

RESULTS OF OPERATIONS	Report ID: <b>E-ROR-12E</b>
<b>ELECTRIC RATE OF RETURN</b>	
For Twelve Months Ended July 31, 2012 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	127,273,150	78,053,272	49,219,878
	Adjustments			
	Adjusted Net Operating Income (Loss)	127,273,150	78,053,272	49,219,878
E-APL	Electric Net Rate Base	1,795,914,743	1,167,782,663	628,132,080
	<b>RATE OF RETURN</b>	<b>7.087%</b>	<b>6.684%</b>	<b>7.836%</b>

<b>RESULTS OF OPERATIONS</b>		Report ID: <b>E-ALL-12E</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b>		
For Twelve Months Ended July 31, 2012 Ending Balance Basis		

AVISTA UTILITIES

Basis	Ref	Description		System	Washington	Idaho
1	Input	Production/Transmission Ratio	12-31-2011	100.000%	65.240%	34.760%
2	Input	Number of Customers Percent	07-31-2012	359,547 100.000%	236,076 65.659%	123,471 34.341%
3	E-OPS	Direct Distribution Operating Expense Percent		23,105,424 100.000%	15,067,136 65.210%	8,038,288 34.790%
	Input	Jurisdictional 4-Factor Ratio	12-31-2011			
		Direct O & M Accts 500 - 598		23,354,099	15,611,998	7,742,101
		Direct O & M Accts 901 - 935		31,755,308	22,688,342	9,066,966
		Total		55,109,407	38,300,340	16,809,067
		Percentage		100.000%	69.499%	30.501%
		Direct Labor Accts 500 - 598		9,528,184	6,357,387	3,170,797
		Direct Labor Accts 901 - 935		5,139,180	3,872,295	1,266,885
		Total		14,667,364	10,229,682	4,437,682
		Percentage		100.000%	69.745%	30.255%
		Number of Customers		360,451	236,623	123,828
		Percentage		100.000%	65.646%	34.354%
		Net Direct Plant		818,616,195	517,581,147	301,035,048
		Percentage		100.000%	63.226%	36.774%
4		Total Percentages Percent		400.000% 100.000%	268.116% 67.029%	131.884% 32.971%

<b>RESULTS OF OPERATIONS</b>	Report ID: <b>E-ALL-12E</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b>	
For Twelve Months Ended July 31, 2012 Ending Balance Basis	

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
Input		Elec/Gas North/Oregon 4-Factor	Total	Electric	Gas North	Oregon Gas
	01-01-2012	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	0
		Adjustments	0	0	0	0
		<b>Total</b>	<b>126,542,644</b>	<b>98,748,812</b>	<b>21,930,422</b>	<b>5,863,410</b>
		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	0
		<b>Total</b>	<b>64,215,292</b>	<b>49,785,483</b>	<b>9,996,029</b>	<b>4,433,780</b>
		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%
		<b>Total Percentages</b>	<b>400.000%</b>	<b>288.176%</b>	<b>79.556%</b>	<b>32.267%</b>
		<b>Average (CD AA)</b>	<b>100.000%</b>	<b>72.044%</b>	<b>19.889%</b>	<b>8.067%</b>

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<b>RESULTS OF OPERATIONS</b>		Report ID: <b>E-ALL-12E</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b>		
For Twelve Months Ended July 31, 2012 Ending Balance Basis		

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho
Input		Gas North/Oregon 4-Factor	Total	Electric	Gas North Oregon Gas
	01-01-2012	Direct O & M Accts 500 - 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 0
		<b>Total</b>	<b>27,793,832</b>	<b>0</b>	<b>21,930,422 5,863,410</b>
		Percentage	100.000%	0.000%	78.904% 21.096%
		Direct Labor Accts 500 - 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 0
		<b>Total</b>	<b>14,429,809</b>	<b>0</b>	<b>9,996,029 4,433,780</b>
		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%
		<b>Total Percentages</b>	<b>400.000%</b>	<b>0.000%</b>	<b>285.324% 114.676%</b>
		<b>Average (GD AA)</b>	<b>100.000%</b>	<b>0.000%</b>	<b>71.331% 28.669%</b>

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<b>RESULTS OF OPERATIONS</b>	Report ID: <b>E-ALL-12E</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b>	
For Twelve Months Ended July 31, 2012 Ending Balance Basis	

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
			Total	Electric	Gas North	Oregon Gas
Input		Elec/Gas North 4-Factor	01-01-2012			
		Direct O & M Accts 500 - 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 500 - 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%
10	E-PLT	Net Electric Distribution Plant	820,562,991	521,964,695	298,598,296	
		Percent	100.000%	63.611%	36.389%	
11		Book Depreciation	80,986,372	52,662,995	28,323,377	
		Percent	100.000%	65.027%	34.973%	

RESULTS OF OPERATIONS	Report ID: E-ALL-12E
<b>ELECTRIC ALLOCATION PERCENTAGES</b>	
For Twelve Months Ended July 31, 2012 Ending Balance Basis	

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho
12		Net Electric Plant (before DFIT) Percent	2,078,527,647 100.000%	1,344,842,844 64.702%	733,684,803 35.298%
13	E-PLT	Net Electric General Plant Percent	157,552,247 100.000%	103,984,115 66.000%	53,568,132 34.000%
14		Net Allocated Schedule M's Percent	-102,260,717 100.000%	-66,179,514 64.716%	-36,081,203 35.284%
99	Input	Not Allocated	0.000%	0.000%	0.000%

<b>RESULTS OF OPERATIONS</b>		Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>		<b>E-OPS-12E</b>
For Twelve Months Ended July 31, 2012		
Ending Balance Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>REVENUE</b>											
<b>SALES OF ELECTRICITY:</b>											
99	440000	Residential	319,835,531	0	319,835,531	214,985,194	0	214,985,194	104,850,337	0	104,850,337
99	442200	Commercial - Firm & Int.	285,726,966	0	285,726,966	200,535,170	0	200,535,170	85,191,796	0	85,191,796
1	442300	Industrial	120,451,244	0	120,451,244	55,800,283	0	55,800,283	64,650,961	0	64,650,961
99	444000	Public Street & Highway Lighting	7,108,646	0	7,108,646	4,687,380	0	4,687,380	2,421,266	0	2,421,266
99	448000	Interdepartmental Revenue	1,030,602	0	1,030,602	821,470	0	821,470	209,132	0	209,132
99	499XXX	Unbilled Revenue	(136,713)	0	(136,713)	462,844	0	462,844	(599,557)	0	(599,557)
<b>TOTAL SALES TO ULTIMATE CUSTOMERS</b>			<b>734,016,276</b>	<b>0</b>	<b>734,016,276</b>	<b>477,292,341</b>	<b>0</b>	<b>477,292,341</b>	<b>256,723,935</b>	<b>0</b>	<b>256,723,935</b>
1	447XXX	Sales for Resale	0	134,534,316	134,534,316	0	87,770,188	87,770,188	0	46,764,128	46,764,128
<b>TOTAL SALES OF ELECTRICITY</b>			<b>734,016,276</b>	<b>134,534,316</b>	<b>868,550,592</b>	<b>477,292,341</b>	<b>87,770,188</b>	<b>565,062,529</b>	<b>256,723,935</b>	<b>46,764,128</b>	<b>303,488,063</b>
<b>OTHER OPERATING REVENUE:</b>											
99	451000	Miscellaneous Service Revenue	589,351	0	589,351	380,245	0	380,245	209,106	0	209,106
1	453000	Sales of Water & Water Power	0	596,070	596,070	0	388,876	388,876	0	207,194	207,194
1	454000	Rent from Electric Property	2,876,739	56,729	2,933,468	1,918,925	37,010	1,955,935	957,814	19,719	977,533
1	456XXX	Other Electric Revenues	186,584	156,188,809	156,375,393	137,911	101,897,579	102,035,490	48,673	54,291,230	54,339,903
<b>TOTAL OTHER OPERATING REVENUE</b>			<b>3,652,674</b>	<b>156,841,608</b>	<b>160,494,282</b>	<b>2,437,081</b>	<b>102,323,465</b>	<b>104,760,546</b>	<b>1,215,593</b>	<b>54,518,143</b>	<b>55,733,736</b>
<b>TOTAL ELECTRIC REVENUE</b>			<b>737,668,950</b>	<b>291,375,924</b>	<b>1,029,044,874</b>	<b>479,729,422</b>	<b>190,093,653</b>	<b>669,823,075</b>	<b>257,939,528</b>	<b>101,282,271</b>	<b>359,221,799</b>
<b>EXPENSE</b>											
<b>STEAM POWER GENERATION EXPENSE:</b>											
<b>OPERATION</b>											
1	500000	Supervision & Engineering	0	407,486	407,486	0	265,844	265,844	0	141,642	141,642
1	501000	Fuel	0	28,423,620	28,423,620	0	18,543,570	18,543,570	0	9,880,050	9,880,050
1	502000	Steam Expense	0	4,119,197	4,119,197	0	2,687,364	2,687,364	0	1,431,833	1,431,833
1	505000	Electric Expense	0	859,728	859,728	0	560,887	560,887	0	298,841	298,841
1	506000	Miscellaneous Steam Power Generation Expense	0	2,242,870	2,242,870	0	1,463,248	1,463,248	0	779,622	779,622
1	507000	Rent	0	25,744	25,744	0	16,795	16,795	0	8,949	8,949
<b>MAINTENANCE</b>											
1	510000	Supervision & Engineering	0	496,835	496,835	0	324,135	324,135	0	172,700	172,700
1	511000	Structures	0	636,016	636,016	0	414,937	414,937	0	221,079	221,079
1	512000	Boiler Plant	0	4,637,125	4,637,125	0	3,025,260	3,025,260	0	1,611,865	1,611,865
1	513000	Electric Plant	0	619,666	619,666	0	404,270	404,270	0	215,396	215,396
1	514000	Miscellaneous Steam Plant	0	588,384	588,384	0	383,862	383,862	0	204,522	204,522
<b>TOTAL STEAM POWER GENERATION EXP</b>			<b>0</b>	<b>43,056,671</b>	<b>43,056,671</b>	<b>0</b>	<b>28,090,172</b>	<b>28,090,172</b>	<b>0</b>	<b>14,966,499</b>	<b>14,966,499</b>

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	E-OPS-12E
For Twelve Months Ended July 31, 2012	
Ending Balance Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		<b>HYDRAULIC POWER GENERATION EXP:</b>									
		<b>OPERATION</b>									
1	535000	Supervision & Engineering	0	2,411,052	2,411,052	0	1,572,970	1,572,970	0	838,082	838,082
1	536000	Water for Power	0	1,215,523	1,215,523	0	793,007	793,007	0	422,516	422,516
1	537000	Hydraulic Expense	4,782,995	2,934,487	7,717,482	2,941,788	1,914,459	4,856,247	1,841,207	1,020,028	2,861,235
1	538000	Electric Expense	0	6,057,907	6,057,907	0	3,952,179	3,952,179	0	2,105,728	2,105,728
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	665,215	665,215	0	433,986	433,986	0	231,229	231,229
1	540000	Rent	0	1,352,489	1,352,489	0	882,364	882,364	0	470,125	470,125
1	540100	MT Trust Funds Land Settlement Rents	5,484,576	0	5,484,576	3,583,719	0	3,583,719	1,900,857	0	1,900,857
		<b>MAINTENANCE</b>									
1	541000	Supervision & Engineering	0	544,801	544,801	0	355,428	355,428	0	189,373	189,373
1	542000	Structures	0	504,080	504,080	0	328,862	328,862	0	175,218	175,218
1	543000	Reservoirs, Dams, & Waterways	0	2,900,204	2,900,204	0	1,892,093	1,892,093	0	1,008,111	1,008,111
1	544000	Electric Plant	0	2,548,284	2,548,284	0	1,662,500	1,662,500	0	885,784	885,784
1	545000	Miscellaneous Hydraulic Plant	0	431,573	431,573	0	281,558	281,558	0	150,015	150,015
		<b>TOTAL HYDRO POWER GENERATION EXP</b>	<b>10,267,571</b>	<b>21,565,615</b>	<b>31,833,186</b>	<b>6,525,507</b>	<b>14,069,406</b>	<b>20,594,913</b>	<b>3,742,064</b>	<b>7,496,209</b>	<b>11,238,273</b>
		<b>OTHER POWER GENERATION EXPENSE:</b>									
		<b>OPERATION</b>									
1	546000	Supervision & Engineering	0	1,698,471	1,698,471	0	1,108,082	1,108,082	0	590,389	590,389
1	547000	Fuel	0	63,815,476	63,815,476	0	41,633,217	41,633,217	0	22,182,259	22,182,259
1	548000	Generation Expense	0	969,013	969,013	0	632,184	632,184	0	336,829	336,829
1	549000	Miscellaneous Other Power Generation Expense	0	655,337	655,337	0	427,542	427,542	0	227,795	227,795
1	550000	Rent	0	(31,837)	(31,837)	0	(20,770)	(20,770)	0	(11,067)	(11,067)
		<b>MAINTENANCE</b>									
1	551000	Supervision & Engineering	0	1,554,379	1,554,379	0	1,014,077	1,014,077	0	540,302	540,302
1	552000	Structures	0	10,491	10,491	0	6,844	6,844	0	3,647	3,647
1	553000	Generating & Electric Equipment	0	7,241,543	7,241,543	0	4,724,383	4,724,383	0	2,517,160	2,517,160
1	554000	Miscellaneous Other Power Generation Plant	0	155,490	155,490	0	101,442	101,442	0	54,048	54,048
		<b>TOTAL OTHER POWER GENERATION EXP</b>	<b>0</b>	<b>76,068,363</b>	<b>76,068,363</b>	<b>0</b>	<b>49,627,001</b>	<b>49,627,001</b>	<b>0</b>	<b>26,441,362</b>	<b>26,441,362</b>
		<b>OTHER POWER SUPPLY EXPENSE:</b>									
E-555	555XXX	Purchased Power	18,875,304	203,537,702	222,413,006	0	132,787,996	132,787,996	18,875,304	70,749,706	89,625,010
1	556000	System Control & Load Dispatching	0	823,419	823,419	0	537,199	537,199	0	286,220	286,220
E-557	557XXX	Other Expense	22,904,736	157,210,495	180,115,231	15,028,314	102,564,126	117,592,440	7,876,422	54,646,369	62,522,791
		<b>TOTAL OTHER POWER SUPPLY EXPENSE</b>	<b>41,780,040</b>	<b>361,571,616</b>	<b>403,351,656</b>	<b>15,028,314</b>	<b>235,889,321</b>	<b>250,917,635</b>	<b>26,751,726</b>	<b>125,682,295</b>	<b>152,434,021</b>
		<b>TOTAL PRODUCTION OPERATING EXP</b>	<b>52,047,611</b>	<b>502,262,265</b>	<b>554,309,876</b>	<b>21,553,821</b>	<b>327,675,900</b>	<b>349,229,721</b>	<b>30,493,790</b>	<b>174,586,365</b>	<b>205,080,155</b>



<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	E-OPS-12E
For Twelve Months Ended July 31, 2012	
Ending Balance Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>TRANSMISSION OPERATING EXPENSE:</b>											
<b>OPERATION</b>											
1	560000	Supervision & Engineering	29,502	2,029,957	2,059,459	0	1,324,344	1,324,344	29,502	705,613	735,115
1	561000	Load Dispatching	0	2,233,398	2,233,398	0	1,457,069	1,457,069	0	776,329	776,329
1	562000	Station Expense	0	447,349	447,349	0	291,850	291,850	0	155,499	155,499
1	563000	Overhead Line Expense	0	546,883	546,883	0	356,786	356,786	0	190,097	190,097
1	565000	Transmission of Electricity by Others	0	17,655,840	17,655,840	0	11,518,670	11,518,670	0	6,137,170	6,137,170
1	566000	Miscellaneous Transmission Expense	0	1,718,836	1,718,836	0	1,121,369	1,121,369	0	597,467	597,467
1	567000	Rent	0	134,849	134,849	0	87,975	87,975	0	46,874	46,874
<b>MAINTENANCE</b>											
1	568000	Supervision & Engineering	0	1,284,404	1,284,404	0	837,945	837,945	0	446,459	446,459
1	569000	Structures	36,128	390,847	426,975	29,332	254,989	284,321	6,796	135,858	142,654
1	570000	Station Equipment	2,626	1,120,029	1,122,655	2,626	730,707	733,333	0	389,322	389,322
1	571000	Overhead Lines	14,722	2,213,508	2,228,230	6,979	1,444,093	1,451,072	7,743	769,415	777,158
1	572000	Underground Lines	0	9,155	9,155	0	5,973	5,973	0	3,182	3,182
1	573000	Service Miscellaneous	0	50,184	50,184	0	32,740	32,740	0	17,444	17,444
<b>TOTAL TRANSMISSION OPERATING EXP</b>			<b>82,978</b>	<b>29,835,239</b>	<b>29,918,217</b>	<b>38,937</b>	<b>19,464,510</b>	<b>19,503,447</b>	<b>44,041</b>	<b>10,370,729</b>	<b>10,414,770</b>
E-DEPX		Depreciation Expense-Production	0	27,483,362	27,483,362	0	17,930,145	17,930,145	0	9,553,217	9,553,217
E-DEPX		Depreciation Expense-Transmission	0	10,532,451	10,532,451	0	6,871,371	6,871,371	0	3,661,080	3,661,080
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,004,960	1,004,960	0	655,636	655,636	0	349,324	349,324
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(190,572)	0	(190,572)	190,572	0	190,572
99	405930	Amortization of Investment in WNP3 Exch Power	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	99,047	0	99,047	31,743	0	31,743	67,304	0	67,304
99	407312	Amortization of Lancaster Generation	1,360,000	0	1,360,000	1,360,000	0	1,360,000	0	0	0
99	407322	Amortization of Spokane River Relicense	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
1	407324	Amortization of CDA CDR Fund	11,065	200,000	211,065	11,065	130,480	141,545	0	69,520	69,520
1	407325	Amortization of CDA IPA Interest Expense	0	0	0	0	0	0	0	0	0
99	407335	Amortization of ID DSIT	(4,964,430)	0	(4,964,430)	0	0	0	(4,964,430)	0	(4,964,430)
99	407350	Amortization of WA Renewable Energy Credits	275,573	0	275,573	275,573	0	275,573	0	0	0
99	407351	Amortization of CNC Transmission	169,376	0	169,376	96,027	0	96,027	73,349	0	73,349
99	407360	Amortization of CS2 & COLSTRIP O&M	(47,432)	0	(47,432)	(75,285)	0	(75,285)	27,853	0	27,853
99	407362	Amortization of LiDAR O&M	373,331	0	373,331	373,331	0	373,331	0	0	0
99	407380	Amortization of Wartsila Generators	337,788	0	337,788	153,132	0	153,132	184,656	0	184,656
1	407382	Amortization of CDA Settlement - Allocated	0	932,318	932,318	0	608,244	608,244	0	324,074	324,074
99	407382	Amortization of CDA Settlement - Direct	183,093	0	183,093	152,118	0	152,118	30,975	0	30,975
99	407395	Optional Renewable Power Revenue Offset	237,653	0	237,653	181,151	0	181,151	56,502	0	56,502
99	407400	Amortization of CCX Credits	0	0	0	0	0	0	0	0	0
99	407403	Amortization of Dissallowed K.F. Plant	(134,592)	0	(134,592)	(134,592)	0	(134,592)	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(103,282)	0	(103,282)	0	0	0	(103,282)	0	(103,282)
99	407420	Amortization of CS2 Levelized Return	277,070	0	277,070	0	0	0	277,070	0	277,070
99	407422	Amortization of Spokane River Relicense	0	0	0	0	0	0	0	0	0
99	407450/407499	Amortization of BPA Residential Exchange Credit	(11,218,289)	0	(11,218,289)	(7,583,860)	0	(7,583,860)	(3,634,429)	0	(3,634,429)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(4,677,252)	0	(4,677,252)	(2,940,386)	0	(2,940,386)	(1,736,866)	0	(1,736,866)
99	407462	Amortization of Deferred LiDAR O&M	(350,199)	0	(350,199)	(350,199)	0	(350,199)	0	0	0
99	407482	Amortization of CDA Settlement	0	0	0	0	0	0	0	0	0
99	407495	Optional Renew Solar Project Offset	0	(2,104)	(2,104)	0	(1,373)	(1,373)	0	(731)	(731)
E-OTX		Taxes Other Than FIT--Prod & Trans	0	18,086,729	18,086,729	0	11,799,783	11,799,783	0	6,286,946	6,286,946
<b>TOTAL P/T DEPR/AMRT/NON-FIT TAXES</b>			<b>(15,642,713)</b>	<b>58,237,716</b>	<b>42,595,003</b>	<b>(6,117,784)</b>	<b>37,994,286</b>	<b>31,876,502</b>	<b>(9,524,929)</b>	<b>20,243,430</b>	<b>10,718,501</b>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended July 31, 2012	
Ending Balance Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PRODUCTION & TRANSMISSION EXPEN	36,487,876	590,335,220	626,823,096	15,474,974	385,134,696	400,609,670	21,012,902	205,200,524	226,213,426

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended July 31, 2012	
Ending Balance Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION:											
3	580000	Supervision & Engineering	421,530	1,647,802	2,069,332	263,998	1,074,532	1,338,530	157,532	573,270	730,802
3	582000	Station Expense	649,724	44,204	693,928	416,936	28,825	445,761	232,788	15,379	248,167
3	583000	Overhead Line Expense	2,157,107	544,916	2,702,023	1,648,927	355,340	2,004,267	508,180	189,576	697,756
3	584000	Underground Line Expense	521,536	0	521,536	216,124	0	216,124	305,412	0	305,412
3	585000	Street Light & Signal System Operation Expense	235,528	0	235,528	59,775	0	59,775	175,753	0	175,753
3	586000	Meter Expense	2,158,007	83,233	2,241,240	1,668,424	54,276	1,722,700	489,583	28,957	518,540
3	587000	Customer Installations Expense	548,990	132,114	681,104	285,929	86,152	372,081	263,061	45,962	309,023
3	588000	Miscellaneous Distribution Expense	4,089,748	3,408,261	7,498,009	2,681,255	2,222,527	4,903,782	1,408,493	1,185,734	2,594,227
3	589000	Rent	1,356	287,718	289,074	1,156	187,621	188,777	200	100,097	100,297
MAINTENANCE:											
3	590000	Supervision & Engineering	391,782	1,173,983	1,565,765	239,602	765,554	1,005,156	152,180	408,429	560,609
3	591000	Structures	379,839	1,528	381,367	207,314	996	208,310	172,525	532	173,057
3	592000	Station Equipment	641,428	185,657	827,085	443,271	121,067	564,338	198,157	64,590	262,747
3	593000	Overhead Lines	7,798,299	14,200	7,812,499	4,796,036	9,260	4,805,296	3,002,263	4,940	3,007,203
3	594000	Underground Lines	1,067,327	0	1,067,327	705,996	0	705,996	361,331	0	361,331
3	595000	Line Transformers	998,779	381,201	1,379,980	663,786	248,581	912,367	334,993	132,620	467,613
3	596000	Street Light & Signal System Maintenance Exp	638,270	0	638,270	454,228	0	454,228	184,042	0	184,042
3	597000	Meters	75,782	0	75,782	49,239	0	49,239	26,543	0	26,543
3	598000	Miscellaneous Distribution Expense	330,392	153,051	483,443	265,140	99,805	364,945	65,252	53,246	118,498
TOTAL DISTRIBUTION OPERATING EXP			23,105,424	8,057,868	31,163,292	15,067,136	5,254,536	20,321,672	8,038,288	2,803,332	10,841,620
E-DEPX		Depreciation Expense-Distribution	31,138,970	0	31,138,970	20,080,017	0	20,080,017	11,058,953	0	11,058,953
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	26,612	0	26,612	26,612	0	26,612	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	45,877,781	0	45,877,781	39,746,159	0	39,746,159	6,131,622	0	6,131,622
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			77,043,363	0	77,043,363	59,852,788	0	59,852,788	17,190,575	0	17,190,575
TOTAL DISTRIBUTION EXPENSES			100,148,787	8,057,868	108,206,655	74,919,924	5,254,536	80,174,460	25,228,863	2,803,332	28,032,195

<b>RESULTS OF OPERATIONS</b>		Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>		E-OPS-12E
For Twelve Months Ended July 31, 2012		
Ending Balance Basis		

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>CUSTOMER ACCOUNTS EXPENSES:</b>											
2	901000	Supervision	0	621,454	621,454	0	408,040	408,040	0	213,414	213,414
2	902000	Meter Reading Expenses	2,861,314	100,831	2,962,145	2,487,985	66,205	2,554,190	373,329	34,626	407,955
E-903	903XXX	Customer Records & Collection Expenses	1,962,959	6,354,277	8,317,236	1,318,881	4,172,155	5,491,036	644,078	2,182,122	2,826,200
2	904000	Uncollectible Accounts	0	2,407,062	2,407,062	0	1,580,453	1,580,453	0	826,609	826,609
2	905000	Misc Customer Accounts	0	207,341	207,341	0	136,138	136,138	0	71,203	71,203
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>4,824,273</b>	<b>9,690,965</b>	<b>14,515,238</b>	<b>3,806,866</b>	<b>6,362,991</b>	<b>10,169,857</b>	<b>1,017,407</b>	<b>3,327,974</b>	<b>4,345,381</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>											
E-908	908XXX	Customer Assistance Expenses	28,268,340	258,261	28,526,601	20,631,646	169,572	20,801,218	7,636,694	88,689	7,725,383
2	909000	Advertising	5,374	926,919	932,293	1,470	608,606	610,076	3,904	318,313	322,217
2	910000	Misc Customer Service & Info Exp	(3,275)	147,335	144,060	(3,275)	96,739	93,464	0	50,596	50,596
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>28,270,439</b>	<b>1,332,515</b>	<b>29,602,954</b>	<b>20,629,841</b>	<b>874,917</b>	<b>21,504,758</b>	<b>7,640,598</b>	<b>457,598</b>	<b>8,098,196</b>
<b>SALES EXPENSES:</b>											
2	912000	Demonstrating & Selling Expenses	0	12,097	12,097	0	7,943	7,943	0	4,154	4,154
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
<b>TOTAL SALES EXPENSES</b>			<b>0</b>	<b>12,097</b>	<b>12,097</b>	<b>0</b>	<b>7,943</b>	<b>7,943</b>	<b>0</b>	<b>4,154</b>	<b>4,154</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>											
4	920000	Salaries	671,865	25,199,751	25,871,616	542,341	16,891,141	17,433,482	129,524	8,308,610	8,438,134
4	921000	Office Supplies & Expenses	81,509	3,907,339	3,988,848	81,369	2,619,050	2,700,419	140	1,288,289	1,288,429
4	922000	Admin Exp Transferred--Credit	0	(62,664)	(62,664)	0	(42,003)	(42,003)	0	(20,661)	(20,661)
4	923000	Outside Services Employed	29,567	12,906,922	12,936,489	29,567	8,651,381	8,680,948	0	4,255,541	4,255,541
4	924000	Property Insurance Premium	0	1,271,178	1,271,178	0	852,058	852,058	0	419,120	419,120
4	925XXX	Injuries and Damages	28,372	3,634,333	3,662,705	24,859	2,436,057	2,460,916	3,513	1,198,276	1,201,789
4	926XXX	Employee Pensions and Benefits	339,406	992,257	1,331,663	250,624	665,100	915,724	88,782	327,157	415,939
4	927000	Franchise Requirements	5,750	0	5,750	0	0	0	5,750	0	5,750
1	928000	Regulatory Commission Expenses	2,669,834	3,690,924	6,360,758	1,925,459	2,407,959	4,333,418	744,375	1,282,965	2,027,340
4	930000	Miscellaneous General Expenses	139,481	2,865,165	3,004,646	82,027	1,920,491	2,002,518	57,454	944,674	1,002,128
4	931000	Rents	33,162	1,032,305	1,065,467	23,805	691,944	715,749	9,357	340,361	349,718
4	935000	Maintenance of General Plant	847,928	7,175,240	8,023,168	366,227	4,809,492	5,175,719	481,701	2,365,748	2,847,449
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>4,846,874</b>	<b>62,612,750</b>	<b>67,459,624</b>	<b>3,326,278</b>	<b>41,902,670</b>	<b>45,228,948</b>	<b>1,520,596</b>	<b>20,710,080</b>	<b>22,230,676</b>

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-12E</b>
For Twelve Months Ended July 31, 2012	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	1,521,068	10,211,475	11,732,543	905,070	6,844,650	7,749,720	615,998	3,366,825	3,982,823
E-AMTX		Amortization Expense-General Plant - 303000	0	7,634	7,634	0	4,980	4,980	0	2,654	2,654
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	238,458	5,509,051	5,747,509	236,690	3,692,661	3,929,351	1,768	1,816,390	1,818,158
E-AMTX		Amortization Expense-General Plant - 390200, 396200	0	44,883	44,883	0	30,085	30,085	0	14,798	14,798
		<b>TOTAL A&amp;G DEPR/AMRT/NON-FIT TAXES</b>	<b>1,759,526</b>	<b>15,773,043</b>	<b>17,532,569</b>	<b>1,141,760</b>	<b>10,572,376</b>	<b>11,714,136</b>	<b>617,766</b>	<b>5,200,667</b>	<b>5,818,433</b>
		<b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>	<b>6,606,400</b>	<b>78,385,793</b>	<b>84,992,193</b>	<b>4,468,038</b>	<b>52,475,046</b>	<b>56,943,084</b>	<b>2,138,362</b>	<b>25,910,747</b>	<b>28,049,109</b>
		<b>TOTAL EXPENSES BEFORE FIT</b>	<b>176,337,775</b>	<b>687,814,458</b>	<b>864,152,233</b>	<b>119,299,643</b>	<b>450,110,129</b>	<b>569,409,772</b>	<b>57,038,132</b>	<b>237,704,329</b>	<b>294,742,461</b>
		<b>NET OPERATING INCOME (LOSS) BEFORE FIT</b>			<b>164,892,641</b>			<b>100,413,303</b>			<b>64,479,338</b>
E-FIT		FEDERAL INCOME TAX--Normal Accrual			17,318,679			10,690,426			6,628,253
E-FIT		DEFERRED FEDERAL INCOME TAX			20,476,704			11,784,357			8,692,347
E-FIT		AMORTIZED ITC - NOXON			(175,892)			(114,752)			(61,140)
		<b>ELECTRIC NET OPERATING INCOME (LOSS)</b>			<b>127,273,150</b>			<b>78,053,272</b>			<b>49,219,878</b>

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.240%	34.760%
E-ALL	2	Number of Customers	100.000%	65.659%	34.341%
E-ALL	3	Direct Distribution Operating Expense	100.000%	65.210%	34.790%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.029%	32.971%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-12E
For Twelve Months Ended July 31, 2012	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	161,429,605	161,429,605	0	105,316,674	105,316,674	0	56,112,931	56,112,931
1	555312	Purchased Power - Lancaster	0	0	0	0	0	0	0	0	0
1	555313	Energy Deviations - Lancaster	0	0	0	0	0	0	0	0	0
99	555380	Clearwater Purchases - Idaho	18,875,304	0	18,875,304	0	0	0	18,875,304	0	18,875,304
1	555550	Non Monetary - Exchange Power	0	80,946	80,946	0	52,809	52,809	0	28,137	28,137
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	41,394,704	41,394,704	0	27,005,905	27,005,905	0	14,388,799	14,388,799
1	555710	Intercompany Purchase	0	632,447	632,447	0	412,608	412,608	0	219,839	219,839
TOTAL ACCOUNT 555			18,875,304	203,537,702	222,413,006	0	132,787,996	132,787,996	18,875,304	70,749,706	89,625,010

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.240%	34.760%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	E-557-12E
For Twelve Months Ended July 31, 2012	
Ending Balance Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	5,816,812	5,816,812	0	3,794,888	3,794,888	0	2,021,924	2,021,924
1	557010	Other Power Supply Expense - Financial	0	(4,860,196)	(4,860,196)	0	(3,170,792)	(3,170,792)	0	(1,689,404)	(1,689,404)
1	557150	Fuel - Economic Dispatch	0	105,973,355	105,973,355	0	69,137,017	69,137,017	0	36,836,338	36,836,338
1	557160	Power Supply Expense - Miscellaneous	0	358,066	358,066	0	233,602	233,602	0	124,464	124,464
99	557161	Unbilled Add-Ons	(678,812)	0	(678,812)	0	0	0	(678,812)	0	(678,812)
1	557170	Broker Fees - Power	0	844,914	844,914	0	551,222	551,222	0	293,692	293,692
1	557200	Nez Perce	818,702	0	818,702	497,498	0	497,498	321,204	0	321,204
99	557280	Washington ERM Deferred	14,530,816	0	14,530,816	14,530,816	0	14,530,816	0	0	0
99	557290	Washington ERM Amortization	0	0	0	0	0	0	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	2,717,720	0	2,717,720	0	0	0	2,717,720	0	2,717,720
99	557390	Idaho PCA Amortization	5,516,310	0	5,516,310	0	0	0	5,516,310	0	5,516,310
1	557395	Optional Renewable Power Expense Offset	0	(142,622)	(142,622)	0	(93,047)	(93,047)	0	(49,575)	(49,575)
1	557610	Other Expenses - Exposure	0	(26,526)	(26,526)	0	(17,306)	(17,306)	0	(9,220)	(9,220)
1	557700	Turbine Gas Bookout Expense	0	13,423,262	13,423,262	0	8,757,336	8,757,336	0	4,665,926	4,665,926
1	557711	Turbine Gas Bookout Offset	0	(13,423,262)	(13,423,262)	0	(8,757,336)	(8,757,336)	0	(4,665,926)	(4,665,926)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	49,246,692	49,246,692	0	32,128,542	32,128,542	0	17,118,150	17,118,150
TOTAL ACCOUNT 557			22,904,736	157,210,495	180,115,231	15,028,314	102,564,126	117,592,440	7,876,422	54,646,369	62,522,791

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.240%	34.760%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

<b>RESULTS OF OPERATIONS</b>	Report ID: E-903-12E
<b>ELECTRIC ALLOCATION OF CUSTOMER ACCOUNTING EXPENSES</b>	
For Twelve Months Ended July 31, 2012	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records and Collections	1,962,959	6,354,277	8,317,236	1,318,881	4,172,155	5,491,036	644,078	2,182,122	2,826,200
12	903920	A/R Sold - Program Fees	0	0	0	0	0	0	0	0	0
12	903930	A/R Sold - Maturity Yield Fee	0	0	0	0	0	0	0	0	0
<b>TOTAL ACCOUNT 903</b>			<b>1,962,959</b>	<b>6,354,277</b>	<b>8,317,236</b>	<b>1,318,881</b>	<b>4,172,155</b>	<b>5,491,036</b>	<b>644,078</b>	<b>2,182,122</b>	<b>2,826,200</b>

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.659%	34.341%
E-ALL	12	Net Electric Plant (before DFTT)	100.000%	64.702%	35.298%



RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-12E
For Twelve Months Ended July 31, 2012	
Ending Balance Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	351,572	258,261	609,833	225,895	169,572	395,467	125,677	88,689	214,366
99	908600	Public Purpose Tariff Rider Expense Offset	27,780,704	0	27,780,704	20,262,729	0	20,262,729	7,517,975	0	7,517,975
99	908610	Limited Income Tax Refund Program	128,333	0	128,333	128,333	0	128,333	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	7,731	0	7,731	14,689	0	14,689	(6,958)	0	(6,958)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 908			28,268,340	258,261	28,526,601	20,631,646	169,572	20,801,218	7,636,694	88,689	7,725,383

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.659%	34.341%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-INT-12E
<b>ELECTRIC INTEREST DEDUCTION FOR FIT</b>	
For Twelve Months Ended July 31, 2012 Ending Balance 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 Weighted Cost		2.987%	3.059%
E-APL	Net Rate Base	1,795,914,743	1,167,782,663	628,132,080
	Interest Deduction for FIT Calculation	54,096,228	34,881,668	19,214,560
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-12E
<b>ELECTRIC FEDERAL INCOME TAXES</b>	
For Twelve Months Ended July 31, 2012 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	1,029,044,874	669,823,075	359,221,799
E-OPS	Less: Operating & Maintenance Expense	726,981,298	465,966,346	261,014,952
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	73,206,425	51,897,484	21,308,941
E-OTX	Less: Taxes Other than FIT	63,964,510	51,545,942	12,418,568
	Net Operating Income Before FIT	164,892,641	100,413,303	64,479,338
E-INT	Less: Interest Expense	54,096,228	34,881,668	19,214,560
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(190,572)	190,572
E-SCM	Plus: Schedule M Adjustments	(53,141,313)	(29,845,962)	(23,295,351)
	Taxable Net Operating Income	57,655,100	35,876,245	21,778,855
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	20,179,285	12,556,686	7,622,599
1	Production Tax Credit	(188,111)	(122,724)	(65,387)
1	Investment Tax Credit - Noxon *	(2,672,495)	(1,743,536)	(928,959)
	Total Net Federal Income Tax	17,318,679	10,690,426	6,628,253
E-DTE	Deferred FIT	20,476,704	11,784,357	8,692,347
1	411400 Amortized Investment Tax Credit - Noxon	(175,892)	(114,752)	(61,140)
	Total Net FIT/Deferred FIT	37,619,491	22,360,031	15,259,460

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.240%	34.760%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

\* Deferred taxes are in Deferred FIT balance

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
E-DEPX/AMTX	Book Depreciation & Amortization	32,925,108	54,793,816	87,718,924	21,248,389	36,029,528	57,277,917	11,676,719	18,764,288	30,441,007	
12	997001 Contributions In Aid of Construction	0	1,338,189	1,338,189	0	865,835	865,835	0	472,354	472,354	
2	997002 Injuries and Damages	0	(1,552,000)	(1,552,000)	0	(1,019,028)	(1,019,028)	0	(532,972)	(532,972)	
12	997003 Salvage	0	0	0	0	0	0	0	0	0	
99	997004 Boulder Park Write Off	(103,282)	0	(103,282)	0	0	0	(103,282)	0	(103,282)	
4	997005 FAS106 Current Retiree Medical Accrual	0	2,869,857	2,869,857	0	1,923,636	1,923,636	0	946,221	946,221	
99	997007 Idaho PCA	8,241,891	0	8,241,891	0	0	0	8,241,891	0	8,241,891	
99	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0	0	
1	997009 Rathdrum Turbine Lease	0	(33,828)	(33,828)	0	(22,069)	(22,069)	0	(11,759)	(11,759)	
4	997015 Airplane Lease Payments	0	373,084	373,084	0	250,074	250,074	0	123,010	123,010	
12	997016 Redemption Expense Amortization	0	1,039,601	1,039,601	0	672,643	672,643	0	366,958	366,958	
99	997017 Amort - Invest in Exch Pwr (405.92,.93,.95,.98)	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0	
99	997018 DSM Tariff Rider	(1,789,586)	0	(1,789,586)	(1,154,439)	0	(1,154,439)	(635,147)	0	(635,147)	
1	997019 CSS Temporary Service Fees	265,118	0	265,118	46,890	0	46,890	218,228	0	218,228	
4	997020 FAS87 Current Pension Accrual	0	(9,558,249)	(9,558,249)	0	(6,406,799)	(6,406,799)	0	(3,151,450)	(3,151,450)	
99	997021 Wartsilla Generators Amortization	337,788	0	337,788	153,132	0	153,132	184,656	0	184,656	
99	997024 Kettle Falls Disallowance	(134,592)	0	(134,592)	(134,592)	0	(134,592)	0	0	0	
2	997027 Uncollectibles	0	(26,526)	(26,526)	0	(17,417)	(17,417)	0	(9,109)	(9,109)	
99	997028 RTO Funding Amortization	29,502	0	29,502	0	0	0	29,502	0	29,502	
99	997029 FAS106 Post Retirement Benefits	339,356	0	339,356	250,574	0	250,574	88,782	0	88,782	
12	997032 Interest Rate Swaps	0	(20,220,571)	(20,220,571)	0	(13,083,114)	(13,083,114)	0	(7,137,457)	(7,137,457)	
99	997033 BPA Residential Exchange	(431,254)	0	(431,254)	(256,827)	0	(256,827)	(174,427)	0	(174,427)	
99	997034 Montana Hydro Settlement	1,037,316	0	1,037,316	676,632	0	676,632	360,684	0	360,684	
1	997041 Rathdrum Turbine Lease, Tax	0	(371,327)	(371,327)	0	(242,254)	(242,254)	0	(129,073)	(129,073)	
99	997043 Washington Deferred Power Costs	14,530,816	0	14,530,816	14,530,816	0	14,530,816	0	0	0	
1	997044 Non-Monetary Power Costs	0	80,946	80,946	0	52,809	52,809	0	28,137	28,137	
1	997045 Section 199 Manufacturing Deduction	0	(3,105,838)	(3,105,838)	0	(2,026,249)	(2,026,249)	0	(1,079,589)	(1,079,589)	
4	997046 Nez Perce Settlement	(16,796)	0	(16,796)	(22,008)	0	(22,008)	5,212	0	5,212	
99	997047 Clark Fork Preventive Maint. Exp (PME's)	264,791	0	264,791	0	0	0	264,791	0	264,791	
12	997048 AFUDC	0	(1,554,892)	(1,554,892)	0	(1,006,046)	(1,006,046)	0	(548,846)	(548,846)	
11	997049 Tax Depreciation	0	(129,168,850)	(129,168,850)	0	(83,994,628)	(83,994,628)	0	(45,174,222)	(45,174,222)	
99	997050 CS2 Levelized Return	277,070	0	277,070	0	0	0	277,070	0	277,070	
99	997051 Wind Generation AFUDC - ID	(54,912)	0	(54,912)	0	0	0	(54,912)	0	(54,912)	
4	997052 Noxon Spill	0	(62,314)	(62,314)	0	(40,654)	(40,654)	0	(21,660)	(21,660)	
99	997053 Renewable Energy Cert Fees	0	(1,313)	(1,313)	0	(880)	(880)	0	(433)	(433)	
99	997054 Spokane River Relicensing	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797	
99	997058 Colstrip Settlement	0	0	0	0	0	0	0	0	0	

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ITEMS	E-SCM-12E
For Twelve Months Ended July 31, 2012	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
99	997059	Spokane River Relicensing PME	73,312	0	73,312	46,316	0	46,316	26,996	0	26,996
1	997061	CDA Fund Settlement	11,065	200,000	211,065	11,065	130,480	141,545	0	69,520	69,520
4	997062	Gain on Sale of Office Bldg	0	(81,705)	(81,705)	0	(54,766)	(54,766)	0	(26,939)	(26,939)
1	997063	CDA Lake Settlement	183,093	932,318	1,115,411	152,118	608,244	760,362	30,975	324,074	355,049
99	997064	Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization - Unbilled Revenue Add-Ins	(601,705)	0	(601,705)	(236,267)	0	(236,267)	(365,438)	0	(365,438)
1	997067	CDA IPA Fund	0	0	0	0	0	0	0	0	0
1	997068	Noxon	0	0	0	0	0	0	0	0	0
1	997069	Lancaster Deferral	1,360,000	0	1,360,000	1,360,000	0	1,360,000	0	0	0
1	997072	CDA Fund Settlement-Prepayment	0	0	0	0	0	0	0	0	0
1	997073	DSIT Amortization - ID	(5,392,526)	0	(5,392,526)	0	0	0	(5,392,526)	0	(5,392,526)
11	997080	Book Transportation Depreciation	0	1,662,791	1,662,791	0	1,081,263	1,081,263	0	581,528	581,528
1	997081	Deferred Compensation	0	(909,935)	(909,935)	0	(609,920)	(609,920)	0	(300,015)	(300,015)
1	997082	Meal Disallowances	0	367,503	367,503	0	246,334	246,334	0	121,169	121,169
1	997083	Paid Time Off	0	373,648	373,648	0	250,453	250,453	0	123,195	123,195
2	997084	Customer Uncollectibles	0	354,877	354,877	0	233,009	233,009	0	121,868	121,868
99	997088	Deferred O&M Colstrip & CS2	(4,724,684)	0	(4,724,684)	(3,015,671)	0	(3,015,671)	(1,709,013)	0	(1,709,013)
99	997089	CNC Transmission	(588,534)	0	(588,534)	(397,827)	0	(397,827)	(190,707)	0	(190,707)
99	997091	LIDAR O&M Reg Def DFIT	23,132	0	23,132	23,132	0	23,132	0	0	0
99	997092	Smart Grid	442,913	0	442,913	442,913	0	442,913	0	0	0
99	997093	EWEB Renewable Energy Credits	86,238	0	86,238	86,238	0	86,238	0	0	0
TOTAL SCHEDULE M ADJUSTMENTS			49,119,405	(102,260,718)	(53,141,313)	36,333,554	(66,179,516)	(29,845,962)	12,785,851	(36,081,202)	(23,295,351)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.240%	34.760%
E-ALL	2	Number of Customers	100.000%	65.659%	34.341%
E-ALL	3	Direct Distribution Operating Expense	100.000%	65.210%	34.790%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.029%	32.971%
E-ALL	10	Net Electric Distribution Plant	100.000%	63.611%	36.389%
E-ALL	11	Book Depreciation	100.000%	65.027%	34.973%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	64.702%	35.298%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC DEFERRED INCOME TAX EXPENSES</b>	<b>E-DTE-12E</b>
For Twelve Months Ended July 31, 2012	
Ending Balance Basis	

AVISTA UTILITIES

\*\*\*\*\* SYSTEM \*\*\*\*\*: \*\*\*\*\* WASHINGTON \*\*\*\*\* \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Acct No	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
14	410100	Deferred Federal Income Tax Expense - Allocated	0	24,938,224	24,938,224	0	16,139,021	16,139,021	0	8,799,203	8,799,203
99	410100	Deferred Federal Income Tax Expense - Washington	(1,847,753)	0	(1,847,753)	(1,847,753)	0	(1,847,753)	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	800,941	0	800,941	0	0	0	800,941	0	800,941
	410100	Total	(1,046,812)	24,938,224	23,891,412	(1,847,753)	16,139,021	14,291,268	800,941	8,799,203	9,600,144
14	411100	Deferred Federal Income Tax Expense - Allocated	0	572,858	572,858	0	370,731	370,731	0	202,127	202,127
99	411100	Deferred Federal Income Tax Expense - Washington	(2,877,642)	0	(2,877,642)	(2,877,642)	0	(2,877,642)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(1,109,924)	0	(1,109,924)	0	0	0	(1,109,924)	0	(1,109,924)
	411100	Total	(3,987,566)	572,858	(3,414,708)	(2,877,642)	370,731	(2,506,911)	(1,109,924)	202,127	(907,797)
Total Deferred Federal Income Tax Expense			(5,034,378)	25,511,082	20,476,704	(4,725,395)	16,509,752	11,784,357	(308,983)	9,001,330	8,692,347

E-ALL	14	Net Allocated Schedule M's	100.000%	64.716%	35.284%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-12E
For Twelve Months Ended July 31, 2012	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	40,004	40,004	0	26,099	26,099	0	13,905	13,905
1	408140	State Kwh Generation Tax	0	1,527,480	1,527,480	0	996,528	996,528	0	530,952	530,952
1	408150	R&P Property Tax--Production	0	11,886,168	11,886,168	0	7,754,536	7,754,536	0	4,131,632	4,131,632
1	408180	R&P Property Tax--Transmission	0	4,213,413	4,213,413	0	2,748,831	2,748,831	0	1,464,582	1,464,582
1	409100	State Income Tax--Montana & Oregon	0	419,664	419,664	0	273,789	273,789	0	145,875	145,875
TOTAL PRODUCTION & TRANSMISSION			0	18,086,729	18,086,729	0	11,799,783	11,799,783	0	6,286,946	6,286,946
DISTRIBUTION											
99	408110	State Excise Tax	18,659,268	0	18,659,268	18,659,268	0	18,659,268	0	0	0
99	408120	Municipal Occupation & License Tax	19,867,108	0	19,867,108	16,708,293	0	16,708,293	3,158,815	0	3,158,815
99	408160	Miscellaneous State or Local Tax--WA & ID	59	0	59	0	0	0	59	0	59
99	408170	R&P Property Tax--Distribution	6,891,343	0	6,891,343	4,378,598	0	4,378,598	2,512,745	0	2,512,745
99	409100	State Income Tax--Idaho	460,003	0	460,003	0	0	0	460,003	0	460,003
TOTAL DISTRIBUTION			45,877,781	0	45,877,781	39,746,159	0	39,746,159	6,131,622	0	6,131,622
TOTAL TAXES OTHER THAN FIT			45,877,781	18,086,729	63,964,510	39,746,159	11,799,783	51,545,942	6,131,622	6,286,946	12,418,568

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.240%	34.760%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.029%	32.971%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

<b>RESULTS OF OPERATIONS</b>		Report ID:
<b>ELECTRIC UTILITY PLANT</b>		<b>E-PLT-12E</b>
For Twelve Months Ended July 31, 2012		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		<b>PLANT IN SERVICE</b>									
		<b>INTANGIBLE PLANT:</b>									
1	182324	CDA Lake CDR Fund - Allocated	0	9,433,333	9,433,333	0	6,154,306	6,154,306	0	3,279,027	3,279,027
1	182325	CDA Lake IPA Fund	0	2,000,000	2,000,000	0	1,304,800	1,304,800	0	695,200	695,200
1	182381	CDA Settlement	0	38,642,688	38,642,688	0	25,210,490	25,210,490	0	13,432,198	13,432,198
1	302000	Franchises & Consents	602,704	44,049,218	44,651,922	602,704	28,737,710	29,340,414	0	15,311,508	15,311,508
1	303000	Misc Intangible Plant- (C-IPL)	153,179	2,041,168	2,194,347	153,179	1,331,658	1,484,837	0	709,510	709,510
1	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	1,835,315	29,331,509	31,166,824	1,811,791	19,660,617	21,472,408	23,524	9,670,892	9,694,416
1	303110	Misc Intangible Plant-PC Software (C-IPL)	0	2,039,291	2,039,291	0	1,366,916	1,366,916	0	672,375	672,375
		<b>TOTAL INTANGIBLE PLANT</b>	<b>2,591,198</b>	<b>127,537,207</b>	<b>130,128,405</b>	<b>2,567,674</b>	<b>83,766,497</b>	<b>86,334,171</b>	<b>23,524</b>	<b>43,770,710</b>	<b>43,794,234</b>
		<b>STEAM PRODUCTION PLANT:</b>									
1	310XXX	Land & Land Rights	0	2,230,395	2,230,395	0	1,455,110	1,455,110	0	775,285	775,285
1	311XXX	Structures & Improvements	0	125,943,323	125,943,323	0	82,165,424	82,165,424	0	43,777,899	43,777,899
1	312000	Boiler Plant	0	170,224,435	170,224,435	0	111,054,421	111,054,421	0	59,170,014	59,170,014
1	313000	Generators	0	6,770	6,770	0	4,417	4,417	0	2,353	2,353
1	314000	Turbogenerator Units	0	51,789,221	51,789,221	0	33,787,288	33,787,288	0	18,001,933	18,001,933
1	315000	Accessory Electric Equipment	0	27,391,686	27,391,686	0	17,870,336	17,870,336	0	9,521,350	9,521,350
1	316000	Miscellaneous Power Plant Equipment	0	15,803,611	15,803,611	0	10,310,276	10,310,276	0	5,493,335	5,493,335
		<b>TOTAL STEAM PRODUCTION PLANT</b>	<b>0</b>	<b>393,389,441</b>	<b>393,389,441</b>	<b>0</b>	<b>256,647,272</b>	<b>256,647,272</b>	<b>0</b>	<b>136,742,169</b>	<b>136,742,169</b>
		<b>HYDRAULIC PRODUCTION PLANT:</b>									
1	330XXX	Land & Land Rights	0	57,090,981	57,090,981	0	37,246,156	37,246,156	0	19,844,825	19,844,825
1	331XXX	Structures & Improvements	0	43,862,080	43,862,080	0	28,615,621	28,615,621	0	15,246,459	15,246,459
1	332XXX	Reservoirs, Dams, & Waterways	0	123,782,647	123,782,647	0	80,755,799	80,755,799	0	43,026,848	43,026,848
1	333000	Waterwheels, Turbines, & Generators	0	162,953,218	162,953,218	0	106,310,679	106,310,679	0	56,642,539	56,642,539
1	334000	Accessory Electric Equipment	0	33,992,019	33,992,019	0	22,176,393	22,176,393	0	11,815,626	11,815,626
1	335XXX	Miscellaneous Power Plant Equipment	0	8,111,389	8,111,389	0	5,291,870	5,291,870	0	2,819,519	2,819,519
1	336000	Roads, Railroads, & Bridges	0	2,020,756	2,020,756	0	1,318,341	1,318,341	0	702,415	702,415
		<b>TOTAL HYDRAULIC PRODUCTION PLANT</b>	<b>0</b>	<b>431,813,090</b>	<b>431,813,090</b>	<b>0</b>	<b>281,714,859</b>	<b>281,714,859</b>	<b>0</b>	<b>150,098,231</b>	<b>150,098,231</b>
		<b>OTHER PRODUCTION PLANT:</b>									
1	340200	Land & Land Rights	0	905,167	905,167	0	590,531	590,531	0	314,636	314,636
1	341000	Structures & Improvements	0	16,514,030	16,514,030	0	10,773,753	10,773,753	0	5,740,277	5,740,277
1	342000	Fuel Holders, Producers, & Accessories	0	21,246,635	21,246,635	0	13,861,305	13,861,305	0	7,385,330	7,385,330
1	343000	Prime Movers	0	21,876,781	21,876,781	0	14,272,412	14,272,412	0	7,604,369	7,604,369
1	344000	Generators	0	207,673,326	207,673,326	0	135,486,078	135,486,078	0	72,187,248	72,187,248
1	344010	Generators - Solar	0	149,250	149,250	0	97,371	97,371	0	51,879	51,879
1	345000	Accessory Electric Equipment	0	17,088,103	17,088,103	0	11,148,278	11,148,278	0	5,939,825	5,939,825
1	345010	Accessory Electric Equipment - Solar	0	33,048	33,048	0	21,561	21,561	0	11,487	11,487
1	346000	Miscellaneous Power Plant Equipment	0	1,609,795	1,609,795	0	1,050,230	1,050,230	0	559,565	559,565
		<b>TOTAL OTHER PRODUCTION PLANT</b>	<b>0</b>	<b>287,096,135</b>	<b>287,096,135</b>	<b>0</b>	<b>187,301,519</b>	<b>187,301,519</b>	<b>0</b>	<b>99,794,616</b>	<b>99,794,616</b>
		<b>TOTAL PRODUCTION PLANT</b>	<b>0</b>	<b>1,112,298,666</b>	<b>1,112,298,666</b>	<b>0</b>	<b>725,663,650</b>	<b>725,663,650</b>	<b>0</b>	<b>386,635,016</b>	<b>386,635,016</b>



<b>RESULTS OF OPERATIONS</b>		Report ID:
<b>ELECTRIC UTILITY PLANT</b>		E-PLT-12E
For Twelve Months Ended July 31, 2012		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>TRANSMISSION PLANT:</b>											
1	350XXX	Land & Land Rights	0	19,325,004	19,325,004	0	12,607,633	12,607,633	0	6,717,371	6,717,371
1	352XXX	Structures & Improvements	0	16,749,143	16,749,143	0	10,927,141	10,927,141	0	5,822,002	5,822,002
1	353000	Station Equipment	0	205,710,446	205,710,446	0	134,205,495	134,205,495	0	71,504,951	71,504,951
1	354000	Towers & Fixtures	0	17,122,385	17,122,385	0	11,170,644	11,170,644	0	5,951,741	5,951,741
1	355000	Poles & Fixtures	0	146,122,796	146,122,796	0	95,330,512	95,330,512	0	50,792,284	50,792,284
1	356000	Overhead Conductors & Devices	0	112,904,855	112,904,855	0	73,659,127	73,659,127	0	39,245,728	39,245,728
1	357000	Underground Conduit	0	2,605,487	2,605,487	0	1,699,820	1,699,820	0	905,667	905,667
1	358000	Underground Conductors & Devices	0	2,330,072	2,330,072	0	1,520,139	1,520,139	0	809,933	809,933
1	359000	Roads & Trails	0	1,872,246	1,872,246	0	1,221,453	1,221,453	0	650,793	650,793
<b>TOTAL TRANSMISSION PLANT</b>			<b>0</b>	<b>524,742,434</b>	<b>524,742,434</b>	<b>0</b>	<b>342,341,964</b>	<b>342,341,964</b>	<b>0</b>	<b>182,400,470</b>	<b>182,400,470</b>
<b>DISTRIBUTION PLANT:</b>											
99	360200	Land & Land Rights	4,584,631	0	4,584,631	3,340,938	0	3,340,938	1,243,693	0	1,243,693
99	360400	Land Easements	1,862,744	0	1,862,744	160,933	0	160,933	1,701,811	0	1,701,811
99	361000	Structures & Improvements	17,669,584	0	17,669,584	12,467,641	0	12,467,641	5,201,943	0	5,201,943
99	362000	Station Equipment	106,431,555	0	106,431,555	69,296,594	0	69,296,594	37,134,961	0	37,134,961
99	364000	Poles, Towers, & Fixtures	252,289,852	0	252,289,852	154,486,659	0	154,486,659	97,803,193	0	97,803,193
99	365000	Overhead Conductors & Devices	169,346,751	0	169,346,751	104,663,092	0	104,663,092	64,683,659	0	64,683,659
99	366000	Underground Conduit	84,028,720	0	84,028,720	52,678,703	0	52,678,703	31,350,017	0	31,350,017
99	367000	Underground Conductors & Devices	139,334,329	0	139,334,329	89,733,663	0	89,733,663	49,600,666	0	49,600,666
99	368000	Line Transformers	196,826,064	0	196,826,064	130,934,948	0	130,934,948	65,891,116	0	65,891,116
99	369XXX	Services	125,556,741	0	125,556,741	78,651,228	0	78,651,228	46,905,513	0	46,905,513
99	370000	Meters	47,973,004	0	47,973,004	26,950,864	0	26,950,864	21,022,140	0	21,022,140
99	373XXX	Street Light & Signal Systems	35,401,878	0	35,401,878	21,254,370	0	21,254,370	14,147,508	0	14,147,508
<b>TOTAL DISTRIBUTION PLANT</b>			<b>1,181,305,853</b>	<b>0</b>	<b>1,181,305,853</b>	<b>744,619,633</b>	<b>0</b>	<b>744,619,633</b>	<b>436,686,220</b>	<b>0</b>	<b>436,686,220</b>
<b>GENERAL PLANT: (From Report C-GPL)</b>											
4	389XXX	Land & Land Rights	1,076,471	3,095,087	4,171,558	370,266	2,074,606	2,444,872	706,205	1,020,481	1,726,686
4	390XXX	Structures & Improvements	11,488,620	49,188,195	60,676,815	5,728,460	32,970,355	38,698,815	5,760,160	16,217,840	21,978,000
4	391XXX	Office Furniture & Equipment	2,625,358	36,622,677	39,248,035	2,610,709	24,547,814	27,158,523	14,649	12,074,863	12,089,512
4	392XXX	Transportation Equipment	12,567,527	7,895,324	20,462,851	9,098,988	5,292,157	14,391,145	3,468,539	2,603,167	6,071,706
4	393000	Stores Equipment	286,235	1,702,610	1,988,845	123,355	1,141,242	1,264,597	162,880	561,368	724,248
4	394000	Tools, Shop & Garage Equipment	1,557,875	6,543,432	8,101,307	1,179,903	4,385,997	5,565,900	377,972	2,157,435	2,535,407
4	395000	Laboratory Equipment	283,910	1,174,543	1,458,453	185,439	787,284	972,723	98,471	387,259	485,730
4	396XXX	Power Operated Equipment	27,835,820	10,299,796	38,135,616	17,035,740	6,903,850	23,939,590	10,800,080	3,395,946	14,196,026
4	397XXX	Communications Equipment	13,759,983	49,846,796	63,606,779	7,884,028	33,411,809	41,295,837	5,875,955	16,434,987	22,310,942
4	398000	Miscellaneous Equipment	2,371	299,873	302,244	31	201,002	201,033	2,340	98,871	101,211
<b>TOTAL GENERAL PLANT</b>			<b>71,484,170</b>	<b>166,668,333</b>	<b>238,152,503</b>	<b>44,216,919</b>	<b>111,716,116</b>	<b>155,933,035</b>	<b>27,267,251</b>	<b>54,952,217</b>	<b>82,219,468</b>
<b>TOTAL PLANT IN SERVICE</b>			<b>1,255,381,221</b>	<b>1,931,246,640</b>	<b>3,186,627,861</b>	<b>791,404,226</b>	<b>1,263,488,227</b>	<b>2,054,892,453</b>	<b>463,976,995</b>	<b>667,758,413</b>	<b>1,131,735,408</b>

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>ACCUMULATED DEPRECIATION</b>											
E-ADEP		Steam Production Plant	0	(276,062,997)	(276,062,997)	0	(180,103,499)	(180,103,499)	0	(95,959,498)	(95,959,498)
E-ADEP		Hydro Production Plant	0	(112,143,282)	(112,143,282)	0	(73,162,277)	(73,162,277)	0	(38,981,005)	(38,981,005)
E-ADEP		Other Production Plant	0	(76,048,881)	(76,048,881)	0	(49,614,290)	(49,614,290)	0	(26,434,591)	(26,434,591)
E-ADEP		Transmission Plant	0	(179,570,193)	(179,570,193)	0	(117,151,594)	(117,151,594)	0	(62,418,599)	(62,418,599)
E-ADEP		Distribution Plant	(360,742,862)	0	(360,742,862)	(222,654,938)	0	(222,654,938)	(138,087,924)	0	(138,087,924)
E-ADEP		General Plant	(20,552,022)	(60,048,234)	(80,600,256)	(11,699,189)	(40,249,731)	(51,948,920)	(8,852,833)	(19,798,503)	(28,651,336)
<b>TOTAL ACCUMULATED DEPRECIATION</b>			<b>(381,294,884)</b>	<b>(703,873,587)</b>	<b>(1,085,168,471)</b>	<b>(234,354,127)</b>	<b>(460,281,391)</b>	<b>(694,635,518)</b>	<b>(146,940,757)</b>	<b>(243,592,196)</b>	<b>(390,532,953)</b>
<b>ACCUMULATED AMORTIZATION</b>											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(6,654,327)	(6,654,327)	0	(4,341,283)	(4,341,283)	0	(2,313,044)	(2,313,044)
E-AAMT		Distribution-Franchises/Misc Intangibles	(83,871)	0	(83,871)	(83,871)	0	(83,871)	0	0	0
E-AAMT		General Plant - 303000	0	(34,666)	(34,666)	0	(22,616)	(22,616)	0	(12,050)	(12,050)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(305,410)	(15,586,249)	(15,891,659)	(303,642)	(10,447,307)	(10,750,949)	(1,768)	(5,138,942)	(5,140,710)
E-AAMT		General Plant - 390200, 396200	(120,801)	(146,413)	(267,214)	(117,232)	(98,139)	(215,371)	(3,569)	(48,274)	(51,843)
<b>TOTAL ACCUMULATED AMORTIZATION</b>			<b>(510,082)</b>	<b>(22,421,655)</b>	<b>(22,931,737)</b>	<b>(504,745)</b>	<b>(14,909,345)</b>	<b>(15,414,090)</b>	<b>(5,337)</b>	<b>(7,512,310)</b>	<b>(7,517,647)</b>
<b>TOTAL ACCUMULATED DEPR/AMORT</b>			<b>(381,804,966)</b>	<b>(726,295,242)</b>	<b>(1,108,100,208)</b>	<b>(234,858,872)</b>	<b>(475,190,736)</b>	<b>(710,049,608)</b>	<b>(146,946,094)</b>	<b>(251,104,506)</b>	<b>(398,050,600)</b>
<b>NET ELECTRIC UTILITY PLANT before DFIT</b>			<b>873,576,255</b>	<b>1,204,951,398</b>	<b>2,078,527,653</b>	<b>556,545,354</b>	<b>788,297,491</b>	<b>1,344,842,845</b>	<b>317,030,901</b>	<b>416,653,907</b>	<b>733,684,808</b>
<b>ACCUMULATED DFIT</b>											
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
1		ADFIT - Colstrip PCB (283200)	0	(389,847)	(389,847)	0	(254,336)	(254,336)	0	(135,511)	(135,511)
12		ADFIT - Electric Plant In Service (282900)	0	(277,127,955)	(277,127,955)	0	(179,307,329)	(179,307,329)	0	(97,820,626)	(97,820,626)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(26,129,091)	(26,129,091)	0	(17,514,068)	(17,514,068)	0	(8,615,023)	(8,615,023)
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	(3,301,667)	(3,301,667)	0	(2,154,008)	(2,154,008)	0	(1,147,659)	(1,147,659)
1		ADFIT - CDA IPA Fund Deposit (283325)	0	(700,000)	(700,000)	0	(456,680)	(456,680)	0	(243,320)	(243,320)
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(13,524,941)	(13,524,941)	0	(8,823,672)	(8,823,672)	0	(4,701,269)	(4,701,269)
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(4,786,116)	(4,786,116)	0	(3,096,713)	(3,096,713)	0	(1,689,403)	(1,689,403)
<b>TOTAL ACCUMULATED DFIT</b>			<b>0</b>	<b>(325,959,617)</b>	<b>(325,959,617)</b>	<b>0</b>	<b>(211,606,806)</b>	<b>(211,606,806)</b>	<b>0</b>	<b>(114,352,811)</b>	<b>(114,352,811)</b>
<b>NET ELECTRIC UTILITY PLANT</b>			<b>873,576,255</b>	<b>878,991,781</b>	<b>1,752,568,036</b>	<b>556,545,354</b>	<b>576,690,685</b>	<b>1,133,236,039</b>	<b>317,030,901</b>	<b>302,301,096</b>	<b>619,331,997</b>

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.240%	34.760%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.029%	32.971%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	64.702%	35.298%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

**RESULTS OF OPERATIONS**  
**ELECTRIC ADJUSTMENTS TO NET PLANT**  
For Twelve Months Ended July 31, 2012  
Ending Balance Basis

Report ID:  
**E-APL-12E**

AVISTA UTILITIES

***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****				
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	873,576,255	878,991,781	1,752,568,036	556,545,354	576,690,685	1,133,236,039	317,030,901	302,301,096	619,331,997
	OTHER ADJUSTMENTS									
4	Gain on Sale of General Office Bldg (253850)	0	0	0	0	0	0	0	0	0
4	ADFIT - Gain on Sale of General Office Bldg (190850)	0	0	0	0	0	0	0	0	0
99	Colstrip 3 AFUDC Reallocation	0	0	0	(1,092,808)	0	(1,092,808)	1,092,808	0	1,092,808
99	Colstrip Common AFUDC (186100)	3,466,641	0	3,466,641	1,110,999	0	1,110,999	2,355,642	0	2,355,642
99	Colstrip Disallowed AFUDC (111100)	(2,533,949)	0	(2,533,949)	(812,087)	0	(812,087)	(1,721,862)	0	(1,721,862)
99	Kettle Falls Disallowed Plant (101030)	(8,257,170)	0	(8,257,170)	(5,247,725)	0	(5,247,725)	(3,009,445)	0	(3,009,445)
99	Kettle Falls Disallowed Accumulated Depr (108030)	6,821,822	0	6,821,822	4,381,061	0	4,381,061	2,440,761	0	2,440,761
99	ADFIT - Kettle Falls Disallowed (190420)	354,859	0	354,859	354,859	0	354,859	0	0	0
99	Boulder Park Disallowed Plant (101050)	(2,600,000)	0	(2,600,000)	0	0	0	(2,600,000)	0	(2,600,000)
99	Boulder Park Disallowed Accumulated Depr (108050)	1,072,284	0	1,072,284	0	0	0	1,072,284	0	1,072,284
99	ADFIT - Boulder Park Disallowed (190040)	534,700	0	534,700	0	0	0	534,700	0	534,700
99	Investment in WNP3 Exchange Power (124900, 124930)	17,353,992	0	17,353,992	17,353,992	0	17,353,992	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(3,118,807)	0	(3,118,807)	(3,118,807)	0	(3,118,807)	0	0	0
99	CDA Lake Settlement - WA (182382)	1,267,652	0	1,267,652	1,267,652	0	1,267,652	0	0	0
99	CDA Lake Settlement - ID (186382)	252,962	0	252,962	0	0	0	252,962	0	252,962
99	ADFIT - CDA Lake Settlement - Direct (283382)	(532,216)	0	(532,216)	(443,679)	0	(443,679)	(88,537)	0	(88,537)
99	CDA CDR Fund - Direct (182324)	92,209	0	92,209	92,209	0	92,209	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	(32,273)	0	(32,273)	(32,273)	0	(32,273)	0	0	0
99	Spokane River Relicensing (182322)	655,168	0	655,168	607,829	0	607,829	47,339	0	47,339
99	ADFIT - Spokane River Relicensing (283322)	(229,285)	0	(229,285)	(212,721)	0	(212,721)	(16,564)	0	(16,564)
99	Spokane River PM&Es (182323)	606,432	0	606,432	385,966	0	385,966	220,466	0	220,466
99	ADFIT - Spokane River PM&Es (283323)	(212,275)	0	(212,275)	(135,112)	0	(135,112)	(77,163)	0	(77,163)
99	Montana Riverbed Settlement (186360)	4,491,260	0	4,491,260	2,988,410	0	2,988,410	1,502,850	0	1,502,850
99	ADFIT - Montana Riverbed Settlement (283365)	(1,571,941)	0	(1,571,941)	(1,045,944)	0	(1,045,944)	(525,997)	0	(525,997)
99	Lancaster Generation (182312)	4,533,333	0	4,533,333	4,533,333	0	4,533,333	0	0	0
99	ADFIT - Lancaster Generation (283312)	(1,586,667)	0	(1,586,667)	(1,586,667)	0	(1,586,667)	0	0	0
99	Weatherization Loans - Sandpoint (124350)	61,177	0	61,177	0	0	0	61,177	0	61,177
4	Customer Advances (252000)	(905,724)	0	(905,724)	(229,996)	0	(229,996)	(675,728)	0	(675,728)
99	Customer Deposits (235199)	(2,759,867)	0	(2,759,867)	(2,759,867)	0	(2,759,867)	0	0	0
C-WKC	Working Capital	18,188,000	7,934,390	26,122,390	18,188,000	0	18,188,000	0	7,934,390	7,934,390
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	35,412,317	7,934,390	43,346,707	34,546,624	0	34,546,624	865,693	7,934,390	8,800,083
	NET RATE BASE	908,988,572	886,926,171	1,795,914,743	591,091,978	576,690,685	1,167,782,663	317,896,594	310,235,486	628,132,080

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.240%	34.760%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.029%	32.971%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	64.702%	35.298%
E-ALL	13	Net Electric General Plant	100.000%	66.000%	34.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

AVISTA UTILITIES

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC DEPRECIATION EXPENSE</b>	<b>E-DEPX-12E</b>
For Twelve Months Ended July 31, 2012	
Ending Balance Basis	

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>Electric Production</b>													
1	Steam (ED-AN)	10,678,598	10,678,598			10,678,598	10,678,598		6,966,717	6,966,717		3,711,881	3,711,881
1	Hydro (ED-AN)	8,831,090	8,831,090			8,831,090	8,831,090		5,761,403	5,761,403		3,069,687	3,069,687
1	Other (ED-AN)	7,973,674	7,973,674			7,973,674	7,973,674		5,202,025	5,202,025		2,771,649	2,771,649
<b>Total Electric Production</b>		<b>27,483,362</b>	<b>27,483,362</b>			<b>27,483,362</b>	<b>27,483,362</b>		<b>17,930,145</b>	<b>17,930,145</b>		<b>9,553,217</b>	<b>9,553,217</b>
<b>Electric Transmission</b>													
1	ED-AN	10,532,451	10,532,451			10,532,451	10,532,451		6,871,371	6,871,371		3,661,080	3,661,080
<b>Total Electric Transmission</b>		<b>10,532,451</b>	<b>10,532,451</b>			<b>10,532,451</b>	<b>10,532,451</b>		<b>6,871,371</b>	<b>6,871,371</b>		<b>3,661,080</b>	<b>3,661,080</b>
<b>Electric Distribution</b>													
	ED-ID	11,058,953	11,058,953			11,058,953	11,058,953					11,058,953	11,058,953
	ED-WA	20,080,017	20,080,017			20,080,017	20,080,017	20,080,017		20,080,017			
<b>Total Electric Distribution</b>		<b>31,138,970</b>	<b>31,138,970</b>			<b>31,138,970</b>	<b>31,138,970</b>	<b>20,080,017</b>		<b>20,080,017</b>		<b>11,058,953</b>	<b>11,058,953</b>
<b>Gas Underground Storage</b>													
	GD-AN	623,257	623,257										
	GD-OR	112,094		112,094									
<b>Total Gas Underground Storage</b>		<b>735,351</b>	<b>623,257</b>	<b>112,094</b>									
<b>Gas Distribution</b>													
	GD-AN	45,182	45,182										
	GD-ID	3,613,644	3,613,644										
	GD-WA	6,834,697	6,834,697										
	GD-OR	3,735,929		3,735,929									
<b>Total Gas Distribution</b>		<b>14,229,452</b>	<b>10,493,523</b>	<b>3,735,929</b>									
<b>General Plant</b>													
4	ED-AN	2,565,842	2,565,842			2,565,842	2,565,842		1,719,858	1,719,858		845,984	845,984
	ED-ID	286,140	286,140		286,140	286,140	286,140				286,140		286,140
	ED-WA	780,189	780,189		780,189	780,189	780,189	780,189		780,189			
7,4	CD-AA	10,160,212	7,319,824	2,020,764	819,624	7,319,824	7,319,824		4,906,405	4,906,405		2,413,419	2,413,419
9,4	CD-AN	414,194	325,809	88,385		325,809	325,809		218,387	218,387		107,422	107,422
9	CD-ID	419,341	329,858	89,483		329,858	329,858				329,858		329,858
9	CD-WA	158,758	124,881	33,877		124,881	124,881	124,881		124,881			
8	GD-AA	158,938	113,372	45,566									
	GD-AN	32,815	32,815										
	GD-ID	72,276	72,276										
	GD-WA	248,590	248,590										
	GD-OR	256,216		256,216									
<b>Total General Plant</b>		<b>15,553,511</b>	<b>11,732,543</b>	<b>2,699,562</b>	<b>1,121,406</b>	<b>1,521,068</b>	<b>10,211,475</b>	<b>11,732,543</b>	<b>905,070</b>	<b>6,844,650</b>	<b>7,749,720</b>	<b>615,998</b>	<b>3,366,825</b>
<b>Total Depreciation Expense</b>		<b>99,673,097</b>	<b>80,887,326</b>	<b>13,816,342</b>	<b>4,969,429</b>	<b>32,660,038</b>	<b>48,227,288</b>	<b>80,887,326</b>	<b>20,985,087</b>	<b>31,646,166</b>	<b>52,631,253</b>	<b>11,674,951</b>	<b>16,581,122</b>

Allocation Ratios:		Electric	Gas-North	Gas-South	Jurisdiction -		Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	72.044%	19.839%	8.067%	1	Production/Transmission Ratio	65.240%	34.760%
8	Gas North/Oregon 4-Factor	0.000%	71.331%	28.669%	4	Jurisdictional 4-Factor Ratio	67.029%	32.971%
9	Elec/Gas North 4-Factor	78.661%	21.339%	0.000%				

AVISTA UTILITIES

RESULTS OF OPERATIONS	Report ID:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-12E
For Twelve Months Ended July 31, 2012	
Ending Balance Basis	

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
1	Franchises (302000)	ED-AN	916,177	916,177		916,177	916,177		597,714	597,714		318,463	318,463	
1	Misc Intangible Plt (303000)	ED-AN	88,783	88,783		88,783	88,783		57,922	57,922		30,861	30,861	
<b>Total Production/Transmission</b>			<b>1,004,960</b>	<b>1,004,960</b>		<b>1,004,960</b>	<b>1,004,960</b>		<b>655,636</b>	<b>655,636</b>		<b>349,324</b>	<b>349,324</b>	
<b>Distribution</b>														
	Franchises (302000)	ED-WA	23,789	23,789		23,789	23,789		23,789	23,789				
	Misc Intangible Plt (303000)	ED-WA	2,823	2,823		2,823	2,823		2,823	2,823				
<b>Total Distribution</b>			<b>26,612</b>	<b>26,612</b>		<b>26,612</b>	<b>26,612</b>		<b>26,612</b>	<b>26,612</b>				
<b>General Plant - 303000</b>														
9,1		CD-AN	9,705	7,634	2,071									
		GD-ID	3,853		3,853		7,634	7,634		4,980	4,980	2,654	2,654	
		GD-WA	23,126		23,126									
		GD-OR	7,770			7,770								
<b>Total General Plant - 303000</b>			<b>44,454</b>	<b>7,634</b>	<b>29,050</b>	<b>7,770</b>	<b>7,634</b>	<b>7,634</b>	<b>4,980</b>	<b>4,980</b>		<b>2,654</b>	<b>2,654</b>	
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4		CD-AA	7,359,527	5,302,098	1,463,736	593,693		5,302,098	5,302,098		3,553,943	3,553,943	1,748,155	1,748,155
4		ED-AN	206,953	206,953				206,953	206,953		138,718	138,718	68,235	68,235
		ED-ID	1,768	1,768				1,768	1,768				1,768	1,768
		ED-WA	236,690	236,690				236,690	236,690		236,690	236,690		
8		GD-AA	311,217		221,994	89,223								
		GD-AN	2,309		2,309									
		GD-OR	8,373			8,373								
<b>Total Miscellaneous IT Intangible Plt - 3031XX</b>			<b>8,126,837</b>	<b>5,747,509</b>	<b>1,688,039</b>	<b>691,289</b>	<b>238,458</b>	<b>5,509,051</b>	<b>5,747,509</b>	<b>236,690</b>	<b>3,692,661</b>	<b>3,929,351</b>	<b>1,768</b>	<b>1,818,158</b>
<b>Gas Underground Storage</b>														
		GD-AN	227		227									
<b>Total Gas Underground Storage</b>			<b>227</b>		<b>227</b>									
<b>General Plant - 390200, 396200</b>														
7,4		CD-AA	28,397	20,458	5,648	2,291		20,458	20,458		13,713	13,713	6,745	6,745
4		ED-AN	24,425	24,425				24,425	24,425		16,372	16,372	8,053	8,053
		GD-OR	4,539			4,539								
<b>Total General Plant - 390200, 396200</b>			<b>57,361</b>	<b>44,883</b>	<b>5,648</b>	<b>6,830</b>	<b>44,883</b>	<b>44,883</b>	<b>30,085</b>	<b>30,085</b>		<b>14,798</b>	<b>14,798</b>	
<b>Total Amortization Expense</b>			<b>9,260,451</b>	<b>6,831,598</b>	<b>1,722,964</b>	<b>705,889</b>	<b>265,070</b>	<b>6,566,528</b>	<b>6,831,598</b>	<b>263,302</b>	<b>4,383,362</b>	<b>4,646,664</b>	<b>1,768</b>	<b>2,183,166</b>

<b>Allocation Ratios:</b>													
Service -		Electric	Gas-North	Gas-South	Jurisdiction -		Washington		Idaho				
7	Elec/Gas North/Oregon 4-Factor	72.044%	19.889%	8.067%	1	Production/Transmission Ratio	65.240%		34.760%				
8	Gas North/Oregon 4-Factor	0.000%	71.331%	28.669%	4	Jurisdictional 4-Factor Ratio	67.029%		32.971%				
9	Elec/Gas North 4-Factor	78.661%	21.339%	0.000%									

AVISTA UTILITIES

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-12E
For Twelve Months Ended July 31, 2012	
Ending Balance Basis	

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>Electric Production</b>													
1	Steam (ED-AN)	(276,062,997)	(276,062,997)			(276,062,997)	(276,062,997)		(180,103,499)	(180,103,499)		(95,959,498)	(95,959,498)
1	Hydro (ED-AN)	(112,143,282)	(112,143,282)			(112,143,282)	(112,143,282)		(73,162,277)	(73,162,277)		(38,981,005)	(38,981,005)
1	Other (ED-AN)	(76,048,881)	(76,048,881)			(76,048,881)	(76,048,881)		(49,614,290)	(49,614,290)		(26,434,591)	(26,434,591)
<b>Total Electric Production</b>		<b>(464,255,160)</b>	<b>(464,255,160)</b>			<b>(464,255,160)</b>	<b>(464,255,160)</b>		<b>(302,880,066)</b>	<b>(302,880,066)</b>		<b>(161,375,094)</b>	<b>(161,375,094)</b>
<b>Electric Transmission</b>													
1	ED-AN	(179,570,193)	(179,570,193)			(179,570,193)	(179,570,193)		(117,151,594)	(117,151,594)		(62,418,599)	(62,418,599)
<b>Total Electric Transmission</b>		<b>(179,570,193)</b>	<b>(179,570,193)</b>			<b>(179,570,193)</b>	<b>(179,570,193)</b>		<b>(117,151,594)</b>	<b>(117,151,594)</b>		<b>(62,418,599)</b>	<b>(62,418,599)</b>
<b>Electric Distribution</b>													
	ED-ID	(138,087,924)	(138,087,924)			(138,087,924)	(138,087,924)					(138,087,924)	(138,087,924)
	ED-WA	(222,654,938)	(222,654,938)			(222,654,938)	(222,654,938)	(222,654,938)	(222,654,938)	(222,654,938)			
<b>Total Electric Distribution</b>		<b>(360,742,862)</b>	<b>(360,742,862)</b>			<b>(360,742,862)</b>	<b>(360,742,862)</b>	<b>(222,654,938)</b>	<b>(222,654,938)</b>	<b>(222,654,938)</b>		<b>(138,087,924)</b>	<b>(138,087,924)</b>
<b>Gas Underground Storage</b>													
	GD-AN	(12,200,004)		(12,200,004)									
	GD-OR	(361,867)		(361,867)									
<b>Total Gas Underground Storage</b>		<b>(12,561,871)</b>		<b>(12,200,004)</b>		<b>(361,867)</b>							
<b>Gas Distribution</b>													
	GD-AN	(1,419,766)		(1,419,766)									
	GD-ID	(51,725,888)		(51,725,888)									
	GD-WA	(102,101,996)		(102,101,996)									
	GD-OR	(86,604,300)		(86,604,300)									
<b>Total Gas Distribution</b>		<b>(241,851,950)</b>		<b>(155,247,650)</b>		<b>(86,604,300)</b>							
<b>General Plant</b>													
4	ED-AN	(32,894,452)	(32,894,452)			(32,894,452)	(32,894,452)		(22,048,822)	(22,048,822)		(10,845,630)	(10,845,630)
	ED-ID	(5,298,738)	(5,298,738)			(5,298,738)	(5,298,738)				(5,298,738)	(5,298,738)	(5,298,738)
	ED-WA	(10,101,160)	(10,101,160)			(10,101,160)	(10,101,160)	(10,101,160)	(10,101,160)	(10,101,160)			
7,4	CD-AA	(25,980,151)	(18,717,140)	(5,167,192)	(2,095,819)	(18,717,140)	(18,717,140)		(12,545,912)	(12,545,912)		(6,171,228)	(6,171,228)
9,4	CD-AN	(10,725,317)	(8,436,642)	(2,288,675)		(8,436,642)	(8,436,642)		(5,654,997)	(5,654,997)		(2,781,645)	(2,781,645)
9	CD-ID	(4,518,243)	(3,554,095)	(964,148)		(3,554,095)	(3,554,095)				(3,554,095)	(3,554,095)	(3,554,095)
9	CD-WA	(2,031,539)	(1,598,029)	(433,510)		(1,598,029)	(1,598,029)	(1,598,029)	(1,598,029)	(1,598,029)			
8	GD-AA	(1,245,153)		(888,180)	(356,973)								
	GD-AN	(843,141)		(843,141)									
	GD-ID	(931,543)		(931,543)									
	GD-WA	(2,123,173)		(2,123,173)									
	GD-OR	(3,476,229)		(3,476,229)									
<b>Total General Plant</b>		<b>(101,168,839)</b>	<b>(80,600,256)</b>	<b>(13,639,562)</b>	<b>(5,929,021)</b>	<b>(20,552,022)</b>	<b>(60,048,234)</b>	<b>(80,600,256)</b>	<b>(11,699,189)</b>	<b>(40,249,731)</b>	<b>(51,948,920)</b>	<b>(8,852,833)</b>	<b>(19,798,503)</b>
<b>Total Accumulated Depreciation</b>		<b>(1,359,150,875)</b>	<b>(1,085,168,471)</b>	<b>(181,087,216)</b>	<b>(92,895,188)</b>	<b>(381,294,884)</b>	<b>(703,873,587)</b>	<b>(1,085,168,471)</b>	<b>(234,354,127)</b>	<b>(460,281,391)</b>	<b>(694,635,518)</b>	<b>(146,940,757)</b>	<b>(243,592,196)</b>

Allocation Ratios:		Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	72.044%	19.889%	8.067%	1	Production/Transmission Ratio	65.240%
8	Gas North/Oregon 4-Factor	0.000%	71.331%	28.669%	4	Jurisdictional 4-Factor Ratio	34.760%
9	Elec/Gas North 4-Factor	78.661%	21.339%	0.000%			32.971%

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC ACCUMULATED AMORTIZATION</b>	E-AAMT-12E
For Twelve Months Ended July 31, 2012	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
<b>Production/Transmission</b>															
1	Franchises (302000) ED-AN	(6,085,087)	(6,085,087)			(6,085,087)	(6,085,087)		(3,969,911)	(3,969,911)		(2,115,176)	(2,115,176)		
1	Misc Intangible Plt (303000) ED-AN	(569,240)	(569,240)			(569,240)	(569,240)		(371,372)	(371,372)		(197,868)	(197,868)		
<b>Total Production/Transmission</b>		<b>(6,654,327)</b>	<b>(6,654,327)</b>			<b>(6,654,327)</b>	<b>(6,654,327)</b>		<b>(4,341,283)</b>	<b>(4,341,283)</b>		<b>(2,313,044)</b>	<b>(2,313,044)</b>		
<b>Distribution</b>															
	Franchises (302000) ED-WA	(62,713)	(62,713)			(62,713)	(62,713)		(62,713)	(62,713)					
	Misc Intangible Plt (303000) ED-WA	(21,158)	(21,158)			(21,158)	(21,158)		(21,158)	(21,158)					
<b>Total Distribution</b>		<b>(83,871)</b>	<b>(83,871)</b>			<b>(83,871)</b>	<b>(83,871)</b>		<b>(83,871)</b>	<b>(83,871)</b>					
<b>General Plant - 303000</b>															
9,1	CD-AN	(44,070)	(34,666)	(9,404)		(34,666)	(34,666)		(22,616)	(22,616)		(12,050)	(12,050)		
	GD-ID	(41,279)		(41,279)											
	GD-WA	(90,660)		(90,660)											
	GD-OR	(45,449)			(45,449)										
<b>Total General Plant - 303000</b>		<b>(221,458)</b>	<b>(34,666)</b>	<b>(141,343)</b>	<b>(45,449)</b>		<b>(34,666)</b>	<b>(34,666)</b>		<b>(22,616)</b>	<b>(22,616)</b>		<b>(12,050)</b>	<b>(12,050)</b>	
<b>Miscellaneous IT Intangible Plant - 3031XX</b>															
7,4	CD-AA	(20,480,581)	(14,755,030)	(4,073,382)	(1,652,169)		(14,755,030)	(14,755,030)		(9,890,149)	(9,890,149)		(4,864,881)	(4,864,881)	
4	ED-AN	(831,219)	(831,219)				(831,219)	(831,219)		(557,158)	(557,158)		(274,061)	(274,061)	
	ED-ID	(1,768)	(1,768)			(1,768)	(1,768)					(1,768)	(1,768)		
	ED-WA	(303,642)	(303,642)			(303,642)	(303,642)		(303,642)	(303,642)					
8	GD-AA	(605,755)		(432,091)	(173,664)										
	GD-AN	(14,259)		(14,259)											
	GD-OR	(47,069)			(47,069)										
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>		<b>(22,284,293)</b>	<b>(15,891,659)</b>	<b>(4,519,732)</b>	<b>(1,872,902)</b>		<b>(305,410)</b>	<b>(15,586,249)</b>		<b>(303,642)</b>	<b>(10,447,307)</b>		<b>(1,768)</b>	<b>(5,138,942)</b>	<b>(5,140,710)</b>
<b>Gas Underground Storage</b>															
	GD-AN	(239,310)		(239,310)											
<b>Total Gas Underground Storage</b>		<b>(239,310)</b>		<b>(239,310)</b>											
<b>General Plant - 390200, 396200</b>															
7,4	CD-AA	(146,961)	(105,877)	(29,229)	(11,855)		(105,877)	(105,877)		(70,968)	(70,968)		(34,909)	(34,909)	
9	CD-ID	(4,537)	(3,569)	(968)		(3,569)	(3,569)					(3,569)	(3,569)		
9	CD-WA	(8,332)	(6,554)	(1,778)		(6,554)	(6,554)		(6,554)	(6,554)					
4	ED-AN	(40,536)	(40,536)			(40,536)	(40,536)		(27,171)	(27,171)		(13,365)	(13,365)		
	ED-WA	(110,678)	(110,678)			(110,678)	(110,678)		(110,678)	(110,678)					
	GD-WA	(1,863)		(1,863)											
	GD-OR	(47,380)			(47,380)										
<b>Total General Plant - 390200, 396200</b>		<b>(360,287)</b>	<b>(267,214)</b>	<b>(33,838)</b>	<b>(59,235)</b>		<b>(120,801)</b>	<b>(146,413)</b>		<b>(117,232)</b>	<b>(98,139)</b>		<b>(3,569)</b>	<b>(48,274)</b>	<b>(51,843)</b>
<b>Total Accumulated Amortization</b>		<b>(29,843,546)</b>	<b>(22,931,737)</b>	<b>(4,934,223)</b>	<b>(1,977,586)</b>		<b>(510,082)</b>	<b>(22,421,655)</b>		<b>(504,745)</b>	<b>(14,909,345)</b>		<b>(5,337)</b>	<b>(7,512,310)</b>	<b>(7,517,647)</b>

Allocation Ratios:		Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	72.044%	19.889%	8.067%	1	Production/Transmission Ratio	65.240%
8	Gas North/Oregon 4-Factor	0.000%	71.331%	28.669%	4	Jurisdictional 4-Factor Ratio	34.760%
9	Elec/Gas North 4-Factor	78.661%	21.339%	0.000%			32.971%

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended July 31, 2012	
Ending Balance Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	385,053	0	362,279	22,774	385,053	0	0	0	0	0	0	0
99		GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	477,164	0	0	0
99		GD-OR / AS	472,075	0	0	0	0	0	0	0	0	472,075	0	472,075
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	3,939,109	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
		<b>TOTAL ACCOUNT</b>	<b>6,479,350</b>	<b>370,266</b>	<b>706,204</b>	<b>3,095,087</b>	<b>4,171,557</b>	<b>577,609</b>	<b>93,299</b>	<b>847,042</b>	<b>1,517,950</b>	<b>472,075</b>	<b>317,768</b>	<b>789,843</b>
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	5,748,207	480,611	1,973,731	3,293,865	5,748,207	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,881,304	0	0	0	0	1,881,304	0	0	1,881,304	0	0	0
99		GD-OR / AS	3,341,580	0	0	0	0	0	0	0	0	3,341,580	0	3,341,580
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	57,800,503	0	0	41,641,794	41,641,794	0	0	11,495,942	11,495,942	0	4,662,767	4,662,767
9		CD-WA / ID / AN	16,891,234	5,247,850	3,786,428	4,252,536	13,286,814	1,423,626	1,027,175	1,153,619	3,604,420	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>85,662,828</b>	<b>5,728,461</b>	<b>5,760,159</b>	<b>49,188,195</b>	<b>60,676,815</b>	<b>3,304,930</b>	<b>1,027,175</b>	<b>12,649,561</b>	<b>16,981,666</b>	<b>3,341,580</b>	<b>4,662,767</b>	<b>8,004,347</b>
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	4,903,451	2,610,709	14,649	2,278,093	4,903,451	0	0	0	0	0	0	0
99		GD-WA / ID / AN	6,650	0	0	0	0	0	0	6,650	6,650	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	432,576	0	0	0	0	0	0	308,561	308,561	0	124,015	124,015
7		CD-AA	47,601,678	0	0	34,294,153	34,294,153	0	0	9,467,498	9,467,498	0	3,840,027	3,840,027
9		CD-WA / ID / AN	64,110	0	0	50,430	50,430	0	0	13,680	13,680	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>53,008,465</b>	<b>2,610,709</b>	<b>14,649</b>	<b>36,622,676</b>	<b>39,248,034</b>	<b>0</b>	<b>0</b>	<b>9,796,389</b>	<b>9,796,389</b>	<b>0</b>	<b>3,964,042</b>	<b>3,964,042</b>
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	17,087,176	7,896,058	2,881,525	6,309,593	17,087,176	0	0	0	0	0	0	0
99		GD-WA / ID / AN	6,883,937	0	0	0	0	4,258,316	1,609,185	1,016,436	6,883,937	0	0	0
99		GD-OR / AS	2,379,217	0	0	0	0	0	0	0	0	2,379,217	0	2,379,217
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	529,797	0	0	381,687	381,687	0	0	105,371	105,371	0	42,739	42,739
9		CD-WA / ID / AN	3,806,192	1,202,930	587,014	1,204,045	2,993,989	326,328	159,244	326,631	812,203	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>30,686,319</b>	<b>9,098,988</b>	<b>3,468,539</b>	<b>7,895,325</b>	<b>20,462,852</b>	<b>4,584,644</b>	<b>1,768,429</b>	<b>1,448,438</b>	<b>7,801,511</b>	<b>2,379,217</b>	<b>42,739</b>	<b>2,421,956</b>



RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended July 31, 2012	
Ending Balance Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	395,329	10,739	14,745	369,845	395,329	0	0	0	0	0	0	0
99		GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	84,271	0	0	0
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	0	57,227	0	57,227
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	2,025,801	112,615	148,135	1,332,765	1,593,515	30,550	40,186	361,550	432,286	0	0	0
		TOTAL ACCOUNT	2,562,628	123,354	162,880	1,702,610	1,988,844	114,821	40,186	361,550	516,557	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,294,568	1,151,597	370,781	1,772,190	3,294,568	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,130,404	0	0	0	0	1,255,806	444,947	429,651	2,130,404	0	0	0
99		GD-OR / AS	920,755	0	0	0	0	0	0	0	0	920,755	0	920,755
8		GD-AA	1,320,758	0	0	0	0	0	0	942,110	942,110	0	378,648	378,648
7		CD-AA	6,293,844	0	0	4,534,337	4,534,337	0	0	1,251,783	1,251,783	0	507,724	507,724
9		CD-WA / ID / AN	346,299	28,306	7,191	236,905	272,402	7,679	1,951	64,267	73,897	0	0	0
		TOTAL ACCOUNT	14,306,628	1,179,903	377,972	6,543,432	8,101,307	1,263,485	446,898	2,687,811	4,398,194	920,755	886,372	1,807,127
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	1,047,345	175,888	95,422	776,035	1,047,345	0	0	0	0	0	0	0
99		GD-WA / ID / AN	210,157	0	0	0	0	68,391	22,304	119,462	210,157	0	0	0
99		GD-OR / AS	187,966	0	0	0	0	0	0	0	0	187,966	0	187,966
8		GD-AA	82,554	0	0	0	0	0	0	58,887	58,887	0	23,667	23,667
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	196,889	9,552	3,049	142,274	154,875	2,591	827	38,596	42,014	0	0	0
		TOTAL ACCOUNT	2,080,574	185,440	98,471	1,174,543	1,458,454	70,982	23,131	287,683	381,796	187,966	52,358	240,324
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	36,528,303	16,766,569	10,392,464	9,369,270	36,528,303	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,184,790	0	0	0	0	2,571,294	783,002	830,494	4,184,790	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	1,535,911	269,171	407,616	531,376	1,208,163	73,020	110,577	144,151	327,748	0	0	0
		TOTAL ACCOUNT	42,846,874	17,035,740	10,800,080	10,299,796	38,135,616	2,644,314	893,579	1,084,837	4,622,730	43,834	44,694	88,528

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended July 31, 2012	
Ending Balance Basis	

AVISTA UTILITIES

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\*\*\*\*\* 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
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	45,561,304	7,518,838	2,687,642	35,354,824	45,561,304	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,006,657	0	0	0	0	556,417	450,240	0	1,006,657	0	0	0
99		GD-OR / AS	956,848	0	0	0	0	0	0	0	0	956,848	0	956,848
8		GD-AA	992,933	0	0	0	0	0	0	708,269	708,269	0	284,664	284,664
7		CD-AA	12,081,328	0	0	8,703,872	8,703,872	0	0	2,402,855	2,402,855	0	974,601	974,601
9		CD-WA / ID / AN	11,875,774	365,190	3,188,313	5,788,100	9,341,603	99,068	864,919	1,570,184	2,534,171	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>72,474,844</b>	<b>7,884,028</b>	<b>5,875,955</b>	<b>49,846,796</b>	<b>63,606,779</b>	<b>655,485</b>	<b>1,315,159</b>	<b>4,681,308</b>	<b>6,651,952</b>	<b>956,848</b>	<b>1,259,265</b>	<b>2,216,113</b>
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	16,948	0	2,299	14,649	16,948	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	390,403	0	0	281,262	281,262	0	0	77,647	77,647	0	31,494	31,494
9		CD-WA / ID / AN	5,129	31	41	3,963	4,035	8	11	1,075	1,094	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>414,847</b>	<b>31</b>	<b>2,340</b>	<b>299,874</b>	<b>302,245</b>	<b>8</b>	<b>11</b>	<b>78,722</b>	<b>78,741</b>	<b>2,367</b>	<b>31,494</b>	<b>33,861</b>
		<b>TOTAL GENERAL PLANT</b>	<b>310,523,357</b>	<b>44,216,920</b>	<b>27,267,249</b>	<b>166,668,334</b>	<b>238,152,503</b>	<b>13,216,278</b>	<b>5,607,867</b>	<b>33,923,341</b>	<b>52,747,486</b>	<b>8,361,869</b>	<b>11,261,499</b>	<b>19,623,368</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12E
For Twelve Months Ended July 31, 2012	
Ending Balance Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	2,041,699	153,179	0	1,888,520	2,041,699	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,146,018	0	0	0	0	964,981	181,037	0	1,146,018	0	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	3,791,901	153,179	0	2,041,168	2,194,347	964,981	181,037	41,410	1,187,428	410,126	0	410,126
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	2,765,778	1,811,791	23,524	930,463	2,765,778	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	1,981,395	0	0	0	0	0	0	1,413,349	1,413,349	0	568,046	568,046
7		CD-AA	39,421,806	0	0	28,401,046	28,401,046	0	0	7,840,603	7,840,603	0	3,180,157	3,180,157
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	44,215,419	1,811,791	23,524	29,331,509	31,166,824	0	0	9,253,952	9,253,952	46,440	3,748,203	3,794,643
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	248,546	0	0	248,546	248,546	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	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	2,485,626	0	0	1,790,745	1,790,745	0	0	494,366	494,366	0	200,515	200,515
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	2,754,740	0	0	2,039,291	2,039,291	0	0	513,703	513,703	1,231	200,515	201,746
		TOTAL	50,762,060	1,964,970	23,524	33,411,968	35,400,462	964,981	181,037	9,809,065	10,955,083	457,797	3,948,718	4,406,515

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: C-DTX-12E
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months Ended July 31, 2012 Ending Balance Basis	

AVISTA UTILITIES

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Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		Deferred FIT - Common Plant (For Report APL)				
7	282900	CD-AA	(34,222,993)	(24,655,613)	(6,806,611)	(2,760,769)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,873,200)	(1,473,478)	(399,722)	0
		Total	<u>(36,096,193)</u>	<u>(26,129,091)</u>	<u>(7,206,333)</u>	<u>(2,760,769)</u>

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.044%	19.889%	8.067%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	71.331%	28.669%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	78.661%	21.339%	0.000%
E-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  
Ending Balance Basis

Report ID:  
C-WKC-12E

AVISTA UTILITIES

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Ref/Basis	Account	Description	***** SYSTEM *****			***** ELECTRIC *****			***** GAS NORTH *****		
			Washington	Idaho	Total	Washington	Idaho	Total	Washington	Idaho	Total
1	151120	FUEL STOCK COAL-COLSTRIP		767,885	767,885		767,885	767,885		0	0
1	151210	FUEL STOCK HOG FUEL-KFGS		1,414,667	1,414,667		1,414,667	1,414,667		0	0
4	154100	PLANT MATERIALS & OPER SUPPLIES		6,349,916	6,349,916		4,994,447	4,994,447		1,355,469	1,355,469
1	154300	PLANT MATERIALS & OPER SUP-CS2		265,761	265,761		209,031	209,031		56,730	56,730
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		697,701	697,701		548,768	548,768		148,933	148,933
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		0	0		0	0		0	0
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		(319)	(319)		(251)	(251)		(68)	(68)
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		(200)	(200)		(157)	(157)		(43)	(43)
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	18,188,000		18,188,000	18,188,000		18,188,000	0		0
<b>TOTAL</b>			<b>18,188,000</b>	<b>9,495,411</b>	<b>27,683,411</b>	<b>18,188,000</b>	<b>7,934,390</b>	<b>26,122,390</b>	<b>0</b>	<b>1,561,021</b>	<b>1,561,021</b>

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.240%	34.760%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.029%	32.971%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%