948	54,720,456	374,726,404	209,228,228	38,483,635	247,711,863	110,777,720	16,236,821	127,014,541
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(62,898,625)	(62,898,625)	0	(41,579,136)	(41,579,136)	0	(21,319,489)	(21,319,489)
4	282900	ADFIT - Common Plant (282900 from C-DTX)	0	(7,316,149)	(7,316,149)	0	(5,147,604)	(5,147,604)	0	(2,168,545)	(2,168,545)
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	(1,218,658)	(1,218,658)	0	(805,594)	(805,594)	0	(413,064)	(413,064)
		TOTAL ACCUMULATED DFIT	0	(71,493,386)	(71,493,386)	0	(47,574,663)	(47,574,663)	0	(23,918,723)	(23,918,723)
		NET GAS UTILITY PLANT	320,005,948	(16,772,930)	303,233,018	209,228,228	(9,091,028)	200,137,200	110,777,720	(7,681,902)	103,095,818
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%			66.105%			33.895%	

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12E
For Twelve Months Ended February 28, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE	320,005,948	(16,772,930)	303,233,018	209,228,228	(9,091,028)	200,137,200	110,777,720	(7,681,902)	103,095,818
		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	4,001,353	4,001,353	0	2,800,547	2,800,547	0	1,200,806	1,200,806
4	252000	Customer Advances	(77,864)	0	(77,864)	(11,804)	0	(11,804)	(66,060)	0	(66,060)
99	235199	Customer Deposits	(326,118)	0	(326,118)	(326,118)	0	(326,118)	0	0	0
C-WKC		Working Capital	4,028,825	1,929,249	5,958,074	4,028,825	0	4,028,825	0	1,929,249	1,929,249
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	3,624,843	11,661,666	15,286,509	3,690,903	6,811,719	10,502,622	(66,060)	4,849,947	4,783,887
		NET RATE BASE	323,630,791	(5,111,264)	318,519,527	212,919,131	(2,279,309)	210,639,822	110,711,660	(2,831,955)	107,879,705

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-12E
For Twelve Months Ended February 28, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
Steam (ED-AN)	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	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	183,427	
Gas Distribution														
6 GD-AN	50,523		50,523			50,523	50,523		35,049	35,049		15,474	15,474	
GD-ID	3,687,405		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	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		87,646	
9 CD-WA	148,761	117,850	30,911		30,911	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		69,963	
GD-WA	238,884		238,884		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:				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	69.373%	30.627%

RESULTS OF OPERATIONS
GAS-NORTH AMORTIZATION EXPENSE
For Twelve Months Ended February 28, 2013
Ending Balance Basis

Report ID:
G-AMTX-12E

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000)	ED-AN	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		1,296,609	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:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12E
For Twelve Months Ended February 28, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
Steam (ED-AN)	(279,603,632)	(279,603,632)												
Hydro (ED-AN)	(117,129,123)	(117,129,123)												
Other (ED-AN)	(78,830,431)	(78,830,431)												
Total Electric Production	(475,563,186)	(475,563,186)												
Electric Transmission														
ED-AN	(185,177,391)	(185,177,391)												
Total Electric Transmission	(185,177,391)	(185,177,391)												
Electric Distribution														
ED-ID	(132,843,727)	(132,843,727)												
ED-WA	(230,130,588)	(230,130,588)												
Total Electric Distribution	(362,974,315)	(362,974,315)												
Gas Underground Storage														
1 GD-AN	(12,551,485)		(12,551,485)			(12,551,485)	(12,551,485)		(8,784,784)	(8,784,784)		(3,766,701)	(3,766,701)	
GD-OR	(427,746)			(427,746)										
Total Gas Underground Storage	(12,979,231)		(12,551,485)	(427,746)		(12,551,485)	(12,551,485)		(8,784,784)	(8,784,784)		(3,766,701)	(3,766,701)	
Gas Distribution														
6 GD-AN	(1,454,010)		(1,454,010)			(1,454,010)	(1,454,010)		(1,008,690)	(1,008,690)		(445,320)	(445,320)	
GD-ID	(53,069,492)		(53,069,492)			(53,069,492)	(53,069,492)				(53,069,492)		(53,069,492)	
GD-WA	(105,678,650)		(105,678,650)			(105,678,650)	(105,678,650)							
GD-OR	(87,874,427)			(87,874,427)					(105,678,650)	(105,678,650)				
Total Gas Distribution	(248,076,579)		(160,202,152)	(87,874,427)		(158,748,142)	(1,454,010)		(105,678,650)	(1,008,690)	(106,687,340)	(53,069,492)	(445,320)	(53,514,812)
General Plant														
ED-AN	(33,933,018)	(33,933,018)												
ED-ID	(5,530,020)	(5,530,020)												
ED-WA	(10,905,495)	(10,905,495)												
7,4 CD-AA	(26,662,529)	(19,289,273)	(5,172,797)	(2,200,459)		(5,172,797)	(5,172,797)		(3,652,150)	(3,652,150)		(1,520,647)	(1,520,647)	
9,4 CD-AN	(10,887,764)	(8,625,396)	(2,262,368)			(2,262,368)	(2,262,368)		(1,597,300)	(1,597,300)		(665,068)	(665,068)	
9 CD-ID	(4,464,388)	(3,536,733)	(927,655)			(927,655)	(927,655)				(927,655)		(927,655)	
9 CD-WA	(2,155,940)	(1,707,957)	(447,983)			(447,983)	(447,983)		(447,983)		(447,983)			
8,4 GD-AA	(1,343,775)		(944,943)	(398,832)		(944,943)	(944,943)		(667,158)	(667,158)		(277,785)	(277,785)	
4 GD-AN	(1,381,158)		(1,381,158)			(1,381,158)	(1,381,158)		(975,139)	(975,139)		(406,019)	(406,019)	
GD-ID	(990,832)		(990,832)			(990,832)	(990,832)				(990,832)		(990,832)	
GD-WA	(2,261,307)		(2,261,307)			(2,261,307)	(2,261,307)		(2,261,307)		(2,261,307)			
GD-OR	(3,535,604)			(3,535,604)										
Total General Plant	(104,051,830)	(83,527,892)	(14,389,043)	(6,134,895)		(4,627,777)	(9,761,266)		(2,709,290)	(6,891,747)	(9,601,037)	(1,918,487)	(2,869,519)	(4,788,006)
Total Accumulated Depreciation	(1,388,822,532)	(1,107,242,784)	(187,142,680)	(94,437,068)		(163,375,919)	(23,766,761)		(108,387,940)	(16,685,221)	(125,073,161)	(54,987,979)	(7,081,540)	(62,069,519)

Allocation Ratios:		Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
Service -							
7	Elec/Gas North/Oregon 4-Factor	72.346%	19.401%	8.253%	1 System Contract Demand	69.990%	30.010%
8	Gas North/Oregon 4-Factor	0.000%	70.320%	29.680%	4 Jurisdictional 4-Factor Ratio	70.603%	29.397%
9	Elec/Gas North 4-Factor	79.221%	20.779%	0.000%	6 Actual Therms Purchased	69.373%	30.627%

RESULTS OF OPERATIONS
GAS-NORTH ACCUMULATED AMORTIZATION
For Twelve Months Ended February 28, 2013
Ending Balance Basis

Report ID:
G-AAAMT-12E

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000)	ED-AN	(6,620,820)	(6,620,820)											
Misc Intangible Plt (303000)	ED-AN	(619,774)	(619,774)											
Total Production/Transmission		(7,240,594)	(7,240,594)											
Distribution														
Franchises (302000)	ED-WA	(76,802)	(76,802)											
Misc Intangible Plt (303000)	ED-WA	(22,817)	(22,817)											
Total Distribution		(99,619)	(99,619)											
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	(49,745)	(39,408)	(10,337)			(10,337)	(10,337)		(7,298)	(7,298)		(3,039)	(3,039)
	GD-ID	(43,647)		(43,647)		(43,647)	(43,647)					(43,647)		(43,647)
	GD-WA	(97,974)		(97,974)		(97,974)	(97,974)		(97,974)		(97,974)			
	GD-OR	(49,986)		(49,986)										
Total General Plant - 303000		(282,550)	(69,213)	(159,951)	(53,386)	(141,621)	(18,330)	(159,951)	(97,974)	(12,941)	(110,915)	(43,647)	(5,389)	(49,036)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(20,954,685)	(15,159,876)	(4,065,419)	(1,729,390)		(4,065,419)	(4,065,419)		(2,870,308)	(2,870,308)		(1,195,111)	(1,195,111)
	ED-AN	(431,000)	(431,000)											
	ED-WA	(537,429)	(537,429)											
8,4	GD-AA	(858,743)		(603,868)	(254,875)		(603,868)	(603,868)		(426,349)	(426,349)		(177,519)	(177,519)
4	GD-AN	(7,820)		(7,820)		(7,820)	(7,820)		(5,521)	(5,521)		(2,299)	(2,299)	
	GD-OR	(775)		(775)										
Total Miscellaneous IT Intangible Plant - 3031XX		(22,790,452)	(16,128,305)	(4,677,107)	(1,985,040)	(4,677,107)	(4,677,107)	(3,302,178)	(3,302,178)			(1,374,929)	(1,374,929)	
Gas Underground Storage														
1	GD-AN	(239,443)		(239,443)			(239,443)	(239,443)		(167,586)	(167,586)		(71,857)	(71,857)
Total Gas Underground Storage		(239,443)		(239,443)			(239,443)	(239,443)		(167,586)	(167,586)		(71,857)	(71,857)
General Plant - 390200, 396200														
7,4	CD-AA	(163,803)	(118,505)	(31,779)	(13,519)		(31,779)	(31,779)		(22,437)	(22,437)		(9,342)	(9,342)
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	(46,151)	(46,151)											
	ED-WA	(110,678)	(110,678)											
	GD-WA	(1,863)		(1,863)		(1,863)	(1,863)		(1,863)		(1,863)			
	GD-OR	(49,771)		(49,771)										
Total General Plant - 390200, 396200		(385,136)	(285,530)	(36,316)	(63,290)	(4,537)	(31,779)	(36,316)	(3,594)	(22,437)	(26,031)	(943)	(9,342)	(10,285)
Total Accumulated Amortization		(31,037,794)	(23,823,261)	(5,112,817)	(2,101,716)	(146,158)	(4,966,659)	(5,112,817)	(101,568)	(3,505,142)	(3,606,710)	(44,590)	(1,461,517)	(1,506,107)
Allocation Ratios:														
Service -		Electric	Gas-North	Gas-South		Jurisdiction -		Washington		Idaho				
7	Elec/Gas North/Oregon 4-Factor	72.346%	19.401%	8.253%		1	System Contract Demand	69.990%		30.010%				
8	Gas North/Oregon 4-Factor	0.000%	70.320%	29.680%		4	Jurisdictional 4-Factor Ratio	70.603%		29.397%				
9	Elec/Gas North 4-Factor	79.221%	20.779%	0.000%										

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended February 28, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****														
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	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	6,244,279	487,763	2,094,807	3,661,709	6,244,279	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,170,279	0	0	0	0	2,170,279	0	0	2,170,279	0	0	0
99		GD-OR / AS	3,505,629	0	0	0	0	0	0	0	0	3,505,629	0	3,505,629
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	62,013,762	0	0	44,864,476	44,864,476	0	0	12,031,290	12,031,290	0	5,117,996	5,117,996
9		CD-WA / ID / AN	18,255,223	5,518,983	4,454,180	4,488,807	14,461,970	1,447,583	1,168,294	1,177,376	3,793,253	0	0	0
		TOTAL ACCOUNT	92,189,172	6,006,746	6,548,987	53,014,992	65,570,725	3,617,862	1,168,294	13,208,666	17,994,822	3,505,629	5,117,996	8,623,625
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	7,795,863	2,330,319	14,649	5,450,895	7,795,863	0	0	0	0	0	0	0
99		GD-WA / ID / AN	6,650	0	0	0	0	0	0	6,650	6,650	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	470,176	0	0	0	0	0	0	330,628	330,628	0	139,548	139,548
7		CD-AA	43,986,255	0	0	31,822,296	31,822,296	0	0	8,533,773	8,533,773	0	3,630,186	3,630,186
9		CD-WA / ID / AN	86,874	0	0	68,822	68,822	0	0	18,052	18,052	0	0	0
		TOTAL ACCOUNT	52,345,818	2,330,319	14,649	37,342,013	39,686,981	0	0	8,889,103	8,889,103	0	3,769,734	3,769,734
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	18,209,137	8,097,974	3,218,694	6,892,469	18,209,137	0	0	0	0	0	0	0
99		GD-WA / ID / AN	7,575,943	0	0	0	0	4,713,945	1,636,172	1,225,826	7,575,943	0	0	0
99		GD-OR / AS	2,582,354	0	0	0	0	0	0	0	0	2,582,354	0	2,582,354
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	529,797	0	0	383,287	383,287	0	0	102,786	102,786	0	43,724	43,724
9		CD-WA / ID / AN	4,406,129	1,386,154	670,422	1,434,003	3,490,579	363,577	175,846	376,127	915,550	0	0	0
		TOTAL ACCOUNT	33,303,360	9,484,128	3,889,116	8,709,759	22,083,003	5,077,522	1,812,018	1,704,739	8,594,279	2,582,354	43,724	2,626,078

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended February 28, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****														
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	395,329	10,739	14,745	369,845	395,329	0	0	0	0	0	0	0
99		GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	84,271	0	0	0
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	0	57,227	0	57,227
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	2,172,874	110,638	141,541	1,469,194	1,721,373	29,019	37,125	385,357	451,501	0	0	0
		TOTAL ACCOUNT	2,709,701	121,377	156,286	1,839,039	2,116,702	113,290	37,125	385,357	535,772	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,206,245	1,109,316	354,603	1,742,326	3,206,245	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,077,218	0	0	0	0	1,226,468	432,674	418,076	2,077,218	0	0	0
99		GD-OR / AS	913,406	0	0	0	0	0	0	0	0	913,406	0	913,406
8		GD-AA	1,330,621	0	0	0	0	0	0	935,693	935,693	0	394,928	394,928
7		CD-AA	8,830,663	0	0	6,388,631	6,388,631	0	0	1,713,237	1,713,237	0	728,795	728,795
9		CD-WA / ID / AN	377,109	44,900	25,093	228,756	298,749	11,777	6,582	60,001	78,360	0	0	0
		TOTAL ACCOUNT	16,735,262	1,154,216	379,696	8,359,713	9,893,625	1,238,245	439,256	3,127,007	4,804,508	913,406	1,123,723	2,037,129
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	920,024	164,888	81,624	673,512	920,024	0	0	0	0	0	0	0
99		GD-WA / ID / AN	171,605	0	0	0	0	55,845	18,213	97,547	171,605	0	0	0
99		GD-OR / AS	152,474	0	0	0	0	0	0	0	0	152,474	0	152,474
8		GD-AA	82,554	0	0	0	0	0	0	58,052	58,052	0	24,502	24,502
7		CD-AA	355,663	0	0	257,308	257,308	0	0	69,002	69,002	0	29,353	29,353
9		CD-WA / ID / AN	163,229	7,956	2,540	118,816	129,312	2,087	666	31,164	33,917	0	0	0
		TOTAL ACCOUNT	1,845,549	172,844	84,164	1,049,636	1,306,644	57,932	18,879	255,765	332,576	152,474	53,855	206,329

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended February 28, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****														
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	38,612,447	17,766,303	10,688,344	10,157,800	38,612,447	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,213,134	0	0	0	0	2,599,638	783,002	830,494	4,213,134	0	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	554,037	0	0	400,823	400,823	0	0	107,489	107,489	0	45,725	45,725
9		CD-WA / ID / AN	1,520,558	258,924	410,518	535,159	1,204,601	67,914	107,675	140,368	315,957	0	0	0
		TOTAL ACCOUNT	44,944,010	18,025,227	11,098,862	11,093,782	40,217,871	2,667,552	890,677	1,078,351	4,636,580	43,834	45,725	89,559
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	48,628,122	9,619,564	2,837,334	36,171,224	48,628,122	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,039,741	0	0	0	0	587,484	452,257	0	1,039,741	0	0	0
99		GD-OR / AS	980,420	0	0	0	0	0	0	0	0	980,420	0	980,420
8		GD-AA	992,932	0	0	0	0	0	0	698,230	698,230	0	294,702	294,702
7		CD-AA	17,404,680	0	0	12,591,590	12,591,590	0	0	3,376,682	3,376,682	0	1,436,408	1,436,408
9		CD-WA / ID / AN	12,681,016	368,278	3,211,040	6,466,710	10,046,028	96,596	842,229	1,696,163	2,634,988	0	0	0
		TOTAL ACCOUNT	81,726,911	9,987,842	6,048,374	55,229,524	71,265,740	684,080	1,294,486	5,771,075	7,749,641	980,420	1,731,110	2,711,530
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	30,511	0	2,299	28,212	30,511	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	444,595	0	0	321,647	321,647	0	0	86,256	86,256	0	36,692	36,692
9		CD-WA / ID / AN	5,129	31	41	3,991	4,063	8	11	1,047	1,066	0	0	0
		TOTAL ACCOUNT	482,602	31	2,340	353,850	356,221	8	11	87,303	87,322	2,367	36,692	39,059
		TOTAL GENERAL PLANT	332,761,737	47,655,632	28,931,127	180,100,960	256,687,719	14,031,464	5,751,597	35,333,517	55,116,578	8,709,786	12,247,654	20,957,440

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12E
For Twelve Months Ended February 28, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS*****		
				Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct
	303000	Intangible Plant										
99		ED-WA / ID / AN	2,101,673	153,179	0	1,948,494	2,101,673	0	0	0	0	0
99		GD-WA / ID / AN	1,146,018	0	0	0	0	964,981	181,037	0	1,146,018	0
99		GD-OR / AS	410,126	0	0	0	0	0	0	0	0	410,126
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	2,964,357	0	0	2,144,594	2,144,594	0	0	575,115	575,115	0
9		CD-WA / ID / AN	194,058	0	0	153,735	153,735	0	0	40,323	40,323	0
		TOTAL ACCOUNT	6,816,232	153,179	0	4,246,823	4,400,002	964,981	181,037	615,438	1,761,456	410,126
	303100	Misc Intangible Plant--Mainframe Software										
99		ED-WA / ID / AN	2,834,122	2,077,289	23,524	733,309	2,834,122	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0
8		GD-AA	2,176,401	0	0	0	0	0	0	1,530,445	1,530,445	0
7		CD-AA	39,890,502	0	0	28,859,183	28,859,183	0	0	7,739,156	7,739,156	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	44,901,025	2,077,289	23,524	29,592,492	31,693,305	0	0	9,269,601	9,269,601	0
	303110	Misc Intangible Plant--PC Software										
99		ED-WA / ID / AN	63,290	0	0	63,290	63,290	0	0	0	0	0
99		GD-WA / ID / AN	11,526	0	0	0	0	0	0	11,526	11,526	0
99		GD-OR / AS	1,231	0	0	0	0	0	0	0	0	1,231
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	2,824,977	0	0	2,043,758	2,043,758	0	0	548,074	548,074	0
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	2,901,024	0	0	2,107,048	2,107,048	0	0	559,600	559,600	1,231
	TOTAL		54,618,281	2,230,468	23,524	35,946,363	38,200,355	964,981	181,037	10,444,639	11,590,657	411,357

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-12E
For Twelve Months Ended February 28, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		Deferred FIT - Common Plant (For Report APL)				
7	282900	CD-AA	(35,668,513)	(25,804,743)	(6,920,048)	(2,943,722)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,906,256)	(1,510,155)	(396,101)	0
7	283750	CD-AA	(309,026)	(223,568)	(59,954)	(25,504)
		Total	<u>(37,883,795)</u>	<u>(27,538,466)</u>	<u>(7,376,103)</u>	<u>(2,969,226)</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 February 28, 2013
 Ending Balance Basis

Report ID:
C-WKC-12E

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	***** SYSTEM *****			***** ELECTRIC *****			***** GAS NORTH *****			
			Washington	Idaho	Total	Washington	Idaho	Total	Washington	Idaho	Total	
1	151120	FUEL STOCK COAL-COLSTRIP		714,458	714,458		714,458	714,458		0	0	
1	151210	FUEL STOCK HOG FUEL-KFGS		624,223	624,223		624,223	624,223		0	0	
4	154100	PLANT MATERIALS & OPER SUPPLIES		8,987,616	8,987,616		7,254,569	7,254,569		1,733,047	1,733,047	
1	154300	PLANT MATERIALS & OPER SUP-CS2		268,152	268,152		216,445	216,445		51,707	51,707	
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		740,429	740,429		597,655	597,655		142,774	142,774	
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		0	0		0	0		0	0	
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		8,624	8,624		6,961	6,961		1,663	1,663	
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		302	302		244	244		58	58	
99	163998	COMMON WORKING CAPITAL	26,547,609		26,547,609	22,518,784		22,518,784		4,028,825	4,028,825	
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	0		0	0		0		0	0	
TOTAL			26,547,609	11,343,804	37,891,413	22,518,784	9,414,555	31,933,339		4,028,825	1,929,249	5,958,074

ALLOCATION RATIOS: