

RESULTS OF OPERATIONS	Report ID: G-ROR-12E
GAS RATE OF RETURN	
For Twelve Months Ended July 31, 2012 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
G-OPS		Gas Net Operating Income (Loss)	20,739,637	13,100,719	7,638,918
		Adjustments			
		Adjusted Gas Net Operating Income (Loss)	20,739,637	13,100,719	7,638,918
G-APL		Gas Net Adjusted Rate Base	320,341,094	209,712,995	110,628,099
		RATE OF RETURN	6.474%	6.247%	6.905%

RESULTS OF OPERATIONS		Report ID: G-ALL-12E
GAS ALLOCATION PERCENTAGES		
For Twelve Months Ended July 31, 2012 Ending Balance Basis		

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
1	Input	System Contract Demand	11-01-2011	100.000%	69.580%	30.420%
2	Input	Number of Customers Percent	07-31-2012	224,367 100.000%	149,069 66.440%	75,298 33.560%
3	G-OPS	Direct Distribution Operating Expense Percent		9,605,144 100.000%	6,201,989 64.569%	3,403,155 35.431%
	Input	Jurisdictional 4-Factor Ratio	12-31-2011			
		Direct O & M Accounts 798 - 894		4,111,478	2,773,192	1,338,286
		Direct O & M Accounts 901 - 935		14,127,845	10,042,316	4,085,529
		Total		18,239,323	12,815,508	5,423,815
		Percentage		100.000%	70.263%	29.737%
		Direct Labor				
		Amount: Accounts 798 - 894		6,075,404	3,914,087	2,161,317
		Amount: Accounts 901 - 935		2,672,735	2,070,415	602,320
		Total		8,748,139	5,984,502	2,763,637
		Percentage		100.000%	68.409%	31.591%
		Total Number of Customers		224,556	149,161	75,395
		Percentage		100.000%	66.425%	33.575%
		Total Direct Plant		308,463,462	201,271,418	107,192,044
		Percentage		100.000%	65.250%	34.750%
4		Total Four Factor Allocators		400.000%	270.346%	129.654%
		Percent		100.000%	67.587%	32.413%

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION PERCENTAGES	G-ALL-12E
For Twelve Months Ended July 31, 2012	
Ending Balance Basis	

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID: G-ALL-12E
GAS ALLOCATION PERCENTAGES	
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AVISTA UTILITIES

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

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For Twelve Months Ended July 31, 2012	
Ending Balance Basis	

AVISTA UTILITIES

			Total	Electric	Gas North	Oregon Gas
JP	Gas North/Oregon JP Factor %	12-31-2010	100.000%	0.000%	80.500%	19.500%
			System	Washington	Idaho	
10	Actual Annual Throughput Percent	12-31-2011	378,337,806	254,537,052	123,800,754	
			100.000%	67.278%	32.722%	
11	Book Depreciation Percent		13,816,343	9,106,519	4,709,824	
			100.000%	65.911%	34.089%	
12	Net Gas Plant (before DFIT) Percent		367,263,014	240,993,565	126,269,449	
			100.000%	65.619%	34.381%	
13	G-PLT Net Gas General Plant Percent		66,420,889	44,933,474	21,487,415	
			100.000%	67.650%	32.350%	
14	Net Allocated Schedule M's Percent		-25,126,766	-16,483,659	-8,643,107	
			100.000%	65.602%	34.398%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUES									
		SALES OF GAS:									
99	480000	Residential	145,847,809	0	145,847,809	100,326,812	0	100,326,812	45,520,997	0	45,520,997
99	4812XX	Commercial - Firm & Interruptible	74,025,000	0	74,025,000	52,202,579	0	52,202,579	21,822,421	0	21,822,421
99	4813XX	Industrial-Firm	3,328,266	0	3,328,266	1,772,613	0	1,772,613	1,555,653	0	1,555,653
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	281,637	0	281,637	250,389	0	250,389	31,248	0	31,248
99	499XXX	Unbilled Revenue	(938,073)	0	(938,073)	(650,070)	0	(650,070)	(288,003)	0	(288,003)
		TOTAL SALES TO ULTIMATE CUSTOMERS	222,544,639	0	222,544,639	153,902,323	0	153,902,323	68,642,316	0	68,642,316
		OTHER OPERATING REVENUES:									
99	483XXX	Sales for Resale	106,182,618	0	106,182,618	72,934,365	0	72,934,365	33,248,253	0	33,248,253
99	488000	Miscellaneous Service Revenues	30,599	0	30,599	18,450	0	18,450	12,149	0	12,149
99	489300	Transportation For Others	4,086,662	0	4,086,662	3,677,131	0	3,677,131	409,531	0	409,531
99	493000	Rent from Gas Property	2,704	0	2,704	2,704	0	2,704	0	0	0
4	495000	Other Gas Revenues	6,051,797	148,483	6,200,280	4,171,797	100,355	4,272,152	1,880,000	48,128	1,928,128
		TOTAL OTHER OPERATING REVENUES	116,354,380	148,483	116,502,863	80,804,447	100,355	80,904,802	35,549,933	48,128	35,598,061
		TOTAL GAS REVENUES	338,899,019	148,483	339,047,502	234,706,770	100,355	234,807,125	104,192,249	48,128	104,240,377
		PRODUCTION EXPENSES:									
G-804	804/805	City Gate Purchases	232,370,447	0	232,370,447	159,691,585	0	159,691,585	72,678,862	0	72,678,862
6	808XXX	Net Natural Gas Storage Transactions	(2,455,507)	0	(2,455,507)	(1,067,399)	0	(1,067,399)	(1,388,108)	0	(1,388,108)
6	811000	Gas Used for Products Extraction	(1,187,724)	0	(1,187,724)	(821,297)	0	(821,297)	(366,427)	0	(366,427)
10	813000	Other Gas Expenses	0	1,276,912	1,276,912	0	859,081	859,081	0	417,831	417,831
99	813010	Gas Technology Institute (GTI) Expenses	104,444	0	104,444	74,509	0	74,509	29,935	0	29,935
		TOTAL PRODUCTION EXPENSES	228,831,660	1,276,912	230,108,572	157,877,398	859,081	158,736,479	70,954,262	417,831	71,372,093
		UNDERGROUND STORAGE EXPENSES:									
1	814000	Supervision & Engineering	0	8,977	8,977	0	6,246	6,246	0	2,731	2,731
1	824000	Other Expenses	0	479,179	479,179	0	333,413	333,413	0	145,766	145,766
1	837000	Other Equipment	0	427,486	427,486	0	297,445	297,445	0	130,041	130,041
		TOTAL UNDERGROUND STORAGE OPER EXP	0	915,642	915,642	0	637,104	637,104	0	278,538	278,538
G-DEPX		Depreciation Expense-Underground Storage	0	623,257	623,257	0	433,662	433,662	0	189,595	189,595
G-AMTX		Amortization Expense-Underground Storage	0	227	227	0	158	158	0	69	69
G-OTX		Taxes Other Than FIT	0	43,759	43,759	0	30,448	30,448	0	13,311	13,311
		TOTAL UG STORAGE DEPR/AMRT/NON-FIT TAXES	0	667,243	667,243	0	464,268	464,268	0	202,975	202,975
		TOTAL UNDERGROUND STORAGE EXPENSES	0	1,582,885	1,582,885	0	1,101,372	1,101,372	0	481,513	481,513

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-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
DISTRIBUTION EXPENSES:											
OPERATION											
3	870000	Supervision & Engineering	195,648	918,971	1,114,619	154,597	593,370	747,967	41,051	325,601	366,652
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	2,096,264	843,661	2,939,925	1,313,011	544,743	1,857,754	783,253	298,918	1,082,171
3	875000	Measuring & Reg Sta Exp-General	127,380	0	127,380	82,703	0	82,703	44,677	0	44,677
3	876000	Measuring & Reg Sta Exp-Industrial	9,489	0	9,489	8,691	0	8,691	798	0	798
3	877000	Measuring & Reg Sta Exp-City Gate	167,018	0	167,018	67,063	0	67,063	99,955	0	99,955
3	878000	Meter & House Regulator Expenses	681,237	0	681,237	558,267	0	558,267	122,970	0	122,970
3	879000	Customer Installation Expenses	1,440,386	87,916	1,528,302	831,003	56,766	887,769	609,383	31,150	640,533
3	880000	Other Expenses	997,090	769,823	1,766,913	696,762	497,067	1,193,829	300,328	272,756	573,084
3	881000	Rents	0	40,221	40,221	0	25,970	25,970	0	14,251	14,251
MAINTENANCE											
3	885000	Supervision & Engineering	136,512	3,839	140,351	55,908	2,479	58,387	80,604	1,360	81,964
3	887000	Mains	1,649,543	9,973	1,659,516	1,114,687	6,439	1,121,126	534,856	3,534	538,390
3	889000	Measuring & Reg Sta Exp-General	214,790	0	214,790	145,917	0	145,917	68,873	0	68,873
3	890000	Measuring & Reg Sta Exp-Industrial	203,682	449	204,131	59,553	290	59,843	144,129	159	144,288
3	891000	Measuring & Reg Sta Exp-City Gate	78,300	0	78,300	54,106	0	54,106	24,194	0	24,194
3	892000	Services	936,429	58,801	995,230	563,066	37,967	601,033	373,363	20,834	394,197
3	893000	Meters & House Regulators	671,147	655,133	1,326,280	496,539	423,013	919,552	174,608	232,120	406,728
3	894000	Other Equipment	229	191,885	192,114	116	123,898	124,014	113	67,987	68,100
TOTAL DISTRIBUTION OPERATING EXP			9,605,144	3,580,672	13,185,816	6,201,989	2,312,002	8,513,991	3,403,155	1,268,670	4,671,825
G-DEPX		Depreciation Expense-Distribution	10,448,341	45,182	10,493,523	6,834,697	31,378	6,866,075	3,613,644	13,804	3,627,448
G-OTX		Taxes Other Than FIT	15,982,593	0	15,982,593	13,763,528	0	13,763,528	2,219,065	0	2,219,065
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			26,430,934	45,182	26,476,116	20,598,225	31,378	20,629,603	5,832,709	13,804	5,846,513
TOTAL DISTRIBUTION EXPENSES			36,036,078	3,625,854	39,661,932	26,800,214	2,343,380	29,143,594	9,235,864	1,282,474	10,518,338
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	386,710	386,710	0	256,930	256,930	0	129,780	129,780
2	902000	Meter Reading Expenses	1,729,754	62,743	1,792,497	1,507,129	41,686	1,548,815	222,625	21,057	243,682
G-903	903XXX	Customer Records & Collection Expenses	1,069,516	3,951,136	5,020,652	758,953	2,625,135	3,384,088	310,563	1,326,001	1,636,564
2	904000	Uncollectible Accounts	0	1,497,957	1,497,957	0	995,243	995,243	0	502,714	502,714
2	905000	Misc Customer Accounts	0	129,053	129,053	0	85,743	85,743	0	43,310	43,310
TOTAL CUSTOMER ACCOUNTS EXPENSES			2,799,270	6,027,599	8,826,869	2,266,082	4,004,737	6,270,819	533,188	2,022,862	2,556,050
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	8,981,509	161,484	9,142,993	7,055,968	107,290	7,163,258	1,925,541	54,194	1,979,735
2	909000	Advertising	15,678	673,514	689,192	12,208	447,483	459,691	3,470	226,031	229,501
2	910000	Misc Customer Service & Info Exp	0	91,701	91,701	0	60,926	60,926	0	30,775	30,775
TOTAL CUSTOMER SERVICE & INFO EXP			8,997,187	926,699	9,923,886	7,068,176	615,699	7,683,875	1,929,011	311,000	2,240,011

RESULTS OF OPERATIONS		Report ID: G-OPS-12E
GAS OPERATING STATEMENT		
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
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	7,521	7,521	0	4,997	4,997	0	2,524	2,524
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	4,997	4,997	0	2,524	2,524
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	137,467	6,631,203	6,768,670	102,687	4,481,831	4,584,518	34,780	2,149,372	2,184,152
4	921000	Office Supplies & Expenses	1,299	1,070,373	1,071,672	1,299	723,433	724,732	0	346,940	346,940
4	922000	Admin. Expenses Transferred - Credit	0	(34,125)	(34,125)	0	(23,064)	(23,064)	0	(11,061)	(11,061)
4	923000	Outside Services Employed	0	3,491,387	3,491,387	0	2,359,724	2,359,724	0	1,131,663	1,131,663
4	924000	Property Insurance Premium	0	301,011	301,011	0	203,444	203,444	0	97,567	97,567
4	925XXX	Injuries and Damages	7,685	878,740	886,425	6,737	593,914	600,651	948	284,826	285,774
4	926XXX	Employee Pensions and Benefits	55,561	225,006	280,567	55,561	152,075	207,636	0	72,931	72,931
4	928000	Regulatory Commission Expenses	947,187	286,733	1,233,920	710,811	193,794	904,605	236,376	92,939	329,315
4	930000	Miscellaneous General Expenses	36,575	901,507	938,082	21,137	609,302	630,439	15,438	292,205	307,643
4	931000	Rents	10,952	267,049	278,001	10,254	180,490	190,744	698	86,559	87,257
4	935000	Maintenance of General Plant	262,724	1,866,207	2,128,931	168,035	1,261,313	1,429,348	94,689	604,894	699,583
TOTAL ADMIN & GEN OPERATING EXP			1,459,450	15,885,091	17,344,541	1,076,521	10,736,256	11,812,777	382,929	5,148,835	5,531,764
G-DEPX		Depreciation Expense-General Plant	444,226	2,255,336	2,699,562	282,467	1,524,315	1,806,782	161,759	731,021	892,780
G-AMTX		Amortization Expense - General Plant - 303000	26,979	2,071	29,050	23,126	1,400	24,526	3,853	671	4,524
G-AMTX		Amortization Expense - Misc IT Intangible Plant - 3031XX	0	1,688,039	1,688,039	0	1,140,895	1,140,895	0	547,144	547,144
G-AMTX		Amortization Expense-General Plant - 390200, 396200	0	5,648	5,648	0	3,817	3,817	0	1,831	1,831
99	407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99	407X28	Reg Credit/Debit Decoupling Def Rev	14,808	0	14,808	14,808	0	14,808	0	0	0
99	407329	Reg Debit Amt Decoupling Surcharge	295,099	0	295,099	295,099	0	295,099	0	0	0
99	407335	DSIT Amortization - ID	(22,293)	0	(22,293)	0	0	0	(22,293)	0	(22,293)
99	407425	WA GRC Jackson Prairie Deferral	(339,110)	0	(339,110)	(339,110)	0	(339,110)	0	0	0
TOTAL A&G DEPR/AMRT/NON-FIT TAXES			419,709	3,951,094	4,370,803	276,390	2,670,427	2,946,817	143,319	1,280,667	1,423,986
TOTAL ADMIN & GENERAL EXPENSES			1,879,159	19,836,185	21,715,344	1,352,911	13,406,683	14,759,594	526,248	6,429,502	6,955,750
TOTAL EXPENSES BEFORE FIT			278,543,354	33,283,655	311,827,009	195,364,781	22,335,949	217,700,730	83,178,573	10,947,706	94,126,279
NET OPERATING INCOME (LOSS) BEFORE FIT					27,220,493			17,106,395			10,114,098
G-FIT		FEDERAL INCOME TAX			1,918,919			928,870			990,049
G-FIT		DEFERRED FEDERAL INCOME TAX			4,604,682			3,102,723			1,501,959
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			(42,745)			(25,917)			(16,828)
GAS NET OPERATING INCOME (LOSS)					20,739,637			13,100,719			7,638,918

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-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

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand		100.000%		69.580%		30.420%
G-ALL	2	Number of Customers		100.000%		66.440%		33.560%
G-ALL	3	Direct Distribution Operating Expense		100.000%		64.569%		35.431%
G-ALL	4	Jurisdictional 4-Factor Ratio		100.000%		67.587%		32.413%
G-ALL	6	Actual Therms Purchased		100.000%		69.448%		30.552%
G-ALL	10	Actual Annual Throughput		100.000%		67.278%		32.722%
G-ALL	99	Not Allocated		0.000%		0.000%		0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF PURCHASED GAS COSTS	G-804-12E
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
6	804000	Gas Purchases	175,552,516	0	175,552,516	120,683,592	0	120,683,592	54,868,924	0	54,868,924
1	804001	Pipeline Demand Costs	26,431,012	0	26,431,012	18,379,577	0	18,379,577	8,051,435	0	8,051,435
1	804002	Transport Variable Charges	802,674	0	802,674	558,348	0	558,348	244,326	0	244,326
6	804010	Gas Costs - Fixed Hedge	12,679	0	12,679	17,059	0	17,059	(4,380)	0	(4,380)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	217,364	0	217,364	148,701	0	148,701	68,663	0	68,663
6	804140	Gas Research Contributions	0	0	0	0	0	0	0	0	0
6	804170	Gas Transaction Fees	0	0	0	0	0	0	0	0	0
6	804600	Gas Purchases - Financial	8,592,941	0	8,592,941	5,977,850	0	5,977,850	2,615,091	0	2,615,091
6	804700	Gas Costs - Offsystem Bookout	2,856,046	0	2,856,046	1,928,908	0	1,928,908	927,138	0	927,138
6	804711	Gas Costs - Offsystem Bookout Offset	(2,856,046)	0	(2,856,046)	(1,928,908)	0	(1,928,908)	(927,138)	0	(927,138)
6	804730	Gas Costs - Intracompany LDC Gas	19,143,228	0	19,143,228	13,142,070	0	13,142,070	6,001,158	0	6,001,158
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(8,294,571)	0	(8,294,571)	(5,886,203)	0	(5,886,203)	(2,408,368)	0	(2,408,368)
99	805120	Gas Expense - Rate Deferrals	9,912,604	0	9,912,604	6,670,591	0	6,670,591	3,242,013	0	3,242,013
		TOTAL PURCHASED GAS COSTS	232,370,447	0	232,370,447	159,691,585	0	159,691,585	72,678,862	0	72,678,862

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 903	G-903-12E
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
2	903000	Customer Records & Collections	1,069,516	3,951,136	5,020,652	758,953	2,625,135	3,384,088	310,563	1,326,001	1,636,564
12	903920	Accts Rec Sold - Program Fees	0	0	0	0	0	0	0	0	0
12	903930	Accts Rec Sold - Maturity Yield Fees	0	0	0	0	0	0	0	0	0
		Total Account 903	1,069,516	3,951,136	5,020,652	758,953	2,625,135	3,384,088	310,563	1,326,001	1,636,564

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.440%	33.560%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	65.619%	34.381%

RESULTS OF OPERATIONS
 ALLOCATION OF ACCOUNT 908
 For Twelve Months Ended July 31, 2012
 Ending Balance Basis

Report ID:
 G-908-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	218,783	161,484	380,267	140,595	107,290	247,885	78,188	54,194	132,382
99	908600	Public Purpose Tariff Rider Expense Offset	8,848,887	0	8,848,887	6,946,318	0	6,946,318	1,902,569	0	1,902,569
99	908610	Limited Income Tax Refund Program	85,555	0	85,555	85,555	0	85,555	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	(171,716)	0	(171,716)	(116,500)	0	(116,500)	(55,216)	0	(55,216)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		Total Account 908	8,981,509	161,484	9,142,993	7,055,968	107,290	7,163,258	1,925,541	54,194	1,979,735

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.440%	33.560%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-12E
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Twelve Months Ended 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 Cost of Debt		2.987%	3.059%
	Total Weighted Cost		2.987%	3.059%
G-APL	Net Rate Base	320,341,094	209,712,995	110,628,099
	Interest Deduction for FIT Calculation	9,648,241	6,264,127	3,384,114
1	#			
2	#			

RESULTS OF OPERATIONS	Report ID: G-FIT-12E
FEDERAL INCOME TAXES--GAS	
For Twelve Months Ended July 31, 2012 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	339,047,502	234,807,125	104,240,377
G-OPS	Operating & Maintenance Expense	280,312,847	193,660,042	86,652,805
G-OPS	Book Deprec/Amort and Reg Amortizations	15,487,810	10,246,712	5,241,098
G-OTX	Taxes Other than FIT	16,026,352	13,793,976	2,232,376
	Net Operating Income Before FIT	27,220,493	17,106,395	10,114,098
G-INT	Less: Interest Expense	9,648,241	6,264,127	3,384,114
G-SCM	Schedule M Adjustments	(12,089,627)	(8,188,355)	(3,901,272)
	Taxable Net Operating Income	5,482,625	2,653,913	2,828,712
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	1,918,919	928,870	990,049
G-DTE	Deferred FIT	4,604,682	3,102,723	1,501,959
99	411400 Amortized Investment Tax Credit	(42,745)	(25,917)	(16,828)
	Total FIT/Deferred FIT & ITC	6,480,856	4,005,676	2,475,180

ALLOCATION RATIOS:

G-ALL	99	Not Allocated	0.000%	0.000%	0.000%
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RESULTS OF OPERATIONS	Report ID:
GAS SCHEDULE M ITEMS	G-SCM-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
G-DEPX/AMTX		Book Depreciation & Amortization	10,919,546	4,619,760	15,539,306	7,140,290	3,135,625	10,275,915	3,779,256	1,484,135	5,263,391
12	997001	Contributions In Aid of Construction	0	163,597	163,597	0	107,351	107,351	0	56,246	56,246
2	997002	Injuries and Damages	0	(75,000)	(75,000)	0	(49,830)	(49,830)	0	(25,170)	(25,170)
12	997003	Salvage	0	0	0	0	0	0	0	0	0
4	997005	FAS106 Current Retiree Medical Accrual	0	786,204	786,204	0	531,372	531,372	0	254,832	254,832
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	1,278,923	0	1,278,923	445,278	0	445,278	833,645	0	833,645
4	997015	Airplane Lease Payments	0	101,924	101,924	0	68,887	68,887	0	33,037	33,037
12	997016	Redemption Expense Amortization	0	226,337	226,337	0	148,520	148,520	0	77,817	77,817
4	997020	FAS87 Current Pension Accrual	0	(2,523,608)	(2,523,608)	0	(1,705,631)	(1,705,631)	0	(817,977)	(817,977)
99	997029	FAS 106 Post Retirement Benefits	55,561	0	55,561	55,561	0	55,561	0	0	0
99	997031	Decoupling Mechanism	306,227	0	306,227	306,227	0	306,227	0	0	0
12	997032	Interest Rate Swaps	0	(5,530,720)	(5,530,720)	0	(3,629,203)	(3,629,203)	0	(1,901,517)	(1,901,517)
4	997033	DSM Tariff Rider	670,893	0	670,893	464,448	0	464,448	206,445	0	206,445
12	997048	AFUDC	0	(108,397)	(108,397)	0	(71,129)	(71,129)	0	(37,268)	(37,268)
11	997049	Tax Depreciation	0	(23,384,786)	(23,384,786)	0	(15,413,146)	(15,413,146)	0	(7,971,640)	(7,971,640)
1	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
4	997062	Gain on Sale of Office Building	0	(27,235)	(27,235)	0	(18,407)	(18,407)	0	(8,828)	(8,828)
99	997065	Amortization of Unbilled Revenue Add-Ins	(162,860)	0	(162,860)	(116,500)	0	(116,500)	(46,360)	0	(46,360)
99	997073	DSIT Amortization - ID	(31,149)	0	(31,149)	0	0	0	(31,149)	0	(31,149)
11	997080	Book Transportation Depreciation	0	565,054	565,054	0	372,433	372,433	0	192,621	192,621
4	997081	Deferred Compensation	0	(242,265)	(242,265)	0	(163,740)	(163,740)	0	(78,525)	(78,525)
4	997082	Meal Disallowances	0	100,298	100,298	0	67,788	67,788	0	32,510	32,510
4	997083	Paid Time Off	0	104,310	104,310	0	70,500	70,500	0	33,810	33,810
2	997084	Customer Uncollectibles	0	97,759	97,759	0	64,951	64,951	0	32,808	32,808
		TOTAL SCHEDULE M ADJUSTMENTS	13,037,141	(25,126,768)	(12,089,627)	8,295,304	(16,483,659)	(8,188,355)	4,741,837	(8,643,109)	(3,901,272)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.580%	30.420%
G-ALL	2	Number of Customers	100.000%	66.440%	33.560%
G-ALL	3	Direct Distribution Operating Expense	100.000%	64.569%	35.431%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.587%	32.413%
G-ALL	6	Actual Therms Purchased	100.000%	69.448%	30.552%
G-ALL	11	Book Depreciation	100.000%	65.911%	34.089%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	65.619%	34.381%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
DEFERRED INCOME TAX EXPENSE--GAS		G-DTE-12E
For Twelve Months Ended July 31, 2012		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	5,295,966	3,474,260	1,821,706
99	410100	Deferred Federal Income Tax Exp	(798,159)	(445,030)	(353,129)
		SUBTOTAL	<u>4,497,807</u>	<u>3,029,230</u>	<u>1,468,577</u>
14	411100	Deferred Federal Income Tax Expense - Allocated	49,874	32,718	17,156
99	411100	Deferred Federal Income Tax Exp	57,001	40,775	16,226
		SUBTOTAL	<u>106,875</u>	<u>73,493</u>	<u>33,382</u>
		Total Deferred Federal Income Tax Expense	<u><u>4,604,682</u></u>	<u><u>3,102,723</u></u>	<u><u>1,501,959</u></u>

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	65.602%	34.398%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-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
		UNDERGROUND STORAGE									
16	408190	R&P Property Tax - Storage	0	43,759	43,759	0	30,448	30,448	0	13,311	13,311
		TOTAL UNDERGROUND STORAGE TAX	0	43,759	43,759	0	30,448	30,448	0	13,311	13,311
		DISTRIBUTION									
99	408110	State Excise Tax	5,979,394	0	5,979,394	5,979,394	0	5,979,394	0	0	0
99	408120	Municipal Occupation & License Tax	6,976,630	0	6,976,630	5,750,030	0	5,750,030	1,226,600	0	1,226,600
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax - Distribution	2,951,444	0	2,951,444	2,034,104	0	2,034,104	917,340	0	917,340
99	409100	State Income Tax	75,125	0	75,125	0	0	0	75,125	0	75,125
		TOTAL DISTRIBUTION TAX	15,982,593	0	15,982,593	13,763,528	0	13,763,528	2,219,065	0	2,219,065
		TOTAL TAXES OTHER THAN FIT	15,982,593	43,759	16,026,352	13,763,528	30,448	13,793,976	2,219,065	13,311	2,232,376

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.580%	30.420%
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RESULTS OF OPERATIONS	Report ID:
GAS UTILITY PLANT	G-PLT-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
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
4	303000	Misc Intangible Plant (303000)	1,146,018	41,410	1,187,428	964,981	27,988	992,969	181,037	13,422	194,459
4	3031XX	Misc Intangible IT Plant (3031XX)	0	9,767,657	9,767,657	0	6,601,666	6,601,666	0	3,165,991	3,165,991
4		TOTAL INTANGIBLE PLANT	1,146,018	9,809,067	10,955,085	964,981	6,629,654	7,594,635	181,037	3,179,413	3,360,450
		UNDERGROUND STORAGE PLANT:									
1	350XXX	Land & Land Rights	0	466,805	466,805	0	324,803	324,803	0	142,002	142,002
1	351XXX	Structures & Improvements	0	1,371,423	1,371,423	0	954,236	954,236	0	417,187	417,187
1	352XXX	Wells	0	18,310,573	18,310,573	0	12,740,497	12,740,497	0	5,570,076	5,570,076
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	11,496,581	11,496,581	0	7,999,321	7,999,321	0	3,497,260	3,497,260
1	355000	Measuring & Regulating Equipment	0	204,740	204,740	0	142,458	142,458	0	62,282	62,282
1	356000	Purification Equipment	0	403,712	403,712	0	280,903	280,903	0	122,809	122,809
1	357000	Other Equipment	0	1,495,829	1,495,829	0	1,040,798	1,040,798	0	455,031	455,031
		TOTAL UNDERGROUND STORAGE PLANT	0	34,794,140	34,794,140	0	24,209,763	24,209,763	0	10,584,377	10,584,377
		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	785,380	21,450	806,830	516,113	14,897	531,010	269,267	6,553	275,820
6	376000	Mains	227,100,358	2,512,520	229,612,878	145,857,096	1,744,895	147,601,991	81,243,262	767,625	82,010,877
6	378000	Measuring & Reg Station Equip-General	5,214,764	57,440	5,272,204	3,160,338	39,891	3,200,229	2,054,426	17,549	2,071,975
6	379000	Measuring & Reg Station Equip-City Gate	5,983,600	0	5,983,600	1,797,027	0	1,797,027	4,186,573	0	4,186,573
6	380000	Services	145,547,357	0	145,547,357	97,934,308	0	97,934,308	47,613,049	0	47,613,049
6	381000	Meters	64,440,461	0	64,440,461	43,256,450	0	43,256,450	21,184,011	0	21,184,011
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	2,971,165	0	2,971,165	2,343,125	0	2,343,125	628,040	0	628,040
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	452,196,331	2,591,410	454,787,741	294,929,898	1,799,683	296,729,581	157,266,433	791,727	158,058,160

RESULTS OF OPERATIONS		Report ID:
GAS UTILITY PLANT		G-PLT-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
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	4,332,105	12,649,561	16,981,666	3,304,930	8,549,459	11,854,389	1,027,175	4,100,102	5,127,277
4	391XXX	Office Furniture & Equipment	0	9,796,390	9,796,390	0	6,621,086	6,621,086	0	3,175,304	3,175,304
4	392XXX	Transportation Equipment	6,353,073	1,448,438	7,801,511	4,584,644	978,956	5,563,600	1,768,429	469,482	2,237,911
4	393000	Stores Equipment	155,008	361,550	516,558	114,822	244,361	359,183	40,186	117,189	157,375
4	394000	Tools, Shop & Garage Equipment	1,710,382	2,687,811	4,398,193	1,263,484	1,816,611	3,080,095	446,898	871,200	1,318,098
4	395000	Laboratory Equipment	94,114	287,682	381,796	70,982	194,436	265,418	23,132	93,246	116,378
4	396XXX	Power Operated Equipment	3,537,894	1,084,837	4,622,731	2,644,315	733,209	3,377,524	893,579	351,628	1,245,207
4	397XXX	Communications Equipment	1,970,644	4,681,308	6,651,952	655,485	3,163,956	3,819,441	1,315,159	1,517,352	2,832,511
4	398000	Miscellaneous Equipment	19	78,722	78,741	8	53,206	53,214	11	25,516	25,527
TOTAL GENERAL PLANT			18,824,147	33,923,342	52,747,489	13,216,279	22,927,771	36,144,050	5,607,868	10,995,571	16,603,439
TOTAL PLANT IN SERVICE			472,166,496	81,117,959	553,284,455	309,111,158	55,566,871	364,678,029	163,055,338	25,551,088	188,606,426
ACCUMULATED DEPRECIATION											
G-ADEP		Underground Storage	0	(12,200,004)	(12,200,004)	0	(8,488,763)	(8,488,763)	0	(3,711,241)	(3,711,241)
G-ADEP		Distribution Plant	(153,827,884)	(1,419,766)	(155,247,650)	(102,101,996)	(985,999)	(103,087,995)	(51,725,888)	(433,767)	(52,159,655)
G-ADEP		General Plant	(4,452,374)	(9,187,188)	(13,639,562)	(2,556,683)	(6,209,345)	(8,766,028)	(1,895,691)	(2,977,843)	(4,873,534)
TOTAL ACCUMULATED DEPRECIATION			(158,280,258)	(22,806,958)	(181,087,216)	(104,658,679)	(15,684,107)	(120,342,786)	(53,621,579)	(7,122,851)	(60,744,430)
ACCUMULATED AMORTIZATION											
G-AAMT		General Plant - 303000	(131,939)	(9,404)	(141,343)	(90,660)	(6,356)	(97,016)	(41,279)	(3,048)	(44,327)
G-AAMT		Misc IT Intangible Plant - 3031XX	0	(4,519,732)	(4,519,732)	0	(3,054,751)	(3,054,751)	0	(1,464,981)	(1,464,981)
G-AAMT		Underground Storage	0	(239,310)	(239,310)	0	(166,512)	(166,512)	0	(72,798)	(72,798)
G-AAMT		General Plant - 390200, 396200	(4,609)	(29,229)	(33,838)	(3,641)	(19,755)	(23,396)	(968)	(9,474)	(10,442)
TOTAL ACCUMULATED AMORTIZATION			(136,548)	(4,797,675)	(4,934,223)	(94,301)	(3,247,374)	(3,341,675)	(42,247)	(1,550,301)	(1,592,548)
TOTAL ACCUMULATED DEPR/AMORT			(158,416,806)	(27,604,633)	(186,021,439)	(104,752,980)	(18,931,481)	(123,684,461)	(53,663,826)	(8,673,152)	(62,336,978)
NET GAS UTILITY PLANT before DFIT			313,749,690	53,513,326	367,263,016	204,358,178	36,635,390	240,993,568	109,391,512	16,877,936	126,269,448
ACCUMULATED DFIT											
12	282900	ADFIT - Gas Plant In Service	0	(61,484,807)	(61,484,807)	0	(40,345,716)	(40,345,716)	0	(21,139,091)	(21,139,091)
4	282900	ADFIT - Common Plant (282900 from C-DTX)	0	(7,206,333)	(7,206,333)	0	(4,862,678)	(4,862,678)	0	(2,343,655)	(2,343,655)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(1,321,291)	(1,321,291)	0	(867,018)	(867,018)	0	(454,273)	(454,273)
TOTAL ACCUMULATED DFIT			0	(70,012,431)	(70,012,431)	0	(46,075,412)	(46,075,412)	0	(23,937,019)	(23,937,019)
NET GAS UTILITY PLANT			313,749,690	(16,499,105)	297,250,585	204,358,178	(9,440,022)	194,918,156	109,391,512	(7,059,083)	102,332,429
ALLOCATION RATIOS:											
G-ALL	1	System Contract Demand		100.000%			69.580%			30.420%	
G-ALL	4	Jurisdictional 4-Factor Ratio		100.000%			67.587%			32.413%	
G-ALL	6	Actual Therms Purchased		100.000%			69.448%			30.552%	
G-ALL	12	Net Gas Plant (before DFIT)		100.000%			65.619%			34.381%	

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-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
G-PLT		NET GAS PLANT IN SERVICE	313,749,690	(16,499,105)	297,250,585	204,358,178	(9,440,022)	194,918,156	109,391,512	(7,059,083)	102,332,429
		OTHER ADJUSTMENTS:									
4	253850	Gain on Sale of General Office Bldg	0	0	0	0	0	0	0	0	0
4	190850	DFIT - Gain on Sale of General Office Bldg	0	0	0	0	0	0	0	0	0
1	117100	Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	3,987,674	3,987,674	0	1,743,390	1,743,390
1	164100	Gas Inventory--Jackson Prairie	0	16,624,979	16,624,979	0	11,567,660	11,567,660	0	5,057,319	5,057,319
4	252000	Customer Advances	(77,864)	0	(77,864)	(11,804)	0	(11,804)	(66,060)	0	(66,060)
99	235199	Customer Deposits	(748,691)	0	(748,691)	(748,691)	0	(748,691)	0	0	0
C-WKC		Working Capital	0	1,561,021	1,561,021	0	0	0	0	1,561,021	1,561,021
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	(826,555)	23,917,064	23,090,509	(760,495)	15,555,334	14,794,839	(66,060)	8,361,730	8,295,670
		NET RATE BASE	312,923,135	7,417,959	320,341,094	203,597,683	6,115,312	209,712,995	109,325,452	1,302,647	110,628,099

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-12E
For Twelve Months Ended July 31, 2012	
Ending Balance Basis	

AVISTA UTILITIES

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

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

RESULTS OF OPERATIONS
GAS-NORTH AMORTIZATION EXPENSE
For Twelve Months Ended July 31, 2012
Ending Balance Basis

Report ID:
G-AMTX-12E

AVISTA UTILITIES

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

Allocation Ratios:

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-12E
For Twelve Months Ended July 31, 2012	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
Steam (ED-AN)	(276,062,997)	(276,062,997)											
Hydro (ED-AN)	(112,143,282)	(112,143,282)											
Other (ED-AN)	(76,048,881)	(76,048,881)											
Total Electric Production	(464,255,160)	(464,255,160)											
Electric Transmission													
ED-AN	(179,570,193)	(179,570,193)											
Total Electric Transmission	(179,570,193)	(179,570,193)											
Electric Distribution													
ED-ID	(138,087,924)	(138,087,924)											
ED-WA	(222,654,938)	(222,654,938)											
Total Electric Distribution	(360,742,862)	(360,742,862)											
Gas Underground Storage													
I GD-AN	(12,200,004)		(12,200,004)			(12,200,004)				(8,488,763)			(3,711,241)
GD-OR	(361,867)			(361,867)									
Total Gas Underground Storage	(12,561,871)		(12,200,004)	(361,867)		(12,200,004)				(8,488,763)			(3,711,241)
Gas Distribution													
6 GD-AN	(1,419,766)		(1,419,766)			(1,419,766)				(985,999)			(433,767)
GD-ID	(51,725,888)		(51,725,888)		(51,725,888)						(51,725,888)		(51,725,888)
GD-WA	(102,101,996)		(102,101,996)		(102,101,996)			(102,101,996)		(102,101,996)			
GD-OR	(86,604,300)			(86,604,300)									
Total Gas Distribution	(241,851,950)		(155,247,650)	(86,604,300)	(153,827,884)	(1,419,766)	(155,247,650)			(985,999)			(52,159,655)
General Plant													
ED-AN	(32,894,452)	(32,894,452)											
ED-ID	(5,298,738)	(5,298,738)											
ED-WA	(10,101,160)	(10,101,160)											
7,4 CD-AA	(25,980,151)	(18,717,140)	(5,167,192)	(2,095,819)		(5,167,192)	(5,167,192)		(3,492,350)	(3,492,350)		(1,674,842)	(1,674,842)
9,4 CD-AN	(10,725,317)	(8,436,642)	(2,288,675)			(2,288,675)	(2,288,675)		(1,546,847)	(1,546,847)		(741,828)	(741,828)
9 CD-ID	(4,518,243)	(3,554,095)	(964,148)		(964,148)		(964,148)				(964,148)		(964,148)
9 CD-WA	(2,031,539)	(1,598,029)	(433,510)		(433,510)		(433,510)	(433,510)		(433,510)			
8,4 GD-AA	(1,245,153)		(888,180)	(356,973)		(888,180)	(888,180)		(600,294)	(600,294)		(287,886)	(287,886)
4 GD-AN	(843,141)		(843,141)		(843,141)		(843,141)		(569,854)	(569,854)		(273,287)	(273,287)
GD-ID	(931,543)		(931,543)		(931,543)		(931,543)				(931,543)		(931,543)
GD-WA	(2,123,173)		(2,123,173)		(2,123,173)		(2,123,173)	(2,123,173)		(2,123,173)			
GD-OR	(3,476,229)			(3,476,229)									
Total General Plant	(100,168,839)	(80,600,256)	(13,639,562)	(5,929,021)	(4,452,374)	(9,187,188)	(13,639,562)		(2,556,683)	(6,209,345)		(1,895,691)	(2,977,843)
Total Accumulated Depreciation	(1,359,150,875)	(1,085,168,471)	(181,087,216)	(92,895,188)	(158,280,258)	(22,806,958)	(181,087,216)		(104,658,679)	(15,684,107)		(53,621,579)	(7,122,851)

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	30.420%
8	Gas North/Oregon 4-Factor	0.000%	71.331%	28.669%	4	Jurisdictional 4-Factor Ratio	32.413%
9	Elec/Gas North 4-Factor	78.661%	21.339%	0.000%	6	Actual Therms Purchased	30.552%

RESULTS OF OPERATIONS
GAS-NORTH ACCUMULATED AMORTIZATION
For Twelve Months Ended July 31, 2012
Ending Balance Basis

Report ID:
G-AAMT-12E

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Production/Transmission													
Franchises (302000)	ED-AN	(6,085,087)	(6,085,087)										
Misc Intangible Plt (303000)	ED-AN	(569,240)	(569,240)										
Total Production/Transmission		(6,654,327)	(6,654,327)										
Distribution													
Franchises (302000)	ED-WA	(62,713)	(62,713)										
Misc Intangible Plt (303000)	ED-WA	(21,158)	(21,158)										
Total Distribution		(83,871)	(83,871)										
General Plant - 303000													
9,4	CD-AN	(44,070)	(34,666)	(9,404)		(9,404)	(9,404)		(6,356)	(6,356)			
	GD-ID	(41,279)		(41,279)	(41,279)		(41,279)				(41,279)	(3,048)	
	GD-WA	(90,660)		(90,660)	(90,660)		(90,660)	(90,660)		(90,660)		(41,279)	
	GD-OR	(45,449)		(45,449)								(3,048)	
Total General Plant - 303000		(221,458)	(34,666)	(141,343)	(131,939)	(9,404)	(141,343)	(90,660)	(6,356)	(97,016)	(41,279)	(3,048)	
Miscellaneous IT Intangible Plant - 3031XX													
7,4	CD-AA	(20,480,581)	(14,755,030)	(4,073,382)	(1,652,169)		(4,073,382)	(4,073,382)		(2,753,077)	(2,753,077)	(1,320,305)	
	ED-AN	(831,219)	(831,219)									(1,320,305)	
	ED-WA	(303,642)	(303,642)										
8,4	GD-AA	(605,755)		(432,091)	(173,664)		(432,091)	(432,091)		(292,037)	(292,037)	(140,054)	
4	GD-AN	(14,259)		(14,259)			(14,259)	(14,259)		(9,637)	(9,637)	(140,054)	
	GD-OR	(47,069)		(47,069)								(4,622)	
Total Miscellaneous IT Intangible Plant - 3031XX		(22,282,525)	(15,889,891)	(4,519,732)	(1,872,902)		(4,519,732)	(4,519,732)		(3,054,751)	(3,054,751)	(1,464,981)	
Gas Underground Storage													
1	GD-AN	(239,310)		(239,310)			(239,310)	(239,310)		(166,512)	(166,512)	(72,798)	
Total Gas Underground Storage		(239,310)		(239,310)			(239,310)	(239,310)		(166,512)	(166,512)	(72,798)	
General Plant - 390200, 396200													
7,4	CD-AA	(146,961)	(105,877)	(29,229)	(11,855)		(29,229)	(29,229)		(19,755)	(19,755)	(9,474)	
9	CD-ID	(4,537)	(3,569)	(968)		(968)		(968)				(968)	
9	CD-WA	(8,332)	(6,554)	(1,778)		(1,778)		(1,778)	(1,778)			(968)	
4	ED-AN	(40,536)	(40,536)										
	ED-WA	(110,678)	(110,678)										
	GD-WA	(1,863)		(1,863)		(1,863)		(1,863)	(1,863)				
	GD-OR	(47,380)		(47,380)									
Total General Plant - 390200, 396200		(360,287)	(267,214)	(33,838)	(59,235)		(4,609)	(29,229)	(33,838)	(3,641)	(19,755)	(23,396)	
Total Accumulated Amortization		(29,841,778)	(22,929,969)	(4,934,223)	(1,977,586)		(136,548)	(4,797,675)	(4,934,223)	(94,301)	(3,247,374)	(3,341,675)	

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-12E
For Twelve Months Ended July 31, 2012	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****														
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	385,053	0	362,279	22,774	385,053	0	0	0	0	0	0	0
99		GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	477,164	0	0	0
99		GD-OR / AS	472,075	0	0	0	0	0	0	0	0	472,075	0	472,075
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	3,939,109	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	6,479,350	370,266	706,204	3,095,087	4,171,557	577,609	93,299	847,042	1,517,950	472,075	317,768	789,843
	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
		TOTAL ACCOUNT	85,662,828	5,728,461	5,760,159	49,188,195	60,676,815	3,304,930	1,027,175	12,649,561	16,981,666	3,341,580	4,662,767	8,004,347
	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
		TOTAL ACCOUNT	53,008,465	2,610,709	14,649	36,622,676	39,248,034	0	0	9,796,389	9,796,389	0	3,964,042	3,964,042
	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
		TOTAL ACCOUNT	30,686,319	9,098,988	3,468,539	7,895,325	20,462,852	4,584,644	1,768,429	1,448,438	7,801,511	2,379,217	42,739	2,421,956

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

AVISTA UTILITIES

Gas-North Copy

				***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total	
	393000	Stores Equipment													
99		ED-WA / ID / AN	395,329	10,739	14,745	369,845	395,329	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	84,271	0	0	0	
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	0	57,227	0	57,227	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	2,025,801	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	

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

AVISTA UTILITIES

Gas-North Copy

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

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	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
	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
		TOTAL ACCOUNT	72,474,844	7,884,028	5,875,955	49,846,796	63,606,779	655,485	1,315,159	4,681,308	6,651,952	956,848	1,259,265	2,216,113
	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
		TOTAL ACCOUNT	414,847	31	2,340	299,874	302,245	8	11	78,722	78,741	2,367	31,494	33,861
		TOTAL GENERAL PLANT	310,523,357	44,216,920	27,267,249	166,668,334	238,152,503	13,216,278	5,607,867	33,923,341	52,747,486	8,361,869	11,261,499	19,623,368

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-12E
For Twelve Months Ended July 31, 2012	
Ending Balance Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
				Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct	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	0
99		GD-WA / ID / AN	1,146,018	0	0	0	0	964,981	181,037	0	1,146,018	0	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	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	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:

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 ACCUMULATED DEFERRED FIT	C-DTX-12E
For Twelve Months Ended July 31, 2012	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		Deferred FIT - Common Plant (For Report APL)				
7	282900	CD-AA	(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:

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

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
 For Twelve Months Ended July 31, 2012
 Ending Balance Basis

Report ID:
C-WKC-12E

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	***** SYSTEM *****			***** ELECTRIC *****			***** GAS NORTH *****		
			Washington	Idaho	Total	Washington	Idaho	Total	Washington	Idaho	Total
1	151120	FUEL STOCK COAL-COLSTRIP		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
TOTAL			18,188,000	9,495,411	27,683,411	18,188,000	7,934,390	26,122,390	0	1,561,021	1,561,021

ALLOCATION RATIOS: