

RESULTS OF OPERATIONS	Report ID: G-ROR-12A
GAS RATE OF RETURN	
For Twelve Months Ended July 31, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
G-OPS		Gas Net Operating Income (Loss)	20,695,158	13,068,796	7,626,362
		Adjustments			
		Adjusted Gas Net Operating Income (Loss)	20,695,158	13,068,796	7,626,362
G-APL		Gas Net Adjusted Rate Base	316,114,621	206,647,297	109,467,324
		RATE OF RETURN	6.547%	6.324%	6.967%

RESULTS OF OPERATIONS		Report ID: G-ALL-12A
GAS ALLOCATION PERCENTAGES		
For Twelve Months Ended July 31, 2012 Average of Monthly Averages Basis		

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
1	Input	System Contract Demand	11-01-2011	100.000%	69.580%	30.420%
2	Input	Number of Customers	07-31-2012	224,041	148,816	75,225
		Percent		100.000%	66.424%	33.576%
3	G-OPS	Direct Distribution Operating Expense		9,605,144	6,201,989	3,403,155
		Percent		100.000%	64.569%	35.431%
	Input	Jurisdictional 4-Factor Ratio	12-31-2011			
		Direct O & M Accounts 798 - 894		4,111,478	2,773,192	1,338,286
		Direct O & M Accounts 901 - 935		14,127,845	10,042,316	4,085,529
		Total		18,239,323	12,815,508	5,423,815
		Percentage		100.000%	70.263%	29.737%
		Direct Labor				
		Amount: Accounts 798 - 894		6,075,404	3,914,087	2,161,317
		Amount: Accounts 901 - 935		2,672,735	2,070,415	602,320
		Total		8,748,139	5,984,502	2,763,637
		Percentage		100.000%	68.409%	31.591%
		Total Number of Customers		224,556	149,161	75,395
		Percentage		100.000%	66.425%	33.575%
		Total Direct Plant		308,463,462	201,271,418	107,192,044
		Percentage		100.000%	65.250%	34.750%
4		Total Four Factor Allocators		400.000%	270.346%	129.654%
		Percent		100.000%	67.587%	32.413%

RESULTS OF OPERATIONS	Report ID: G-ALL-12A
GAS ALLOCATION PERCENTAGES	
For Twelve Months Ended July 31, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

6	Input	Actual Therms Purchased	07-31-2012	251,453,557	174,629,838	76,823,719	
		Percent		100.000%	69.448%	30.552%	
7	Input	Elec/Gas North/Oregon 4-Factor	01-01-2012	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		66,341,282	58,626,203	5,247,466	2,467,613
		Direct O & M Accts 901 - 935		58,793,117	39,254,919	16,142,401	3,395,797
		Direct O & M Accts 901 - 905 Utility 9 Only		1,408,245	867,690	540,555	XXXXXX
		Adjustments		0			
		Total		126,542,644	98,748,812	21,930,422	5,863,410
		Percentage		100.000%	78.036%	17.330%	4.634%
		Direct Labor Accts 500 - 894		54,372,404	43,317,908	7,642,727	3,411,769
		Direct Labor Accts 901 - 935		4,295,024	3,049,259	223,754	1,022,011
		Direct Labor Accts 901 - 905 Utility 9 Only		5,547,864	3,418,316	2,129,548	XXXXXX
		Total		64,215,292	49,785,483	9,996,029	4,433,780
		Percentage		100.000%	77.529%	15.566%	6.905%
		Number of Customers at		681,193	360,451	224,556	96,186
		Percentage		100.000%	52.915%	32.965%	14.120%
		Net Direct Plant		2,469,357,528	1,967,998,952	338,164,005	163,194,571
	Percentage		100.000%	79.697%	13.694%	6.609%	
	Total Percentages		400.000%	288.177%	79.555%	32.268%	
	Average (CD AA)		100.000%	72.044%	19.889%	8.067%	

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AVISTA UTILITIES

Input	Gas North/Oregon 4-Factor	01-01-2012	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		7,715,079	0	5,247,466	2,467,613
	Direct O & M Accts 901 - 935		19,538,198	0	16,142,401	3,395,797
	Direct O & M Accts 901 - 905 Utility 9 Only		540,555	0	540,555	XXXXXX
	Total		27,793,832	0	21,930,422	5,863,410
	Percentage		100.000%	0.000%	78.904%	21.096%
	Direct Labor Accts 580 - 894		11,054,496	0	7,642,727	3,411,769
	Direct Labor Accts 901 - 935		1,245,765	0	223,754	1,022,011
	Direct Labor Accts 901 - 905 Utility 9 Only		2,129,548	0	2,129,548	XXXXXX
	Total		14,429,809	0	9,996,029	4,433,780
	Percentage		100.000%	0.000%	69.273%	30.727%
	Number of Customers at		320,742	0	224,556	96,186
	Percentage		100.000%	0.000%	70.011%	29.989%
	Net Direct Plant		494,275,971	0	331,833,422	162,442,549
	Percentage		100.000%	0.000%	67.135%	32.865%
	Total Percentages		400.000%	0.000%	285.324%	114.676%
8	Average (GD AA)		100.000%	0.000%	71.331%	28.669%
Input	Elec/Gas North 4-Factor	01-01-2012	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		63,873,669	58,626,203	5,247,466	0
	Direct O & M Accts 901 - 935		55,397,320	39,254,919	16,142,401	0
	Adjustments		0	0	0	0
	Total		119,270,989	97,881,122	21,389,867	0
	Percentage		100.000%	82.066%	17.934%	0.000%
	Direct Labor Accts 580 - 894		50,960,635	43,317,908	7,642,727	0
	Direct Labor Accts 901 - 935		3,273,013	3,049,259	223,754	0
	Total		54,233,648	46,367,167	7,866,481	0
	Percentage		100.000%	85.495%	14.505%	0.000%
	Number of Customers at		585,007	360,451	224,556	0
	Percentage		100.000%	61.615%	38.385%	0.000%
	Net Direct Plant		2,283,393,565	1,951,560,143	331,833,422	0
	Percentage		100.000%	85.468%	14.532%	0.000%
	Total Percentages		400.000%	314.644%	85.356%	0.000%
9	Average (CD AN/ID/WA)		100.000%	78.661%	21.339%	0.000%

RESULTS OF OPERATIONS	Report ID: G-ALL-12A
GAS ALLOCATION PERCENTAGES	
For Twelve Months Ended July 31, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

			Total	Electric	Gas North	Oregon Gas
JP	Gas North/Oregon JP Factor %	12-31-2010	100.000%	0.000%	80.500%	19.500%
			System	Washington	Idaho	
10	Actual Annual Throughput Percent	12-31-2011	378,337,806	254,537,052	123,800,754	
			100.000%	67.278%	32.722%	
11	Book Depreciation Percent		13,816,343	9,106,519	4,709,824	
			100.000%	65.911%	34.089%	
12	Net Gas Plant (before DFIT) Percent		360,926,136	236,529,940	124,396,196	
			100.000%	65.534%	34.466%	
13	G-PLT Net Gas General Plant Percent		63,910,082	43,396,868	20,513,214	
			100.000%	67.903%	32.097%	
14	Net Allocated Schedule M's Percent		-25,126,766	-16,479,201	-8,647,565	
			100.000%	65.584%	34.416%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended July 31, 2012	
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	145,847,809	0	145,847,809	100,326,812	0	100,326,812	45,520,997	0	45,520,997
99	4812XX	Commercial - Firm & Interruptible	74,025,000	0	74,025,000	52,202,579	0	52,202,579	21,822,421	0	21,822,421
99	4813XX	Industrial-Firm	3,328,266	0	3,328,266	1,772,613	0	1,772,613	1,555,653	0	1,555,653
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	281,637	0	281,637	250,389	0	250,389	31,248	0	31,248
99	499XXX	Unbilled Revenue	(938,073)	0	(938,073)	(650,070)	0	(650,070)	(288,003)	0	(288,003)
		TOTAL SALES TO ULTIMATE CUSTOMERS	222,544,639	0	222,544,639	153,902,323	0	153,902,323	68,642,316	0	68,642,316
		OTHER OPERATING REVENUES:									
99	483XXX	Sales for Resale	106,182,618	0	106,182,618	72,934,365	0	72,934,365	33,248,253	0	33,248,253
99	488000	Miscellaneous Service Revenues	30,599	0	30,599	18,450	0	18,450	12,149	0	12,149
99	489300	Transportation For Others	4,086,662	0	4,086,662	3,677,131	0	3,677,131	409,531	0	409,531
99	493000	Rent from Gas Property	2,704	0	2,704	2,704	0	2,704	0	0	0
4	495000	Other Gas Revenues	6,051,797	148,483	6,200,280	4,171,797	100,355	4,272,152	1,880,000	48,128	1,928,128
		TOTAL OTHER OPERATING REVENUES	116,354,380	148,483	116,502,863	80,804,447	100,355	80,904,802	35,549,933	48,128	35,598,061
		TOTAL GAS REVENUES	338,899,019	148,483	339,047,502	234,706,770	100,355	234,807,125	104,192,249	48,128	104,240,377
		PRODUCTION EXPENSES:									
G-804	804/805	City Gate Purchases	232,370,447	0	232,370,447	159,691,585	0	159,691,585	72,678,862	0	72,678,862
6	808XXX	Net Natural Gas Storage Transactions	(2,455,507)	0	(2,455,507)	(1,067,399)	0	(1,067,399)	(1,388,108)	0	(1,388,108)
6	811000	Gas Used for Products Extraction	(1,187,724)	0	(1,187,724)	(821,297)	0	(821,297)	(366,427)	0	(366,427)
10	813000	Other Gas Expenses	0	1,276,912	1,276,912	0	859,081	859,081	0	417,831	417,831
99	813010	Gas Technology Institute (GTI) Expenses	104,444	0	104,444	74,509	0	74,509	29,935	0	29,935
		TOTAL PRODUCTION EXPENSES	228,831,660	1,276,912	230,108,572	157,877,398	859,081	158,736,479	70,954,262	417,831	71,372,093
		UNDERGROUND STORAGE EXPENSES:									
1	814000	Supervision & Engineering	0	8,977	8,977	0	6,246	6,246	0	2,731	2,731
1	824000	Other Expenses	0	479,179	479,179	0	333,413	333,413	0	145,766	145,766
1	837000	Other Equipment	0	427,486	427,486	0	297,445	297,445	0	130,041	130,041
		TOTAL UNDERGROUND STORAGE OPER EXP	0	915,642	915,642	0	637,104	637,104	0	278,538	278,538
G-DEPX		Depreciation Expense-Underground Storage	0	623,257	623,257	0	433,662	433,662	0	189,595	189,595
G-AMTX		Amortization Expense-Underground Storage	0	227	227	0	158	158	0	69	69
G-OTX		Taxes Other Than FIT	0	43,759	43,759	0	30,448	30,448	0	13,311	13,311
		TOTAL UG STORAGE DEPR/AMRT/NON-FIT TAXES	0	667,243	667,243	0	464,268	464,268	0	202,975	202,975
		TOTAL UNDERGROUND STORAGE EXPENSES	0	1,582,885	1,582,885	0	1,101,372	1,101,372	0	481,513	481,513

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended July 31, 2012	
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	195,648	918,971	1,114,619	154,597	593,370	747,967	41,051	325,601	366,652
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	2,096,264	843,661	2,939,925	1,313,011	544,743	1,857,754	783,253	298,918	1,082,171
3	875000	Measuring & Reg Sta Exp-General	127,380	0	127,380	82,703	0	82,703	44,677	0	44,677
3	876000	Measuring & Reg Sta Exp-Industrial	9,489	0	9,489	8,691	0	8,691	798	0	798
3	877000	Measuring & Reg Sta Exp-City Gate	167,018	0	167,018	67,063	0	67,063	99,955	0	99,955
3	878000	Meter & House Regulator Expenses	681,237	0	681,237	558,267	0	558,267	122,970	0	122,970
3	879000	Customer Installation Expenses	1,440,386	87,916	1,528,302	831,003	56,766	887,769	609,383	31,150	640,533
3	880000	Other Expenses	997,090	769,823	1,766,913	696,762	497,067	1,193,829	300,328	272,756	573,084
3	881000	Rents	0	40,221	40,221	0	25,970	25,970	0	14,251	14,251
MAINTENANCE											
3	885000	Supervision & Engineering	136,512	3,839	140,351	55,908	2,479	58,387	80,604	1,360	81,964
3	887000	Mains	1,649,543	9,973	1,659,516	1,114,687	6,439	1,121,126	534,856	3,534	538,390
3	889000	Measuring & Reg Sta Exp-General	214,790	0	214,790	145,917	0	145,917	68,873	0	68,873
3	890000	Measuring & Reg Sta Exp-Industrial	203,682	449	204,131	59,553	290	59,843	144,129	159	144,288
3	891000	Measuring & Reg Sta Exp-City Gate	78,300	0	78,300	54,106	0	54,106	24,194	0	24,194
3	892000	Services	936,429	58,801	995,230	563,066	37,967	601,033	373,363	20,834	394,197
3	893000	Meters & House Regulators	671,147	655,133	1,326,280	496,539	423,013	919,552	174,608	232,120	406,728
3	894000	Other Equipment	229	191,885	192,114	116	123,898	124,014	113	67,987	68,100
TOTAL DISTRIBUTION OPERATING EXP			9,605,144	3,580,672	13,185,816	6,201,989	2,312,002	8,513,991	3,403,155	1,268,670	4,671,825
G-DEPX		Depreciation Expense-Distribution	10,448,341	45,182	10,493,523	6,834,697	31,378	6,866,075	3,613,644	13,804	3,627,448
G-OTX		Taxes Other Than FIT	15,982,593	0	15,982,593	13,763,528	0	13,763,528	2,219,065	0	2,219,065
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			26,430,934	45,182	26,476,116	20,598,225	31,378	20,629,603	5,832,709	13,804	5,846,513
TOTAL DISTRIBUTION EXPENSES			36,036,078	3,625,854	39,661,932	26,800,214	2,343,380	29,143,594	9,235,864	1,282,474	10,518,338
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	386,710	386,710	0	256,868	256,868	0	129,842	129,842
2	902000	Meter Reading Expenses	1,729,754	62,743	1,792,497	1,507,129	41,676	1,548,805	222,625	21,067	243,692
G-903	903XXX	Customer Records & Collection Expenses	1,069,516	3,951,136	5,020,652	758,953	2,624,503	3,383,456	310,563	1,326,633	1,637,196
2	904000	Uncollectible Accounts	0	1,497,957	1,497,957	0	995,003	995,003	0	502,954	502,954
2	905000	Misc Customer Accounts	0	129,053	129,053	0	85,722	85,722	0	43,331	43,331
TOTAL CUSTOMER ACCOUNTS EXPENSES			2,799,270	6,027,599	8,826,869	2,266,082	4,003,772	6,269,854	533,188	2,023,827	2,557,015
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	8,981,509	161,484	9,142,993	7,055,968	107,264	7,163,232	1,925,541	54,220	1,979,761
2	909000	Advertising	15,678	673,514	689,192	12,208	447,375	459,583	3,470	226,139	229,609
2	910000	Misc Customer Service & Info Exp	0	91,701	91,701	0	60,911	60,911	0	30,790	30,790
TOTAL CUSTOMER SERVICE & INFO EXP			8,997,187	926,699	9,923,886	7,068,176	615,550	7,683,726	1,929,011	311,149	2,240,160

RESULTS OF OPERATIONS	Report ID:
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For Twelve Months Ended July 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		SALES EXPENSES:									
2	912000	Demonstrating & Selling Expenses	0	7,521	7,521	0	4,996	4,996	0	2,525	2,525
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
		TOTAL SALES EXPENSES	0	7,521	7,521	0	4,996	4,996	0	2,525	2,525
		ADMINISTRATIVE & GENERAL EXPENSES:									
4	920000	Salaries	137,467	6,631,203	6,768,670	102,687	4,481,831	4,584,518	34,780	2,149,372	2,184,152
4	921000	Office Supplies & Expenses	1,299	1,070,373	1,071,672	1,299	723,433	724,732	0	346,940	346,940
4	922000	Admin. Expenses Transferred - Credit	0	(34,125)	(34,125)	0	(23,064)	(23,064)	0	(11,061)	(11,061)
4	923000	Outside Services Employed	0	3,491,387	3,491,387	0	2,359,724	2,359,724	0	1,131,663	1,131,663
4	924000	Property Insurance Premium	0	301,011	301,011	0	203,444	203,444	0	97,567	97,567
4	925XXX	Injuries and Damages	7,685	878,740	886,425	6,737	593,914	600,651	948	284,826	285,774
4	926XXX	Employee Pensions and Benefits	55,561	225,006	280,567	55,561	152,075	207,636	0	72,931	72,931
4	928000	Regulatory Commission Expenses	947,187	286,733	1,233,920	710,811	193,794	904,605	236,376	92,939	329,315
4	930000	Miscellaneous General Expenses	36,575	901,507	938,082	21,137	609,302	630,439	15,438	292,205	307,643
4	931000	Rents	10,952	267,049	278,001	10,254	180,490	190,744	698	86,559	87,257
4	935000	Maintenance of General Plant	262,724	1,866,207	2,128,931	168,035	1,261,313	1,429,348	94,689	604,894	699,583
		TOTAL ADMIN & GEN OPERATING EXP	1,459,450	15,885,091	17,344,541	1,076,521	10,736,256	11,812,777	382,929	5,148,835	5,531,764
G-DEPX		Depreciation Expense-General Plant	444,226	2,255,336	2,699,562	282,467	1,524,315	1,806,782	161,759	731,021	892,780
G-AMTX		Amortization Expense - General Plant - 303000	26,979	2,071	29,050	23,126	1,400	24,526	3,853	671	4,524
G-AMTX		Amortization Expense - Misc IT Intangible Plant - 3031XX	0	1,688,039	1,688,039	0	1,140,895	1,140,895	0	547,144	547,144
G-AMTX		Amortization Expense-General Plant - 390200, 396200	0	5,648	5,648	0	3,817	3,817	0	1,831	1,831
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	14,808	0	14,808	14,808	0	14,808	0	0	0
99	407329	Reg Debit Amt Decoupling Surcharge	295,099	0	295,099	295,099	0	295,099	0	0	0
99	407335	DSIT Amortization - ID	(22,293)	0	(22,293)	0	0	0	(22,293)	0	(22,293)
99	407425	WA GRC Jackson Prairie Deferral	(339,110)	0	(339,110)	(339,110)	0	(339,110)	0	0	0
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	419,709	3,951,094	4,370,803	276,390	2,670,427	2,946,817	143,319	1,280,667	1,423,986
		TOTAL ADMIN & GENERAL EXPENSES	1,879,159	19,836,185	21,715,344	1,352,911	13,406,683	14,759,594	526,248	6,429,502	6,955,750
		TOTAL EXPENSES BEFORE FIT	278,543,354	33,283,655	311,827,009	195,364,781	22,334,834	217,699,615	83,178,573	10,948,821	94,127,394
		NET OPERATING INCOME (LOSS) BEFORE FIT			27,220,493			17,107,510			10,112,983
G-FIT		FEDERAL INCOME TAX			1,963,398			962,871			1,000,527
G-FIT		DEFERRED FEDERAL INCOME TAX			4,604,682			3,101,760			1,502,922
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			(42,745)			(25,917)			(16,828)
		GAS NET OPERATING INCOME (LOSS)			20,695,158			13,068,796			7,626,362

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended July 31, 2012	
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%		69.580%		30.420%
G-ALL	2	Number of Customers		100.000%		66.424%		33.576%
G-ALL	3	Direct Distribution Operating Expense		100.000%		64.569%		35.431%
G-ALL	4	Jurisdictional 4-Factor Ratio		100.000%		67.587%		32.413%
G-ALL	6	Actual Therms Purchased		100.000%		69.448%		30.552%
G-ALL	10	Actual Annual Throughput		100.000%		67.278%		32.722%
G-ALL	99	Not Allocated		0.000%		0.000%		0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF PURCHASED GAS COSTS	G-804-12A
For Twelve Months Ended July 31, 2012	
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	175,552,516	0	175,552,516	120,683,592	0	120,683,592	54,868,924	0	54,868,924
1	804001	Pipeline Demand Costs	26,431,012	0	26,431,012	18,379,577	0	18,379,577	8,051,435	0	8,051,435
1	804002	Transport Variable Charges	802,674	0	802,674	558,348	0	558,348	244,326	0	244,326
6	804010	Gas Costs - Fixed Hedge	12,679	0	12,679	17,059	0	17,059	(4,380)	0	(4,380)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	217,364	0	217,364	148,701	0	148,701	68,663	0	68,663
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	8,592,941	0	8,592,941	5,977,850	0	5,977,850	2,615,091	0	2,615,091
6	804700	Gas Costs - Offsystem Bookout	2,856,046	0	2,856,046	1,928,908	0	1,928,908	927,138	0	927,138
6	804711	Gas Costs - Offsystem Bookout Offset	(2,856,046)	0	(2,856,046)	(1,928,908)	0	(1,928,908)	(927,138)	0	(927,138)
6	804730	Gas Costs - Intracompany LDC Gas	19,143,228	0	19,143,228	13,142,070	0	13,142,070	6,001,158	0	6,001,158
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(8,294,571)	0	(8,294,571)	(5,886,203)	0	(5,886,203)	(2,408,368)	0	(2,408,368)
99	805120	Gas Expense - Rate Deferrals	9,912,604	0	9,912,604	6,670,591	0	6,670,591	3,242,013	0	3,242,013
		TOTAL PURCHASED GAS COSTS	232,370,447	0	232,370,447	159,691,585	0	159,691,585	72,678,862	0	72,678,862

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.580%	30.420%
G-ALL	6	Actual Therms Purchased	100.000%	69.448%	30.552%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 903	G-903-12A
For Twelve Months Ended July 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records & Collections	1,069,516	3,951,136	5,020,652	758,953	2,624,503	3,383,456	310,563	1,326,633	1,637,196
12	903920	Accts Rec Sold - Program Fees	0	0	0	0	0	0	0	0	0
12	903930	Accts Rec Sold - Maturity Yield Fees	0	0	0	0	0	0	0	0	0
Total Account 903			1,069,516	3,951,136	5,020,652	758,953	2,624,503	3,383,456	310,563	1,326,633	1,637,196

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.424%	33.576%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	65.534%	34.466%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-12A
For Twelve Months Ended July 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	218,783	161,484	380,267	140,595	107,264	247,859	78,188	54,220	132,408
99	908600	Public Purpose Tariff Rider Expense Offset	8,848,887	0	8,848,887	6,946,318	0	6,946,318	1,902,569	0	1,902,569
99	908610	Limited Income Tax Refund Program	85,555	0	85,555	85,555	0	85,555	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	(171,716)	0	(171,716)	(116,500)	0	(116,500)	(55,216)	0	(55,216)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			8,981,509	161,484	9,142,993	7,055,968	107,264	7,163,232	1,925,541	54,220	1,979,761

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.424%	33.576%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-12A
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Twelve Months Ended July 31, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.52%	52.52%
2	Cost of Debt		5.687%	5.825%
	Total Cost of Debt		2.987%	3.059%
	Total Weighted Cost		2.987%	3.059%
G-APL	Net Rate Base	316,114,621	206,647,297	109,467,324
	Interest Deduction for FIT Calculation	9,521,160	6,172,555	3,348,605

1 #
2 #

RESULTS OF OPERATIONS	Report ID: G-FIT-12A
FEDERAL INCOME TAXES--GAS For Twelve Months Ended July 31, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	339,047,502	234,807,125	104,240,377
G-OPS	Operating & Maintenance Expense	280,312,847	193,658,927	86,653,920
G-OPS	Book Deprec/Amort and Reg Amortizations	15,487,810	10,246,712	5,241,098
G-OTX	Taxes Other than FIT	16,026,352	13,793,976	2,232,376
	Net Operating Income Before FIT	27,220,493	17,107,510	10,112,983
G-INT	Less: Interest Expense	9,521,160	6,172,555	3,348,605
G-SCM	Schedule M Adjustments	(12,089,626)	(8,183,896)	(3,905,730)
	Taxable Net Operating Income	5,609,707	2,751,059	2,858,648
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	1,963,398	962,871	1,000,527
G-DTE	Deferred FIT	4,604,682	3,101,760	1,502,922
99	411400 Amortized Investment Tax Credit	(42,745)	(25,917)	(16,828)
	Total FIT/Deferred FIT & ITC	6,525,335	4,038,714	2,486,621
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-SCM-12A
GAS SCHEDULE M ITEMS	
For Twelve Months Ended July 31, 2012 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	10,919,546	4,619,760	15,539,306	7,140,290	3,135,625	10,275,915	3,779,256	1,484,135	5,263,391
12	997001	Contributions In Aid of Construction	0	163,597	163,597	0	107,212	107,212	0	56,385	56,385
2	997002	Injuries and Damages	0	(75,000)	(75,000)	0	(49,818)	(49,818)	0	(25,182)	(25,182)
12	997003	Salvage	0	0	0	0	0	0	0	0	0
4	997005	FAS106 Current Retiree Medical Accrual	0	786,204	786,204	0	531,372	531,372	0	254,832	254,832
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	1,278,923	0	1,278,923	445,278	0	445,278	833,645	0	833,645
4	997015	Airplane Lease Payments	0	101,924	101,924	0	68,887	68,887	0	33,037	33,037
12	997016	Redemption Expense Amortization	0	226,337	226,337	0	148,328	148,328	0	78,009	78,009
4	997020	FAS87 Current Pension Accrual	0	(2,523,608)	(2,523,608)	0	(1,705,631)	(1,705,631)	0	(817,977)	(817,977)
99	997029	FAS 106 Post Retirement Benefits	55,561	0	55,561	55,561	0	55,561	0	0	0
99	997031	Decoupling Mechanism	306,227	0	306,227	306,227	0	306,227	0	0	0
12	997032	Interest Rate Swaps	0	(5,530,719)	(5,530,719)	0	(3,624,501)	(3,624,501)	0	(1,906,218)	(1,906,218)
4	997033	DSM Tariff Rider	670,893	0	670,893	464,448	0	464,448	206,445	0	206,445
12	997048	AFUDC	0	(108,397)	(108,397)	0	(71,037)	(71,037)	0	(37,360)	(37,360)
11	997049	Tax Depreciation	0	(23,384,786)	(23,384,786)	0	(15,413,146)	(15,413,146)	0	(7,971,640)	(7,971,640)
1	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
4	997062	Gain on Sale of Office Building	0	(27,235)	(27,235)	0	(18,407)	(18,407)	0	(8,828)	(8,828)
99	997065	Amortization of Unbilled Revenue Add-Ins	(162,860)	0	(162,860)	(116,500)	0	(116,500)	(46,360)	0	(46,360)
99	997073	DSIT Amortization - ID	(31,149)	0	(31,149)	0	0	0	(31,149)	0	(31,149)
11	997080	Book Transportation Depreciation	0	565,054	565,054	0	372,433	372,433	0	192,621	192,621
4	997081	Deferred Compensation	0	(242,265)	(242,265)	0	(163,740)	(163,740)	0	(78,525)	(78,525)
4	997082	Meal Disallowances	0	100,298	100,298	0	67,788	67,788	0	32,510	32,510
4	997083	Paid Time Off	0	104,310	104,310	0	70,500	70,500	0	33,810	33,810
2	997084	Customer Uncollectibles	0	97,759	97,759	0	64,935	64,935	0	32,824	32,824
TOTAL SCHEDULE M ADJUSTMENTS			13,037,141	(25,126,767)	(12,089,626)	8,295,304	(16,479,200)	(8,183,896)	4,741,837	(8,647,567)	(3,905,730)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.580%	30.420%
G-ALL	2	Number of Customers	100.000%	66.424%	33.576%
G-ALL	3	Direct Distribution Operating Expense	100.000%	64.569%	35.431%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.587%	32.413%
G-ALL	6	Actual Therms Purchased	100.000%	69.448%	30.552%
G-ALL	11	Book Depreciation	100.000%	65.911%	34.089%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	65.534%	34.466%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-12A
DEFERRED INCOME TAX EXPENSE--GAS	
For Twelve Months Ended July 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	5,295,966	3,473,306	1,822,660
99	410100	Deferred Federal Income Tax Exp	(798,159)	(445,030)	(353,129)
		SUBTOTAL	4,497,807	3,028,276	1,469,531
14	411100	Deferred Federal Income Tax Expense - Allocated	49,874	32,709	17,165
99	411100	Deferred Federal Income Tax Exp	57,001	40,775	16,226
		SUBTOTAL	106,875	73,484	33,391
		Total Deferred Federal Income Tax Expense	4,604,682	3,101,760	1,502,922

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	65.584%	34.416%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-12A
For Twelve Months Ended July 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
16	408190	R&P Property Tax - Storage	0	43,759	43,759	0	30,448	30,448	0	13,311	13,311
		TOTAL UNDERGROUND STORAGE TAX	0	43,759	43,759	0	30,448	30,448	0	13,311	13,311
		DISTRIBUTION									
99	408110	State Excise Tax	5,979,394	0	5,979,394	5,979,394	0	5,979,394	0	0	0
99	408120	Municipal Occupation & License Tax	6,976,630	0	6,976,630	5,750,030	0	5,750,030	1,226,600	0	1,226,600
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	2,951,444	0	2,951,444	2,034,104	0	2,034,104	917,340	0	917,340
99	409100	State Income Tax	75,125	0	75,125	0	0	0	75,125	0	75,125
		TOTAL DISTRIBUTION TAX	15,982,593	0	15,982,593	13,763,528	0	13,763,528	2,219,065	0	2,219,065
		TOTAL TAXES OTHER THAN FIT	15,982,593	43,759	16,026,352	13,763,528	30,448	13,793,976	2,219,065	13,311	2,232,376

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.580%	30.420%
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RESULTS OF OPERATIONS		Report ID:
GAS UTILITY PLANT		G-PLT-12A
For Twelve Months Ended July 31, 2012		
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)	1,135,004	41,410	1,176,414	964,981	27,988	992,969	170,023	13,422	183,445
4	3031XX	Misc Intangible IT Plant (3031XX)	0	8,898,957	8,898,957	0	6,014,538	6,014,538	0	2,884,419	2,884,419
4		TOTAL INTANGIBLE PLANT	1,135,004	8,940,367	10,075,371	964,981	6,042,526	7,007,507	170,023	2,897,841	3,067,864
		UNDERGROUND STORAGE PLANT:									
1	350XXX	Land & Land Rights	0	467,552	467,552	0	325,323	325,323	0	142,229	142,229
1	351XXX	Structures & Improvements	0	1,343,721	1,343,721	0	934,961	934,961	0	408,760	408,760
1	352XXX	Wells	0	18,388,156	18,388,156	0	12,794,479	12,794,479	0	5,593,677	5,593,677
1	353000	Lines	0	1,044,477	1,044,477	0	726,747	726,747	0	317,730	317,730
1	354000	Compressor Station Equipment	0	11,418,488	11,418,488	0	7,944,984	7,944,984	0	3,473,504	3,473,504
1	355000	Measuring & Regulating Equipment	0	189,882	189,882	0	132,120	132,120	0	57,762	57,762
1	356000	Purification Equipment	0	406,804	406,804	0	283,054	283,054	0	123,750	123,750
1	357000	Other Equipment	0	1,479,146	1,479,146	0	1,029,190	1,029,190	0	449,956	449,956
		TOTAL UNDERGROUND STORAGE PLANT	0	34,738,226	34,738,226	0	24,170,858	24,170,858	0	10,567,368	10,567,368
		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	781,748	22,087	803,835	513,967	15,339	529,306	267,781	6,748	274,529
6	376000	Mains	221,538,841	2,512,520	224,051,361	142,607,331	1,744,895	144,352,226	78,931,510	767,625	79,699,135
6	378000	Measuring & Reg Station Equip-General	5,147,276	57,440	5,204,716	3,128,538	39,891	3,168,429	2,018,738	17,549	2,036,287
6	379000	Measuring & Reg Station Equip-City Gate	5,902,136	48,266	5,950,402	1,748,680	33,520	1,782,200	4,153,456	14,746	4,168,202
6	380000	Services	143,806,014	0	143,806,014	96,415,678	0	96,415,678	47,390,336	0	47,390,336
6	381000	Meters	63,057,988	0	63,057,988	42,243,805	0	42,243,805	20,814,183	0	20,814,183
6	382000	Meter Installations	0	0	0	0	0	0	0	0	0
6	383000	House Regulators	0	0	0	0	0	0	0	0	0
6	384000	House Regulator Installations	0	0	0	0	0	0	0	0	0
6	385000	Industrial Measuring & Reg Sta Equip	2,870,076	0	2,870,076	2,254,050	0	2,254,050	616,026	0	616,026
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	443,257,325	2,640,313	445,897,638	288,977,490	1,833,645	290,811,135	154,279,835	806,668	155,086,503

RESULTS OF OPERATIONS		Report ID:
GAS UTILITY PLANT		G-PLT-12A
For Twelve Months Ended July 31, 2012		
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	670,908	847,043	1,517,951	577,609	572,491	1,150,100	93,299	274,552	367,851
4	390XXX	Structures & Improvements	4,303,506	12,145,596	16,449,102	3,284,674	8,208,844	11,493,518	1,018,832	3,936,752	4,955,584
4	391XXX	Office Furniture & Equipment	0	9,138,939	9,138,939	0	6,176,735	6,176,735	0	2,962,204	2,962,204
4	392XXX	Transportation Equipment	6,161,495	1,488,307	7,649,802	4,481,135	1,005,902	5,487,037	1,680,360	482,405	2,162,765
4	393000	Stores Equipment	155,624	309,623	465,247	114,986	209,265	324,251	40,638	100,358	140,996
4	394000	Tools, Shop & Garage Equipment	1,569,398	2,447,454	4,016,852	1,121,703	1,654,161	2,775,864	447,695	793,293	1,240,988
4	395000	Laboratory Equipment	98,510	294,842	393,352	74,298	199,275	273,573	24,212	95,567	119,779
4	396XXX	Power Operated Equipment	3,812,572	898,676	4,711,248	2,889,289	607,388	3,496,677	923,283	291,288	1,214,571
4	397XXX	Communications Equipment	1,865,541	4,502,509	6,368,050	602,740	3,043,111	3,645,851	1,262,801	1,459,398	2,722,199
4	398000	Miscellaneous Equipment	103	80,137	80,240	44	54,162	54,206	59	25,975	26,034
		TOTAL GENERAL PLANT	18,637,657	32,153,126	50,790,783	13,146,478	21,731,334	34,877,812	5,491,179	10,421,792	15,912,971
		TOTAL PLANT IN SERVICE	463,029,986	78,472,032	541,502,018	303,088,949	53,778,363	356,867,312	159,941,037	24,693,669	184,634,706
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(11,951,436)	(11,951,436)	0	(8,315,809)	(8,315,809)	0	(3,635,627)	(3,635,627)
G-ADEP		Distribution Plant	(149,590,911)	(1,423,720)	(151,014,631)	(99,474,942)	(988,745)	(100,463,687)	(50,115,969)	(434,975)	(50,550,944)
G-ADEP		General Plant	(4,701,179)	(8,387,272)	(13,088,451)	(2,828,976)	(5,668,705)	(8,497,681)	(1,872,203)	(2,718,567)	(4,590,770)
		TOTAL ACCUMULATED DEPRECIATION	(154,292,090)	(21,762,428)	(176,054,518)	(102,303,918)	(14,973,259)	(117,277,177)	(51,988,172)	(6,789,169)	(58,777,341)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(118,428)	(8,368)	(126,796)	(79,088)	(5,656)	(84,744)	(39,340)	(2,712)	(42,052)
G-AAMT		Misc IT Intangible Plant - 3031XX	0	(4,124,530)	(4,124,530)	0	(2,787,647)	(2,787,647)	0	(1,336,883)	(1,336,883)
G-AAMT		Underground Storage	0	(239,196)	(239,196)	0	(166,433)	(166,433)	0	(72,763)	(72,763)
G-AAMT		General Plant - 390200, 396200	(4,609)	(26,239)	(30,848)	(3,641)	(17,734)	(21,375)	(968)	(8,505)	(9,473)
		TOTAL ACCUMULATED AMORTIZATION	(123,037)	(4,398,333)	(4,521,370)	(82,729)	(2,977,470)	(3,060,199)	(40,308)	(1,420,863)	(1,461,171)
		TOTAL ACCUMULATED DEPR/AMORT	(154,415,127)	(26,160,761)	(180,575,888)	(102,386,647)	(17,950,729)	(120,337,376)	(52,028,480)	(8,210,032)	(60,238,512)
		NET GAS UTILITY PLANT before DFIT	308,614,859	52,311,271	360,926,130	200,702,302	35,827,634	236,529,936	107,912,557	16,483,637	124,396,194
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(59,857,794)	(59,857,794)	0	(39,227,207)	(39,227,207)	0	(20,630,587)	(20,630,587)
4	282900	ADFIT - Common Plant (282900 from C-DTX)	0	(6,359,362)	(6,359,362)	0	(4,290,044)	(4,290,044)	0	(2,069,318)	(2,069,318)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(1,354,384)	(1,354,384)	0	(887,582)	(887,582)	0	(466,802)	(466,802)
		TOTAL ACCUMULATED DFIT	0	(67,571,540)	(67,571,540)	0	(44,404,833)	(44,404,833)	0	(23,166,707)	(23,166,707)
		NET GAS UTILITY PLANT	308,614,859	(15,260,269)	293,354,590	200,702,302	(8,577,199)	192,125,103	107,912,557	(6,683,070)	101,229,487
ALLOCATION RATIOS:											
G-ALL	1	System Contract Demand			100.000%			69.580%			30.420%
G-ALL	4	Jurisdictional 4-Factor Ratio			100.000%			67.587%			32.413%
G-ALL	6	Actual Therms Purchased			100.000%			69.448%			30.552%
G-ALL	12	Net Gas Plant (before DFIT)			100.000%			65.534%			34.466%

RESULTS OF OPERATIONS		Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT		G-APL-12A
For Twelve Months Ended July 31, 2012		
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	308,614,859	(15,260,269)	293,354,590	200,702,302	(8,577,199)	192,125,103	107,912,557	(6,683,070)	101,229,487
		OTHER ADJUSTMENTS:									
4	253850	Gain on Sale of General Office Bldg	0	(5,674)	(5,674)	0	(3,835)	(3,835)	0	(1,839)	(1,839)
4	190850	DFIT - Gain on Sale of General Office Bldg	0	1,995	1,995	0	1,348	1,348	0	647	647
1	117100	Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	3,987,674	3,987,674	0	1,743,390	1,743,390
1	164100	Gas Inventory--Jackson Prairie	0	16,627,000	16,627,000	0	11,569,067	11,569,067	0	5,057,933	5,057,933
4	252000	Customer Advances	(86,851)	(34)	(86,885)	(20,791)	(23)	(20,814)	(66,060)	(11)	(66,071)
99	235199	Customer Deposits	(1,011,246)	0	(1,011,246)	(1,011,246)	0	(1,011,246)	0	0	0
C-WKC		Working Capital	0	1,503,777	1,503,777	0	0	0	0	1,503,777	1,503,777
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	(1,098,097)	23,858,128	22,760,031	(1,032,037)	15,554,231	14,522,194	(66,060)	8,303,897	8,237,837
		NET RATE BASE	307,516,762	8,597,859	316,114,621	199,670,265	6,977,032	206,647,297	107,846,497	1,620,827	109,467,324

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.580%	30.420%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.587%	32.413%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-12A
For Twelve Months Ended July 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
Steam (ED-AN)	10,678,598	10,678,598												
Hydro (ED-AN)	8,831,090	8,831,090												
Other (ED-AN)	7,973,674	7,973,674												
Total Electric Production	27,483,362	27,483,362												
Electric Transmission														
ED-AN	10,532,451	10,532,451												
Total Electric Transmission	10,532,451	10,532,451												
Electric Distribution														
ED-ID	11,058,953	11,058,953												
ED-WA	20,080,017	20,080,017												
Total Electric Distribution	31,138,970	31,138,970												
Gas Underground Storage														
1 GD-AN	623,257		623,257			623,257	623,257		433,662	433,662		189,595	189,595	
GD-OR	112,094			112,094										
Total Gas Underground Storage	735,351		623,257	112,094		623,257	623,257		433,662	433,662		189,595	189,595	
Gas Distribution														
6 GD-AN	45,182		45,182				45,182			31,378	31,378		13,804	13,804
GD-ID	3,613,644		3,613,644		3,613,644		3,613,644					3,613,644		3,613,644
GD-WA	6,834,697		6,834,697		6,834,697		6,834,697	6,834,697		6,834,697				
GD-OR	3,735,929			3,735,929										
Total Gas Distribution	14,229,452		10,493,523	3,735,929	10,448,341	45,182	10,493,523	6,834,697	31,378	6,866,075	3,613,644	13,804	3,627,448	
General Plant														
ED-AN	2,565,842	2,565,842												
ED-ID	286,140	286,140												
ED-WA	780,189	780,189												
7,4 CD-AA	10,160,212	7,319,824	2,020,764	819,624		2,020,764	2,020,764		1,365,774	1,365,774		654,990	654,990	
9,4 CD-AN	414,194	325,809	88,385			88,385	88,385		59,737	59,737		28,648	28,648	
9 CD-ID	419,341	329,858	89,483		89,483		89,483				89,483		89,483	
9 CD-WA	158,758	124,881	33,877		33,877		33,877	33,877		33,877			33,877	
8,4 GD-AA	158,938		113,372	45,566		113,372	113,372		76,625	76,625		36,747	36,747	
4 GD-AN	32,815	32,815				32,815	32,815		22,179	22,179		10,636	10,636	
GD-ID	72,276		72,276		72,276		72,276				72,276		72,276	
GD-WA	248,590		248,590		248,590		248,590	248,590		248,590			248,590	
GD-OR	256,216			256,216										
Total General Plant	15,553,511	11,732,543	2,699,562	1,121,406	444,226	2,255,336	2,699,562	282,467	1,524,315	1,806,782	161,759	731,021	892,780	
Total Depreciation Expense	99,673,097	80,887,326	13,816,342	4,969,429	10,892,567	2,923,775	13,816,342	7,117,164	1,989,355	9,106,519	3,775,403	934,420	4,709,823	

Allocation Ratios:		Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
Service -							
7	Elec/Gas North/Oregon 4-Factor	72.044%	19.889%	8.067%	1	System Contract Demand	69.580%
8	Gas North/Oregon 4-Factor	0.000%	71.331%	28.669%	4	Jurisdictional 4-Factor Ratio	32.413%
9	Elec/Gas North 4-Factor	78.661%	21.339%	0.000%	6	Actual Therms Purchased	30.552%

RESULTS OF OPERATIONS	Report ID: G-AMTX-12A
GAS-NORTH AMORTIZATION EXPENSE	
For Twelve Months Ended July 31, 2012	
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	
Production/Transmission														
Franchises (302000)	ED-AN	916,177	916,177											
Misc Intangible PIt (303000)	ED-AN	88,783	88,783											
Total Production/Transmission		1,004,960	1,004,960											
Distribution														
Franchises (302000)	ED-WA	23,789	23,789											
Misc Intangible PIt (303000)	ED-WA	2,823	2,823											
Total Distribution		26,612	26,612											
General Plant - 303000														
9,4	CD-AN	9,705	7,634	2,071		2,071	2,071		1,400	1,400		671	671	
	GD-ID	3,853		3,853			3,853					3,853	3,853	
	GD-WA	23,126		23,126			23,126		23,126	23,126				
	GD-OR	7,770			7,770									
Total General Plant - 303000		44,454	7,634	29,050	7,770	26,979	2,071	29,050	23,126	1,400	24,526	3,853	671	4,524
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	7,359,527	5,302,098	1,463,736	593,693		1,463,736	1,463,736		989,295	989,295		474,441	474,441
	ED-AN	206,953	206,953											
	ED-ID	1,768	1,768											
	ED-WA	236,690	236,690											
8,4	GD-AA	311,217		221,994	89,223		221,994	221,994		150,039	150,039		71,955	71,955
4	GD-AN	2,309		2,309			2,309	2,309		1,561	1,561		748	748
	GD-OR	8,373			8,373									
Total Miscellaneous IT Intangible Plant - 3031XX		8,126,837	5,747,509	1,688,039	691,289	1,688,039	1,688,039	1,688,039	1,140,895	1,140,895		547,144	547,144	
Gas Underground Storage														
1	GD-AN	227		227			227	227		158	158		69	69
Total Gas Underground Storage		227		227			227	227		158	158		69	69
General Plant - 390200, 396200														
7,4	CD-AA	28,397	20,458	5,648	2,291		5,648	5,648		3,817	3,817		1,831	1,831
4	ED-AN	24,425	24,425											
	GD-OR	4,539			4,539									
Total General Plant- 390200, 396200		57,361	44,883	5,648	6,830		5,648	5,648		3,817	3,817		1,831	1,831
Total Amortization Expense		9,260,451	6,831,598	1,722,964	705,889	26,979	1,695,985	1,722,964	23,126	1,146,270	1,169,396	3,853	549,715	553,568

Allocation Ratios:		Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
Service -							
7	Elec/Gas North/Oregon 4-Factor	72.044%	19.889%	8.067%	1 System Contract Demand	69.580%	30.420%
8	Gas North/Oregon 4-Factor	0.000%	71.331%	28.669%	4 Jurisdictional 4-Factor Ratio	67.587%	32.413%
9	Elec/Gas North 4-Factor	78.661%	21.339%	0.000%			

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12A
For Twelve Months Ended July 31, 2012	
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)	(271,531,825)	(271,531,825)												
Hydro (ED-AN)	(107,956,551)	(107,956,551)												
Other (ED-AN)	(72,146,709)	(72,146,709)												
Total Electric Production	(451,635,085)	(451,635,085)												
Electric Transmission														
ED-AN	(175,133,689)	(175,133,689)												
Total Electric Transmission	(175,133,689)	(175,133,689)												
Electric Distribution														
ED-ID	(134,176,189)	(134,176,189)												
ED-WA	(215,789,918)	(215,789,918)												
Total Electric Distribution	(349,966,107)	(349,966,107)												
Gas Underground Storage														
I GD-AN	(11,951,436)		(11,951,436)			(11,951,436)	(11,951,436)		(8,315,809)	(8,315,809)		(3,635,627)	(3,635,627)	
GD-OR	(305,751)			(305,751)										
Total Gas Underground Storage	(12,257,187)		(11,951,436)	(305,751)		(11,951,436)	(11,951,436)		(8,315,809)	(8,315,809)		(3,635,627)	(3,635,627)	
Gas Distribution														
6 GD-AN	(1,423,720)		(1,423,720)				(1,423,720)			(988,745)	(988,745)		(434,975)	(434,975)
GD-ID	(50,115,969)		(50,115,969)		(50,115,969)		(50,115,969)					(50,115,969)		(50,115,969)
GD-WA	(99,474,942)		(99,474,942)		(99,474,942)		(99,474,942)	(99,474,942)			(99,474,942)			
GD-OR	(85,768,791)			(85,768,791)										
Total Gas Distribution	(236,783,422)		(151,014,631)	(85,768,791)		(149,590,911)	(1,423,720)	(151,014,631)	(99,474,942)	(988,745)	(100,463,687)	(50,115,969)	(434,975)	(50,550,944)
General Plant														
ED-AN	(31,995,914)	(31,995,914)												
ED-ID	(5,856,616)	(5,856,616)												
ED-WA	(9,981,172)	(9,981,172)												
7,4 CD-AA	(22,174,118)	(15,975,121)	(4,410,211)	(1,788,786)		(4,410,211)	(4,410,211)		(2,980,729)	(2,980,729)		(1,429,482)	(1,429,482)	
9,4 CD-AN	(10,668,142)	(8,391,667)	(2,276,475)			(2,276,475)	(2,276,475)		(1,538,601)	(1,538,601)		(737,874)	(737,874)	
9 CD-ID	(4,310,472)	(3,390,660)	(919,812)		(919,812)		(919,812)				(919,812)		(919,812)	
9 CD-WA	(2,089,881)	(1,643,921)	(445,960)		(445,960)		(445,960)	(445,960)			(445,960)			
8,4 GD-AA	(1,163,714)		(830,089)	(333,625)		(830,089)	(830,089)		(561,032)	(561,032)		(269,057)	(269,057)	
4 GD-AN	(870,497)		(870,497)			(870,497)	(870,497)		(588,343)	(588,343)		(282,154)	(282,154)	
GD-ID	(952,391)		(952,391)			(952,391)	(952,391)				(952,391)		(952,391)	
GD-WA	(2,383,016)		(2,383,016)			(2,383,016)	(2,383,016)	(2,383,016)			(2,383,016)			
GD-OR	(3,365,351)			(3,365,351)										
Total General Plant	(95,811,284)	(77,235,071)	(13,088,451)	(5,487,762)		(4,701,179)	(8,387,272)	(13,088,451)	(2,828,976)	(5,668,705)	(8,497,681)	(1,872,203)	(2,718,567)	(4,590,770)
Total Accumulated Depreciation	(1,321,586,774)	(1,053,969,952)	(176,054,518)	(91,562,304)		(154,292,090)	(21,762,428)	(176,054,518)	(102,303,918)	(14,973,259)	(117,277,177)	(51,988,172)	(6,789,169)	(58,777,341)

Allocation Ratios:		Electric			Gas-North			Gas-South			Jurisdiction -			Washington		Idaho	
Service -																	
7 Elec/Gas North/Oregon 4-Factor		72.044%	19.889%	8.067%	1	System Contract Demand		69.580%						30.420%			
8 Gas North/Oregon 4-Factor		0.000%	71.331%	28.669%	4	Jurisdictional 4-Factor Ratio		67.587%						32.413%			
9 Elec/Gas North 4-Factor		78.661%	21.339%	0.000%	6	Actual Therms Purchased		69.448%						30.552%			

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAAMT-12A
For Twelve Months Ended July 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Production/Transmission													
Franchises (302000)	ED-AN	(5,626,513)	(5,626,513)										
Misc Intangible Plt (303000)	ED-AN	(523,712)	(523,712)										
Total Production/Transmission		(6,150,225)	(6,150,225)										
Distribution													
Franchises (302000)	ED-WA	(50,717)	(50,717)										
Misc Intangible Plt (303000)	ED-WA	(19,740)	(19,740)										
Total Distribution		(70,457)	(70,457)										
General Plant - 303000													
9,4	CD-AN	(39,216)	(30,848)	(8,368)		(8,368)	(8,368)		(5,656)	(5,656)		(2,712)	(2,712)
	GD-ID	(39,340)		(39,340)	(39,340)		(39,340)				(39,340)		(39,340)
	GD-WA	(79,088)		(79,088)	(79,088)		(79,088)		(79,088)		(79,088)		
	GD-OR	(41,565)		(41,565)									
Total General Plant - 303000		(199,209)	(30,848)	(126,796)	(118,428)	(8,368)	(126,796)		(79,088)	(5,656)	(84,744)	(39,340)	(2,712)
Miscellaneous IT Intangible Plant - 3031XX													
7,4	CD-AA	(18,970,473)	(13,667,088)	(3,773,037)	(1,530,348)		(3,773,037)	(3,773,037)		(2,550,083)	(2,550,083)		(1,222,954)
	ED-AN	(742,185)	(742,185)										
	ED-WA	(171,043)	(171,043)										
8,4	GD-AA	(474,394)		(338,390)	(136,004)		(338,390)	(338,390)		(228,708)	(228,708)		(109,682)
4	GD-AN	(13,103)		(13,103)			(13,103)	(13,103)		(8,856)	(8,856)		(4,247)
	GD-OR	(43,382)		(43,382)									
Total Miscellaneous IT Intangible Plant - 3031XX		(20,414,580)	(14,580,316)	(4,124,530)	(1,709,734)		(4,124,530)	(4,124,530)		(2,787,647)	(2,787,647)		(1,336,883)
Gas Underground Storage													
1	GD-AN	(239,196)		(239,196)			(239,196)	(239,196)		(166,433)	(166,433)		(72,763)
Total Gas Underground Storage		(239,196)		(239,196)			(239,196)	(239,196)		(166,433)	(166,433)		(72,763)
General Plant - 390200, 396200													
7,4	CD-AA	(131,925)	(95,044)	(26,239)	(10,642)		(26,239)	(26,239)		(17,734)	(17,734)		(8,505)
9	CD-ID	(4,537)	(3,569)	(968)			(968)	(968)				(968)	(968)
9	CD-WA	(8,332)	(6,554)	(1,778)			(1,778)	(1,778)		(1,778)	(1,778)		
4	ED-AN	(26,468)	(26,468)										
	ED-WA	(110,678)	(110,678)										
	GD-WA	(1,863)		(1,863)			(1,863)	(1,863)		(1,863)	(1,863)		
	GD-OR	(45,163)		(45,163)									
Total General Plant - 390200, 396200		(328,966)	(242,313)	(30,848)	(55,805)		(4,609)	(26,239)	(30,848)	(3,641)	(17,734)	(21,375)	(968)
Total Accumulated Amortization		(27,402,633)	(21,074,159)	(4,521,370)	(1,807,104)		(123,037)	(4,398,333)	(4,521,370)	(82,729)	(2,977,470)	(3,060,199)	(40,308)

Allocation Ratios:													
Service -		Electric	Gas-North	Gas-South	Jurisdiction -				Washington	Idaho			
7	Elec/Gas North/Oregon 4-Factor	72.044%	19.889%	8.067%	1	System Contract Demand			69.580%	30.420%			
8	Gas North/Oregon 4-Factor	0.000%	71.331%	28.669%	4	Jurisdictional 4-Factor Ratio			67.587%	32.413%			
9	Elec/Gas North 4-Factor	78.661%	21.339%	0.000%									

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended July 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
			Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	352,472	0	329,698	22,774	352,472	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	
99		GD-OR / AS	472,075	0	0	0	0	0	0	0	0	472,075	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	3,939,109	0	0	2,837,892	2,837,892	0	0	783,449	783,449	0	317,768	
9		CD-WA / ID / AN	1,205,949	370,266	343,925	234,421	948,612	100,445	93,299	63,593	257,337	0	0	
		TOTAL ACCOUNT	6,446,769	370,266	673,623	3,095,087	4,138,976	577,609	93,299	847,042	1,517,950	472,075	317,768	789,843
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	5,396,791	486,180	1,832,613	3,077,998	5,396,791	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,878,679	0	0	0	0	1,879,176	0	(497)	1,878,679	0	0	
99		GD-OR / AS	3,308,450	0	0	0	0	0	0	0	0	3,308,450	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	55,381,788	0	0	39,899,255	39,899,255	0	0	11,014,884	11,014,884	0	4,467,649	
9		CD-WA / ID / AN	16,662,163	5,181,025	3,755,673	4,169,926	13,106,624	1,405,498	1,018,832	1,131,209	3,555,539	0	0	
		TOTAL ACCOUNT	82,627,871	5,667,205	5,588,286	47,147,179	58,402,670	3,284,674	1,018,832	12,145,596	16,449,102	3,308,450	4,467,649	7,776,099
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	3,456,107	1,197,191	5,493	2,253,423	3,456,107	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,359	0	0	0	0	0	0	1,359	1,359	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	422,289	0	0	0	0	0	0	301,223	301,223	0	121,066	
7		CD-AA	44,403,216	0	0	31,989,853	31,989,853	0	0	8,831,356	8,831,356	0	3,582,007	
9		CD-WA / ID / AN	23,437	0	0	18,436	18,436	0	0	5,001	5,001	0	0	
		TOTAL ACCOUNT	48,306,408	1,197,191	5,493	34,261,712	35,464,396	0	0	9,138,939	9,138,939	0	3,703,073	3,703,073
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	16,714,110	7,532,458	2,845,600	6,336,052	16,714,110	0	0	0	0	0	0	
99		GD-WA / ID / AN	6,786,144	0	0	0	0	4,185,077	1,520,919	1,080,148	6,786,144	0	0	
99		GD-OR / AS	2,413,379	0	0	0	0	0	0	0	0	2,413,379	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	525,586	0	0	378,653	378,653	0	0	104,534	104,534	0	42,399	
9		CD-WA / ID / AN	3,557,445	1,091,347	587,738	1,119,237	2,798,322	296,058	159,440	303,625	759,123	0	0	
		TOTAL ACCOUNT	29,996,664	8,623,805	3,433,338	7,833,942	19,891,085	4,481,135	1,680,359	1,488,307	7,649,801	2,413,379	42,399	2,455,778

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended July 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****														
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	395,329	10,739	14,745	369,845	395,329	0	0	0	0	0	0	0
99		GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	84,271	0	0	0
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	0	57,227	0	57,227
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	1,785,347	113,221	149,803	1,141,348	1,404,372	30,714	40,638	309,623	380,975	0	0	0
		TOTAL ACCOUNT	2,322,174	123,960	164,548	1,511,193	1,799,701	114,985	40,638	309,623	465,246	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,293,607	1,175,947	380,884	1,736,776	3,293,607	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,980,581	0	0	0	0	1,113,751	445,731	421,099	1,980,581	0	0	0
99		GD-OR / AS	907,623	0	0	0	0	0	0	0	0	907,623	0	907,623
8		GD-AA	1,178,823	0	0	0	0	0	0	840,866	840,866	0	337,957	337,957
7		CD-AA	5,656,891	0	0	4,075,451	4,075,451	0	0	1,125,099	1,125,099	0	456,341	456,341
9		CD-WA / ID / AN	329,474	29,313	7,239	222,615	259,167	7,952	1,964	60,391	70,307	0	0	0
		TOTAL ACCOUNT	13,346,999	1,205,260	388,123	6,034,842	7,628,225	1,121,703	447,695	2,447,455	4,016,853	907,623	794,298	1,701,921
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	1,077,462	178,489	98,686	800,287	1,077,462	0	0	0	0	0	0	0
99		GD-WA / ID / AN	220,022	0	0	0	0	71,601	23,351	125,070	220,022	0	0	0
99		GD-OR / AS	203,569	0	0	0	0	0	0	0	0	203,569	0	203,569
8		GD-AA	82,545	0	0	0	0	0	0	58,880	58,880	0	23,665	23,665
7		CD-AA	355,663	0	0	256,234	256,234	0	0	70,738	70,738	0	28,691	28,691
9		CD-WA / ID / AN	204,850	9,942	3,174	148,021	161,137	2,697	861	40,155	43,713	0	0	0
		TOTAL ACCOUNT	2,144,111	188,431	101,860	1,204,542	1,494,833	74,298	24,212	294,843	393,353	203,569	52,356	255,925

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended July 31, 2012	
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	35,597,625	16,568,932	9,420,999	9,607,694	35,597,625	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,248,333	0	0	0	0	2,790,768	812,705	644,860	4,248,333	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	554,036	0	0	399,150	399,150	0	0	110,192	110,192	0	44,694	44,694	
9		CD-WA / ID / AN	1,652,939	363,172	407,616	529,430	1,300,218	98,521	110,577	143,623	352,721	0	0	0	
		TOTAL ACCOUNT	42,096,767	16,932,104	9,828,615	10,536,274	37,296,993	2,889,289	923,282	898,675	4,711,246	43,834	44,694	88,528	
	397XXX	Communication Equipment													
99		ED-WA / ID / AN	43,904,605	6,561,297	2,622,978	34,720,330	43,904,605	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	904,542	0	0	0	0	503,672	400,870	0	904,542	0	0	0	
99		GD-OR / AS	954,557	0	0	0	0	0	0	0	0	954,557	0	954,557	
8		GD-AA	973,421	0	0	0	0	0	0	694,351	694,351	0	279,070	279,070	
7		CD-AA	11,266,952	0	0	8,117,163	8,117,163	0	0	2,240,884	2,240,884	0	908,905	908,905	
9		CD-WA / ID / AN	11,848,138	365,190	3,177,298	5,777,376	9,319,864	99,068	861,931	1,567,275	2,528,274	0	0	0	
		TOTAL ACCOUNT	69,852,215	6,926,487	5,800,276	48,614,869	61,341,632	602,740	1,262,801	4,502,510	6,368,051	954,557	1,187,975	2,142,532	
	398000	Miscellaneous Equipment													
99		ED-WA / ID / AN	13,667	0	2,299	11,368	13,667	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	397,306	0	0	286,235	286,235	0	0	79,020	79,020	0	32,051	32,051	
9		CD-WA / ID / AN	5,715	162	216	4,117	4,495	44	59	1,117	1,220	0	0	0	
		TOTAL ACCOUNT	419,055	162	2,515	301,720	304,397	44	59	80,137	80,240	2,367	32,051	34,418	
		TOTAL GENERAL PLANT	297,559,033	41,234,871	25,986,677	160,541,360	227,762,908	13,146,477	5,491,177	32,153,127	50,790,781	8,363,081	10,642,263	19,005,344	

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.044%	19.889%	8.067%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	71.331%	28.669%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	78.661%	21.339%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12A
For Twelve Months Ended July 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
			Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	2,016,388	153,179	0	1,863,209	2,016,388	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,135,004	0	0	0	0	964,981	170,023	0	1,135,004	0	0	0
99		GD-OR / AS	410,126	0	0	0	0	0	0	0	0	410,126	0	410,126
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	194,058	0	0	152,648	152,648	0	0	41,410	41,410	0	0	0
		TOTAL ACCOUNT	3,755,576	153,179	0	2,015,857	2,169,036	964,981	170,023	41,410	1,176,414	410,126	0	410,126
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	2,083,535	1,253,160	8,821	821,554	2,083,535	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	46,440	0	0	0	0	0	0	0	0	46,440	0	46,440
8		GD-AA	1,562,150	0	0	0	0	0	0	1,114,297	1,114,297	0	447,853	447,853
7		CD-AA	36,458,820	0	0	26,266,392	26,266,392	0	0	7,251,295	7,251,295	0	2,941,133	2,941,133
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	40,150,945	1,253,160	8,821	27,087,946	28,349,927	0	0	8,365,592	8,365,592	46,440	3,388,986	3,435,426
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	251,659	0	0	251,659	251,659	0	0	0	0	0	0	0
99		GD-WA / ID / AN	19,337	0	0	0	0	0	0	19,337	19,337	0	0	0
99		GD-OR / AS	1,231	0	0	0	0	0	0	0	0	1,231	0	1,231
8		GD-AA	33,611	0	0	0	0	0	0	23,975	23,975	0	9,636	9,636
7		CD-AA	2,463,944	0	0	1,775,124	1,775,124	0	0	490,054	490,054	0	198,766	198,766
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	2,769,782	0	0	2,026,783	2,026,783	0	0	533,366	533,366	1,231	208,402	209,633
		TOTAL	46,676,303	1,406,339	8,821	31,130,586	32,545,746	964,981	170,023	8,940,368	10,075,372	457,797	3,597,388	4,055,185

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.044%	19.839%	8.067%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	71.331%	28.669%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	78.661%	21.339%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: C-DTX-12A
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months Ended July 31, 2012	
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	(30,000,795)	(21,613,773)	(5,966,858)	(2,420,164)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,839,372)	(1,446,868)	(392,504)	0
		Total	<u>(31,840,167)</u>	<u>(23,060,641)</u>	<u>(6,359,362)</u>	<u>(2,420,164)</u>

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.044%	19.889%	8.067%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	71.331%	28.669%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	78.661%	21.339%	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 July 31, 2012
 Average of Monthly Averages Basis

Report ID:
C-WKC-12A

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	***** SYSTEM *****			***** ELECTRIC *****			***** GAS NORTH *****		
			Washington	Idaho	Total	Washington	Idaho	Total	Washington	Idaho	Total
1	151120	FUEL STOCK COAL-COLSTRIP		710,414	710,414		710,414	710,414		0	0
1	151210	FUEL STOCK HOG FUEL-KFGS		1,081,900	1,081,900		1,081,900	1,081,900		0	0
4	154100	PLANT MATERIALS & OPER SUPPLIES		6,072,723	6,072,723		4,776,424	4,776,424		1,296,299	1,296,299
1	154300	PLANT MATERIALS & OPER SUP-CS2		288,494	288,494		226,911	226,911		61,583	61,583
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		676,953	676,953		532,449	532,449		144,504	144,504
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		2,425	2,425		1,907	1,907		518	518
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		(201)	(201)		(158)	(158)		(43)	(43)
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		4,289	4,289		3,373	3,373		916	916
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	18,188,000		18,188,000	18,188,000		18,188,000	0		0
TOTAL			18,188,000	8,836,997	27,024,997	18,188,000	7,333,220	25,521,220	0	1,503,777	1,503,777

ALLOCATION RATIOS: