

RESULTS OF OPERATIONS	Report ID: G-ROR-1A
GAS RATE OF RETURN	
For Month 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)	4,502,991	3,225,810	1,277,181
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	4,502,991	3,225,810	1,277,181
G-APL	Gas Net Adjusted Rate Base	317,439,431	209,704,509	107,734,922
	RATE OF RETURN	1.419%	1.538%	1.185%

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION PERCENTAGES	G-ALL-1A
For Month Ended February 28, 2013	
Average of Monthly Averages Basis	

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	02-28-2013	226,703	150,515	76,188
		Percent		100.000%	66.393%	33.607%
3	G-OPS	Direct Distribution Operating Expense		704,211	446,894	257,317
		Percent		100.000%	63.460%	36.540%
	Input	Jurisdictional 4-Factor Ratio	12-31-2012			
		Direct O & M Accounts 798 - 894		3,867,623	2,782,690	1,084,933
		Direct O & M Accounts 901 - 935		8,564,260	7,131,870	1,432,390
		Total		12,431,883	9,914,560	2,517,323
		Percentage		100.000%	79.751%	20.249%
		Direct Labor				
		Amount: Accounts 798 - 894		6,378,039	4,276,726	2,101,313
		Amount: Accounts 901 - 935		3,179,345	2,561,572	617,773
		Total		9,557,384	6,838,298	2,719,086
		Percentage		100.000%	71.550%	28.450%
		Total Number of Customers		226,219	150,113	76,106
		Percentage		100.000%	66.357%	33.643%
		Total Direct Plant		315,235,804	204,120,984	111,114,820
		Percentage		100.000%	64.752%	35.248%
4		Total Four Factor Allocators		400.000%	282.410%	117.590%
		Percent		100.000%	70.603%	29.397%

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION PERCENTAGES	G-ALL-1A
For Month Ended February 28, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

6	Input	Actual Therms Purchased Percent	02-28-2013	30,666,912 100.000%	22,331,645 72.820%	8,335,267 27.180%	
	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%

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION PERCENTAGES	G-ALL-1A
For Month Ended February 28, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION PERCENTAGES	G-ALL-1A
For Month 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		1,252,103	847,816	404,287	
			100.000%	67.711%	32.289%	
12	Net Gas Plant (before DFIT) Percent		373,106,498	246,024,261	127,082,237	
			100.000%	65.939%	34.061%	
13	G-PLT Net Gas General Plant Percent		40,542,968	29,175,783	11,367,185	
			100.000%	71.963%	28.037%	
14	Net Allocated Schedule M's Percent		-1,222,297	-813,281	-409,016	
			100.000%	66.537%	33.463%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS		Report ID:
GAS OPERATING STATEMENT		G-OPS-1A
For Month 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	21,192,963	0	21,192,963	15,150,529	0	15,150,529	6,042,434	0	6,042,434
99	4812XX	Commercial - Firm & Interruptible	10,718,702	0	10,718,702	7,763,171	0	7,763,171	2,955,531	0	2,955,531
99	4813XX	Industrial-Firm	359,360	0	359,360	194,986	0	194,986	164,374	0	164,374
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	53,591	0	53,591	47,979	0	47,979	5,612	0	5,612
99	499XXX	Unbilled Revenue	(6,023,763)	0	(6,023,763)	(3,932,103)	0	(3,932,103)	(2,091,660)	0	(2,091,660)
TOTAL SALES TO ULTIMATE CUSTOMERS			26,300,853	0	26,300,853	19,224,562	0	19,224,562	7,076,291	0	7,076,291
OTHER OPERATING REVENUES:											
99	483XXX	Sales for Resale	5,611,204	0	5,611,204	4,086,079	0	4,086,079	1,525,125	0	1,525,125
99	488000	Miscellaneous Service Revenues	2,410	0	2,410	1,282	0	1,282	1,128	0	1,128
99	489300	Transportation For Others	472,128	0	472,128	436,424	0	436,424	35,704	0	35,704
99	493000	Rent from Gas Property	192	0	192	140	0	140	52	0	52
4	495000	Other Gas Revenues	504,325	41,599	545,924	368,425	29,370	397,795	135,900	12,229	148,129
TOTAL OTHER OPERATING REVENUES			6,590,259	41,599	6,631,858	4,892,350	29,370	4,921,720	1,697,909	12,229	1,710,138
TOTAL GAS REVENUES			32,891,112	41,599	32,932,711	24,116,912	29,370	24,146,282	8,774,200	12,229	8,786,429
PRODUCTION EXPENSES:											
G-804	804/805	City Gate Purchases	17,869,029	0	17,869,029	12,928,261	0	12,928,261	4,940,768	0	4,940,768
6	808XXX	Net Natural Gas Storage Transactions	1,162,804	0	1,162,804	846,754	0	846,754	316,050	0	316,050
6	811000	Gas Used for Products Extraction	(92,285)	0	(92,285)	(67,202)	0	(67,202)	(25,083)	0	(25,083)
10	813000	Other Gas Expenses	0	110,289	110,289	0	76,279	76,279	0	34,010	34,010
99	813010	Gas Technology Institute (GTI) Expenses	13,606	0	13,606	10,174	0	10,174	3,432	0	3,432
TOTAL PRODUCTION EXPENSES			18,953,154	110,289	19,063,443	13,717,987	76,279	13,794,266	5,235,167	34,010	5,269,177
UNDERGROUND STORAGE EXPENSES:											
1	814000	Supervision & Engineering	0	(295)	(295)	0	(206)	(206)	0	(89)	(89)
1	824000	Other Expenses	0	55,863	55,863	0	39,099	39,099	0	16,764	16,764
1	837000	Other Equipment	0	46,225	46,225	0	32,353	32,353	0	13,872	13,872
TOTAL UNDERGROUND STORAGE OPER EXP			0	101,793	101,793	0	71,246	71,246	0	30,547	30,547
G-DEPX		Depreciation Expense-Underground Storage	0	44,845	44,845	0	31,387	31,387	0	13,458	13,458
G-AMTX		Amortization Expense-Underground Storage	0	19	19	0	13	13	0	6	6
G-OTX		Taxes Other Than FIT	0	2,560	2,560	0	1,792	1,792	0	768	768
TOTAL UG STORAGE DEPR/AMRT/NON-FIT TAXES			0	47,424	47,424	0	33,192	33,192	0	14,232	14,232
TOTAL UNDERGROUND STORAGE EXPENSES			0	149,217	149,217	0	104,438	104,438	0	44,779	44,779

RESULTS OF OPERATIONS		Report ID:
GAS OPERATING STATEMENT		G-OPS-1A
For Month 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	22,274	122,785	145,059	19,733	77,919	97,652	2,541	44,866	47,407
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	114,020	71,601	185,621	97,201	45,438	142,639	16,819	26,163	42,982
3	875000	Measuring & Reg Sta Exp-General	7,834	0	7,834	7,370	0	7,370	464	0	464
3	876000	Measuring & Reg Sta Exp-Industrial	(232)	0	(232)	23	0	23	(255)	0	(255)
3	877000	Measuring & Reg Sta Exp-City Gate	(57,939)	0	(57,939)	(14,756)	0	(14,756)	(43,183)	0	(43,183)
3	878000	Meter & House Regulator Expenses	48,752	0	48,752	32,382	0	32,382	16,370	0	16,370
3	879000	Customer Installation Expenses	103,133	3,859	106,992	53,246	2,449	55,695	49,887	1,410	51,297
3	880000	Other Expenses	114,925	73,084	188,009	64,716	46,379	111,095	50,209	26,705	76,914
3	881000	Rents	0	1,691	1,691	0	1,073	1,073	0	618	618
		MAINTENANCE									
3	885000	Supervision & Engineering	21,730	0	21,730	10,791	0	10,791	10,939	0	10,939
3	887000	Mains	103,459	901	104,360	52,509	572	53,081	50,950	329	51,279
3	889000	Measuring & Reg Sta Exp-General	9,720	0	9,720	10,126	0	10,126	(406)	0	(406)
3	890000	Measuring & Reg Sta Exp-Industrial	26,720	0	26,720	7,887	0	7,887	18,833	0	18,833
3	891000	Measuring & Reg Sta Exp-City Gate	16,175	0	16,175	10,961	0	10,961	5,214	0	5,214
3	892000	Services	119,699	1,836	121,535	72,899	1,165	74,064	46,800	671	47,471
3	893000	Meters & House Regulators	55,134	72,321	127,455	22,999	45,895	68,894	32,135	26,426	58,561
3	894000	Other Equipment	(1,193)	14,248	13,055	(1,193)	9,042	7,849	0	5,206	5,206
		TOTAL DISTRIBUTION OPERATING EXP	704,211	362,326	1,066,537	446,894	229,932	676,826	257,317	132,394	389,711
G-DEPX		Depreciation Expense-Distribution	946,823	5,209	952,032	635,423	3,793	639,216	311,400	1,416	312,816
G-OTX		Taxes Other Than FIT	2,267,098	0	2,267,098	1,957,382	0	1,957,382	309,716	0	309,716
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	3,213,921	5,209	3,219,130	2,592,805	3,793	2,596,598	621,116	1,416	622,532
		TOTAL DISTRIBUTION EXPENSES	3,918,132	367,535	4,285,667	3,039,699	233,725	3,273,424	878,433	133,810	1,012,243
		CUSTOMER ACCOUNTS EXPENSES:									
2	901000	Supervision	0	18,795	18,795	0	12,479	12,479	0	6,316	6,316
2	902000	Meter Reading Expenses	154,710	6,400	161,110	130,084	4,249	134,333	24,626	2,151	26,777
G-903	903XXX	Customer Records & Collection Expenses	92,934	354,803	447,737	69,271	235,564	304,835	23,663	119,239	142,902
2	904000	Uncollectible Accounts	0	129,285	129,285	0	85,836	85,836	0	43,449	43,449
2	905000	Misc Customer Accounts	0	5,207	5,207	0	3,457	3,457	0	1,750	1,750
		TOTAL CUSTOMER ACCOUNTS EXPENSES	247,644	514,490	762,134	199,355	341,585	540,940	48,289	172,905	221,194
		CUSTOMER SERVICE & INFO EXPENSES:									
G-908	908XXX	Customer Assistance Expenses	695,333	13,516	708,849	693,567	8,974	702,541	1,766	4,542	6,308
2	909000	Advertising	2,026	35,175	37,201	1,163	23,354	24,517	863	11,821	12,684
2	910000	Misc Customer Service & Info Exp	0	11,670	11,670	0	7,748	7,748	0	3,922	3,922
		TOTAL CUSTOMER SERVICE & INFO EXP	697,359	60,361	757,720	694,730	40,076	734,806	2,629	20,285	22,914

RESULTS OF OPERATIONS		Report ID: G-OPS-1A
GAS OPERATING STATEMENT		
For Month 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	3,130	3,130	0	2,078	2,078	0	1,052	1,052
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	3,130	3,130	0	2,078	2,078	0	1,052	1,052
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	9,399	464,071	473,470	6,218	327,648	333,866	3,181	136,423	139,604
4	921000	Office Supplies & Expenses	7	97,829	97,836	7	69,070	69,077	0	28,759	28,759
4	922000	Admin. Expenses Transferred - Credit	0	(1,526)	(1,526)	0	(1,077)	(1,077)	0	(449)	(449)
4	923000	Outside Services Employed	0	216,916	216,916	0	153,149	153,149	0	63,767	63,767
4	924000	Property Insurance Premium	0	27,479	27,479	0	19,401	19,401	0	8,078	8,078
4	925XXX	Injuries and Damages	0	64,421	64,421	0	45,483	45,483	0	18,938	18,938
4	926XXX	Employee Pensions and Benefits	0	8,749	8,749	0	6,177	6,177	0	2,572	2,572
4	928000	Regulatory Commission Expenses	61,800	31,879	93,679	41,864	22,508	64,372	19,936	9,371	29,307
4	930000	Miscellaneous General Expenses	478	117,494	117,972	233	82,954	83,187	245	34,540	34,785
4	931000	Rents	891	12,632	13,523	834	8,919	9,753	57	3,713	3,770
4	935000	Maintenance of General Plant	26,418	143,297	169,715	18,305	101,172	119,477	8,113	42,125	50,238
TOTAL ADMIN & GEN OPERATING EXP			98,993	1,183,241	1,282,234	67,461	835,404	902,865	31,532	347,837	379,369
G-DEPX		Depreciation Expense-General Plant	29,273	225,954	255,227	17,683	159,530	177,213	11,590	66,424	78,014
G-AMTX		Amortization Expense - General Plant - 303000	2,282	3,364	5,646	1,944	2,375	4,319	338	989	1,327
G-AMTX		Amortization Expense - Misc IT Intangible Plant - 3031XX	0	159,453	159,453	0	112,578	112,578	0	46,875	46,875
G-AMTX		Amortization Expense-General Plant - 390200, 396200	0	466	466	0	329	329	0	137	137
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	26,429	0	26,429	26,429	0	26,429	0	0	0
99	407329	Reg Debit Amt Decoupling Surcharge	0	0	0	0	0	0	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	(663)	0	(663)	(663)	0	(663)	0	0	0
TOTAL A&G DEPR/AMRT/NON-FIT TAXES			57,321	389,237	446,558	45,393	274,812	320,205	11,928	114,425	126,353
TOTAL ADMIN & GENERAL EXPENSES			156,314	1,572,478	1,728,792	112,854	1,110,216	1,223,070	43,460	462,262	505,722
TOTAL EXPENSES BEFORE FIT			23,972,603	2,777,500	26,750,103	17,764,625	1,908,397	19,673,022	6,207,978	869,103	7,077,081
NET OPERATING INCOME (LOSS) BEFORE FIT											
G-FIT		FEDERAL INCOME TAX									
G-FIT		DEFERRED FEDERAL INCOME TAX									
G-FIT		AMORTIZED INVESTMENT TAX CREDIT									
GAS NET OPERATING INCOME (LOSS)			4,502,991			3,225,810			1,277,181		

RESULTS OF OPERATIONS		Report ID:
GAS OPERATING STATEMENT		G-OPS-1A
For Month 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%		66.393%					33.607%
G-ALL	3	Direct Distribution Operating Expense		100.000%		63.460%					36.540%
G-ALL	4	Jurisdictional 4-Factor Ratio		100.000%		70.603%					29.397%
G-ALL	6	Actual Therms Purchased		100.000%		72.820%					27.180%
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-804-1A
For Month 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	12,245,624	0	12,245,624	8,905,663	0	8,905,663	3,339,961	0	3,339,961
1	804001	Pipeline Demand Costs	2,322,247	0	2,322,247	1,625,341	0	1,625,341	696,906	0	696,906
1	804002	Transport Variable Charges	65,615	0	65,615	45,924	0	45,924	19,691	0	19,691
6	804010	Gas Costs - Fixed Hedge	35,805	0	35,805	26,073	0	26,073	9,732	0	9,732
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	14,699	0	14,699	10,704	0	10,704	3,995	0	3,995
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	651,045	0	651,045	474,091	0	474,091	176,954	0	176,954
6	804700	Gas Costs - Offsystem Bookout	17,967	0	17,967	13,084	0	13,084	4,883	0	4,883
6	804711	Gas Costs - Offsystem Bookout Offset	(17,967)	0	(17,967)	(13,084)	0	(13,084)	(4,883)	0	(4,883)
6	804730	Gas Costs - Intracompany LDC Gas	3,800,198	0	3,800,198	2,767,304	0	2,767,304	1,032,894	0	1,032,894
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(851,368)	0	(851,368)	(699,571)	0	(699,571)	(151,797)	0	(151,797)
99	805120	Gas Expense - Rate Deferrals	(414,836)	0	(414,836)	(227,268)	0	(227,268)	(187,568)	0	(187,568)
		TOTAL PURCHASED GAS COSTS	17,869,029	0	17,869,029	12,928,261	0	12,928,261	4,940,768	0	4,940,768

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.990%	30.010%
G-ALL	6	Actual Therms Purchased	100.000%	72.820%	27.180%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 903	G-903-1A
For Month 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	903000	Customer Records & Collections	92,934	354,803	447,737	69,271	235,564	304,835	23,663	119,239	142,902
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	92,934	354,803	447,737	69,271	235,564	304,835	23,663	119,239	142,902

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.393%	33.607%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	65.939%	34.061%

RESULTS OF OPERATIONS
ALLOCATION OF ACCOUNT 908
 For Month Ended February 28, 2013
 Average of Monthly Averages Basis

Report ID:
G-908-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	16,621	13,516	30,137	14,855	8,974	23,829	1,766	4,542	6,308
99	908600	Public Purpose Tariff Rider Expense Offset	868,332	0	868,332	868,332	0	868,332	0	0	0
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	(189,620)	0	(189,620)	(189,620)	0	(189,620)	0	0	0
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		Total Account 908	695,333	13,516	708,849	693,567	8,974	702,541	1,766	4,542	6,308

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

INTEREST DEDUCTION FOR FIT--GAS NORTH

For Month Ended February 28, 2013

Average of Monthly Averages Basis

Report ID:
G-INT-1A

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	317,439,431	209,704,509	107,734,922
	Interest Deduction for FIT Calculation	9,660,662	6,345,658	3,315,004
1	#			
2	#			

RESULTS OF OPERATIONS	Report ID: G-FIT-1A
FEDERAL INCOME TAXES--GAS	
For Month 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	32,932,711	24,146,282	8,786,429	
G-OPS	Operating & Maintenance Expense	23,036,991	16,723,027	6,313,964	
G-OPS	Book Deprec/Amort and Reg Amortizations	1,443,454	990,821	452,633	
G-OTX	Taxes Other than FIT	2,269,658	1,959,174	310,484	
	Net Operating Income Before FIT	6,182,608	4,473,260	1,709,348	
G-INT	Less: Interest Expense	805,055	528,805	276,250	
G-SCM	Schedule M Adjustments	(1,332,227)	(899,244)	(432,983)	
	Taxable Net Operating Income	4,045,326	3,045,211	1,000,115	
	Tax Rate	35.00%	35.00%	35.00%	
	Total Federal Income Tax	1,415,864	1,065,824	350,040	
G-DTE	Deferred FIT	267,066	183,606	83,460	
99	411400 Amortized Investment Tax Credit	(3,313)	(1,980)	(1,333)	
	Total FIT/Deferred FIT & ITC	1,679,617	1,247,450	432,167	
ALLOCATION RATIOS:					
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-SCM-1A
GAS SCHEDULE M ITEMS	
For Month 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	978,378	439,310	1,417,688	655,050	310,005	965,055	323,328	129,305	452,633
12	997001	Contributions In Aid of Construction	0	33,785	33,785	0	22,277	22,277	0	11,508	11,508
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	121,760	121,760	0	85,966	85,966	0	35,794	35,794
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	(1,266,203)	0	(1,266,203)	(926,839)	0	(926,839)	(339,364)	0	(339,364)
4	997015	Airplane Lease Payments	0	8,842	8,842	0	6,243	6,243	0	2,599	2,599
12	997016	Redemption Expense Amortization	0	30,456	30,456	0	20,082	20,082	0	10,374	10,374
4	997020	FAS87 Current Pension Accrual	0	292,991	292,991	0	206,860	206,860	0	86,131	86,131
99	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	25,757	0	25,757	25,757	0	25,757	0	0	0
12	997032	Interest Rate Swaps	0	28,477	28,477	0	18,777	18,777	0	9,700	9,700
4	997033	DSM Tariff Rider	341,756	0	341,756	349,691	0	349,691	(7,935)	0	(7,935)
12	997048	AFUDC	0	(22,754)	(22,754)	0	(15,004)	(15,004)	0	(7,750)	(7,750)
11	997049	Tax Depreciation	0	(1,911,290)	(1,911,290)	0	(1,294,154)	(1,294,154)	0	(617,136)	(617,136)
1	997055	Deferred Gas Exchange	0	(500,000)	(500,000)	0	(349,950)	(349,950)	0	(150,050)	(150,050)
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	(189,620)	0	(189,620)	(189,620)	0	(189,620)	0	0	0
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	105,820	105,820	0	71,652	71,652	0	34,168	34,168
4	997081	Deferred Compensation	0	82,874	82,874	0	58,512	58,512	0	24,362	24,362
4	997082	Meal Disallowances	0	5,800	5,800	0	4,095	4,095	0	1,705	1,705
4	997083	Paid Time Off	0	10,351	10,351	0	7,308	7,308	0	3,043	3,043
2	997084	Customer Uncollectibles	0	51,283	51,283	0	34,048	34,048	0	17,235	17,235
TOTAL SCHEDULE M ADJUSTMENTS			(109,932)	(1,222,295)	(1,332,227)	(85,961)	(813,283)	(899,244)	(23,971)	(409,012)	(432,983)

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%	63.460%	36.540%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.603%	29.397%
G-ALL	6	Actual Therms Purchased	100.000%	72.820%	27.180%
G-ALL	11	Book Depreciation	100.000%	67.711%	32.289%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	65.939%	34.061%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-1A
DEFERRED INCOME TAX EXPENSE--GAS	
For Month 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	(63,265)	(42,095)	(21,170)
99	410100	Deferred Federal Income Tax Exp	314,542	192,987	121,555
		SUBTOTAL	<u>251,277</u>	<u>150,892</u>	<u>100,385</u>
14	411100	Deferred Federal Income Tax Expense - Allocated	(50,578)	(33,653)	(16,925)
99	411100	Deferred Federal Income Tax Exp	66,367	66,367	0
		SUBTOTAL	<u>15,789</u>	<u>32,714</u>	<u>(16,925)</u>
		Total Deferred Federal Income Tax Expense	<u><u>267,066</u></u>	<u><u>183,606</u></u>	<u><u>83,460</u></u>

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	66.537%	33.463%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
TAXES OTHER THAN FEDERAL INCOME TAX
 For Month Ended February 28, 2013
 Average of Monthly Averages Basis

Report ID:
G-OTX-1A

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	2,560	2,560	0	1,792	1,792	0	768	768
		TOTAL UNDERGROUND STORAGE TAX	0	2,560	2,560	0	1,792	1,792	0	768	768
		DISTRIBUTION									
99	408110	State Excise Tax	903,981	0	903,981	903,981	0	903,981	0	0	0
99	408120	Municipal Occupation & License Tax	1,035,493	0	1,035,493	866,077	0	866,077	169,416	0	169,416
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	293,491	0	293,491	187,324	0	187,324	106,167	0	106,167
99	409100	State Income Tax	34,133	0	34,133	0	0	0	34,133	0	34,133
		TOTAL DISTRIBUTION TAX	2,267,098	0	2,267,098	1,957,382	0	1,957,382	309,716	0	309,716
		TOTAL TAXES OTHER THAN FIT	2,267,098	2,560	2,269,658	1,957,382	1,792	1,959,174	309,716	768	310,484

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-1A
For Month 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)	1,146,018	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	9,780,177	9,780,177	0	6,905,098	6,905,098	0	2,875,079	2,875,079
4		TOTAL INTANGIBLE PLANT	1,146,018	10,395,615	11,541,633	964,981	7,339,616	8,304,597	181,037	3,055,999	3,237,036
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	1,429,127	1,429,127	0	1,000,246	1,000,246	0	428,881	428,881
1	352XXX	Wells	0	18,368,278	18,368,278	0	12,855,958	12,855,958	0	5,512,320	5,512,320
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	11,554,286	11,554,286	0	8,086,845	8,086,845	0	3,467,441	3,467,441
1	355000	Measuring & Regulating Equipment	0	262,445	262,445	0	183,685	183,685	0	78,760	78,760
1	356000	Purification Equipment	0	403,712	403,712	0	282,558	282,558	0	121,154	121,154
1	357000	Other Equipment	0	1,553,535	1,553,535	0	1,087,319	1,087,319	0	466,216	466,216
		TOTAL UNDERGROUND STORAGE PLANT	0	35,082,666	35,082,666	0	24,554,358	24,554,358	0	10,528,308	10,528,308
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	21,450	856,052	560,736	15,620	576,356	273,866	5,830	279,696
6	376000	Mains	230,412,707	2,512,521	232,925,228	148,169,659	1,829,618	149,999,277	82,243,048	682,903	82,925,951
6	378000	Measuring & Reg Station Equip-General	5,279,758	57,440	5,337,198	3,186,775	41,828	3,228,603	2,092,983	15,612	2,108,595
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	150,448,303	0	150,448,303	101,714,758	0	101,714,758	48,733,545	0	48,733,545
6	381000	Meters	64,460,844	0	64,460,844	42,894,941	0	42,894,941	21,565,903	0	21,565,903
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	3,016,144	0	3,016,144	2,383,511	0	2,383,511	632,633	0	632,633
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	460,647,445	2,591,411	463,238,856	300,857,641	1,887,066	302,744,707	159,789,804	704,345	160,494,149

RESULTS OF OPERATIONS		Report ID:
GAS UTILITY PLANT		G-PLT-1A
For Month 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	4,626,205	13,196,446	17,822,651	3,457,950	9,317,087	12,775,037	1,168,255	3,879,359	5,047,614
4	391XXX	Office Furniture & Equipment	0	8,865,526	8,865,526	0	6,259,327	6,259,327	0	2,606,199	2,606,199
4	392XXX	Transportation Equipment	6,838,903	1,681,684	8,520,587	5,017,181	1,187,319	6,204,500	1,821,722	494,365	2,316,087
4	393000	Stores Equipment	150,416	385,699	536,115	113,291	272,315	385,606	37,125	113,384	150,509
4	394000	Tools, Shop & Garage Equipment	1,677,501	3,125,549	4,803,050	1,238,245	2,206,731	3,444,976	439,256	918,818	1,358,074
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	3,546,317	1,078,351	4,624,668	2,655,639	761,348	3,416,987	890,678	317,003	1,207,681
4	397XXX	Communications Equipment	1,976,745	5,750,066	7,726,811	682,281	4,059,719	4,742,000	1,294,464	1,690,347	2,984,811
4	398000	Miscellaneous Equipment	19	82,046	82,065	8	57,927	57,935	11	24,119	24,130
		TOTAL GENERAL PLANT	19,558,741	35,247,285	54,806,026	13,797,500	24,885,639	38,683,139	5,761,241	10,361,646	16,122,887
		TOTAL PLANT IN SERVICE	481,352,204	83,316,977	564,669,181	315,620,122	58,666,679	374,286,801	165,732,082	24,650,298	190,382,380
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(12,529,063)	(12,529,063)	0	(8,769,091)	(8,769,091)	0	(3,759,972)	(3,759,972)
G-ADEP		Distribution Plant	(158,325,217)	(1,451,406)	(159,776,623)	(105,406,958)	(1,056,914)	(106,463,872)	(52,918,259)	(394,492)	(53,312,751)
G-ADEP		General Plant	(4,592,913)	(9,634,061)	(14,226,974)	(2,679,553)	(6,801,936)	(9,481,489)	(1,913,360)	(2,832,125)	(4,745,485)
		TOTAL ACCUMULATED DEPRECIATION	(162,918,130)	(23,614,530)	(186,532,660)	(108,086,511)	(16,627,941)	(124,714,452)	(54,831,619)	(6,986,589)	(61,818,208)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(140,479)	(16,647)	(157,126)	(97,002)	(11,753)	(108,755)	(43,477)	(4,894)	(48,371)
G-AAMT		Misc IT Intangible Plant - 3031XX	0	(4,597,381)	(4,597,381)	0	(3,245,889)	(3,245,889)	0	(1,351,492)	(1,351,492)
G-AAMT		Underground Storage	0	(239,433)	(239,433)	0	(167,579)	(167,579)	0	(71,854)	(71,854)
G-AAMT		General Plant - 390200, 396200	(4,537)	(31,547)	(36,084)	(3,594)	(22,273)	(25,867)	(943)	(9,274)	(10,217)
		TOTAL ACCUMULATED AMORTIZATION	(145,016)	(4,885,008)	(5,030,024)	(100,596)	(3,447,494)	(3,548,090)	(44,420)	(1,437,514)	(1,481,934)
		TOTAL ACCUMULATED DEPR/AMORT	(163,063,146)	(28,499,538)	(191,562,684)	(108,187,107)	(20,075,435)	(128,262,542)	(54,876,039)	(8,424,103)	(63,300,142)
		NET GAS UTILITY PLANT before DFIT	318,289,058	54,817,439	373,106,497	207,433,015	38,591,244	246,024,259	110,856,043	16,226,195	127,082,238
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(62,899,675)	(62,899,675)	0	(41,475,417)	(41,475,417)	0	(21,424,258)	(21,424,258)
4	282900	ADFIT - Common Plant (282900 from C-DTX)	0	(7,351,337)	(7,351,337)	0	(5,171,788)	(5,171,788)	0	(2,179,549)	(2,179,549)
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	(1,223,987)	(1,223,987)	0	(807,085)	(807,085)	0	(416,902)	(416,902)
		TOTAL ACCUMULATED DFIT	0	(71,534,953)	(71,534,953)	0	(47,496,619)	(47,496,619)	0	(24,038,334)	(24,038,334)
		NET GAS UTILITY PLANT	318,289,058	(16,717,514)	301,571,544	207,433,015	(8,905,375)	198,527,640	110,856,043	(7,812,139)	103,043,904

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%	72.820%	27.180%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	65.939%	34.061%

RESULTS OF OPERATIONS		Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT		G-APL-1A
For Month 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	318,289,058	(16,717,514)	301,571,544	207,433,015	(8,905,375)	198,527,640	110,856,043	(7,812,139)	103,043,904
		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	4,589,728	4,589,728	0	3,212,351	3,212,351	0	1,377,377	1,377,377
4	252000	Customer Advances	(77,864)	0	(77,864)	(11,804)	0	(11,804)	(66,060)	0	(66,060)
99	235199	Customer Deposits	(334,262)	0	(334,262)	(334,262)	0	(334,262)	0	0	0
C-WKC		Working Capital	4,299,412	1,659,809	5,959,221	4,299,412	0	4,299,412	0	1,659,809	1,659,809
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	3,887,286	11,980,601	15,867,887	3,953,346	7,223,523	11,176,869	(66,060)	4,757,078	4,691,018
		NET RATE BASE	322,176,344	(4,736,913)	317,439,431	211,386,361	(1,681,852)	209,704,509	110,789,983	(3,055,061)	107,734,922

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-1A
For Month 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)	633,882	633,882											
Hydro (ED-AN)	658,808	658,808											
Other (ED-AN)	731,032	731,032											
Total Electric Production	2,023,722	2,023,722											
Electric Transmission													
ED-AN	825,674	825,674											
Total Electric Transmission	825,674	825,674											
Electric Distribution													
ED-ID	920,841	920,841											
ED-WA	1,812,881	1,812,881											
Total Electric Distribution	2,733,722	2,733,722											
Gas Underground Storage													
1 GD-AN	44,845		44,845			44,845	44,845		31,387	31,387		13,458	13,458
GD-OR	9,432			9,432									
Total Gas Underground Storage	54,277		44,845	9,432		44,845	44,845		31,387	31,387		13,458	13,458
Gas Distribution													
6 GD-AN	5,209		5,209			5,209	5,209		3,793	3,793		1,416	1,416
GD-ID	311,400		311,400		311,400	311,400	311,400				311,400		311,400
GD-WA	635,423		635,423		635,423	635,423	635,423	635,423	635,423	635,423			
GD-OR	321,135			321,135									
Total Gas Distribution	1,273,167		952,032	321,135		946,823	952,032		635,423	639,216		311,400	312,816
General Plant													
ED-AN	203,806	203,806											
ED-ID	17,768	17,768											
ED-WA	70,191	70,191											
7,4 CD-AA	1,047,651	757,933	203,255	86,463		203,255	203,255		143,504	143,504		59,751	59,751
9,4 CD-AN	51,551	40,839	10,712		10,712	10,712	10,712	7,563	7,563		3,149	3,149	3,149
9 CD-ID	33,716	26,710	7,006		7,006	7,006	7,006				7,006		7,006
9 CD-WA	13,014	10,310	2,704		2,704	2,704	2,704	2,704	2,704	2,704			
8,4 GD-AA	12,973	9,123	3,850		9,123	9,123	9,123	6,441	6,441		2,682	2,682	2,682
4 GD-AN	2,864	2,864			2,864	2,864	2,864	2,022	2,022		842	842	842
GD-ID	4,584	4,584			4,584	4,584	4,584				4,584		4,584
GD-WA	14,979	14,979			14,979	14,979	14,979	14,979	14,979	14,979			
GD-OR	21,021			21,021									
Total General Plant	1,494,118	1,127,557	255,227	111,334		29,273	225,954		17,683	159,530		11,590	66,424
Total Depreciation Expense	8,404,680	6,710,675	1,252,104	441,901		976,096	276,008		653,106	194,710		322,990	81,298

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	72.820%	27.180%

RESULTS OF OPERATIONS
GAS-NORTH AMORTIZATION EXPENSE
For Month Ended February 28, 2013
Average of Monthly Averages Basis

Report ID:
G-AMTX-1A

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
Production/Transmission														
Franchises (302000)	ED-AN	76,533	76,533											
Misc Intangible Plt (303000)	ED-AN	7,525	7,525											
Total Production/Transmission		84,058	84,058											
Distribution														
Franchises (302000)	ED-WA	2,013	2,013											
Misc Intangible Plt (303000)	ED-WA	237	237											
Total Distribution		2,250	2,250											
General Plant - 303000														
7,4	CD-AA	16,469	11,915	3,195	1,359		3,195	3,195		2,256	2,256		939	939
9,4	CD-AN	812	643	169			169	169		119	119		50	50
	GD-ID	338		338		338		338				338		338
	GD-WA	1,944		1,944		1,944		1,944	1,944		1,944			
	GD-OR	648			648									
Total General Plant - 303000		20,211	12,558	5,646	2,007	2,282	3,364	5,646	1,944	2,375	4,319	338	989	1,327
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	687,505	497,382	133,383	56,740		133,383	133,383		94,172	94,172		39,211	39,211
	ED-AN	13,012	13,012											
	ED-ID	396	396											
	ED-WA	34,567	34,567											
8,4	GD-AA	36,795		25,874	10,921		25,874	25,874		18,268	18,268		7,606	7,606
4	GD-AN	196		196			196	196		138	138		58	58
	GD-OR	21			21									
Total Miscellaneous IT Intangible Plant - 3031XX		772,492	545,357	159,453	67,682		159,453	159,453		112,578	112,578		46,875	46,875
Gas Underground Storage														
1	GD-AN	19		19			19	19		13	13		6	6
Total Gas Underground Storage		19		19			19	19		13	13		6	6
General Plant - 390200, 396200														
7,4	CD-AA	2,404	1,740	466	198		466	466		329	329		137	137
4	ED-AN	802	802											
	GD-OR	262			262									
Total General Plant- 390200, 396200		3,468	2,542	466	460		466	466		329	329		137	137
Total Amortization Expense		882,498	646,765	165,584	70,149	2,282	163,302	165,584	1,944	115,295	117,239	338	48,007	48,345

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-1A
For Month 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)	(279,286,691)	(279,286,691)											
Hydro (ED-AN)	(116,852,843)	(116,852,843)											
Other (ED-AN)	(78,464,915)	(78,464,915)											
Total Electric Production	(474,604,449)	(474,604,449)											
Electric Transmission													
ED-AN	(184,779,251)	(184,779,251)											
Total Electric Transmission	(184,779,251)	(184,779,251)											
Electric Distribution													
ED-ID	(132,433,565)	(132,433,565)											
ED-WA	(229,470,805)	(229,470,805)											
Total Electric Distribution	(361,904,370)	(361,904,370)											
Gas Underground Storage													
1 GD-AN	(12,529,063)		(12,529,063)			(12,529,063)			(8,769,091)			(8,769,091)	
GD-OR	(423,030)			(423,030)									
Total Gas Underground Storage	(12,952,093)		(12,529,063)	(423,030)		(12,529,063)			(8,769,091)			(8,769,091)	
Gas Distribution													
6 GD-AN	(1,451,406)		(1,451,406)				(1,451,406)		(1,056,914)			(1,056,914)	
GD-ID	(52,918,259)		(52,918,259)			(52,918,259)					(52,918,259)		(52,918,259)
GD-WA	(105,406,958)		(105,406,958)			(105,406,958)							
GD-OR	(87,776,059)			(87,776,059)					(105,406,958)			(105,406,958)	
Total Gas Distribution	(247,552,682)		(159,776,623)	(87,776,059)		(158,325,217)			(105,406,958)			(106,463,872)	
General Plant													
ED-AN	(33,807,357)	(33,807,357)											
ED-ID	(5,474,769)	(5,474,769)											
ED-WA	(10,788,396)	(10,788,396)											
7,4 CD-AA	(26,134,984)	(18,907,615)	(5,070,449)	(2,156,920)		(5,070,449)	(5,070,449)		(3,579,889)	(3,579,889)		(1,490,560)	(1,490,560)
9,4 CD-AN	(10,848,247)	(8,594,089)	(2,254,158)			(2,254,158)	(2,254,158)		(1,591,503)	(1,591,503)		(662,655)	(662,655)
9 CD-ID	(4,449,821)	(3,525,193)	(924,628)			(924,628)	(924,628)				(924,628)		(924,628)
9 CD-WA	(2,144,640)	(1,699,005)	(445,635)			(445,635)	(445,635)		(445,635)	(445,635)			
8,4 GD-AA	(1,337,289)		(940,382)	(396,907)		(940,382)	(940,382)		(663,938)	(663,938)		(276,444)	(276,444)
4 GD-AN	(1,369,072)		(1,369,072)			(1,369,072)	(1,369,072)		(966,606)	(966,606)		(402,466)	(402,466)
GD-ID	(988,732)		(988,732)			(988,732)	(988,732)				(988,732)		(988,732)
GD-WA	(2,233,918)		(2,233,918)			(2,233,918)	(2,233,918)		(2,233,918)	(2,233,918)			
GD-OR	(3,517,061)			(3,517,061)									
Total General Plant	(103,094,286)	(82,796,424)	(14,226,974)	(6,070,888)		(4,592,913)	(9,634,061)		(2,679,553)	(6,801,936)		(9,481,489)	
Total Accumulated Depreciation	(1,384,887,131)	(1,104,084,494)	(186,532,660)	(94,269,977)		(162,918,130)	(23,614,530)		(108,086,511)	(16,627,941)		(124,714,452)	

Allocation Ratios:					Jurisdiction -		Washington		Idaho	
Service -		Electric	Gas-North	Gas-South						
7	Elec/Gas North/Oregon 4-Factor	72.346%	19.401%	8.253%	1	System Contract Demand	69.990%		30.010%	
8	Gas North/Oregon 4-Factor	0.000%	70.320%	29.680%	4	Jurisdictional 4-Factor Ratio	70.603%		29.397%	
9	Elec/Gas North 4-Factor	79.221%	20.779%	0.000%	6	Actual Therms Purchased	72.820%		27.180%	

RESULTS OF OPERATIONS
GAS-NORTH ACCUMULATED AMORTIZATION
 For Month Ended February 28, 2013
 Average of Monthly Averages Basis

Report ID:
 G-AAMT-1A

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	(6,582,553)	(6,582,553)											
Misc Intangible Plt (303000)	ED-AN	(616,011)	(616,011)											
Total Production/Transmission		(7,198,564)	(7,198,564)											
Distribution														
Franchises (302000)	ED-WA	(75,796)	(75,796)											
Misc Intangible Plt (303000)	ED-WA	(22,699)	(22,699)											
Total Distribution		(98,495)	(98,495)											
General Plant - 303000														
7,4	CD-AA	(32,963)	(23,848)	(6,395)	(2,720)		(6,395)	(6,395)		(4,515)	(4,515)		(1,880)	(1,880)
9,4	CD-AN	(49,339)	(39,087)	(10,252)			(10,252)		(7,238)	(7,238)			(3,014)	(3,014)
	GD-ID	(43,477)	(43,477)	(43,477)		(43,477)	(43,477)				(43,477)			(43,477)
	GD-WA	(97,002)	(97,002)	(97,002)		(97,002)	(97,002)	(97,002)		(97,002)				
	GD-OR	(49,662)	(49,662)	(49,662)										
Total General Plant - 303000		(272,443)	(62,935)	(157,126)	(52,382)	(140,479)	(16,647)	(157,126)	(97,002)	(11,753)	(108,755)	(43,477)	(4,894)	(48,371)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(20,610,933)	(14,911,185)	(3,998,728)	(1,701,020)		(3,998,728)	(3,998,728)		(2,823,222)	(2,823,222)		(1,175,506)	(1,175,506)
	ED-AN	(424,494)	(424,494)											
	ED-WA	(520,145)	(520,145)											
8,4	GD-AA	(840,346)		(590,931)	(249,415)		(590,931)	(590,931)		(417,215)	(417,215)		(173,716)	(173,716)
4	GD-AN	(7,722)		(7,722)			(7,722)	(7,722)		(5,452)	(5,452)		(2,270)	(2,270)
	GD-OR	(765)			(765)									
Total Miscellaneous IT Intangible Plant - 3031XX		(22,404,405)	(15,855,824)	(4,597,381)	(1,951,200)		(4,597,381)	(4,597,381)		(3,245,889)	(3,245,889)		(1,351,492)	(1,351,492)
Gas Underground Storage														
1	GD-AN	(239,433)		(239,433)			(239,433)	(239,433)		(167,579)	(167,579)		(71,854)	(71,854)
Total Gas Underground Storage		(239,433)		(239,433)			(239,433)	(239,433)		(167,579)	(167,579)		(71,854)	(71,854)
General Plant - 390200, 396200														
7,4	CD-AA	(162,602)	(117,636)	(31,547)	(13,419)		(31,547)	(31,547)		(22,273)	(22,273)		(9,274)	(9,274)
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	(45,751)	(45,751)											
	ED-WA	(110,678)	(110,678)											
	GD-WA	(1,863)		(1,863)		(1,863)	(1,863)		(1,863)		(1,863)			
	GD-OR	(49,640)			(49,640)									
Total General Plant - 390200, 396200		(383,404)	(284,261)	(36,084)	(63,059)	(4,537)	(31,547)	(36,084)	(3,594)	(22,273)	(25,867)	(943)	(9,274)	(10,217)
Total Accumulated Amortization		(30,596,744)	(23,500,079)	(5,030,024)	(2,066,641)	(145,016)	(4,885,008)	(5,030,024)	(100,596)	(3,447,494)	(3,548,090)	(44,420)	(1,437,514)	(1,481,934)
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-1A
For Month 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	6,237,117	487,763	2,094,736	3,654,618	6,237,117	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,037,597	0	0	0	0	2,037,597	0	0	2,037,597	0	0	0
99		GD-OR / AS	3,464,474	0	0	0	0	0	0	0	0	3,464,474	0	3,464,474
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	61,954,622	0	0	44,821,691	44,821,691	0	0	12,019,816	12,019,816	0	5,113,115	5,113,115
9		CD-WA / ID / AN	18,120,396	5,415,169	4,454,031	4,485,959	14,355,159	1,420,353	1,168,255	1,176,629	3,765,237	0	0	0
		TOTAL ACCOUNT	91,814,206	5,902,932	6,548,767	52,962,268	65,413,967	3,457,950	1,168,255	13,196,445	17,822,650	3,464,474	5,113,115	8,577,589
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	7,746,207	2,292,719	14,649	5,438,839	7,746,207	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	43,875,460	0	0	31,742,140	31,742,140	0	0	8,512,278	8,512,278	0	3,621,042	3,621,042
9		CD-WA / ID / AN	76,858	0	0	60,888	60,888	0	0	15,970	15,970	0	0	0
		TOTAL ACCOUNT	52,175,351	2,292,719	14,649	37,241,867	39,549,235	0	0	8,865,526	8,865,526	0	3,760,590	3,760,590
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	17,910,680	8,039,490	3,130,935	6,740,255	17,910,680	0	0	0	0	0	0	0
99		GD-WA / ID / AN	7,525,174	0	0	0	0	4,653,604	1,647,222	1,224,348	7,525,174	0	0	0
99		GD-OR / AS	2,482,480	0	0	0	0	0	0	0	0	2,482,480	0	2,482,480
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	4,295,808	1,386,154	665,288	1,351,740	3,403,182	363,577	174,499	354,550	892,626	0	0	0
		TOTAL ACCOUNT	32,743,939	9,425,644	3,796,223	8,475,282	21,697,149	5,017,181	1,821,721	1,681,684	8,520,586	2,482,480	43,724	2,526,204

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month 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	2,174,518	110,638	141,541	1,470,496	1,722,675	29,019	37,125	385,699	451,843	0	0	0
		TOTAL ACCOUNT	2,711,345	121,377	156,286	1,840,341	2,118,004	113,290	37,125	385,699	536,114	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,196,093	1,109,316	354,603	1,732,174	3,196,093	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	906,462	0	0	0	0	0	0	0	0	906,462	0	906,462
8		GD-AA	1,330,621	0	0	0	0	0	0	935,693	935,693	0	394,928	394,928
7		CD-AA	8,823,148	0	0	6,383,195	6,383,195	0	0	1,711,779	1,711,779	0	728,174	728,174
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	16,710,651	1,154,216	379,696	8,344,125	9,878,037	1,238,245	439,256	3,125,549	4,803,050	906,462	1,123,102	2,029,564
	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-IA
For Month 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	37,336,930	17,130,344	10,489,891	9,716,695	37,336,930	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,199,626	0	0	0	0	2,586,130	783,002	830,494	4,199,626	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	1,528,235	265,006	410,518	535,159	1,210,683	69,509	107,675	140,368	317,552	0	0	0
		TOTAL ACCOUNT	43,662,662	17,395,350	10,900,409	10,652,677	38,948,436	2,655,639	890,677	1,078,351	4,624,667	43,834	45,725	89,559
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	48,566,332	9,611,909	2,837,304	36,117,119	48,566,332	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,037,988	0	0	0	0	585,749	452,239	0	1,037,988	0	0	0
99		GD-OR / AS	979,504	0	0	0	0	0	0	0	0	979,504	0	979,504
8		GD-AA	992,932	0	0	0	0	0	0	698,230	698,230	0	294,702	294,702
7		CD-AA	17,360,700	0	0	12,559,772	12,559,772	0	0	3,368,149	3,368,149	0	1,432,779	1,432,779
9		CD-WA / ID / AN	12,620,641	368,034	3,211,025	6,419,139	9,998,198	96,532	842,225	1,683,686	2,622,443	0	0	0
		TOTAL ACCOUNT	81,558,097	9,979,943	6,048,329	55,096,030	71,124,302	682,281	1,294,464	5,750,065	7,726,810	979,504	1,727,481	2,706,985
	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	417,499	0	0	302,044	302,044	0	0	80,999	80,999	0	34,456	34,456
9		CD-WA / ID / AN	5,129	31	41	3,991	4,063	8	11	1,047	1,066	0	0	0
		TOTAL ACCOUNT	455,506	31	2,340	334,247	336,618	8	11	82,046	82,065	2,367	34,456	36,823
		TOTAL GENERAL PLANT	330,156,658	46,817,958	28,639,516	179,105,125	254,562,599	13,797,499	5,761,239	35,247,281	54,806,019	8,560,897	12,227,143	20,788,040

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-1A
For Month Ended February 28, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS*****		
				Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct
	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	2,834,999	2,078,166	23,524	733,309	2,834,999	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	39,655,013	0	0	28,688,816	28,688,816	0	0	7,693,469	7,693,469	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	44,666,413	2,078,166	23,524	29,422,125	31,523,815	0	0	9,223,914	9,223,914	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	2,807,776	0	0	2,031,313	2,031,313	0	0	544,737	544,737	0
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	2,883,823	0	0	2,094,603	2,094,603	0	0	556,263	556,263	1,231
		TOTAL	54,366,468	2,231,345	23,524	35,763,551	38,018,420	964,981	181,037	10,395,615	11,541,633	411,357

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: C-DTX-1A
COMMON ACCUMULATED DEFERRED FIT	
For Month 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	(35,849,662)	(25,935,796)	(6,955,193)	(2,958,673)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,906,464)	(1,510,320)	(396,144)	0
7	283750	CD-AA	(309,026)	(223,568)	(59,954)	(25,504)
		Total	<u>(38,065,152)</u>	<u>(27,669,684)</u>	<u>(7,411,291)</u>	<u>(2,984,177)</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 Month Ended February 28, 2013
 Average of Monthly Averages Basis

Report ID:
C-WKC-1A

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		717,355	717,355		717,355	717,355		0	0
1	151210	FUEL STOCK HOG FUEL-KFGS		647,103	647,103		647,103	647,103		0	0
4	154100	PLANT MATERIALS & OPER SUPPLIES		7,591,581	7,591,581		6,127,726	6,127,726		1,463,855	1,463,855
1	154300	PLANT MATERIALS & OPER SUP-CS2		268,158	268,158		216,450	216,450		51,708	51,708
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		739,247	739,247		596,701	596,701		142,546	142,546
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		0	0		0	0		0	0
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		8,625	8,625		6,962	6,962		1,663	1,663
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		192	192		155	155		37	37
99	163998	COMMON WORKING CAPITAL	28,495,431		28,495,431	24,196,019		24,196,019	4,299,412		4,299,412
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	0		0	0		0	0		0
TOTAL			28,495,431	9,972,261	38,467,692	24,196,019	8,312,452	32,508,471	4,299,412	1,659,809	5,959,221

ALLOCATION RATIOS: