

RESULTS OF OPERATIONS	Report ID: E-ROR-1A
ELECTRIC RATE OF RETURN	
For Month Ended June 30, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income	11,732,236	7,575,779	4,156,457
	Adjustments			
	Adjusted Net Operating Income	11,732,236	7,575,779	4,156,457
E-APL	Electric Net Rate Base	1,791,942,340	1,165,138,382	626,803,958
	RATE OF RETURN	0.655%	0.650%	0.663%

RESULTS OF OPERATIONS		Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES		
For Month Ended June 30, 2012 Average of Monthly Averages 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	06-30-2012	358,780 100.000%	235,495 65.638%	123,285 34.362%
3	E-OPS	Direct Distribution Operating Expense Percent		2,291,139 100.000%	1,460,920 63.764%	830,219 36.236%
	Input	Jurisdictional 4-Factor Ratio	12-31-2011			
		Direct Expenses Accts 500 - 598		23,354,099	15,611,998	7,742,101
		Direct Expenses 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%

RESULTS OF OPERATIONS		Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES		
For Month Ended June 30, 2012 Average of Monthly Averages 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 Expenses Accts 500 - 894	66,341,282	58,626,203	5,247,466	2,467,613
		Direct Expenses Accts 901 - 935	58,793,117	39,254,919	16,142,401	3,395,797
		Direct Expenses Accts 901 - 905 Utility 9 Only	1,408,245	867,690	540,555	0
		Adjustments	0	0	0	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	0
		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%	288.176%	79.556%	32.267%
		Average (CD AA)	100.000%	72.044%	19.889%	8.067%

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RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Month Ended June 30, 2012
Average of Monthly Averages Basis

Report ID:
E-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
Input		Gas North/Oregon 4-Factor				01-01-2012
		Direct Expenses Accts 500 - 894	Total	Electric	Gas North	Oregon Gas
		Direct Expenses Accts 901 - 935	7,715,079	0	5,247,466	2,467,613
		Direct Expenses Accts 901 - 905 Utility 9 Only	19,538,198	0	16,142,401	3,395,797
			540,555	0	540,555	0
		Total	27,793,832	0	21,930,422	5,863,410
		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
		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%
		Average (GD AA)	100.000%	0.000%	71.331%	28.669%

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Month Ended June 30, 2012
Average of Monthly Averages Basis

Report ID:
E-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
			Total	Electric	Gas North	Oregon Gas
	Input	Elec/Gas North 4-Factor	01-01-2012			
		Direct Expenses Accts 500 - 894	63,873,669	58,626,203	5,247,466	0
		Direct Expenses Accts 901 - 935	55,397,320	39,254,919	16,142,401	0
		Adjustments	0	0	0	0
		Total	119,270,989	97,881,122	21,389,867	0
		Percentage	100.000%	82.066%	17.934%	0.000%
		Direct Labor Accts 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	819,891,065	521,747,922	298,143,143	
		Percent	100.000%	63.636%	36.364%	
11		Book Depreciation	6,918,801	4,524,457	2,394,344	
		Percent	100.000%	65.394%	34.606%	

RESULTS OF OPERATIONS		Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES		
For Month Ended June 30, 2012 Average of Monthly Averages Basis		

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho
12		Net Electric Plant (before DFIT) Percent	<u>2,074,764,216</u> 100.000%	<u>1,342,106,872</u> 64.687%	<u>732,657,344</u> 35.313%
13	E-PLT	Net Electric General Plant Percent	<u>157,216,768</u> 100.000%	<u>103,368,814</u> 65.749%	<u>53,847,954</u> 34.251%
14		Net Allocated Schedule M's Percent	<u>-5,332,224</u> 100.000%	<u>-3,460,908</u> 64.906%	<u>-1,871,316</u> 35.094%
99	Input	Not Allocated	<u>0.000%</u>	<u>0.000%</u>	<u>0.000%</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended June 30, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUE											
SALES OF ELECTRICITY:											
99	440000	Residential	20,915,228	0	20,915,228	14,139,483	0	14,139,483	6,775,745	0	6,775,745
99	442200	Commercial - Firm & Int.	23,177,371	0	23,177,371	16,574,429	0	16,574,429	6,602,942	0	6,602,942
1	442300	Industrial	10,143,649	0	10,143,649	4,897,531	0	4,897,531	5,246,118	0	5,246,118
99	444000	Public Street & Highway Lighting	617,125	0	617,125	409,125	0	409,125	208,000	0	208,000
99	448000	Interdepartmental Revenue	80,528	0	80,528	67,778	0	67,778	12,750	0	12,750
99	499XXX	Unbilled Revenue	(2,482,453)	0	(2,482,453)	(1,665,138)	0	(1,665,138)	(817,315)	0	(817,315)
TOTAL SALES TO ULTIMATE CUSTOMERS			52,451,448	0	52,451,448	34,423,208	0	34,423,208	18,028,240	0	18,028,240
1	447XXX	Sales for Resale	0	8,800,004	8,800,004	0	5,741,123	5,741,123	0	3,058,881	3,058,881
TOTAL SALES OF ELECTRICITY			52,451,448	8,800,004	61,251,452	34,423,208	5,741,123	40,164,331	18,028,240	3,058,881	21,087,121
OTHER OPERATING REVENUE:											
99	451000	Miscellaneous Service Revenue	48,082	0	48,082	29,963	0	29,963	18,119	0	18,119
1	453000	Sales of Water & Water Power	0	35,800	35,800	0	23,356	23,356	0	12,444	12,444
1	454000	Rent from Electric Property	220,577	2,254	222,831	144,614	1,471	146,085	75,963	783	76,746
1	456XXX	Other Electric Revenues	13,205	10,499,755	10,512,960	9,482	6,850,040	6,859,522	3,723	3,649,715	3,653,438
TOTAL OTHER OPERATING REVENUE			281,864	10,537,809	10,819,673	184,059	6,874,867	7,058,926	97,805	3,662,942	3,760,747
TOTAL ELECTRIC REVENUE			52,733,312	19,337,813	72,071,125	34,607,267	12,615,990	47,223,257	18,126,045	6,721,823	24,847,868
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	43,216	43,216	0	28,194	28,194	0	15,022	15,022
1	501000	Fuel	0	1,146,446	1,146,446	0	747,941	747,941	0	398,505	398,505
1	502000	Steam Expense	0	269,511	269,511	0	175,829	175,829	0	93,682	93,682
1	505000	Electric Expense	0	40,992	40,992	0	26,743	26,743	0	14,249	14,249
1	506000	Miscellaneous Steam Power Generation Expense	0	89,414	89,414	0	58,334	58,334	0	31,080	31,080
1	507000	Rent	0	3,460	3,460	0	2,257	2,257	0	1,203	1,203
MAINTENANCE											
1	510000	Supervision & Engineering	0	43,273	43,273	0	28,231	28,231	0	15,042	15,042
1	511000	Structures	0	81,061	81,061	0	52,884	52,884	0	28,177	28,177
1	512000	Boiler Plant	0	431,215	431,215	0	281,325	281,325	0	149,890	149,890
1	513000	Electric Plant	0	150,903	150,903	0	98,449	98,449	0	52,454	52,454
1	514000	Miscellaneous Steam Plant	0	51,338	51,338	0	33,493	33,493	0	17,845	17,845
TOTAL STEAM POWER GENERATION EXP			0	2,350,829	2,350,829	0	1,533,680	1,533,680	0	817,149	817,149

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended June 30, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	170,569	170,569	0	111,279	111,279	0	59,290	59,290
1	536000	Water for Power	0	88,489	88,489	0	57,730	57,730	0	30,759	30,759
1	537000	Hydraulic Expense	413,495	244,711	658,206	255,002	159,649	414,651	158,493	85,062	243,555
1	538000	Electric Expense	0	512,552	512,552	0	334,389	334,389	0	178,163	178,163
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	62,830	62,830	0	40,990	40,990	0	21,840	21,840
1	540000	Rent	0	101,032	101,032	0	65,913	65,913	0	35,119	35,119
1	540100	MT Trust Funds Land Settlement Rents	459,930	0	459,930	300,076	0	300,076	159,854	0	159,854
MAINTENANCE											
1	541000	Supervision & Engineering	0	41,917	41,917	0	27,347	27,347	0	14,570	14,570
1	542000	Structures	0	13,859	13,859	0	9,042	9,042	0	4,817	4,817
1	543000	Reservoirs, Dams, & Waterways	0	22,062	22,062	0	14,393	14,393	0	7,669	7,669
1	544000	Electric Plant	0	154,215	154,215	0	100,610	100,610	0	53,605	53,605
1	545000	Miscellaneous Hydraulic Plant	0	36,599	36,599	0	23,877	23,877	0	12,722	12,722
TOTAL HYDRO POWER GENERATION EXP			873,425	1,448,835	2,322,260	555,078	945,219	1,500,297	318,347	503,616	821,963
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	61,249	61,249	0	39,959	39,959	0	21,290	21,290
1	547000	Fuel	0	1,199,228	1,199,228	0	782,376	782,376	0	416,852	416,852
1	548000	Generation Expense	0	208,947	208,947	0	136,317	136,317	0	72,630	72,630
1	549000	Miscellaneous Other Power Generation Expense	0	48,379	48,379	0	31,562	31,562	0	16,817	16,817
1	550000	Rent	0	(2,819)	(2,819)	0	(1,839)	(1,839)	0	(980)	(980)
MAINTENANCE											
1	551000	Supervision & Engineering	0	333,612	333,612	0	217,648	217,648	0	115,964	115,964
1	552000	Structures	0	0	0	0	0	0	0	0	0
1	553000	Generating & Electric Equipment	0	4,540,211	4,540,211	0	2,962,034	2,962,034	0	1,578,177	1,578,177
1	554000	Miscellaneous Other Power Generation Plant	0	14,807	14,807	0	9,660	9,660	0	5,147	5,147
TOTAL OTHER POWER GENERATION EXP			0	6,403,614	6,403,614	0	4,177,717	4,177,717	0	2,225,897	2,225,897
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	1,440,266	12,948,226	14,388,492	0	8,447,423	8,447,423	1,440,266	4,500,803	5,941,069
1	556000	System Control & Load Dispatching	0	53,322	53,322	0	34,787	34,787	0	18,535	18,535
E-557	557XXX	Other Expense	909,856	8,694,307	9,604,163	550,753	5,672,166	6,222,919	359,103	3,022,141	3,381,244
TOTAL OTHER POWER SUPPLY EXPENSE			2,350,122	21,695,855	24,045,977	550,753	14,154,376	14,705,129	1,799,369	7,541,479	9,340,848
TOTAL PRODUCTION OPERATING EXP			3,223,547	31,899,133	35,122,680	1,105,831	20,810,992	21,916,823	2,117,716	11,088,141	13,205,857

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended June 30, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TRANSMISSION OPERATING EXPENSE:									
		OPERATION									
1	560000	Supervision & Engineering	0	168,729	168,729	0	110,079	110,079	0	58,650	58,650
1	561000	Load Dispatching	0	158,802	158,802	0	103,602	103,602	0	55,200	55,200
1	562000	Station Expense	0	34,166	34,166	0	22,290	22,290	0	11,876	11,876
1	563000	Overhead Line Expense	0	55,237	55,237	0	36,037	36,037	0	19,200	19,200
1	565000	Transmission of Electricity by Others	0	1,420,883	1,420,883	0	926,984	926,984	0	493,899	493,899
1	566000	Miscellaneous Transmission Expense	0	127,619	127,619	0	83,259	83,259	0	44,360	44,360
1	567000	Rent	0	7,277	7,277	0	4,748	4,748	0	2,529	2,529
		MAINTENANCE									
1	568000	Supervision & Engineering	0	72,812	72,812	0	47,503	47,503	0	25,309	25,309
1	569000	Structures	1,674	42,721	44,395	1,674	27,871	29,545	0	14,850	14,850
1	570000	Station Equipment	0	129,720	129,720	0	84,629	84,629	0	45,091	45,091
1	571000	Overhead Lines	3,991	233,620	237,611	3,408	152,414	155,822	583	81,206	81,789
1	572000	Underground Lines	0	0	0	0	0	0	0	0	0
1	573000	Service Miscellaneous	0	9,149	9,149	0	5,969	5,969	0	3,180	3,180
		TOTAL TRANSMISSION OPERATING EXP	5,665	2,460,735	2,466,400	5,082	1,605,385	1,610,467	583	855,350	855,933
E-DEPX		Depreciation Expense-Production	0	2,344,268	2,344,268	0	1,529,400	1,529,400	0	814,868	814,868
E-DEPX		Depreciation Expense-Transmission	0	890,768	890,768	0	581,137	581,137	0	309,631	309,631
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	83,844	83,844	0	54,700	54,700	0	29,144	29,144
99		Colstrip 3 AFUDC Reallocation Adj		0	0	(15,881)	0	(15,881)	15,881	0	15,881
99	405930	Amortization of Investment in WNP3 Exch Power	204,169	0	204,169	204,169	0	204,169	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	8,254	0	8,254	2,645	0	2,645	5,609	0	5,609
99	407312	Amortization of Lancaster Generation	113,333	0	113,333	113,333	0	113,333	0	0	0
99	407322	Amortization of Spokane River Relicense	6,561	0	6,561	6,078	0	6,078	483	0	483
1	407324	Amortization of CDA CDR Fund	922	16,667	17,589	922	10,874	11,796	0	5,793	5,793
1	407325	Amortization of CDA IPA Interest Expense	0	0	0	0	0	0	0	0	0
99	407335	Amortization of ID DSIT	(251,638)	0	(251,638)	0	0	0	(251,638)	0	(251,638)
99	407350	Amortization of WA Renewable Energy Credits	39,368	0	39,368	39,368	0	39,368	0	0	0
99	407351	Amortization of CNC Transmission	21,053	0	21,053	13,718	0	13,718	7,335	0	7,335
99	407360	Amortization of CS2 & COLSTRIP O&M	(6,776)	0	(6,776)	(10,755)	0	(10,755)	3,979	0	3,979
99	407362	Amortization of LiDAR O&M	53,333	0	53,333	53,333	0	53,333	0	0	0
99	407380	Amortization of Wartsila Generators	28,149	0	28,149	12,761	0	12,761	15,388	0	15,388
1	407382	Amortization of CDA Settlement - Allocated	0	77,693	77,693	0	50,687	50,687	0	27,006	27,006
99	407382	Amortization of CDA Settlement - Direct	15,258	0	15,258	12,677	0	12,677	2,581	0	2,581
99	407395	Optional Renewable Power Revenue Offset	19,420	0	19,420	14,826	0	14,826	4,594	0	4,594
99	407400	Amortization of CCX Credits	0	0	0	0	0	0	0	0	0
99	407403	Amortization of Dissallowed K.F. Plant	(11,216)	0	(11,216)	(11,216)	0	(11,216)	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(8,607)	0	(8,607)	0	0	0	(8,607)	0	(8,607)
99	407420	Amortization of CS2 Levelized Return	24,075	0	24,075	0	0	0	24,075	0	24,075
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	(729,538)	0	(729,538)	(502,994)	0	(502,994)	(226,544)	0	(226,544)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(4,246,513)	0	(4,246,513)	(2,811,908)	0	(2,811,908)	(1,434,605)	0	(1,434,605)
99	407462	Amortization of Deferred LiDAR O&M	100	0	100	100	0	100	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	(701)	(701)	0	(457)	(457)	0	(244)	(244)
E-OTX		Taxes Other Than FIT--Prod & Trans	0	1,553,924	1,553,924	0	1,013,780	1,013,780	0	540,144	540,144
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(4,720,293)	4,966,463	246,170	(2,878,824)	3,240,121	361,297	(1,841,469)	1,726,342	(115,127)
		TOTAL PRODUCTION & TRANSMISSION EXPEN	(1,491,081)	39,326,331	37,835,250	(1,767,911)	25,656,498	23,888,587	276,830	13,669,833	13,946,663

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended June 30, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:									
		OPERATION:									
3	580000	Supervision & Engineering	19,284	137,356	156,640	6,549	87,584	94,133	12,735	49,772	62,507
3	582000	Station Expense	55,095	3,158	58,253	33,379	2,014	35,393	21,716	1,144	22,860
3	583000	Overhead Line Expense	198,463	50,100	248,563	133,365	31,946	165,311	65,098	18,154	83,252
3	584000	Underground Line Expense	79,570	0	79,570	42,444	0	42,444	37,126	0	37,126
3	585000	Street Light & Signal System Operation Expense	9,417	0	9,417	1,045	0	1,045	8,372	0	8,372
3	586000	Meter Expense	201,914	11,190	213,104	156,485	7,135	163,620	45,429	4,055	49,484
3	587000	Customer Installations Expense	172,773	7,205	179,978	150,933	4,594	155,527	21,840	2,611	24,451
3	588000	Miscellaneous Distribution Expense	210,691	242,277	452,968	46,535	154,486	201,021	164,156	87,791	251,947
3	589000	Rent	0	(112,600)	(112,600)	0	(71,798)	(71,798)	0	(40,802)	(40,802)
		MAINTENANCE:									
3	590000	Supervision & Engineering	27,720	172,231	199,951	21,468	109,821	131,289	6,252	62,410	68,662
3	591000	Structures	64,859	234	65,093	32,068	149	32,217	32,791	85	32,876
3	592000	Station Equipment	53,180	(2,790)	50,390	45,649	(1,779)	43,870	7,531	(1,011)	6,520
3	593000	Overhead Lines	936,521	0	936,521	599,861	0	599,861	336,660	0	336,660
3	594000	Underground Lines	83,335	0	83,335	36,047	0	36,047	47,288	0	47,288
3	595000	Line Transformers	106,962	18,350	125,312	101,135	11,701	112,836	5,827	6,649	12,476
3	596000	Street Light & Signal System Maintenance Exp	44,845	0	44,845	31,356	0	31,356	13,489	0	13,489
3	597000	Meters	5,074	0	5,074	2,712	0	2,712	2,362	0	2,362
3	598000	Miscellaneous Distribution Expense	21,436	9,940	31,376	19,889	6,338	26,227	1,547	3,602	5,149
		TOTAL DISTRIBUTION OPERATING EXP	2,291,139	536,651	2,827,790	1,460,920	342,191	1,803,111	830,219	194,460	1,024,679
E-DEPX		Depreciation Expense-Distribution	2,648,110	0	2,648,110	1,727,883	0	1,727,883	920,227	0	920,227
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	2,246	0	2,246	2,246	0	2,246	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	3,576,622	0	3,576,622	3,096,370	0	3,096,370	480,252	0	480,252
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	6,226,978	0	6,226,978	4,826,499	0	4,826,499	1,400,479	0	1,400,479
		TOTAL DISTRIBUTION EXPENSES	8,518,117	536,651	9,054,768	6,287,419	342,191	6,629,610	2,230,698	194,460	2,425,158

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended June 30, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	56,567	56,567	0	37,129	37,129	0	19,438	19,438
2	902000	Meter Reading Expenses	219,508	8,188	227,696	190,014	5,374	195,388	29,494	2,814	32,308
E-903	903XXX	Customer Records & Collection Expenses	160,230	519,312	679,542	112,187	340,866	453,053	48,043	178,446	226,489
2	904000	Uncollectible Accounts	0	145,595	145,595	0	95,566	95,566	0	50,029	50,029
2	905000	Misc Customer Accounts	0	35,763	35,763	0	23,474	23,474	0	12,289	12,289
TOTAL CUSTOMER ACCOUNTS EXPENSES			379,738	765,425	1,145,163	302,201	502,409	804,610	77,537	263,016	340,553
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	1,988,074	21,260	2,009,334	1,454,933	13,955	1,468,888	533,141	7,305	540,446
2	909000	Advertising	601	75,619	76,220	0	49,635	49,635	601	25,984	26,585
2	910000	Misc Customer Service & Info Exp	0	23,791	23,791	0	15,616	15,616	0	8,175	8,175
TOTAL CUSTOMER SERVICE & INFO EXP			1,988,675	120,670	2,109,345	1,454,933	79,206	1,534,139	533,742	41,464	575,206
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	152	152	0	100	100	0	52	52
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	152	152	0	100	100	0	52	52
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	50,716	1,817,885	1,868,601	39,107	1,218,510	1,257,617	11,609	599,375	610,984
4	921000	Office Supplies & Expenses	4,551	292,668	297,219	4,551	196,172	200,723	0	96,496	96,496
4	922000	Admin Exp Transferred--Credit	0	(5,990)	(5,990)	0	(4,015)	(4,015)	0	(1,975)	(1,975)
4	923000	Outside Services Employed	(8,675)	1,227,844	1,219,169	(8,675)	823,012	814,337	0	404,832	404,832
4	924000	Property Insurance Premium	0	109,514	109,514	0	73,406	73,406	0	36,108	36,108
4	925XXX	Injuries and Damages	25,719	(434,734)	(409,015)	23,638	(291,398)	(267,760)	2,081	(143,336)	(141,255)
4	926XXX	Employee Pensions and Benefits	28,280	65,431	93,711	20,881	43,858	64,739	7,399	21,573	28,972
4	927000	Franchise Requirements	479	0	479	0	0	0	479	0	479
1	928000	Regulatory Commission Expenses	242,331	269,583	511,914	183,389	175,876	359,265	58,942	93,707	152,649
4	930000	Miscellaneous General Expenses	15,802	279,808	295,610	14,544	187,553	202,097	1,258	92,255	93,513
4	931000	Rents	2,726	78,356	81,082	1,920	52,521	54,441	806	25,835	26,641
4	935000	Maintenance of General Plant	81,313	525,085	606,398	45,807	351,959	397,766	35,506	173,126	208,632
TOTAL ADMIN & GEN OPERATING EXP			443,242	4,225,450	4,668,692	325,162	2,827,454	3,152,616	118,080	1,397,996	1,516,076

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended June 30, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	140,000	887,403	1,027,403	88,575	594,818	683,393	51,425	292,585	344,010
E-AMTX		Amortization Expense-General Plant - 303000	0	636	636	0	415	415	0	221	221
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	25,620	466,060	491,680	25,228	312,396	337,624	392	153,664	154,056
E-AMTX		Amortization Expense-General Plant - 390200, 396200	0	2,345	2,345	0	1,572	1,572	0	773	773
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	165,620	1,356,444	1,522,064	113,803	909,201	1,023,004	51,817	447,243	499,060
		TOTAL ADMIN & GENERAL EXPENSES	608,862	5,581,894	6,190,756	438,965	3,736,655	4,175,620	169,897	1,845,239	2,015,136
		TOTAL EXPENSES BEFORE FIT	10,004,311	46,331,123	56,335,434	6,715,607	30,317,059	37,032,666	3,288,704	16,014,064	19,302,768
		NET OPERATING INCOME BEFORE FIT			15,735,691			10,190,591			5,545,100
E-FIT		FEDERAL INCOME TAX--Normal Accrual			2,244,661			1,599,376			645,285
E-FIT		DEFERRED FEDERAL INCOME TAX			1,773,339			1,024,925			748,414
E-FIT		AMORTIZED ITC - NOXON			(14,545)			(9,489)			(5,056)
		ELECTRIC NET OPERATING INCOME			11,732,236			7,575,779			4,156,457

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%		65.240%	34.760%
E-ALL	2	Number of Customers	100.000%		65.638%	34.362%
E-ALL	3	Direct Distribution Operating Expense	100.000%		63.764%	36.236%
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-555-1A
For Month Ended June 30, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	10,987,359	10,987,359	0	7,168,153	7,168,153	0	3,819,206	3,819,206
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	1,440,266	0	1,440,266	0	0	0	1,440,266	0	1,440,266
1	555550	Non Monetary - Exchange Power	0	34,535	34,535	0	22,531	22,531	0	12,004	12,004
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	1,880,081	1,880,081	0	1,226,565	1,226,565	0	653,516	653,516
1	555710	Intercompany Purchase	0	46,251	46,251	0	30,174	30,174	0	16,077	16,077
TOTAL ACCOUNT 555			1,440,266	12,948,226	14,388,492	0	8,447,423	8,447,423	1,440,266	4,500,803	5,941,069

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-557-1A
For Month Ended June 30, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	482,229	482,229	0	314,606	314,606	0	167,623	167,623
1	557010	Other Power Supply Expense - Financial	0	370,598	370,598	0	241,778	241,778	0	128,820	128,820
1	557150	Fuel - Economic Dispatch	0	6,397,861	6,397,861	0	4,173,965	4,173,965	0	2,223,896	2,223,896
1	557160	Power Supply Expense - Miscellaneous	0	28,800	28,800	0	18,789	18,789	0	10,011	10,011
99	557161	Unbilled Add-Ons	(7,004)	0	(7,004)	0	0	0	(7,004)	0	(7,004)
1	557170	Broker Fees - Power	0	65,621	65,621	0	42,811	42,811	0	22,810	22,810
1	557200	Nez Perce	68,225	0	68,225	41,458	0	41,458	26,767	0	26,767
99	557280	Washington ERM Deferred	509,295	0	509,295	509,295	0	509,295	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	159,155	0	159,155	0	0	0	159,155	0	159,155
99	557390	Idaho PCA Amortization	180,185	0	180,185	0	0	0	180,185	0	180,185
1	557395	Optional Renewable Power Expense Offset	0	(14,996)	(14,996)	0	(9,783)	(9,783)	0	(5,213)	(5,213)
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	161,161	161,161	0	105,141	105,141	0	56,020	56,020
1	557711	Turbine Gas Bookout Offset	0	(161,161)	(161,161)	0	(105,141)	(105,141)	0	(56,020)	(56,020)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	1,390,720	1,390,720	0	907,306	907,306	0	483,414	483,414
TOTAL ACCOUNT 557			909,856	8,694,307	9,604,163	550,753	5,672,166	6,222,919	359,103	3,022,141	3,381,244

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 CUSTOMER ACCOUNTING EXPENSES	E-903-1A
For Month Ended June 30, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records and Collections	160,230	519,312	679,542	112,187	340,866	453,053	48,043	178,446	226,489
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
TOTAL ACCOUNT 903			160,230	519,312	679,542	112,187	340,866	453,053	48,043	178,446	226,489

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.638%	34.362%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	64.687%	35.313%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-1A
For Month Ended June 30, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	29,812	21,260	51,072	21,727	13,955	35,682	8,085	7,305	15,390
99	908600	Public Purpose Tariff Rider Expense Offset	2,059,736	0	2,059,736	1,509,496	0	1,509,496	550,240	0	550,240
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(101,474)	0	(101,474)	(76,290)	0	(76,290)	(25,184)	0	(25,184)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	1,988,074	21,260	2,009,334	1,454,933	13,955	1,468,888	533,141	7,305	540,446

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.638%	34.362%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-INT-1A
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Month Ended June 30, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.47%	52.47%
2	Cost of Debt		5.680%	5.823%
	Total Weighted Cost		2.980%	3.055%
E-APL	Net Rate Base	1,791,942,340	1,165,138,382	626,803,958
	Interest Deduction for FIT Calculation	53,869,985	34,721,124	19,148,861
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-1A
ELECTRIC FEDERAL INCOME TAXES	
For Month Ended June 30, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	72,071,125	47,223,257	24,847,868
E-OPS	Less: Operating & Maintenance Expense	48,340,222	30,821,866	17,518,356
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	2,864,666	2,100,650	764,016
E-OTX	Less: Taxes Other than FIT	5,130,546	4,110,150	1,020,396
	Net Operating Income Before FIT	15,735,691	10,190,591	5,545,100
E-INT	Less: Monthly Interest Expense	4,489,165	2,893,427	1,595,738
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(15,881)	15,881
E-SCM	Plus: Schedule M Adjustments	(4,754,984)	(2,692,365)	(2,062,619)
	Taxable Net Operating Income	6,491,542	4,620,680	1,870,862
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	2,272,040	1,617,238	654,802
1	Production Tax Credit	(27,379)	(17,862)	(9,517)
1	Investment Tax Credit - Noxon *	0	0	0
	Total Net Federal Income Tax	2,244,661	1,599,376	645,285
E-DTE	Deferred FIT	1,773,339	1,024,925	748,414
1	411400 Amortized Investment Tax Credit - Noxon	(14,545)	(9,489)	(5,056)
	Total Net FIT/Deferred FIT	4,003,455	2,614,812	1,388,643

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ITEMS	E-SCM-1A
For Month Ended June 30, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX/AMTX	Book Depreciation & Amortization	2,815,976	4,675,324	7,491,300	1,843,932	3,074,438	4,918,370	972,044	1,600,886	2,572,930
12	997001 Contributions In Aid of Construction	0	388,443	388,443	0	251,272	251,272	0	137,171	137,171
2	997002 Injuries and Damages	0	(1,000,000)	(1,000,000)	0	(656,380)	(656,380)	0	(343,620)	(343,620)
12	997003 Salvage	0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off	(8,607)	0	(8,607)	0	0	0	(8,607)	0	(8,607)
4	997005 FAS106 Current Retiree Medical Accrual	0	374,785	374,785	0	251,215	251,215	0	123,570	123,570
99	997007 Idaho PCA	339,340	0	339,340	0	0	0	339,340	0	339,340
99	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0	0
1	997009 Rathdrum Turbine Lease	0	(2,819)	(2,819)	0	(1,839)	(1,839)	0	(980)	(980)
4	997015 Airplane Lease Payments	0	31,652	31,652	0	21,216	21,216	0	10,436	10,436
12	997016 Redemption Expense Amortization	0	131,708	131,708	0	85,198	85,198	0	46,510	46,510
99	997017 Amort - Invest in Exch Pwr (405.92,.93,.95,.98)	204,169	0	204,169	204,169	0	204,169	0	0	0
99	997018 DSM Tariff Rider	(367,276)	(145)	(367,421)	(27,166)	(97)	(27,263)	(340,110)	(48)	(340,158)
1	997019 CSS Temporary Service Fees	28,364	0	28,364	6,120	0	6,120	22,244	0	22,244
4	997020 FAS87 Current Pension Accrual	0	1,013,206	1,013,206	0	679,142	679,142	0	334,064	334,064
99	997021 Wartsilla Generators Amortization	28,149	0	28,149	12,761	0	12,761	15,388	0	15,388
99	997024 Kettle Falls Disallowance	(11,216)	0	(11,216)	(11,216)	0	(11,216)	0	0	0
2	997027 Uncollectibles	0	(26,526)	(26,526)	0	(17,411)	(17,411)	0	(9,115)	(9,115)
99	997028 RTO Funding Amortization	0	0	0	0	0	0	0	0	0
99	997029 FAS106 Post Retirement Benefits	28,280	0	28,280	20,881	0	20,881	7,399	0	7,399
12	997032 Interest Rate Swaps	0	73,933	73,933	0	47,825	47,825	0	26,108	26,108
99	997033 BPA Residential Exchange	1,051,481	0	1,051,481	709,882	0	709,882	341,599	0	341,599
99	997034 Montana Hydro Settlement	86,443	0	86,443	56,386	0	56,386	30,057	0	30,057
1	997041 Rathdrum Turbine Lease, Tax	0	(31,793)	(31,793)	0	(20,742)	(20,742)	0	(11,051)	(11,051)
99	997043 Washington Deferred Power Costs	509,295	0	509,295	509,295	0	509,295	0	0	0
1	997044 Non-Monetary Power Costs	0	34,535	34,535	0	22,531	22,531	0	12,004	12,004
1	997045 Section 199 Manufacturing Deduction	0	(246,472)	(246,472)	0	(160,798)	(160,798)	0	(85,674)	(85,674)
4	997046 Nez Perce Settlement	24,933	0	24,933	(1,834)	0	(1,834)	26,767	0	26,767
99	997047 Clark Fork Preventive Maint. Exp (PME's)	22,149	0	22,149	0	0	0	22,149	0	22,149
12	997048 AFUDC	0	(131,829)	(131,829)	0	(85,276)	(85,276)	0	(46,553)	(46,553)
11	997049 Tax Depreciation	0	(10,321,231)	(10,321,231)	0	(6,749,466)	(6,749,466)	0	(3,571,765)	(3,571,765)
99	997050 CS2 Levelized Return	24,075	0	24,075	0	0	0	24,075	0	24,075
99	997051 Wind Generation AFUDC - ID	0	0	0	0	0	0	0	0	0
4	997052 Noxon Spill	0	0	0	0	0	0	0	0	0
4	997053 Renewable Energy Cert Fees	0	(12,188)	(12,188)	0	(8,169)	(8,169)	0	(4,019)	(4,019)
99	997054 Spokane River Relicensing	6,561	0	6,561	6,078	0	6,078	483	0	483
99	997058 Colstrip Settlement	0	0	0	0	0	0	0	0	0

RESULTS OF OPERATIONS	Report ID: E-SCM-1A
ELECTRIC SCHEDULE M ITEMS	
For Month Ended June 30, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	997059	Spokane River Relicensing PME	6,110	0	6,110	3,860	0	3,860	2,250	0	2,250
1	997061	CDA Fund Settlement	34,255	16,667	50,922	922	10,874	11,796	33,333	5,793	39,126
4	997062	Gain on Sale of Office Bldg	0	0	0	0	0	0	0	0	0
1	997063	CDA Lake Settlement	15,258	77,693	92,951	12,677	50,687	63,364	2,581	27,006	29,587
99	997064	Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization - Unbilled Revenue Add-Ins	(6,895)	0	(6,895)	(13,064)	0	(13,064)	6,169	0	6,169
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	113,333	0	113,333	113,333	0	113,333	0	0	0
1	997072	CDA Fund Settlement-Prepayment	0	166,667	166,667	0	108,734	108,734	0	57,933	57,933
1	997073	DSIT Amortization - ID	(265,168)	0	(265,168)	0	0	0	(265,168)	0	(265,168)
11	997080	Book Transportation Depreciation	0	103,957	103,957	0	67,982	67,982	0	35,975	35,975
1	997081	Deferred Compensation	0	(597,018)	(597,018)	0	(400,175)	(400,175)	0	(196,843)	(196,843)
1	997082	Meal Disallowances	0	31,321	31,321	0	20,994	20,994	0	10,327	10,327
1	997083	Paid Time Off	0	88,182	88,182	0	59,108	59,108	0	29,074	29,074
2	997084	Customer Uncollectibles	0	(170,276)	(170,276)	0	(111,766)	(111,766)	0	(58,510)	(58,510)
99	997088	Deferred O&M Colstrip & CS2	(4,253,289)	0	(4,253,289)	(2,822,663)	0	(2,822,663)	(1,430,626)	0	(1,430,626)
99	997089	CNC Transmission	21,053	0	21,053	13,718	0	13,718	7,335	0	7,335
99	997091	LIDAR O&M Reg Def DFIT	53,433	0	53,433	53,433	0	53,433	0	0	0
99	997092	Smart Grid	36,944	0	36,944	36,944	0	36,944	0	0	0
99	997093	EWEB Renewable Energy Credits	40,090	0	40,090	40,090	0	40,090	0	0	0
TOTAL SCHEDULE M ADJUSTMENTS			577,240	(5,332,224)	(4,754,984)	768,538	(3,460,903)	(2,692,365)	(191,298)	(1,871,321)	(2,062,619)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.240%	34.760%
E-ALL	2	Number of Customers	100.000%	65.638%	34.362%
E-ALL	3	Direct Distribution Operating Expense	100.000%	63.764%	36.236%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.029%	32.971%
E-ALL	10	Net Electric Distribution Plant	100.000%	63.636%	36.364%
E-ALL	11	Book Depreciation	100.000%	65.394%	34.606%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	64.687%	35.313%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-DTE-1A
ELECTRIC DEFERRED INCOME TAX EXPENSES	
For Month Ended June 30, 2012 Average of Monthly Averages 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	325,959	325,959	0	211,567	211,567	0	114,392	114,392
99	410100	Deferred Federal Income Tax Expense - Washington	705,640	0	705,640	705,640	0	705,640	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	546,496	0	546,496	0	0	0	546,496	0	546,496
	410100	Total	1,252,136	325,959	1,578,095	705,640	211,567	917,207	546,496	114,392	660,888
14	411100	Deferred Federal Income Tax Expense - Allocated	0	590,995	590,995	0	383,591	383,591	0	207,404	207,404
99	411100	Deferred Federal Income Tax Expense - Washington	(275,873)	0	(275,873)	(275,873)	0	(275,873)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(119,878)	0	(119,878)	0	0	0	(119,878)	0	(119,878)
	411100	Total	(395,751)	590,995	195,244	(275,873)	383,591	107,718	(119,878)	207,404	87,526
Total Deferred Federal Income Tax Expense			856,385	916,954	1,773,339	429,767	595,158	1,024,925	426,618	321,796	748,414

E-ALL	14	Net Allocated Schedule M's	100.000%	64.906%	35.094%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-1A
For Month Ended June 30, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	0	0	0	0	0	0	0	0
1	408140	State Kwh Generation Tax	0	165,212	165,212	0	107,784	107,784	0	57,428	57,428
1	408150	R&P Property Tax--Production	0	1,012,193	1,012,193	0	660,355	660,355	0	351,838	351,838
1	408180	R&P Property Tax--Transmission	0	348,661	348,661	0	227,466	227,466	0	121,195	121,195
1	409100	State Income Tax--Montana & Oregon	0	27,858	27,858	0	18,175	18,175	0	9,683	9,683
TOTAL PRODUCTION & TRANSMISSION			0	1,553,924	1,553,924	0	1,013,780	1,013,780	0	540,144	540,144
DISTRIBUTION											
99	408110	State Excise Tax	1,459,661	0	1,459,661	1,459,661	0	1,459,661	0	0	0
99	408120	Municipal Occupation & License Tax	1,512,363	0	1,512,363	1,282,834	0	1,282,834	229,529	0	229,529
99	408160	Miscellaneous State or Local Tax--WA & ID	12	0	12	0	0	0	12	0	12
99	408170	R&P Property Tax--Distribution	560,213	0	560,213	353,875	0	353,875	206,338	0	206,338
99	409100	State Income Tax--Idaho	44,373	0	44,373	0	0	0	44,373	0	44,373
TOTAL DISTRIBUTION			3,576,622	0	3,576,622	3,096,370	0	3,096,370	480,252	0	480,252
TOTAL TAXES OTHER THAN FIT			3,576,622	1,553,924	5,130,546	3,096,370	1,013,780	4,110,150	480,252	540,144	1,020,396

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%

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT
For Month Ended June 30, 2012
Average of Monthly Averages Basis

Report ID:
E-PLT-1A

AVISTA UTILITIES

			*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324	CDA Lake CDR Fund - Allocated	0	9,458,333	9,458,333	0	6,170,616	6,170,616	0	3,287,717	3,287,717
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	38,759,228	38,759,228	0	25,286,520	25,286,520	0	13,472,708	13,472,708
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)	1,551,163	27,392,169	28,943,332	1,527,639	18,360,697	19,888,336	23,524	9,031,472	9,054,996
1	303110	Misc Intangible Plant-PC Software (C-IPL)	0	1,969,022	1,969,022	0	1,319,816	1,319,816	0	649,206	649,206
TOTAL INTANGIBLE PLANT			2,307,046	125,669,138	127,976,184	2,283,522	82,511,817	84,795,339	23,524	43,157,321	43,180,845
STEAM PRODUCTION PLANT:											
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	125,869,526	125,869,526	0	82,117,279	82,117,279	0	43,752,247	43,752,247
1	312000	Boiler Plant	0	170,126,323	170,126,323	0	110,990,413	110,990,413	0	59,135,910	59,135,910
1	313000	Generators	0	6,770	6,770	0	4,417	4,417	0	2,353	2,353
1	314000	Turbogenerator Units	0	51,593,160	51,593,160	0	33,659,378	33,659,378	0	17,933,782	17,933,782
1	315000	Accessory Electric Equipment	0	26,918,048	26,918,048	0	17,561,335	17,561,335	0	9,356,713	9,356,713
1	316000	Miscellaneous Power Plant Equipment	0	15,751,392	15,751,392	0	10,276,208	10,276,208	0	5,475,184	5,475,184
TOTAL STEAM PRODUCTION PLANT			0	392,495,614	392,495,614	0	256,064,140	256,064,140	0	136,431,474	136,431,474
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	57,684,240	57,684,240	0	37,633,198	37,633,198	0	20,051,042	20,051,042
1	331XXX	Structures & Improvements	0	43,641,130	43,641,130	0	28,471,473	28,471,473	0	15,169,657	15,169,657
1	332XXX	Reservoirs, Dams, & Waterways	0	123,146,477	123,146,477	0	80,340,762	80,340,762	0	42,805,715	42,805,715
1	333000	Waterwheels, Turbines, & Generators	0	162,896,206	162,896,206	0	106,273,485	106,273,485	0	56,622,721	56,622,721
1	334000	Accessory Electric Equipment	0	33,984,465	33,984,465	0	22,171,465	22,171,465	0	11,813,000	11,813,000
1	335XXX	Miscellaneous Power Plant Equipment	0	8,106,041	8,106,041	0	5,288,381	5,288,381	0	2,817,660	2,817,660
1	336000	Roads, Railroads, & Bridges	0	2,020,756	2,020,756	0	1,318,341	1,318,341	0	702,415	702,415
TOTAL HYDRAULIC PRODUCTION PLANT			0	431,479,315	431,479,315	0	281,497,105	281,497,105	0	149,982,210	149,982,210
OTHER PRODUCTION PLANT:											
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	16,508,572	16,508,572	0	10,770,192	10,770,192	0	5,738,380	5,738,380
1	342000	Fuel Holders, Producers, & Accessories	0	21,245,688	21,245,688	0	13,860,687	13,860,687	0	7,385,001	7,385,001
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	203,382,066	203,382,066	0	132,686,460	132,686,460	0	70,695,606	70,695,606
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	17,083,072	17,083,072	0	11,144,996	11,144,996	0	5,938,076	5,938,076
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	1,607,186	1,607,186	0	1,048,528	1,048,528	0	558,658	558,658
TOTAL OTHER PRODUCTION PLANT			0	282,790,830	282,790,830	0	184,492,738	184,492,738	0	98,298,092	98,298,092
TOTAL PRODUCTION PLANT			0	1,106,765,759	1,106,765,759	0	722,053,983	722,053,983	0	384,711,776	384,711,776

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-1A
For Month Ended June 30, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****			Total		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	19,324,410	19,324,410	0	12,607,245	12,607,245	0	6,717,165	6,717,165
1	352XXX	Structures & Improvements	0	16,721,735	16,721,735	0	10,909,260	10,909,260	0	5,812,475	5,812,475
1	353000	Station Equipment	0	205,555,839	205,555,839	0	134,104,629	134,104,629	0	71,451,210	71,451,210
1	354000	Towers & Fixtures	0	17,122,353	17,122,353	0	11,170,623	11,170,623	0	5,951,730	5,951,730
1	355000	Poles & Fixtures	0	145,990,440	145,990,440	0	95,244,163	95,244,163	0	50,746,277	50,746,277
1	356000	Overhead Conductors & Devices	0	112,788,335	112,788,335	0	73,583,110	73,583,110	0	39,205,225	39,205,225
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
TOTAL TRANSMISSION PLANT			0	524,310,917	524,310,917	0	342,060,442	342,060,442	0	182,250,475	182,250,475
DISTRIBUTION PLANT:											
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	17,659,226	0	17,659,226	12,457,283	0	12,457,283	5,201,943	0	5,201,943
99	362000	Station Equipment	106,106,606	0	106,106,606	69,160,155	0	69,160,155	36,946,451	0	36,946,451
99	364000	Poles, Towers, & Fixtures	251,184,035	0	251,184,035	153,668,785	0	153,668,785	97,515,250	0	97,515,250
99	365000	Overhead Conductors & Devices	168,471,921	0	168,471,921	104,074,296	0	104,074,296	64,397,625	0	64,397,625
99	366000	Underground Conduit	83,494,791	0	83,494,791	52,204,271	0	52,204,271	31,290,520	0	31,290,520
99	367000	Underground Conductors & Devices	138,861,051	0	138,861,051	89,537,850	0	89,537,850	49,323,201	0	49,323,201
99	368000	Line Transformers	195,856,747	0	195,856,747	130,356,509	0	130,356,509	65,500,238	0	65,500,238
99	369XXX	Services	125,144,929	0	125,144,929	78,330,522	0	78,330,522	46,814,407	0	46,814,407
99	370000	Meters	47,946,370	0	47,946,370	26,938,035	0	26,938,035	21,008,335	0	21,008,335
99	373XXX	Street Light & Signal Systems	35,248,708	0	35,248,708	21,164,439	0	21,164,439	14,084,269	0	14,084,269
TOTAL DISTRIBUTION PLANT			1,176,421,759	0	1,176,421,759	741,394,016	0	741,394,016	435,027,743	0	435,027,743
GENERAL PLANT: (From Report C-GPL)											
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	11,458,764	49,075,539	60,534,303	5,704,277	32,894,843	38,599,120	5,754,487	16,180,696	21,935,183
4	391XXX	Office Furniture & Equipment	1,845,025	36,451,070	38,296,095	1,830,376	24,432,788	26,263,164	14,649	12,018,282	12,032,931
4	392XXX	Transportation Equipment	12,576,094	7,935,562	20,511,656	9,107,555	5,319,128	14,426,683	3,468,539	2,616,434	6,084,973
4	393000	Stores Equipment	286,235	1,600,243	1,886,478	123,355	1,072,627	1,195,982	162,880	527,616	690,496
4	394000	Tools, Shop & Garage Equipment	1,557,875	6,471,529	8,029,404	1,179,903	4,337,801	5,517,704	377,972	2,133,728	2,511,700
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	28,083,981	10,230,308	38,314,289	17,040,543	6,857,273	23,897,816	11,043,438	3,373,035	14,416,473
4	397XXX	Communications Equipment	13,547,075	49,512,066	63,059,141	7,671,640	33,187,443	40,859,083	5,875,435	16,324,623	22,200,058
4	398000	Miscellaneous Equipment	2,371	297,979	300,350	31	199,732	199,763	2,340	98,247	100,587
TOTAL GENERAL PLANT			70,717,801	165,843,926	236,561,727	43,213,385	111,163,525	154,376,910	27,504,416	54,680,401	82,184,817
TOTAL PLANT IN SERVICE			1,249,446,606	1,922,589,740	3,172,036,346	786,890,923	1,257,789,767	2,044,680,690	462,555,683	664,799,973	1,127,355,656

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-1A
For Month Ended June 30, 2012		
Average of Monthly Averages Basis		

AVISTA UTILITIES

			*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	0	274,900,365	274,900,365	0	179,344,998	179,344,998	0	95,555,367	95,555,367
E-ADEP		Hydro Production Plant	0	111,049,395	111,049,395	0	72,448,625	72,448,625	0	38,600,770	38,600,770
E-ADEP		Other Production Plant	0	74,990,164	74,990,164	0	48,923,583	48,923,583	0	26,066,581	26,066,581
E-ADEP		Transmission Plant	0	178,432,002	178,432,002	0	116,409,038	116,409,038	0	62,022,964	62,022,964
E-ADEP		Distribution Plant	356,530,694	0	356,530,694	219,646,094	0	219,646,094	136,884,600	0	136,884,600
E-ADEP		General Plant	20,599,155	58,745,804	79,344,959	11,631,371	39,376,725	51,008,096	8,967,784	19,369,079	28,336,863
TOTAL ACCUMULATED DEPRECIATION			377,129,849	698,117,730	1,075,247,579	231,277,465	456,502,969	687,780,434	145,852,384	241,614,761	387,467,145
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	6,526,703	6,526,703	0	4,258,021	4,258,021	0	2,268,682	2,268,682
E-AAMT		Distribution-Franchises/Misc Intangibles	80,499	0	80,499	80,499	0	80,499	0	0	0
E-AAMT		General Plant - 303000	0	33,709	33,709	0	21,992	21,992	0	11,717	11,717
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	261,704	14,858,387	15,120,091	260,528	9,959,428	10,219,956	1,176	4,898,959	4,900,135
E-AAMT		General Plant - 390200, 396200	120,801	142,745	263,546	117,232	95,680	212,912	3,569	47,065	50,634
TOTAL ACCUMULATED AMORTIZATION			463,004	21,561,544	22,024,548	458,259	14,335,121	14,793,380	4,745	7,226,423	7,231,168
TOTAL ACCUMULATED DEPR/AMORT			377,592,853	719,679,274	1,097,272,127	231,735,724	470,838,090	702,573,814	145,857,129	248,841,184	394,698,313
NET ELECTRIC UTILITY PLANT before DFIT			871,853,753	1,202,910,466	2,074,764,219	555,155,199	786,951,677	1,342,106,876	316,698,554	415,958,789	732,657,343
ACCUMULATED DFIT											
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
1		ADFIT - Colstrip PCB (283200)	0	(398,814)	(398,814)	0	(260,186)	(260,186)	0	(138,628)	(138,628)
12		ADFIT - Electric Plant In Service (282900)	0	(279,726,426)	(279,726,426)	0	(180,946,633)	(180,946,633)	0	(98,779,793)	(98,779,793)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(23,471,194)	(23,471,194)	0	(15,732,507)	(15,732,507)	0	(7,738,687)	(7,738,687)
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	(3,310,417)	(3,310,417)	0	(2,159,716)	(2,159,716)	0	(1,150,701)	(1,150,701)
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	(13,565,730)	(13,565,730)	0	(8,850,282)	(8,850,282)	0	(4,715,448)	(4,715,448)
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(4,844,012)	(4,844,012)	0	(3,133,446)	(3,133,446)	0	(1,710,566)	(1,710,566)
TOTAL ACCUMULATED DFIT			0	(326,016,593)	(326,016,593)	0	(211,539,450)	(211,539,450)	0	(114,477,143)	(114,477,143)
NET ELECTRIC UTILITY PLANT			871,853,753	876,893,873	1,748,747,626	555,155,199	575,412,227	1,130,567,426	316,698,554	301,481,646	618,180,200

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.240%	34.760%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.025%	32.971%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	64.687%	35.313%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
For Month Ended June 30, 2012
Average of Monthly Averages Basis

Report ID:
E-APL-1A

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		871,853,753	876,893,873	1,748,747,626	555,155,199	575,412,227	1,130,567,426	316,698,554	301,481,646	618,180,200
	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	(1,116,629)	0	(1,116,629)	1,116,629	0	1,116,629
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)		(2,521,568)	0	(2,521,568)	(808,119)	0	(808,119)	(1,713,449)	0	(1,713,449)
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)		6,794,192	0	6,794,192	4,364,179	0	4,364,179	2,430,013	0	2,430,013
99	ADFIT - Kettle Falls Disallowed (190420)		361,862	0	361,862	361,862	0	361,862	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)		1,059,374	0	1,059,374	0	0	0	1,059,374	0	1,059,374
99	ADFIT - Boulder Park Disallowed (190040)		539,219	0	539,219	0	0	0	539,219	0	539,219
99	Investment in WNP3 Exchange Power (124900, 124930)		17,660,246	0	17,660,246	17,660,246	0	17,660,246	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)		(3,173,845)	0	(3,173,845)	(3,173,845)	0	(3,173,845)	0	0	0
99	CDA Lake Settlement - WA (182382)		1,286,666	0	1,286,666	1,286,666	0	1,286,666	0	0	0
99	CDA Lake Settlement - ID (186382)		256,834	0	256,834	0	0	0	256,834	0	256,834
99	ADFIT - CDA Lake Settlement - Direct (283382)		(540,226)	0	(540,226)	(450,334)	0	(450,334)	(89,892)	0	(89,892)
99	CDA CDR Fund - Direct (182324)		93,592	0	93,592	93,592	0	93,592	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)		(32,757)	0	(32,757)	(32,757)	0	(32,757)	0	0	0
99	Spokane River Relicensing (182322)		665,011	0	665,011	616,947	0	616,947	48,064	0	48,064
99	ADFIT - Spokane River Relicensing (283322)		(232,729)	0	(232,729)	(215,912)	0	(215,912)	(16,817)	0	(16,817)
99	Spokane River PM&Es (182323)		615,597	0	615,597	391,756	0	391,756	223,841	0	223,841
99	ADFIT - Spokane River PM&Es (283323)		(215,483)	0	(215,483)	(137,139)	0	(137,139)	(78,344)	0	(78,344)
99	Montana Riverbed Settlement (186360)		4,620,925	0	4,620,925	3,072,989	0	3,072,989	1,547,936	0	1,547,936
99	ADFIT - Montana Riverbed Settlement (283365)		(1,617,324)	0	(1,617,324)	(1,075,547)	0	(1,075,547)	(541,777)	0	(541,777)
99	Lancaster Generation (182312)		4,703,333	0	4,703,333	4,703,333	0	4,703,333	0	0	0
99	ADFIT - Lancaster Generation (283312)		(1,646,167)	0	(1,646,167)	(1,646,167)	0	(1,646,167)	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)		(908,425)	0	(908,425)	(229,996)	0	(229,996)	(678,429)	0	(678,429)
99	Customer Deposits (235199)		(3,145,443)	0	(3,145,443)	(3,145,443)	0	(3,145,443)	0	0	0
C-WKC	Working Capital		18,188,000	7,713,182	25,901,182	18,188,000	0	18,188,000	0	7,713,182	7,713,182
99	DSM Programs (186710)		0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS		35,481,532	7,713,182	43,194,714	34,570,956	0	34,570,956	910,576	7,713,182	8,623,758
	NET RATE BASE		907,335,285	884,607,055	1,791,942,340	589,726,155	575,412,227	1,165,138,382	317,609,130	309,194,828	626,803,958

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%	64.687%	35.313%
E-ALL	13	Net Electric General Plant	100.000%	65.749%	34.251%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-1A
For Month Ended June 30, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	891,614	891,614			891,614	891,614		581,689	581,689		309,925	309,925	
1	Hydro (ED-AN)	753,400	753,400			753,400	753,400		491,518	491,518		261,882	261,882	
1	Other (ED-AN)	699,254	699,254			699,254	699,254		456,193	456,193		243,061	243,061	
Total Electric Production		2,344,268	2,344,268			2,344,268	2,344,268		1,529,400	1,529,400		814,868	814,868	
Electric Transmission														
1	ED-AN	890,768	890,768			890,768	890,768		581,137	581,137		309,631	309,631	
Total Electric Transmission		890,768	890,768			890,768	890,768		581,137	581,137		309,631	309,631	
Electric Distribution														
	ED-ID	920,227	920,227			920,227	920,227					920,227	920,227	
	ED-WA	1,727,883	1,727,883			1,727,883	1,727,883	1,727,883		1,727,883				
Total Electric Distribution		2,648,110	2,648,110			2,648,110	2,648,110	1,727,883		1,727,883		920,227	920,227	
Gas Underground Storage														
	GD-AN	51,881		51,881										
	GD-OR	9,352			9,352									
Total Gas Underground Storage		61,233		51,881	9,352									
Gas Distribution														
	GD-AN	3,972		3,972										
	GD-ID	305,169		305,169										
	GD-WA	579,281		579,281										
	GD-OR	316,150			316,150									
Total Gas Distribution		1,204,572		888,422	316,150									
General Plant														
4	ED-AN	216,397	216,397			216,397	216,397		145,049	145,049		71,348	71,348	
	ED-ID	23,839	23,839			23,839	23,839				23,839		23,839	
	ED-WA	78,895	78,895			78,895	78,895	78,895		78,895				
7,4	CD-AA	905,447	652,320	180,085	73,042	652,320	652,320		437,244	437,244		215,076	215,076	
9,4	CD-AN	23,755	18,686	5,069		18,686	18,686		12,525	12,525		6,161	6,161	
9	CD-ID	35,070	27,586	7,484		27,586	27,586				27,586		27,586	
9	CD-WA	12,306	9,680	2,626		9,680	9,680	9,680		9,680				
8	GD-AA	14,068		10,035	4,033									
	GD-AN	2,841		2,841										
	GD-ID	6,173		6,173										
	GD-WA	21,268		21,268										
	GD-OR	21,327			21,327									
Total General Plant		1,361,386	1,027,403	235,581	98,402	140,000	887,403	1,027,403	88,575	594,818	683,393	51,425	292,585	344,010
Total Depreciation Expense		8,510,337	6,910,549	1,175,884	423,904	2,788,110	4,122,439	6,910,549	1,816,458	2,705,355	4,521,813	971,652	1,417,084	2,388,736

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	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%								

RESULTS OF OPERATIONS	Report ID:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-1A
For Month Ended June 30, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000)	ED-AN	76,453	76,453		76,453	76,453		49,878	49,878		26,575	26,575	
1	Misc Intangible Plt (303000)	ED-AN	7,391	7,391		7,391	7,391		4,822	4,822		2,569	2,569	
Total Production/Transmission			83,844	83,844		83,844	83,844		54,700	54,700		29,144	29,144	
Distribution														
	Franchises (302000)	ED-WA	2,009	2,009		2,009	2,009		2,009	2,009				
	Misc Intangible Plt (303000)	ED-WA	237	237		237	237		237	237				
Total Distribution			2,246	2,246		2,246	2,246		2,246	2,246				
General Plant - 303000														
9,1		CD-AN	809	636	173		636		415	415		221	221	
		GD-ID	328		328									
		GD-WA	1,926		1,926									
		GD-OR	647		647									
Total General Plant - 303000			3,710	636	2,427	647	636	636	415	415		221	221	
Miscellaneous IT Intangible Plant - 3031XX														
7,4		CD-AA	622,769	448,667	123,863	50,239	448,667	448,667		300,737	300,737		147,930	
4		ED-AN	17,393	17,393			17,393	17,393		11,659	11,659		5,734	
		ED-ID	392	392			392	392				392	392	
		ED-WA	25,228	25,228			25,228	25,228	25,228		25,228			
8		GD-AA	29,809		21,263	8,546								
		GD-AN	192		192									
		GD-OR	408		408									
Total Miscellaneous IT Intangible Plt - 3031XX			696,191	491,680	145,318	59,193	25,620	466,060	491,680	25,228	312,396	337,624	392	153,664
Gas Underground Storage														
		GD-AN	19		19									
Total Gas Underground Storage			19		19									
General Plant - 390200, 396200														
7,4		CD-AA	2,157	1,554	429	174	1,554	1,554		1,042	1,042		512	
4		ED-AN	791	791			791	791		530	530		261	
		GD-OR	362		362									
Total General Plant - 390200, 396200			3,310	2,345	429	536	2,345	2,345	1,572	1,572		773	773	
Total Amortization Expense			789,320	580,751	148,193	60,376	27,866	552,885	580,751	27,474	369,083	396,557	392	183,802

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 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%			

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-1A
For Month Ended June 30, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1 Steam (ED-AN)	274,900,365	274,900,365				274,900,365	274,900,365		179,344,998	179,344,998		95,555,367	95,555,367	
1 Hydro (ED-AN)	111,049,395	111,049,395				111,049,395	111,049,395		72,448,625	72,448,625		38,600,770	38,600,770	
1 Other (ED-AN)	74,990,164	74,990,164				74,990,164	74,990,164		48,923,583	48,923,583		26,066,581	26,066,581	
Total Electric Production	460,939,924	460,939,924				460,939,924	460,939,924		300,717,206	300,717,206		160,222,718	160,222,718	
Electric Transmission														
1 ED-AN	178,432,002	178,432,002				178,432,002	178,432,002		116,409,038	116,409,038		62,022,964	62,022,964	
Total Electric Transmission	178,432,002	178,432,002				178,432,002	178,432,002		116,409,038	116,409,038		62,022,964	62,022,964	
Electric Distribution														
ED-ID	136,884,600	136,884,600				136,884,600	136,884,600					136,884,600	136,884,600	
ED-WA	219,646,094	219,646,094				219,646,094	219,646,094	219,646,094	219,646,094					
Total Electric Distribution	356,530,694	356,530,694				356,530,694	356,530,694	219,646,094	219,646,094			136,884,600	136,884,600	
Gas Underground Storage														
GD-AN	12,122,057		12,122,057											
GD-OR	347,826			347,826										
Total Gas Underground Storage	12,469,883		12,122,057	347,826										
Gas Distribution														
GD-AN	1,417,780		1,417,780											
GD-ID	51,310,028		51,310,028											
GD-WA	101,391,843		101,391,843											
GD-OR	86,374,097			86,374,097										
Total Gas Distribution	240,493,748		154,119,651	86,374,097										
General Plant														
4 ED-AN	32,602,144	32,602,144				32,602,144	32,602,144		21,852,891	21,852,891		10,749,253	10,749,253	
ED-ID	5,457,014	5,457,014				5,457,014	5,457,014					5,457,014	5,457,014	
ED-WA	10,053,480	10,053,480				10,053,480	10,053,480	10,053,480		10,053,480				
7,4 CD-AA	24,609,775	17,729,866	4,894,638	1,985,271		17,729,866	17,729,866		11,884,152	11,884,152		5,845,714	5,845,714	
9,4 CD-AN	10,696,271	8,413,794	2,282,477			8,413,794	8,413,794		5,639,682	5,639,682		2,774,112	2,774,112	
9 CD-ID	4,463,165	3,510,770	952,395			3,510,770	3,510,770					3,510,770	3,510,770	
9 CD-WA	2,005,938	1,577,891	428,047			1,577,891	1,577,891	1,577,891	1,577,891					
8 GD-AA	1,224,016		873,103	350,913										
GD-AN	859,038		859,038											
GD-ID	917,167		917,167											
GD-WA	2,150,538		2,150,538											
GD-OR	3,444,113			3,444,113										
Total General Plant	98,482,659	79,344,959	13,357,403	5,780,297		20,599,155	58,745,804	79,344,959	11,631,371	39,376,725	51,008,096	8,967,784	19,369,079	28,336,863
Total Accumulated Depreciation	1,347,348,910	1,075,247,579	179,599,111	92,502,220		377,129,849	698,117,730	1,075,247,579	231,277,465	456,502,969	687,780,434	145,852,384	241,614,761	387,467,145

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 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%			

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAAMT-1A
For Month Ended June 30, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1 Franchises (302000) ED-AN	5,970,327	5,970,327				5,970,327	5,970,327		3,895,041	3,895,041		2,075,286	2,075,286	
1 Misc Intangible Plt (303000) ED-AN	556,376	556,376				556,376	556,376		362,980	362,980		193,396	193,396	
Total Production/Transmission	6,526,703	6,526,703				6,526,703	6,526,703		4,258,021	4,258,021		2,268,682	2,268,682	
Distribution														
Franchises (302000) ED-WA	59,696	59,696				59,696	59,696		59,696	59,696				
Misc Intangible Plt (303000) ED-WA	20,803	20,803				20,803	20,803		20,803	20,803				
Total Distribution	80,499	80,499				80,499	80,499		80,499	80,499				
General Plant - 303000														
9,1 CD-AN	42,854	33,709	9,145				33,709	33,709		21,992	21,992		11,717	11,717
GD-ID	40,777		40,777											
GD-WA	87,753		87,753											
GD-OR	44,478			44,478										
Total General Plant - 303000	215,862	33,709	137,675	44,478		33,709	33,709		21,992	21,992		11,717	11,717	
Miscellaneous IT Intangible Plant -3031XX														
7,4 CD-AA	19,508,912	14,055,001	3,880,128	1,573,783		14,055,001	14,055,001		9,420,926	9,420,926		4,634,075	4,634,075	
4 ED-AN	803,386	803,386				803,386	803,386		538,502	538,502		264,884	264,884	
ED-ID	1,176	1,176				1,176	1,176					1,176	1,176	
ED-WA	260,528	260,528				260,528	260,528		260,528	260,528				
8 GD-AA	557,407		397,604	159,803										
GD-AN	13,967		13,967											
GD-OR	46,844			46,844										
Total Miscellaneous IT Intangible Plant - 3031XX	21,192,220	15,120,091	4,291,699	1,780,430		261,704	14,858,387	15,120,091	260,528	9,959,428	10,219,956	1,176	4,898,959	4,900,135
Gas Underground Storage														
GD-AN	239,281		239,281											
Total Gas Underground Storage	239,281		239,281											
General Plant - 390200, 396200														
7,4 CD-AA	143,532	103,406	28,547	11,579		103,406	103,406		69,312	69,312		34,094	34,094	
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	39,339	39,339				39,339	39,339		26,368	26,368		12,971	12,971	
ED-WA	110,678	110,678				110,678	110,678		110,678	110,678				
GD-WA	1,863		1,863											
GD-OR	46,826			46,826										
Total General Plant - 390200, 396200	355,107	263,546	33,156	58,405		120,801	142,745	263,546	117,232	95,680	212,912	3,569	47,065	50,634
Total Accumulated Amortization	28,609,672	22,024,548	4,701,811	1,883,313		463,004	21,561,544	22,024,548	458,259	14,335,121	14,793,380	4,745	7,226,423	7,231,168

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	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%									

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended June 30, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric 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	5,746,844	480,611	1,973,731	3,292,502	5,746,844	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	3,330,008	0	0	0	0	0	0	0	0	3,330,008	0	3,330,008
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	57,749,791	0	0	41,605,259	41,605,259	0	0	11,485,856	11,485,856	0	4,658,676	4,658,676
9		CD-WA / ID / AN	16,758,241	5,223,666	3,780,756	4,177,778	13,182,200	1,417,066	1,025,636	1,133,339	3,576,041	0	0	0
		TOTAL ACCOUNT	85,466,188	5,704,277	5,754,487	49,075,539	60,534,303	3,298,370	1,025,636	12,619,195	16,943,201	3,330,008	4,658,676	7,988,684
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	4,122,849	1,830,376	14,649	2,277,824	4,122,849	0	0	0	0	0	0	0
99		GD-WA / ID / AN	6,495	0	0	0	0	0	0	6,495	6,495	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	431,011	0	0	0	0	0	0	307,444	307,444	0	123,567	123,567
7		CD-AA	47,365,110	0	0	34,123,720	34,123,720	0	0	9,420,447	9,420,447	0	3,820,943	3,820,943
9		CD-WA / ID / AN	62,961	0	0	49,526	49,526	0	0	13,435	13,435	0	0	0
		TOTAL ACCOUNT	51,988,426	1,830,376	14,649	36,451,070	38,296,095	0	0	9,747,821	9,747,821	0	3,944,510	3,944,510
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	17,126,785	7,904,625	2,881,525	6,340,635	17,126,785	0	0	0	0	0	0	0
99		GD-WA / ID / AN	6,908,435	0	0	0	0	4,258,283	1,609,185	1,040,967	6,908,435	0	0	0
99		GD-OR / AS	2,391,373	0	0	0	0	0	0	0	0	2,391,373	0	2,391,373
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	3,817,881	1,202,930	587,014	1,213,240	3,003,184	326,328	159,244	329,125	814,697	0	0	0
		TOTAL ACCOUNT	30,774,271	9,107,555	3,468,539	7,935,562	20,511,656	4,584,611	1,768,429	1,475,463	7,828,503	2,391,373	42,739	2,434,112

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended June 30, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

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

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	395,329	10,739	14,745	369,845	395,329	0	0	0	0	0	0	0
99		GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	84,271	0	0	0
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	0	57,227	0	57,227
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	1,895,664	112,615	148,135	1,230,398	1,491,148	30,550	40,186	333,780	404,516	0	0	0
		TOTAL ACCOUNT	2,432,491	123,354	162,880	1,600,243	1,886,477	114,821	40,186	333,780	488,787	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,287,533	1,151,597	370,781	1,765,155	3,287,533	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	1,318,796	0	0	0	0	0	0	940,710	940,710	0	378,086	378,086
7		CD-AA	6,203,805	0	0	4,469,469	4,469,469	0	0	1,233,875	1,233,875	0	500,461	500,461
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	14,207,592	1,179,903	377,972	6,471,529	8,029,404	1,263,485	446,898	2,668,503	4,378,886	920,755	878,547	1,799,302
	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	36,706,975	16,771,371	10,635,822	9,299,782	36,706,975	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,256,500	0	0	0	0	2,643,004	783,002	830,494	4,256,500	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	43,097,256	17,040,542	11,043,438	10,230,308	38,314,288	2,716,024	893,579	1,084,837	4,694,440	43,834	44,694	88,528

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended June 30, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric 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
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	45,152,673	7,306,451	2,687,316	35,158,906	45,152,673	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,000,955	0	0	0	0	551,194	449,761	0	1,000,955	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	11,888,718	0	0	8,565,108	8,565,108	0	0	2,364,547	2,364,547	0	959,063	959,063
9		CD-WA / ID / AN	11,875,467	365,190	3,188,119	5,788,052	9,341,361	99,068	864,867	1,570,171	2,534,106	0	0	0
		TOTAL ACCOUNT	71,867,594	7,671,641	5,875,435	49,512,066	63,059,142	650,262	1,314,628	4,642,987	6,607,877	956,848	1,243,727	2,200,575
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	15,053	0	2,299	12,754	15,053	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	412,952	31	2,340	297,979	300,350	8	11	78,722	78,741	2,367	31,494	33,861
		TOTAL GENERAL PLANT	308,806,694	43,213,385	27,504,415	165,843,926	236,561,726	13,276,172	5,605,797	33,786,033	52,668,002	8,362,453	11,214,513	19,576,966

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-1A
For Month Ended June 30, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS*****		
				Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct
	303000	Intangible Plant										
99		ED-WA / ID / AN	2,041,699	153,179	0	1,888,520	2,041,699	0	0	0	0	0
99		GD-WA / ID / AN	1,139,724	0	0	0	0	964,981	174,743	0	1,139,724	0
99		GD-OR / AS	410,126	0	0	0	0	0	0	0	0	410,126
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	194,058	0	0	152,648	152,648	0	0	41,410	41,410	0
		TOTAL ACCOUNT	3,785,607	153,179	0	2,041,168	2,194,347	964,981	174,743	41,410	1,181,134	410,126
	303100	Misc Intangible Plant--Mainframe Software										
99		ED-WA / ID / AN	2,415,824	1,527,639	23,524	864,661	2,415,824	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	46,440	0	0	0	0	0	0	0	0	46,440
8		GD-AA	1,788,486	0	0	0	0	0	0	1,275,745	1,275,745	0
7		CD-AA	36,821,259	0	0	26,527,508	26,527,508	0	0	7,323,380	7,323,380	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	41,072,009	1,527,639	23,524	27,392,169	28,943,332	0	0	8,599,125	8,599,125	46,440
	303110	Misc Intangible Plant--PC Software										
99		ED-WA / ID / AN	248,546	0	0	248,546	248,546	0	0	0	0	0
99		GD-WA / ID / AN	19,337	0	0	0	0	0	0	19,337	19,337	0
99		GD-OR / AS	1,231	0	0	0	0	0	0	0	0	1,231
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	2,388,089	0	0	1,720,475	1,720,475	0	0	474,967	474,967	0
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	2,657,203	0	0	1,969,021	1,969,021	0	0	494,304	494,304	1,231
		TOTAL	47,514,819	1,680,818	23,524	31,402,358	33,106,700	964,981	174,743	9,134,839	10,274,563	457,797

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-1A
COMMON ACCUMULATED DEFERRED FIT	
For Month Ended June 30, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		Deferred FIT - Common Plant (For Report APL)				
7	282900	CD-AA	(30,542,860)	(22,004,298)	(6,074,669)	(2,463,893)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,864,833)	(1,466,896)	(397,937)	0
		Total	<u>(32,407,693)</u>	<u>(23,471,194)</u>	<u>(6,472,606)</u>	<u>(2,463,893)</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 Month Ended June 30, 2012
Average of Monthly Averages Basis

Report ID:
C-WKC-1A

AVISTA UTILITIES

Electric Copy

***** SYSTEM ***** ***** ELECTRIC ***** ***** GAS NORTH *****

Ref/Basis	Account	Description	***** SYSTEM *****			***** ELECTRIC *****			***** GAS NORTH *****		
			Washington	Idaho	Total	Washington	Idaho	Total	Washington	Idaho	Total
1	151120	FUEL STOCK COAL-COLSTRIP		718,863	718,863		718,863	718,863		0	0
1	151210	FUEL STOCK HOG FUEL-KFGS		1,300,996	1,300,996		1,300,996	1,300,996		0	0
4	154100	PLANT MATERIALS & OPER SUPPLIES		6,251,672	6,251,672		4,917,174	4,917,174		1,334,498	1,334,498
1	154300	PLANT MATERIALS & OPER SUP-CS2		276,968	276,968		217,846	217,846		59,122	59,122
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		703,988	703,988		553,713	553,713		150,275	150,275
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		3,641	3,641		2,864	2,864		777	777
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		2,053	2,053		1,615	1,615		438	438
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		141	141		111	111		30	30
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	18,188,000		18,188,000	18,188,000		18,188,000	0		0
TOTAL			18,188,000	9,258,322	27,446,322	18,188,000	7,713,182	25,901,182	0	1,545,140	1,545,140

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%