

RESULTS OF OPERATIONS	Report ID: G-ROR-12A
GAS RATE OF RETURN	
For Twelve Months Ended June 30, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
G-OPS		Gas Net Operating Income	20,475,606	13,032,906	7,442,700
		Adjustments			
		Adjusted Gas Net Operating Income	20,475,606	13,032,906	7,442,700
G-APL		Gas Net Adjusted Rate Base	314,878,374	205,653,675	109,224,699
		RATE OF RETURN	6.503%	6.337%	6.814%

RESULTS OF OPERATIONS		Report ID: G-ALL-12A
GAS ALLOCATION PERCENTAGES		
For Twelve Months Ended June 30, 2012 Average of Monthly Averages Basis		

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
1	Input	System Contract Demand	11-01-2011	<u>100.000%</u>	<u>69.580%</u>	<u>30.420%</u>
2	Input	Number of Customers Percent	06-30-2012	<u>223,871</u> <u>100.000%</u>	<u>148,704</u> <u>66.424%</u>	<u>75,167</u> <u>33.576%</u>
3	G-OPS	Direct Distribution Operating Expense Percent		<u>9,744,472</u> <u>100.000%</u>	<u>6,171,272</u> <u>63.331%</u>	<u>3,573,200</u> <u>36.669%</u>
	Input	Jurisdictional 4-Factor Ratio	12-31-2011			
		Direct Expenses Accounts 798 - 894		4,111,478	2,773,192	1,338,286
		Direct Expenses Accounts 901 - 935		14,127,845	10,042,316	4,085,529
		Total		<u>18,239,323</u>	<u>12,815,508</u>	<u>5,423,815</u>
		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		<u>8,748,139</u>	<u>5,984,502</u>	<u>2,763,637</u>
		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 Percent		<u>400.000%</u> <u>100.000%</u>	<u>270.346%</u> <u>67.587%</u>	<u>129.654%</u> <u>32.413%</u>

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For Twelve Months Ended June 30, 2012	
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AVISTA UTILITIES

6	Input	Actual Therms Purchased	06-30-2012	252,194,972	175,101,126	77,093,846	
		Percent		100.000%	69.431%	30.569%	
	Input	Elec/Gas North/Oregon 4-Factor	01-01-2012	Total	Electric	Gas North	Oregon Gas
		Direct Expenses Accts 500 - 894		66,341,282	58,626,203	5,247,466	2,467,613
		Direct Expenses Accts 901 - 935		58,793,117	39,254,919	16,142,401	3,395,797
		Direct Expenses 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%
7		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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Input	Gas North/Oregon 4-Factor	01-01-2012	Total	Electric	Gas North	Oregon Gas
	Direct Expenses Accts 580 - 894		7,715,079	0	5,247,466	2,467,613
	Direct Expenses Accts 901 - 935		19,538,198	0	16,142,401	3,395,797
	Direct Expenses 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 Expenses Accts 580 - 894		63,873,669	58,626,203	5,247,466	0
	Direct Expenses 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%

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Average of Monthly Averages Basis	

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			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		13,756,559	9,063,688	4,692,871	
			100.000%	65.886%	34.114%	
12	Net Gas Plant (before DFIT) Percent		359,286,301	235,250,268	124,036,033	
			100.000%	65.477%	34.523%	
13	G-PLT Net Gas General Plant Percent		37,317,246	26,115,005	11,202,241	
			100.000%	69.981%	30.019%	
14	Net Allocated Schedule M's Percent		-25,578,754	-16,772,323	-8,806,431	
			100.000%	65.571%	34.429%	
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 June 30, 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	146,095,326	0	146,095,326	100,493,977	0	100,493,977	45,601,349	0	45,601,349
99	4812XX	Commercial - Firm & Interruptible	74,237,309	0	74,237,309	52,317,540	0	52,317,540	21,919,769	0	21,919,769
99	4813XX	Industrial-Firm	3,419,939	0	3,419,939	1,840,153	0	1,840,153	1,579,786	0	1,579,786
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	282,875	0	282,875	250,947	0	250,947	31,928	0	31,928
99	499XXX	Unbilled Revenue	(1,124,501)	0	(1,124,501)	(799,411)	0	(799,411)	(325,090)	0	(325,090)
		TOTAL SALES TO ULTIMATE CUSTOMERS	222,910,948	0	222,910,948	154,103,206	0	154,103,206	68,807,742	0	68,807,742
		OTHER OPERATING REVENUES:									
99	483XXX	Sales for Resale	110,607,098	0	110,607,098	75,787,589	0	75,787,589	34,819,509	0	34,819,509
99	488000	Miscellaneous Service Revenues	30,740	0	30,740	18,127	0	18,127	12,613	0	12,613
99	489300	Transportation For Others	4,045,111	0	4,045,111	3,645,018	0	3,645,018	400,093	0	400,093
99	493000	Rent from Gas Property	2,684	0	2,684	2,684	0	2,684	0	0	0
4	495000	Other Gas Revenues	6,077,914	142,864	6,220,778	4,197,064	96,557	4,293,621	1,880,850	46,307	1,927,157
		TOTAL OTHER OPERATING REVENUES	120,763,547	142,864	120,906,411	83,650,482	96,557	83,747,039	37,113,065	46,307	37,159,372
		TOTAL GAS REVENUES	343,674,495	142,864	343,817,359	237,753,688	96,557	237,850,245	105,920,807	46,307	105,967,114
		PRODUCTION EXPENSES:									
G-804	804/805	City Gate Purchases	240,055,238	0	240,055,238	164,656,032	0	164,656,032	75,399,206	0	75,399,206
6	808XXX	Net Natural Gas Storage Transactions	(5,343,174)	0	(5,343,174)	(2,939,506)	0	(2,939,506)	(2,403,668)	0	(2,403,668)
6	811000	Gas Used for Products Extraction	(1,176,361)	0	(1,176,361)	(813,839)	0	(813,839)	(362,522)	0	(362,522)
10	813000	Other Gas Expenses	0	1,287,953	1,287,953	0	866,509	866,509	0	421,444	421,444
99	813010	Gas Technology Institute (GTI) Expenses	104,551	0	104,551	74,561	0	74,561	29,990	0	29,990
		TOTAL PRODUCTION EXPENSES	233,640,254	1,287,953	234,928,207	160,977,248	866,509	161,843,757	72,663,006	421,444	73,084,450
		UNDERGROUND STORAGE EXPENSES:									
1	814000	Supervision & Engineering	0	7,909	7,909	0	5,503	5,503	0	2,406	2,406
1	824000	Other Expenses	0	486,085	486,085	0	338,218	338,218	0	147,867	147,867
1	837000	Other Equipment	0	409,538	409,538	0	284,957	284,957	0	124,581	124,581
		TOTAL UNDERGROUND STORAGE OPER EXP	0	903,532	903,532	0	628,678	628,678	0	274,854	274,854
G-DEPX		Depreciation Expense-Underground Storage	0	619,132	619,132	0	430,792	430,792	0	188,340	188,340
G-AMTX		Amortization Expense-Underground Storage	0	227	227	0	158	158	0	69	69
G-OTX		Taxes Other Than FIT	0	41,456	41,456	0	28,845	28,845	0	12,611	12,611
		TOTAL UG STORAGE DEPR/AMRT/NON-FIT TAXES	0	660,815	660,815	0	459,795	459,795	0	201,020	201,020
		TOTAL UNDERGROUND STORAGE EXPENSES	0	1,564,347	1,564,347	0	1,088,473	1,088,473	0	475,874	475,874

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For Twelve Months Ended June 30, 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	167,718	918,401	1,086,119	131,720	581,633	713,353	35,998	336,768	372,766
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	2,236,246	841,420	3,077,666	1,331,601	532,880	1,864,481	904,645	308,540	1,213,185
3	875000	Measuring & Reg Sta Exp-General	126,490	94	126,584	83,242	60	83,302	43,248	34	43,282
3	876000	Measuring & Reg Sta Exp-Industrial	10,242	0	10,242	9,039	0	9,039	1,203	0	1,203
3	877000	Measuring & Reg Sta Exp-City Gate	166,923	0	166,923	65,749	0	65,749	101,174	0	101,174
3	878000	Meter & House Regulator Expenses	677,049	0	677,049	550,135	0	550,135	126,914	0	126,914
3	879000	Customer Installation Expenses	1,441,442	84,703	1,526,145	829,046	53,643	882,689	612,396	31,060	643,456
3	880000	Other Expenses	1,038,354	792,229	1,830,583	682,841	501,727	1,184,568	355,513	290,502	646,015
3	881000	Rents	0	38,795	38,795	0	24,569	24,569	0	14,226	14,226
		MAINTENANCE									
3	885000	Supervision & Engineering	140,591	9,514	150,105	54,957	6,025	60,982	85,634	3,489	89,123
3	887000	Mains	1,667,891	12,060	1,679,951	1,141,424	7,638	1,149,062	526,467	4,422	530,889
3	889000	Measuring & Reg Sta Exp-General	217,522	0	217,522	141,943	0	141,943	75,579	0	75,579
3	890000	Measuring & Reg Sta Exp-Industrial	196,179	449	196,628	61,935	284	62,219	134,244	165	134,409
3	891000	Measuring & Reg Sta Exp-City Gate	74,891	0	74,891	51,551	0	51,551	23,340	0	23,340
3	892000	Services	942,335	56,269	998,604	562,688	35,636	598,324	379,647	20,633	400,280
3	893000	Meters & House Regulators	640,370	633,567	1,273,937	473,285	401,244	874,529	167,085	232,323	399,408
3	894000	Other Equipment	229	176,565	176,794	116	111,820	111,936	113	64,745	64,858
		TOTAL DISTRIBUTION OPERATING EXP	9,744,472	3,564,066	13,308,538	6,171,272	2,257,159	8,428,431	3,573,200	1,306,907	4,880,107
G-DEPX		Depreciation Expense-Distribution	10,409,548	49,312	10,458,860	6,805,718	34,238	6,839,956	3,603,830	15,074	3,618,904
G-OTX		Taxes Other Than FIT	15,979,158	0	15,979,158	13,767,307	0	13,767,307	2,211,851	0	2,211,851
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	26,388,706	49,312	26,438,018	20,573,025	34,238	20,607,263	5,815,681	15,074	5,830,755
		TOTAL DISTRIBUTION EXPENSES	36,133,178	3,613,378	39,746,556	26,744,297	2,291,397	29,035,694	9,388,881	1,321,981	10,710,862
		CUSTOMER ACCOUNTS EXPENSES:									
2	901000	Supervision	0	392,229	392,229	0	260,534	260,534	0	131,695	131,695
2	902000	Meter Reading Expenses	1,707,808	63,619	1,771,427	1,488,730	42,258	1,530,988	219,078	21,361	240,439
G-903	903XXX	Customer Records & Collection Expenses	1,076,626	3,949,645	5,026,271	768,939	2,623,512	3,392,451	307,687	1,326,133	1,633,820
2	904000	Uncollectible Accounts	0	1,528,943	1,528,943	0	1,015,585	1,015,585	0	513,358	513,358
2	905000	Misc Customer Accounts	0	117,094	117,094	0	77,779	77,779	0	39,315	39,315
		TOTAL CUSTOMER ACCOUNTS EXPENSES	2,784,434	6,051,530	8,835,964	2,257,669	4,019,668	6,277,337	526,765	2,031,862	2,558,627
		CUSTOMER SERVICE & INFO EXPENSES:									
G-908	908XXX	Customer Assistance Expenses	9,101,724	157,493	9,259,217	7,101,241	104,613	7,205,854	2,000,483	52,880	2,053,363
2	909000	Advertising	19,238	647,374	666,612	16,398	430,012	446,410	2,840	217,362	220,202
2	910000	Misc Customer Service & Info Exp	0	103,459	103,459	0	68,722	68,722	0	34,737	34,737
		TOTAL CUSTOMER SERVICE & INFO EXP	9,120,962	908,326	10,029,288	7,117,639	603,347	7,720,986	2,003,323	304,979	2,308,302

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			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	141,258	6,512,276	6,653,534	105,950	4,401,452	4,507,402	35,308	2,110,824	2,146,132
4	921000	Office Supplies & Expenses	1,320	1,049,265	1,050,585	1,320	709,167	710,487	0	340,098	340,098
4	922000	Admin. Expenses Transferred - Credit	0	(34,062)	(34,062)	0	(23,021)	(23,021)	0	(11,041)	(11,041)
4	923000	Outside Services Employed	188	3,505,021	3,505,209	188	2,368,939	2,369,127	0	1,136,082	1,136,082
4	924000	Property Insurance Premium	0	293,970	293,970	0	198,686	198,686	0	95,284	95,284
4	925XXX	Injuries and Damages	7,842	932,553	940,395	6,894	630,285	637,179	948	302,268	303,216
4	926XXX	Employee Pensions and Benefits	55,561	204,337	259,898	55,561	138,105	193,666	0	66,232	66,232
4	928000	Regulatory Commission Expenses	901,198	286,238	1,187,436	663,224	193,460	856,684	237,974	92,778	330,752
4	930000	Miscellaneous General Expenses	40,035	890,497	930,532	24,481	601,860	626,341	15,554	288,637	304,191
4	931000	Rents	10,977	275,252	286,229	10,280	186,035	196,315	697	89,217	89,914
4	935000	Maintenance of General Plant	246,658	1,860,777	2,107,435	153,205	1,257,643	1,410,848	93,453	603,134	696,587
TOTAL ADMIN & GEN OPERATING EXP			1,405,037	15,776,124	17,181,161	1,021,103	10,662,611	11,683,714	383,934	5,113,513	5,497,447
G-DEPX		Depreciation Expense-General Plant	444,534	2,234,034	2,678,568	283,024	1,509,916	1,792,940	161,510	724,118	885,628
G-AMTX		Amortization Expense - General Plant - 303000	26,941	2,070	29,011	23,107	1,399	24,506	3,834	671	4,505
G-AMTX		Amortization Expense - Misc IT Intangible Plant - 3031XX	0	1,667,553	1,667,553	0	1,127,049	1,127,049	0	540,504	540,504
G-AMTX		Amortization Expense-General Plant - 390200, 396200	0	5,351	5,351	0	3,617	3,617	0	1,734	1,734
99	407025	WA GRC Jackson Prairie O&M Deferral	78,083	0	78,083	78,083	0	78,083	0	0	0
99	407X28	Reg Credit/Debit Decoupling Def Rev	65,467	0	65,467	65,467	0	65,467	0	0	0
99	407329	Reg Debit Amt Decoupling Surcharge	300,715	0	300,715	300,715	0	300,715	0	0	0
99	407335	DSIT Amortization - ID	(33,998)	0	(33,998)	0	0	0	(33,998)	0	(33,998)
99	407425	WA GRC Jackson Prairie Deferral	(448,795)	0	(448,795)	(448,795)	0	(448,795)	0	0	0
TOTAL A&G DEPR/AMRT/NON-FIT TAXES			432,947	3,909,008	4,341,955	301,601	2,641,981	2,943,582	131,346	1,267,027	1,398,373
TOTAL ADMIN & GENERAL EXPENSES			1,837,984	19,685,132	21,523,116	1,322,704	13,304,592	14,627,296	515,280	6,380,540	6,895,820
TOTAL EXPENSES BEFORE FIT			283,516,812	33,118,187	316,634,999	198,419,557	22,178,982	220,598,539	85,097,255	10,939,205	96,036,460
NET OPERATING INCOME BEFORE FIT					27,182,360			17,251,706			9,930,654
G-FIT		FEDERAL INCOME TAX			1,592,042			766,313			825,729
G-FIT		DEFERRED FEDERAL INCOME TAX			5,157,594			3,478,521			1,679,073
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			(42,882)			(26,034)			(16,848)
GAS NET OPERATING INCOME					20,475,606			13,032,906			7,442,700

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended June 30, 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%			63.331%				36.669%
G-ALL	4	Jurisdictional 4-Factor Ratio		100.000%			67.587%				32.413%
G-ALL	6	Actual Therms Purchased		100.000%			69.431%				30.569%
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
ALLOCATION OF PURCHASED GAS COSTS
For Twelve Months Ended June 30, 2012
Average of Monthly Averages Basis

Report ID:
G-804-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	184,199,563	0	184,199,563	126,273,034	0	126,273,034	57,926,529	0	57,926,529
1	804001	Pipeline Demand Costs	26,327,880	0	26,327,880	18,304,016	0	18,304,016	8,023,864	0	8,023,864
1	804002	Transport Variable Charges	795,010	0	795,010	552,954	0	552,954	242,056	0	242,056
6	804010	Gas Costs - Fixed Hedge	(8,224)	0	(8,224)	3,561	0	3,561	(11,785)	0	(11,785)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	218,017	0	218,017	149,088	0	149,088	68,929	0	68,929
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	8,094,292	0	8,094,292	5,653,408	0	5,653,408	2,440,884	0	2,440,884
6	804700	Gas Costs - Offsystem Bookout	2,915,590	0	2,915,590	1,967,365	0	1,967,365	948,225	0	948,225
6	804711	Gas Costs - Offsystem Bookout Offset	(6,604,625)	0	(6,604,625)	(4,359,705)	0	(4,359,705)	(2,244,920)	0	(2,244,920)
6	804730	Gas Costs - Intracompany LDC Gas	23,055,087	0	23,055,087	15,677,417	0	15,677,417	7,377,670	0	7,377,670
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(8,568,781)	0	(8,568,781)	(6,062,318)	0	(6,062,318)	(2,506,463)	0	(2,506,463)
99	805120	Gas Expense - Rate Deferrals	9,631,429	0	9,631,429	6,497,212	0	6,497,212	3,134,217	0	3,134,217
		TOTAL PURCHASED GAS COSTS	240,055,238	0	240,055,238	164,656,032	0	164,656,032	75,399,206	0	75,399,206

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.580%	30.420%
G-ALL	6	Actual Therms Purchased	100.000%	69.431%	30.569%
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 June 30, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records & Collections	1,076,626	3,949,645	5,026,271	768,939	2,623,512	3,392,451	307,687	1,326,133	1,633,820
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	1,076,626	3,949,645	5,026,271	768,939	2,623,512	3,392,451	307,687	1,326,133	1,633,820

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.424%	33.576%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	65.477%	34.523%

RESULTS OF OPERATIONS
ALLOCATION OF ACCOUNT 908
 For Twelve Months Ended June 30, 2012
 Average of Monthly Averages Basis

Report ID:
G-908-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	220,441	157,493	377,934	139,594	104,613	244,207	80,847	52,880	133,727
99	908600	Public Purpose Tariff Rider Expense Offset	9,001,896	0	9,001,896	7,014,187	0	7,014,187	1,987,709	0	1,987,709
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	(206,168)	0	(206,168)	(138,095)	0	(138,095)	(68,073)	0	(68,073)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			9,101,724	157,493	9,259,217	7,101,241	104,613	7,205,854	2,000,483	52,880	2,053,363

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 June 30, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.47%	52.47%
2	Cost of Debt		5.680%	5.823%
	Total Cost of Debt		2.980%	3.055%
	Total Weighted Cost		2.980%	3.055%
G-APL	Net Rate Base	314,878,374	205,653,675	109,224,699
	Interest Deduction for FIT Calculation	9,465,295	6,128,480	3,336,815
1	#			
2	#			

RESULTS OF OPERATIONS	Report ID: G-FIT-12A
FEDERAL INCOME TAXES--GAS	
For Twelve Months Ended June 30, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	343,817,359	237,850,245	105,967,114
G-OPS	Operating & Maintenance Expense	285,194,211	196,587,899	88,606,312
G-OPS	Book Deprec/Amort and Reg Amortizations	15,420,174	10,214,488	5,205,686
G-OTX	Taxes Other than FIT	16,020,614	13,796,152	2,224,462
	Net Operating Income Before FIT	27,182,360	17,251,706	9,930,654
G-INT	Less: Interest Expense	9,465,295	6,128,480	3,336,815
G-SCM	Schedule M Adjustments	(13,168,374)	(8,933,760)	(4,234,614)
	Taxable Net Operating Income	4,548,691	2,189,466	2,359,225
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	1,592,042	766,313	825,729
G-DTE	Deferred FIT	5,157,594	3,478,521	1,679,073
99	411400 Amortized Investment Tax Credit	(42,882)	(26,034)	(16,848)
	Total FIT/Deferred FIT & ITC	6,706,754	4,218,800	2,487,954

ALLOCATION RATIOS:

G-ALL	99	Not Allocated	0.000%	0.000%	0.000%
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RESULTS OF OPERATIONS	Report ID: G-SCM-12A
GAS SCHEDULE M ITEMS	
For Twelve Months Ended June 30, 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	10,881,023	4,577,679	15,458,702	7,111,849	3,107,169	10,219,018	3,769,174	1,470,510	5,239,684
12	997001	Contributions In Aid of Construction	0	282,377	282,377	0	184,892	184,892	0	97,485	97,485
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	795,496	795,496	0	537,652	537,652	0	257,844	257,844
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	691,937	0	691,937	64,182	0	64,182	627,755	0	627,755
4	997015	Airplane Lease Payments	0	101,281	101,281	0	68,453	68,453	0	32,828	32,828
12	997016	Redemption Expense Amortization	0	226,320	226,320	0	148,188	148,188	0	78,132	78,132
4	997020	FAS87 Current Pension Accrual	0	(2,576,160)	(2,576,160)	0	(1,741,149)	(1,741,149)	0	(835,011)	(835,011)
99	997029	FAS 106 Post Retirement Benefits	55,561	0	55,561	55,561	0	55,561	0	0	0
99	997031	Decoupling Mechanism	362,264	0	362,264	362,264	0	362,264	0	0	0
12	997032	Interest Rate Swaps	0	(5,536,853)	(5,536,853)	0	(3,625,365)	(3,625,365)	0	(1,911,488)	(1,911,488)
4	997033	DSM Tariff Rider	659,761	(792)	658,969	382,801	(535)	382,266	276,960	(257)	276,703
12	997048	AFUDC	0	(105,510)	(105,510)	0	(69,085)	(69,085)	0	(36,425)	(36,425)
11	997049	Tax Depreciation	0	(23,718,981)	(23,718,981)	0	(15,627,488)	(15,627,488)	0	(8,091,493)	(8,091,493)
1	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
4	997062	Gain on Sale of Office Building	0	(32,682)	(32,682)	0	(22,089)	(22,089)	0	(10,593)	(10,593)
99	997065	Amortization of Unbilled Revenue Add-Ins	(194,625)	0	(194,625)	(138,095)	0	(138,095)	(56,530)	0	(56,530)
99	997073	DSIT Amortization - ID	(45,541)	0	(45,541)	0	0	0	(45,541)	0	(45,541)
11	997080	Book Transportation Depreciation	0	536,853	536,853	0	353,711	353,711	0	183,142	183,142
4	997081	Deferred Compensation	0	(361,328)	(361,328)	0	(244,211)	(244,211)	0	(117,117)	(117,117)
4	997082	Meal Disallowances	0	97,846	97,846	0	66,131	66,131	0	31,715	31,715
4	997083	Paid Time Off	0	108,888	108,888	0	73,594	73,594	0	35,294	35,294
2	997084	Customer Uncollectibles	0	101,812	101,812	0	67,628	67,628	0	34,184	34,184
		TOTAL SCHEDULE M ADJUSTMENTS	12,410,380	(25,578,754)	(13,168,374)	7,838,562	(16,772,322)	(8,933,760)	4,571,818	(8,806,432)	(4,234,614)

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%	63.331%	36.669%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.587%	32.413%
G-ALL	6	Actual Therms Purchased	100.000%	69.431%	30.569%
G-ALL	11	Book Depreciation	100.000%	65.886%	34.114%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	65.477%	34.523%
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 June 30, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	5,602,437	3,673,574	1,928,863
99	410100	Deferred Federal Income Tax Exp	(603,394)	(302,683)	(300,711)
		SUBTOTAL	4,999,043	3,370,891	1,628,152
14	411100	Deferred Federal Income Tax Expense - Allocated	90,432	59,297	31,135
99	411100	Deferred Federal Income Tax Exp	68,119	48,333	19,786
		SUBTOTAL	158,551	107,630	50,921
		Total Deferred Federal Income Tax Expense	5,157,594	3,478,521	1,679,073

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	65.571%	34.429%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
TAXES OTHER THAN FEDERAL INCOME TAX
For Twelve Months Ended June 30, 2012
Average of Monthly Averages Basis

Report ID:
G-OTX-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
16	408190	R&P Property Tax - Storage	0	41,456	41,456	0	28,845	28,845	0	12,611	12,611
		TOTAL UNDERGROUND STORAGE TAX	0	41,456	41,456	0	28,845	28,845	0	12,611	12,611
		DISTRIBUTION									
99	408110	State Excise Tax	5,992,276	0	5,992,276	5,992,276	0	5,992,276	0	0	0
99	408120	Municipal Occupation & License Tax	6,987,880	0	6,987,880	5,759,316	0	5,759,316	1,228,564	0	1,228,564
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	2,924,305	0	2,924,305	2,015,715	0	2,015,715	908,590	0	908,590
99	409100	State Income Tax	74,697	0	74,697	0	0	0	74,697	0	74,697
		TOTAL DISTRIBUTION TAX	15,979,158	0	15,979,158	13,767,307	0	13,767,307	2,211,851	0	2,211,851
		TOTAL TAXES OTHER THAN FIT	15,979,158	41,456	16,020,614	13,767,307	28,845	13,796,152	2,211,851	12,611	2,224,462

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 June 30, 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)	1,133,955	41,410	1,175,365	964,981	27,988	992,969	168,974	13,422	182,396
4	3031XX	Misc Intangible IT Plant (3031XX)	0	8,826,384	8,826,384	0	5,965,488	5,965,488	0	2,860,896	2,860,896
4		TOTAL INTANGIBLE PLANT	1,133,955	8,867,794	10,001,749	964,981	5,993,476	6,958,457	168,974	2,874,318	3,043,292
		UNDERGROUND STORAGE PLANT:									
1	350XXX	Land & Land Rights	0	468,050	468,050	0	325,669	325,669	0	142,381	142,381
1	351XXX	Structures & Improvements	0	1,338,308	1,338,308	0	931,195	931,195	0	407,113	407,113
1	352XXX	Wells	0	18,182,228	18,182,228	0	12,651,194	12,651,194	0	5,531,034	5,531,034
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	11,404,470	11,404,470	0	7,935,230	7,935,230	0	3,469,240	3,469,240
1	355000	Measuring & Regulating Equipment	0	187,754	187,754	0	130,639	130,639	0	57,115	57,115
1	356000	Purification Equipment	0	407,130	407,130	0	283,281	283,281	0	123,849	123,849
1	357000	Other Equipment	0	1,476,368	1,476,368	0	1,027,257	1,027,257	0	449,111	449,111
		TOTAL UNDERGROUND STORAGE PLANT	0	34,508,785	34,508,785	0	24,011,212	24,011,212	0	10,497,573	10,497,573
		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	779,409	22,154	801,563	512,189	15,382	527,571	267,220	6,772	273,992
6	376000	Mains	220,515,802	2,512,520	223,028,322	141,881,564	1,744,468	143,626,032	78,634,238	768,052	79,402,290
6	378000	Measuring & Reg Station Equip-General	5,126,482	57,440	5,183,922	3,115,066	39,881	3,154,947	2,011,416	17,559	2,028,975
6	379000	Measuring & Reg Station Equip-City Gate	5,893,486	53,347	5,946,833	1,743,516	37,039	1,780,555	4,149,970	16,308	4,166,278
6	380000	Services	143,389,332	0	143,389,332	96,055,839	0	96,055,839	47,333,493	0	47,333,493
6	381000	Meters	62,786,104	0	62,786,104	42,050,149	0	42,050,149	20,735,955	0	20,735,955
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	2,854,536	0	2,854,536	2,240,927	0	2,240,927	613,609	0	613,609
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	441,498,397	2,645,461	444,143,858	287,664,691	1,836,770	289,501,461	153,833,706	808,691	154,642,397

RESULTS OF OPERATIONS		Report ID:
GAS UTILITY PLANT		G-PLT-12A
For Twelve Months Ended June 30, 2012		
Average of Monthly Averages Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	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	4,298,867	11,983,220	16,282,087	3,281,810	8,099,099	11,380,909	1,017,057	3,884,121	4,901,178
4	391XXX	Office Furniture & Equipment	0	9,017,517	9,017,517	0	6,094,669	6,094,669	0	2,922,848	2,922,848
4	392XXX	Transportation Equipment	6,119,590	1,487,137	7,606,727	4,461,338	1,005,111	5,466,449	1,658,252	482,026	2,140,278
4	393000	Stores Equipment	155,761	303,442	459,203	115,022	205,087	320,109	40,739	98,355	139,094
4	394000	Tools, Shop & Garage Equipment	1,549,469	2,417,537	3,967,006	1,101,727	1,633,941	2,735,668	447,742	783,596	1,231,338
4	395000	Laboratory Equipment	99,488	296,433	395,921	75,035	200,350	275,385	24,453	96,083	120,536
4	396XXX	Power Operated Equipment	3,855,515	873,353	4,728,868	2,927,523	590,273	3,517,796	927,992	283,080	1,211,072
4	397XXX	Communications Equipment	1,846,265	4,470,685	6,316,950	593,681	3,021,602	3,615,283	1,252,584	1,449,083	2,701,667
4	398000	Miscellaneous Equipment	121	80,398	80,519	52	54,339	54,391	69	26,059	26,128
TOTAL GENERAL PLANT			18,595,984	31,776,765	50,372,749	13,133,797	21,476,962	34,610,759	5,462,187	10,299,803	15,761,990
TOTAL PLANT IN SERVICE			461,228,336	77,798,805	539,027,141	301,763,469	53,318,420	355,081,889	159,464,867	24,480,385	183,945,252
ACCUMULATED DEPRECIATION											
G-ADEP		Underground Storage	0	11,910,690	11,910,690	0	8,287,458	8,287,458	0	3,623,232	3,623,232
G-ADEP		Distribution Plant	148,900,773	1,422,369	150,323,142	99,048,801	987,565	100,036,366	49,851,972	434,804	50,286,776
G-ADEP		General Plant	4,752,233	8,272,881	13,025,114	2,883,297	5,591,392	8,474,689	1,868,936	2,681,489	4,550,425
TOTAL ACCUMULATED DEPRECIATION			153,653,006	21,605,940	175,258,946	101,932,098	14,866,415	116,798,513	51,720,908	6,739,525	58,460,433
ACCUMULATED AMORTIZATION											
G-AAMT		General Plant - 303000	116,180	8,195	124,375	77,161	5,539	82,700	39,019	2,656	41,675
G-AAMT		Misc IT Intangible Plant - 3031XX	0	4,087,947	4,087,947	0	2,762,921	2,762,921	0	1,325,026	1,325,026
G-AAMT		Underground Storage	0	239,177	239,177	0	166,419	166,419	0	72,758	72,758
G-AAMT		General Plant - 390200, 396200	4,609	25,780	30,389	3,641	17,424	21,065	968	8,356	9,324
TOTAL ACCUMULATED AMORTIZATION			120,789	4,361,099	4,481,888	80,802	2,952,303	3,033,105	39,987	1,408,796	1,448,783
TOTAL ACCUMULATED DEPR/AMORT			153,773,795	25,967,039	179,740,834	102,012,900	17,818,718	119,831,618	51,760,895	8,148,321	59,909,216
NET GAS UTILITY PLANT before DFIT			307,454,541	51,831,766	359,286,307	199,750,569	35,499,702	235,250,271	107,703,972	16,332,064	124,036,036
ACCUMULATED DFIT											
12	282900	ADFIT - Gas Plant In Service	0	(59,604,146)	(59,604,146)	0	(39,027,007)	(39,027,007)	0	(20,577,139)	(20,577,139)
4	282900	ADFIT - Common Plant (282900 from C-DTX)	0	(5,864,620)	(5,864,620)	0	(3,955,465)	(3,955,465)	0	(1,909,155)	(1,909,155)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(1,360,698)	(1,360,698)	0	(890,944)	(890,944)	0	(469,754)	(469,754)
TOTAL ACCUMULATED DFIT			0	(66,829,464)	(66,829,464)	0	(43,873,416)	(43,873,416)	0	(22,956,048)	(22,956,048)
NET GAS UTILITY PLANT			307,454,541	(14,997,698)	292,456,843	199,750,569	(8,373,714)	191,376,855	107,703,972	(6,623,984)	101,079,988
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%			69.431%			30.569%	
G-ALL	12	Net Gas Plant (before DFIT)		100.000%			65.477%			34.523%	

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12A
For Twelve Months Ended June 30, 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	307,454,541	(14,997,698)	292,456,843	199,750,569	(8,373,714)	191,376,855	107,703,972	(6,623,984)	101,079,988
		OTHER ADJUSTMENTS:									
4	253850	Gain on Sale of General Office Bldg	0	(8,171)	(8,171)	0	(5,523)	(5,523)	0	(2,648)	(2,648)
4	190850	DFIT - Gain on Sale of General Office Bldg	0	2,871	2,871	0	1,940	1,940	0	931	931
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	16,302,988	16,302,988	0	11,343,619	11,343,619	0	4,959,369	4,959,369
4	252000	Customer Advances	(87,242)	(34)	(87,276)	(21,182)	(23)	(21,205)	(66,060)	(11)	(66,071)
99	235199	Customer Deposits	(1,029,685)	0	(1,029,685)	(1,029,685)	0	(1,029,685)	0	0	0
C-WKC		Working Capital	0	1,509,740	1,509,740	0	0	0	0	1,509,740	1,509,740
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	(1,116,927)	23,538,458	22,421,531	(1,050,867)	15,327,687	14,276,820	(66,060)	8,210,771	8,144,711
		NET RATE BASE	306,337,614	8,540,760	314,878,374	198,699,702	6,953,973	205,653,675	107,637,912	1,586,787	109,224,699

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 June 30, 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)	10,666,789	10,666,789											
Hydro (ED-AN)	8,816,291	8,816,291											
Other (ED-AN)	8,011,714	8,011,714											
Total Electric Production	27,494,794	27,494,794											
Electric Transmission													
ED-AN	10,490,440	10,490,440											
Total Electric Transmission	10,490,440	10,490,440											
Electric Distribution													
ED-ID	11,012,557	11,012,557											
ED-WA	19,970,491	19,970,491											
Total Electric Distribution	30,983,048	30,983,048											
Gas Underground Storage													
1 GD-AN	619,132		619,132			619,132	619,132		430,792	430,792		188,340	188,340
GD-OR	112,097			112,097									
Total Gas Underground Storage	731,229		619,132	112,097		619,132	619,132		430,792	430,792		188,340	188,340
Gas Distribution													
6 GD-AN	49,312		49,312			49,312	49,312		34,238	34,238		15,074	15,074
GD-ID	3,603,830		3,603,830		3,603,830	3,603,830					3,603,830		3,603,830
GD-WA	6,805,718		6,805,718		6,805,718	6,805,718		6,805,718	6,805,718				
GD-OR	3,721,857			3,721,857									
Total Gas Distribution	14,180,717		10,458,860	3,721,857	10,409,548	49,312	10,458,860	6,805,718	34,238	6,839,956	3,603,830	15,074	3,618,904
General Plant													
ED-AN	2,559,393	2,559,393											
ED-ID	268,718	268,718											
ED-WA	744,225	744,225											
7,4 CD-AA	10,016,763	7,216,477	1,992,234	808,052		1,992,234	1,992,234		1,346,491	1,346,491		645,743	645,743
9,4 CD-AN	452,244	355,740	96,504			96,504	96,504		65,224	65,224		31,280	31,280
9 CD-ID	419,102	329,670	89,432		89,432	89,432					89,432		89,432
9 CD-WA	160,887	126,555	34,332		34,332	34,332		34,332	34,332				
8,4 GD-AA	157,300	112,204	45,096		112,204	112,204			75,835	75,835		36,369	36,369
4 GD-AN	33,092	33,092			33,092	33,092		22,366	22,366			10,726	10,726
GD-ID	72,078	72,078			72,078	72,078					72,078		72,078
GD-WA	248,692	248,692			248,692	248,692		248,692	248,692				
GD-OR	256,830			256,830									
Total General Plant	15,389,324	11,600,778	2,678,568	1,109,978	444,534	2,234,034	2,678,568	283,024	1,509,916	1,792,940	161,510	724,118	885,628
Total Depreciation Expense	99,269,552	80,569,060	13,756,560	4,943,932	10,854,082	2,902,478	13,756,560	7,088,742	1,974,946	9,063,688	3,765,340	927,532	4,692,872

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			69.431%					30.569%	

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-12A
For Twelve Months Ended June 30, 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	915,762	915,762											
Misc Intangible Plt (303000)	ED-AN	86,781	86,781											
Total Production/Transmission		1,002,543	1,002,543											
Distribution														
Franchises (302000)	ED-WA	23,713	23,713											
Misc Intangible Plt (303000)	ED-WA	2,818	2,818											
Total Distribution		26,531	26,531											
General Plant - 303000														
9,4	CD-AN	9,702	7,632	2,070			2,070	2,070		1,399	1,399		671	671
	GD-ID	3,834		3,834		3,834		3,834				3,834		3,834
	GD-WA	23,107		23,107		23,107		23,107	23,107		23,107			
	GD-OR	7,769			7,769									
Total General Plant - 303000		44,412	7,632	29,011	7,769	26,941	2,070	29,011	23,107	1,399	24,506	3,834	671	4,505
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	7,298,763	5,258,320	1,451,652	588,791		1,451,652	1,451,652		981,128	981,128		470,524	470,524
	ED-AN	205,129	205,129											
	ED-ID	1,372	1,372											
	ED-WA	227,341	227,341											
8,4	GD-AA	299,352		213,531	85,821		213,531	213,531		144,319	144,319		69,212	69,212
4	GD-AN	2,370		2,370			2,370	2,370		1,602	1,602		768	768
	GD-OR	9,147			9,147									
Total Miscellaneous IT Intangible Plant - 3031XX		8,043,474	5,692,162	1,667,553	683,759		1,667,553	1,667,553		1,127,049	1,127,049		540,504	540,504
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	26,904	19,383	5,351	2,170		5,351	5,351		3,617	3,617		1,734	1,734
4	ED-AN	23,624	23,624											
	GD-OR	4,569			4,569									
Total General Plant-390200, 396200		55,097	43,007	5,351	6,739		5,351	5,351		3,617	3,617		1,734	1,734
Total Amortization Expense		9,172,284	6,771,875	1,702,142	698,267	26,941	1,675,201	1,702,142	23,107	1,132,223	1,155,330	3,834	542,978	546,812

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:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12A
For Twelve Months Ended June 30, 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)	270,783,312	270,783,312											
Hydro (ED-AN)	107,250,839	107,250,839											
Other (ED-AN)	71,524,358	71,524,358											
Total Electric Production	449,558,509	449,558,509											
Electric Transmission													
ED-AN	174,433,223	174,433,223											
Total Electric Transmission	174,433,223	174,433,223											
Electric Distribution													
ED-ID	133,551,995	133,551,995											
ED-WA	214,856,718	214,856,718											
Total Electric Distribution	348,408,713	348,408,713											
Gas Underground Storage													
1 GD-AN	11,910,690		11,910,690			11,910,690	11,910,690		8,287,458	8,287,458		3,623,232	3,623,232
GD-OR	296,406			296,406									
Total Gas Underground Storage	12,207,096		11,910,690	296,406		11,910,690	11,910,690		8,287,458	8,287,458		3,623,232	3,623,232
Gas Distribution													
6 GD-AN	1,422,369		1,422,369			1,422,369	1,422,369		987,565	987,565		434,804	434,804
GD-ID	49,851,972		49,851,972		49,851,972	49,851,972	49,851,972				49,851,972		49,851,972
GD-WA	99,048,801		99,048,801		99,048,801	99,048,801	99,048,801	99,048,801					
GD-OR	85,641,668			85,641,668									
Total Gas Distribution	235,964,810		150,323,142	85,641,668	148,900,773	1,422,369	150,323,142	99,048,801	987,565	100,036,366	49,851,972	434,804	50,286,776
General Plant													
ED-AN	31,853,478	31,853,478											
ED-ID	5,911,702	5,911,702											
ED-WA	9,966,679	9,966,679											
7,4 CD-AA	21,649,306	15,597,025	4,305,831	1,746,450		4,305,831	4,305,831		2,910,182	2,910,182		1,395,649	1,395,649
9,4 CD-AN	10,661,396	8,386,361	2,275,035			2,275,035	2,275,035		1,537,628	1,537,628		737,407	737,407
9 CD-ID	4,275,490	3,363,143	912,347		912,347	912,347	912,347				912,347		912,347
9 CD-WA	2,107,882	1,658,081	449,801		449,801	449,801	449,801	449,801					
8,4 GD-AA	1,150,536	820,689	329,847		820,689	820,689	820,689		554,679	554,679		266,010	266,010
4 GD-AN	871,326	871,326			871,326	871,326	871,326		588,903	588,903		282,423	282,423
GD-ID	956,589	956,589			956,589	956,589	956,589				956,589		956,589
GD-WA	2,433,496	2,433,496			2,433,496	2,433,496	2,433,496	2,433,496					
GD-OR	3,346,985		3,346,985										
Total General Plant	95,184,865	76,736,469	13,025,114	5,423,282	4,752,233	8,272,881	13,025,114	2,883,297	5,591,392	8,474,689	1,868,936	2,681,489	4,550,425
Total Accumulated Depreciation	1,315,757,216	1,049,136,914	175,258,946	91,361,356	153,653,006	21,605,940	175,258,946	101,932,098	14,866,415	116,798,513	51,720,908	6,739,525	58,460,433

Allocation Ratios:		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%	6	Actual Therms Purchased	69.431%	30.569%

RESULTS OF OPERATIONS	Report ID: G-AAAMT-12A
GAS-NORTH ACCUMULATED AMORTIZATION	
For Twelve Months Ended June 30, 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	5,550,182	5,550,182										
Misc Intangible Plt (303000)	ED-AN	516,397	516,397										
Total Production/Transmission		6,066,579	6,066,579										
Distribution													
Franchises (302000)	ED-WA	48,737	48,737										
Misc Intangible Plt (303000)	ED-WA	19,505	19,505										
Total Distribution		68,242	68,242										
General Plant - 303000													
9,4	CD-AN	38,407	30,212	8,195			8,195		5,539	5,539			2,656
	GD-ID	39,019		39,019			39,019					39,019	39,019
	GD-WA	77,161		77,161			77,161	77,161		77,161			
	GD-OR	40,917			40,917								
Total General Plant - 303000		195,504	30,212	124,375	40,917	116,180	8,195	124,375	77,161	5,539	82,700	39,019	2,656
Miscellaneous IT Intangible Plant - 3031XX													
7,4	CD-AA	18,851,966	13,581,710	3,749,468	1,520,788		3,749,468	3,749,468		2,534,153	2,534,153		1,215,315
	ED-AN	728,314	728,314										
	ED-WA	151,708	151,708										
8,4	GD-AA	456,423		325,571	130,852		325,571	325,571		220,044	220,044		105,527
4	GD-AN	12,908		12,908			12,908	12,908		8,724	8,724		4,184
	GD-OR	42,652			42,652								
Total Miscellaneous IT Intangible Plant - 3031XX		20,243,971	14,461,732	4,087,947	1,694,292		4,087,947	4,087,947		2,762,921	2,762,921		1,325,026
Gas Underground Storage													
1	GD-AN	239,177		239,177			239,177	239,177		166,419	166,419		72,758
Total Gas Underground Storage		239,177		239,177			239,177	239,177		166,419	166,419		72,758
General Plant - 390200, 396200													
7,4	CD-AA	129,621	93,384	25,780	10,457		25,780	25,780		17,424	17,424		8,356
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	23,160	23,160										
	ED-WA	110,678	110,678										
	GD-WA	1,863		1,863			1,863	1,863	1,863		1,863		
	GD-OR	44,784			44,784								
Total General Plant - 390200, 396200		322,975	237,345	30,389	55,241	4,609	25,780	30,389	3,641	17,424	21,065	968	8,356
Total Accumulated Amortization		27,136,448	20,864,110	4,481,888	1,790,450	120,789	4,361,099	4,481,888	80,802	2,952,303	3,033,105	39,987	1,408,796

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 June 30, 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
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	330,774	0	308,000	22,774	330,774	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	3,939,109	0	0	2,837,892	2,837,892	0	0	783,449	783,449	0	317,768	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	0
		TOTAL ACCOUNT	6,425,071	370,266	651,925	3,095,087	4,117,278	577,609	93,299	847,042	1,517,950	472,075	317,768	789,843
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	5,280,757	486,766	1,800,613	2,993,378	5,280,757	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,878,168	0	0	0	0	1,878,665	0	(497)	1,878,168	0	0	0
99		GD-OR / AS	3,303,813	0	0	0	0	0	0	0	0	3,303,813	0	3,303,813
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	54,575,828	0	0	39,318,610	39,318,610	0	0	10,854,586	10,854,586	0	4,402,632	4,402,632
9		CD-WA / ID / AN	16,633,083	5,172,349	3,749,133	4,162,267	13,083,749	1,403,145	1,017,057	1,129,132	3,549,334	0	0	0
		TOTAL ACCOUNT	81,671,649	5,659,115	5,549,746	46,474,255	57,683,116	3,281,810	1,017,057	11,983,221	16,282,088	3,303,813	4,402,632	7,706,445
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	3,307,531	1,057,584	4,273	2,245,674	3,307,531	0	0	0	0	0	0	0
99		GD-WA / ID / AN	805	0	0	0	0	0	0	805	805	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	419,871	0	0	0	0	0	0	299,498	299,498	0	120,373	120,373
7		CD-AA	43,809,905	0	0	31,562,408	31,562,408	0	0	8,713,352	8,713,352	0	3,534,145	3,534,145
9		CD-WA / ID / AN	18,094	0	0	14,233	14,233	0	0	3,861	3,861	0	0	0
		TOTAL ACCOUNT	47,556,206	1,057,584	4,273	33,822,315	34,884,172	0	0	9,017,516	9,017,516	0	3,654,518	3,654,518
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	16,636,827	7,484,734	2,826,377	6,325,716	16,636,827	0	0	0	0	0	0	0
99		GD-WA / ID / AN	6,754,079	0	0	0	0	4,169,558	1,498,781	1,085,740	6,754,079	0	0	0
99		GD-OR / AS	2,411,795	0	0	0	0	0	0	0	0	2,411,795	0	2,411,795
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	522,778	0	0	376,630	376,630	0	0	103,975	103,975	0	42,173	42,173
9		CD-WA / ID / AN	3,508,467	1,075,574	587,850	1,096,371	2,759,795	291,780	159,471	297,421	748,672	0	0	0
		TOTAL ACCOUNT	29,833,946	8,560,308	3,414,227	7,798,717	19,773,252	4,461,338	1,658,252	1,487,136	7,606,726	2,411,795	42,173	2,453,968

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended June 30, 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	1,757,027	113,356	150,174	1,118,565	1,382,095	30,751	40,739	303,442	374,932	0	0	0
		TOTAL ACCOUNT	2,293,854	124,095	164,919	1,488,410	1,777,424	115,022	40,739	303,442	459,203	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,296,328	1,181,358	383,129	1,731,841	3,296,328	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,959,685	0	0	0	0	1,093,714	445,775	420,196	1,959,685	0	0	0
99		GD-OR / AS	906,386	0	0	0	0	0	0	0	0	906,386	0	906,386
8		GD-AA	1,161,760	0	0	0	0	0	0	828,695	828,695	0	333,065	333,065
7		CD-AA	5,574,062	0	0	4,015,777	4,015,777	0	0	1,108,625	1,108,625	0	449,660	449,660
9		CD-WA / ID / AN	328,040	29,537	7,250	221,252	258,039	8,013	1,967	60,021	70,001	0	0	0
		TOTAL ACCOUNT	13,226,261	1,210,895	390,379	5,968,870	7,570,144	1,101,727	447,742	2,417,537	3,967,006	906,386	782,725	1,689,111
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	1,084,157	179,068	99,412	805,677	1,084,157	0	0	0	0	0	0	0
99		GD-WA / ID / AN	222,214	0	0	0	0	72,314	23,584	126,316	222,214	0	0	0
99		GD-OR / AS	207,037	0	0	0	0	0	0	0	0	207,037	0	207,037
8		GD-AA	82,542	0	0	0	0	0	0	58,878	58,878	0	23,664	23,664
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	206,619	10,029	3,201	149,299	162,529	2,721	868	40,501	44,090	0	0	0
		TOTAL ACCOUNT	2,158,232	189,097	102,613	1,211,210	1,502,920	75,035	24,452	296,433	395,920	207,037	52,355	259,392

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended June 30, 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	35,447,054	16,532,540	9,248,043	9,666,471	35,447,054	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,261,342	0	0	0	0	2,823,335	817,414	620,593	4,261,342	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	1,674,545	384,061	407,616	525,537	1,317,214	104,187	110,577	142,567	357,331	0	0	0
		TOTAL ACCOUNT	41,980,811	16,916,601	9,655,659	10,591,158	37,163,418	2,927,522	927,991	873,352	4,728,865	43,834	44,694	88,528
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	43,587,460	6,412,738	2,591,405	34,583,317	43,587,460	0	0	0	0	0	0	0
99		GD-WA / ID / AN	885,577	0	0	0	0	494,613	390,964	0	885,577	0	0	0
99		GD-OR / AS	957,023	0	0	0	0	0	0	0	0	957,023	0	957,023
8		GD-AA	967,850	0	0	0	0	0	0	690,377	690,377	0	277,473	277,473
7		CD-AA	11,129,628	0	0	8,018,229	8,018,229	0	0	2,213,572	2,213,572	0	897,827	897,827
9		CD-WA / ID / AN	11,844,156	365,190	3,176,150	5,775,391	9,316,731	99,068	861,620	1,566,737	2,527,425	0	0	0
		TOTAL ACCOUNT	69,371,694	6,777,928	5,767,555	48,376,937	60,922,420	593,681	1,252,584	4,470,686	6,316,951	957,023	1,175,300	2,132,323
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	13,359	0	2,299	11,060	13,359	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	398,572	0	0	287,147	287,147	0	0	79,272	79,272	0	32,153	32,153
9		CD-WA / ID / AN	5,844	191	255	4,151	4,597	52	69	1,126	1,247	0	0	0
		TOTAL ACCOUNT	420,142	191	2,554	302,358	305,103	52	69	80,398	80,519	2,367	32,153	34,520
		TOTAL GENERAL PLANT	294,937,866	40,866,080	25,703,850	159,129,317	225,699,247	13,133,796	5,462,185	31,776,763	50,372,744	8,361,557	10,504,318	18,865,875

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 June 30, 2012	
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	2,013,013	153,179	0	1,859,834	2,013,013	0	0	0	0	0
99		GD-WA / ID / AN	1,133,955	0	0	0	0	964,981	168,974	0	1,133,955	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	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
		TOTAL ACCOUNT	3,751,152	153,179	0	2,012,482	2,165,661	964,981	168,974	41,410	1,175,365	410,126
	303100	Misc Intangible Plant--Mainframe Software										
99		ED-WA / ID / AN	2,006,334	1,186,924	6,861	812,549	2,006,334	0	0	0	0	0
99		GD-WA / ID / AN	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
8		GD-AA	1,504,923	0	0	0	0	0	0	1,073,477	1,073,477	431,446
7		CD-AA	36,258,353	0	0	26,121,968	26,121,968	0	0	7,211,424	7,211,424	2,924,961
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	39,816,050	1,186,924	6,861	26,934,517	28,128,302	0	0	8,284,901	8,284,901	46,440
	303110	Misc Intangible Plant--PC Software										
99		ED-WA / ID / AN	252,350	0	0	252,350	252,350	0	0	0	0	0
99		GD-WA / ID / AN	19,337	0	0	0	0	0	0	19,337	19,337	0
99		GD-OR / AS	1,231	0	0	0	0	0	0	0	0	1,231
8		GD-AA	41,080	0	0	0	0	0	0	29,303	29,303	11,777
7		CD-AA	2,477,968	0	0	1,785,227	1,785,227	0	0	492,843	492,843	199,898
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	2,791,966	0	0	2,037,577	2,037,577	0	0	541,483	541,483	1,231
		TOTAL	46,359,168	1,340,103	6,861	30,984,576	32,331,540	964,981	168,974	8,867,794	10,001,749	457,797

ALLOCATION RATIOS:

Account	Ref/Basis	Description	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct	Allocated	Total
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%				21.339%				0.000%
G-ALL	99	Not Allocated			0.000%				0.000%				0.000%

RESULTS OF OPERATIONS	Report ID: C-DTX-12A
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months Ended June 30, 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	(27,519,486)	(19,826,138)	(5,473,351)	(2,219,997)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,833,586)	(1,442,317)	(391,269)	0
		Total	<u>(29,353,072)</u>	<u>(21,268,455)</u>	<u>(5,864,620)</u>	<u>(2,219,997)</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 June 30, 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		706,434	706,434		706,434	706,434		0	0
1	151210	FUEL STOCK HOG FUEL-KFGS		1,112,941	1,112,941		1,112,941	1,112,941		0	0
4	154100	PLANT MATERIALS & OPER SUPPLIES		6,105,374	6,105,374		4,802,105	4,802,105		1,303,269	1,303,269
1	154300	PLANT MATERIALS & OPER SUP-CS2		288,714	288,714		227,084	227,084		61,630	61,630
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		670,914	670,914		527,699	527,699		143,215	143,215
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		2,113	2,113		1,662	1,662		451	451
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		(193)	(193)		(152)	(152)		(41)	(41)
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		5,696	5,696		4,480	4,480		1,216	1,216
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	18,188,000		18,188,000	18,188,000		18,188,000		0	0
TOTAL			18,188,000	8,891,993	27,079,993	18,188,000	7,382,253	25,570,253	0	1,509,740	1,509,740

ALLOCATION RATIOS: