

RESULTS OF OPERATIONS	Report ID: E-ROR-1A
ELECTRIC RATE OF RETURN	
For Month Ended July 31, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	11,047,010	6,776,119	4,270,891
	Adjustments			
	Adjusted Net Operating Income (Loss)	11,047,010	6,776,119	4,270,891
E-APL	Electric Net Rate Base	1,796,987,277	1,168,617,689	628,369,588
	RATE OF RETURN	0.615%	0.580%	0.680%

RESULTS OF OPERATIONS	Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES	
For Month Ended July 31, 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	07-31-2012	359,547	236,076	123,471
		Percent		100.000%	65.659%	34.341%
3	E-OPS	Direct Distribution Operating Expense		1,984,683	1,305,885	678,798
		Percent		100.000%	65.798%	34.202%
	Input	Jurisdictional 4-Factor Ratio	12-31-2011			
		Direct O & M Accts 500 - 598		23,354,099	15,611,998	7,742,101
		Direct O & M Accts 901 - 935		31,755,308	22,688,342	9,066,966
		Total		55,109,407	38,300,340	16,809,067
		Percentage		100.000%	69.499%	30.501%
		Direct Labor Accts 500 - 598		9,528,184	6,357,387	3,170,797
		Direct Labor Accts 901 - 935		5,139,180	3,872,295	1,266,885
		Total		14,667,364	10,229,682	4,437,682
		Percentage		100.000%	69.745%	30.255%
		Number of Customers		360,451	236,623	123,828
		Percentage		100.000%	65.646%	34.354%
		Net Direct Plant		818,616,195	517,581,147	301,035,048
		Percentage		100.000%	63.226%	36.774%
4		Total Percentages		400.000%	268.116%	131.884%
		Percent		100.000%	67.029%	32.971%

RESULTS OF OPERATIONS	Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES	
For Month Ended July 31, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
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	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	Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES	
For Month Ended July 31, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho
Input		Gas North/Oregon 4-Factor			
	01-01-2012		Total	Electric	Gas North Oregon Gas
		Direct O & M Accts 500 - 894	7,715,079	0	5,247,466 2,467,613
		Direct O & M Accts 901 - 935	19,538,198	0	16,142,401 3,395,797
		Direct O & M Accts 901 - 905 Utility 9 Only	540,555	0	540,555 0
		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%

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RESULTS OF OPERATIONS	Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES	
For Month Ended July 31, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
			Total	Electric	Gas North	Oregon Gas
Input		Elec/Gas North 4-Factor	01-01-2012			
		Direct O & M Accts 500 - 894	63,873,669	58,626,203	5,247,466	0
		Direct O & M Accts 901 - 935	55,397,320	39,254,919	16,142,401	0
		Adjustments	0	0	0	0
		Total	119,270,989	97,881,122	21,389,867	0
		Percentage	100.000%	82.066%	17.934%	0.000%
		Direct Labor Accts 500 - 894	50,960,635	43,317,908	7,642,727	0
		Direct Labor Accts 901 - 935	3,273,013	3,049,259	223,754	0
		Total	54,233,648	46,367,167	7,866,481	0
		Percentage	100.000%	85.495%	14.505%	0.000%
		Number of Customers at	585,007	360,451	224,556	0
		Percentage	100.000%	61.615%	38.385%	0.000%
		Net Direct Plant	2,283,393,565	1,951,560,143	331,833,422	0
		Percentage	100.000%	85.468%	14.532%	0.000%
		Total Percentages	400.000%	314.644%	85.356%	0.000%
9		Average (CD AN/ID/WA)	100.000%	78.661%	21.339%	0.000%
10	E-PLT	Net Electric Distribution Plant	820,794,329	522,278,941	298,515,388	
		Percent	100.000%	63.631%	36.369%	
11		Book Depreciation	6,955,370	4,545,599	2,409,771	
		Percent	100.000%	65.354%	34.646%	

RESULTS OF OPERATIONS	Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES	
For Month Ended July 31, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho
12		Net Electric Plant (before DFIT) Percent	2,079,121,728 100.000%	1,345,378,510 64.709%	733,743,218 35.291%
13	E-PLT	Net Electric General Plant Percent	157,873,308 100.000%	104,185,116 65.993%	53,688,192 34.007%
14		Net Allocated Schedule M's Percent	-5,831,726 100.000%	-3,767,723 64.607%	-2,064,003 35.393%
99	Input	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended July 31, 2012		
Average of Monthly Averages Basis		

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUE											
SALES OF ELECTRICITY:											
99	440000	Residential	21,576,515	0	21,576,515	14,407,514	0	14,407,514	7,169,001	0	7,169,001
99	442200	Commercial - Firm & Int.	23,676,842	0	23,676,842	16,806,531	0	16,806,531	6,870,311	0	6,870,311
1	442300	Industrial	10,309,418	0	10,309,418	4,878,946	0	4,878,946	5,430,472	0	5,430,472
99	444000	Public Street & Highway Lighting	608,063	0	608,063	408,830	0	408,830	199,233	0	199,233
99	448000	Interdepartmental Revenue	75,979	0	75,979	63,821	0	63,821	12,158	0	12,158
99	499XXX	Unbilled Revenue	4,581,661	0	4,581,661	2,931,473	0	2,931,473	1,650,188	0	1,650,188
TOTAL SALES TO ULTIMATE CUSTOMERS			60,828,478	0	60,828,478	39,497,115	0	39,497,115	21,331,363	0	21,331,363
1	447XXX	Sales for Resale	0	11,449,452	11,449,452	0	7,469,622	7,469,622	0	3,979,830	3,979,830
TOTAL SALES OF ELECTRICITY			60,828,478	11,449,452	72,277,930	39,497,115	7,469,622	46,966,737	21,331,363	3,979,830	25,311,193
OTHER OPERATING REVENUE:											
99	451000	Miscellaneous Service Revenue	42,464	0	42,464	27,699	0	27,699	14,765	0	14,765
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	245,107	1,854	246,961	166,804	1,210	168,014	78,303	644	78,947
1	456XXX	Other Electric Revenues	13,810	15,445,841	15,459,651	10,187	10,076,867	10,087,054	3,623	5,368,974	5,372,597
TOTAL OTHER OPERATING REVENUE			301,381	15,483,495	15,784,876	204,690	10,101,433	10,306,123	96,691	5,382,062	5,478,753
TOTAL ELECTRIC REVENUE			61,129,859	26,932,947	88,062,806	39,701,805	17,571,055	57,272,860	21,428,054	9,361,892	30,789,946
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	22,162	22,162	0	14,458	14,458	0	7,704	7,704
1	501000	Fuel	0	1,982,747	1,982,747	0	1,293,544	1,293,544	0	689,203	689,203
1	502000	Steam Expense	0	225,938	225,938	0	147,402	147,402	0	78,536	78,536
1	505000	Electric Expense	0	46,181	46,181	0	30,128	30,128	0	16,053	16,053
1	506000	Miscellaneous Steam Power Generation Expense	0	172,261	172,261	0	112,383	112,383	0	59,878	59,878
1	507000	Rent	0	2,813	2,813	0	1,835	1,835	0	978	978
MAINTENANCE											
1	510000	Supervision & Engineering	0	30,052	30,052	0	19,606	19,606	0	10,446	10,446
1	511000	Structures	0	85,568	85,568	0	55,825	55,825	0	29,743	29,743
1	512000	Boiler Plant	0	498,023	498,023	0	324,910	324,910	0	173,113	173,113
1	513000	Electric Plant	0	169,743	169,743	0	110,740	110,740	0	59,003	59,003
1	514000	Miscellaneous Steam Plant	0	37,828	37,828	0	24,679	24,679	0	13,149	13,149
TOTAL STEAM POWER GENERATION EXP			0	3,273,316	3,273,316	0	2,135,510	2,135,510	0	1,137,806	1,137,806

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended July 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	137,987	137,987	0	90,023	90,023	0	47,964	47,964
1	536000	Water for Power	0	91,936	91,936	0	59,979	59,979	0	31,957	31,957
1	537000	Hydraulic Expense	568,145	259,851	827,996	355,896	169,527	525,423	212,249	90,324	302,573
1	538000	Electric Expense	0	584,461	584,461	0	381,302	381,302	0	203,159	203,159
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	26,662	26,662	0	17,394	17,394	0	9,268	9,268
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	42,524	42,524	0	27,743	27,743	0	14,781	14,781
1	542000	Structures	0	17,981	17,981	0	11,731	11,731	0	6,250	6,250
1	543000	Reservoirs, Dams, & Waterways	0	99,297	99,297	0	64,781	64,781	0	34,516	34,516
1	544000	Electric Plant	0	124,148	124,148	0	80,994	80,994	0	43,154	43,154
1	545000	Miscellaneous Hydraulic Plant	0	31,502	31,502	0	20,552	20,552	0	10,950	10,950
TOTAL HYDRO POWER GENERATION EXP			1,028,075	1,517,381	2,545,456	655,972	989,939	1,645,911	372,103	527,442	899,545
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	36,423	36,423	0	23,762	23,762	0	12,661	12,661
1	547000	Fuel	0	3,643,105	3,643,105	0	2,376,762	2,376,762	0	1,266,343	1,266,343
1	548000	Generation Expense	0	78,958	78,958	0	51,512	51,512	0	27,446	27,446
1	549000	Miscellaneous Other Power Generation Expense	0	26,280	26,280	0	17,145	17,145	0	9,135	9,135
1	550000	Rent	0	(2,819)	(2,819)	0	(1,839)	(1,839)	0	(980)	(980)
MAINTENANCE											
1	551000	Supervision & Engineering	0	321,102	321,102	0	209,487	209,487	0	111,615	111,615
1	552000	Structures	0	0	0	0	0	0	0	0	0
1	553000	Generating & Electric Equipment	0	680,863	680,863	0	444,195	444,195	0	236,668	236,668
1	554000	Miscellaneous Other Power Generation Plant	0	17,832	17,832	0	11,634	11,634	0	6,198	6,198
TOTAL OTHER POWER GENERATION EXP			0	4,801,744	4,801,744	0	3,132,658	3,132,658	0	1,669,086	1,669,086
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	1,454,087	18,593,470	20,047,557	0	12,130,379	12,130,379	1,454,087	6,463,091	7,917,178
1	556000	System Control & Load Dispatching	0	70,179	70,179	0	45,785	45,785	0	24,394	24,394
E-557	557XXX	Other Expense	1,088,171	14,690,502	15,778,673	824,560	9,584,084	10,408,644	263,611	5,106,418	5,370,029
TOTAL OTHER POWER SUPPLY EXPENSE			2,542,258	33,354,151	35,896,409	824,560	21,760,248	22,584,808	1,717,698	11,593,903	13,311,601
TOTAL PRODUCTION OPERATING EXP			3,570,333	42,946,592	46,516,925	1,480,532	28,018,355	29,498,887	2,089,801	14,928,237	17,018,038

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended July 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	159,982	159,982	0	104,372	104,372	0	55,610	55,610
1	561000	Load Dispatching	0	177,670	177,670	0	115,912	115,912	0	61,758	61,758
1	562000	Station Expense	0	37,206	37,206	0	24,273	24,273	0	12,933	12,933
1	563000	Overhead Line Expense	0	64,071	64,071	0	41,800	41,800	0	22,271	22,271
1	565000	Transmission of Electricity by Others	0	1,420,256	1,420,256	0	926,575	926,575	0	493,681	493,681
1	566000	Miscellaneous Transmission Expense	0	42,427	42,427	0	27,679	27,679	0	14,748	14,748
1	567000	Rent	0	9,751	9,751	0	6,362	6,362	0	3,389	3,389
MAINTENANCE											
1	568000	Supervision & Engineering	0	64,491	64,491	0	42,074	42,074	0	22,417	22,417
1	569000	Structures	23,281	28,497	51,778	22,438	18,591	41,029	843	9,906	10,749
1	570000	Station Equipment	0	43,257	43,257	0	28,221	28,221	0	15,036	15,036
1	571000	Overhead Lines	(1,627)	204,748	203,121	(1,372)	133,578	132,206	(255)	71,170	70,915
1	572000	Underground Lines	0	435	435	0	284	284	0	151	151
1	573000	Service Miscellaneous	0	5,055	5,055	0	3,298	3,298	0	1,757	1,757
TOTAL TRANSMISSION OPERATING EXP			21,654	2,257,846	2,279,500	21,066	1,473,019	1,494,085	588	784,827	785,415
E-DEPX		Depreciation Expense-Production	0	2,342,960	2,342,960	0	1,528,547	1,528,547	0	814,413	814,413
E-DEPX		Depreciation Expense-Transmission	0	891,097	891,097	0	581,352	581,352	0	309,745	309,745
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	85,701	85,701	0	55,911	55,911	0	29,790	29,790
99		Colstrip 3 AFUDC Reallocation Adj	0	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	(307,435)	0	(307,435)	0	0	0	(307,435)	0	(307,435)
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	19,363	0	19,363	14,821	0	14,821	4,542	0	4,542
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	(939,317)	0	(939,317)	(637,811)	0	(637,811)	(301,506)	0	(301,506)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	821,110	0	821,110	377,557	0	377,557	443,553	0	443,553
99	407462	Amortization of Deferred LiDAR O&M	(132)	0	(132)	(132)	0	(132)	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	1,543,363	1,543,363	0	1,006,891	1,006,891	0	536,472	536,472
TOTAL P/T DEPR/AMRT/NON-FIT TAXES			81,465	4,956,780	5,038,245	175,587	3,233,805	3,409,392	(94,122)	1,722,975	1,628,853

RESULTS OF OPERATIONS
 ELECTRIC OPERATING STATEMENT
 For Month Ended July 31, 2012
 Average of Monthly Averages Basis

Report ID:
 E-OPS-1A

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PRODUCTION & TRANSMISSION EXPEN	3,673,452	50,161,218	53,834,670	1,677,185	32,725,179	34,402,364	1,996,267	17,436,039	19,432,306

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended July 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:									
		OPERATION:									
3	580000	Supervision & Engineering	30,171	111,833	142,004	18,990	73,584	92,574	11,181	38,249	49,430
3	582000	Station Expense	59,762	2,855	62,617	42,067	1,879	43,946	17,695	976	18,671
3	583000	Overhead Line Expense	161,096	39,248	200,344	95,559	25,824	121,383	65,537	13,424	78,961
3	584000	Underground Line Expense	129,086	0	129,086	89,029	0	89,029	40,057	0	40,057
3	585000	Street Light & Signal System Operation Expense	8,242	0	8,242	1,293	0	1,293	6,949	0	6,949
3	586000	Meter Expense	149,013	5,592	154,605	115,716	3,679	119,395	33,297	1,913	35,210
3	587000	Customer Installations Expense	(29,624)	6,916	(22,708)	(48,166)	4,551	(43,615)	18,542	2,365	20,907
3	588000	Miscellaneous Distribution Expense	424,706	231,522	656,228	315,596	152,337	467,933	109,110	79,185	188,295
3	589000	Rent	0	21,244	21,244	0	13,978	13,978	0	7,266	7,266
		MAINTENANCE:									
3	590000	Supervision & Engineering	33,838	96,612	130,450	22,059	63,569	85,628	11,779	33,043	44,822
3	591000	Structures	64,185	61	64,246	28,442	40	28,482	35,743	21	35,764
3	592000	Station Equipment	80,033	15,573	95,606	66,735	10,247	76,982	13,298	5,326	18,624
3	593000	Overhead Lines	606,383	328	606,711	396,870	216	397,086	209,513	112	209,625
3	594000	Underground Lines	121,547	0	121,547	66,605	0	66,605	54,942	0	54,942
3	595000	Line Transformers	84,842	20,775	105,617	56,992	13,670	70,662	27,850	7,105	34,955
3	596000	Street Light & Signal System Maintenance Exp	32,683	0	32,683	19,474	0	19,474	13,209	0	13,209
3	597000	Meters	3,530	0	3,530	947	0	947	2,583	0	2,583
3	598000	Miscellaneous Distribution Expense	25,190	15,424	40,614	17,677	10,149	27,826	7,513	5,275	12,788
		TOTAL DISTRIBUTION OPERATING EXP	1,984,683	567,983	2,552,666	1,305,885	373,723	1,679,608	678,798	194,260	873,058
E-DEPX		Depreciation Expense-Distribution	2,657,612	0	2,657,612	1,735,340	0	1,735,340	922,272	0	922,272
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	2,250	0	2,250	2,250	0	2,250	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	3,612,445	0	3,612,445	3,123,804	0	3,123,804	488,641	0	488,641
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	6,272,307	0	6,272,307	4,861,394	0	4,861,394	1,410,913	0	1,410,913
		TOTAL DISTRIBUTION EXPENSES	8,256,990	567,983	8,824,973	6,167,279	373,723	6,541,002	2,089,711	194,260	2,283,971

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
For Month Ended July 31, 2012
Average of Monthly Averages Basis

Report ID:
E-OPS-1A

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	31,587	31,587	0	20,740	20,740	0	10,847	10,847
2	902000	Meter Reading Expenses	226,360	5,649	232,009	198,550	3,709	202,259	27,810	1,940	29,750
E-903	903XXX	Customer Records & Collection Expenses	134,018	498,085	632,103	83,919	327,038	410,957	50,099	171,047	221,146
2	904000	Uncollectible Accounts	0	187,846	187,846	0	123,338	123,338	0	64,508	64,508
2	905000	Misc Customer Accounts	0	26,029	26,029	0	17,090	17,090	0	8,939	8,939
TOTAL CUSTOMER ACCOUNTS EXPENSES			360,378	749,196	1,109,574	282,469	491,915	774,384	77,909	257,281	335,190
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	2,368,365	26,162	2,394,527	1,730,235	17,178	1,747,413	638,130	8,984	647,114
2	909000	Advertising	630	77,941	78,571	0	51,175	51,175	630	26,766	27,396
2	910000	Misc Customer Service & Info Exp	0	8,179	8,179	0	5,370	5,370	0	2,809	2,809
TOTAL CUSTOMER SERVICE & INFO EXP			2,368,995	112,282	2,481,277	1,730,235	73,723	1,803,958	638,760	38,559	677,319
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	47,169	2,625,225	2,672,394	38,909	1,759,662	1,798,571	8,260	865,563	873,823
4	921000	Office Supplies & Expenses	3,144	416,368	419,512	3,144	279,087	282,231	0	137,281	137,281
4	922000	Admin Exp Transferred--Credit	0	(3,567)	(3,567)	0	(2,391)	(2,391)	0	(1,176)	(1,176)
4	923000	Outside Services Employed	16,185	903,116	919,301	16,185	605,350	621,535	0	297,766	297,766
4	924000	Property Insurance Premium	0	107,798	107,798	0	72,256	72,256	0	35,542	35,542
4	925XXX	Injuries and Damages	0	196,621	196,621	0	131,793	131,793	0	64,828	64,828
4	926XXX	Employee Pensions and Benefits	28,280	57,408	85,688	20,881	38,480	59,361	7,399	18,928	26,327
4	927000	Franchise Requirements	479	0	479	0	0	0	479	0	479
1	928000	Regulatory Commission Expenses	248,094	293,942	542,036	188,294	191,768	380,062	59,800	102,174	161,974
4	930000	Miscellaneous General Expenses	4,312	100,971	105,283	1,480	67,680	69,160	2,832	33,291	36,123
4	931000	Rents	2,726	20,896	23,622	1,920	14,006	15,926	806	6,890	7,696
4	935000	Maintenance of General Plant	38,807	522,555	561,362	11,252	350,263	361,515	27,555	172,292	199,847
TOTAL ADMIN & GEN OPERATING EXP			389,196	5,241,333	5,630,529	282,065	3,507,954	3,790,019	107,131	1,733,379	1,840,510

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended July 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	167,130	888,316	1,055,446	102,285	595,430	697,715	64,845	292,886	357,731
E-AMTX		Amortization Expense-General Plant - 303000	0	638	638	0	416	416	0	222	222
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	30,896	494,831	525,727	30,500	331,680	362,180	396	163,151	163,547
E-AMTX		Amortization Expense-General Plant - 390200, 396200	0	2,495	2,495	0	1,673	1,673	0	822	822
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	198,026	1,386,280	1,584,306	132,785	929,199	1,061,984	65,241	457,081	522,322
		TOTAL ADMIN & GENERAL EXPENSES	587,222	6,627,613	7,214,835	414,850	4,437,153	4,852,003	172,372	2,190,460	2,362,832
		TOTAL EXPENSES BEFORE FIT	15,247,037	58,218,292	73,465,329	10,272,018	38,101,693	48,373,711	4,975,019	20,116,599	25,091,618
		NET OPERATING INCOME (LOSS) BEFORE FIT			14,597,477			8,899,149			5,698,328
E-FIT		FEDERAL INCOME TAX--Normal Accrual			3,087,774			1,869,783			1,217,991
E-FIT		DEFERRED FEDERAL INCOME TAX			477,431			262,862			214,569
E-FIT		AMORTIZED ITC - NOXON			(14,738)			(9,615)			(5,123)
		ELECTRIC NET OPERATING INCOME (LOSS)			11,047,010			6,776,119			4,270,891

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.240%	34.760%
E-ALL	2	Number of Customers	100.000%	65.659%	34.341%
E-ALL	3	Direct Distribution Operating Expense	100.000%	65.798%	34.202%
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 July 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	15,298,365	15,298,365	0	9,980,653	9,980,653	0	5,317,712	5,317,712
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	1,454,087	0	1,454,087	0	0	0	1,454,087	0	1,454,087
1	555550	Non Monetary - Exchange Power	0	74,617	74,617	0	48,680	48,680	0	25,937	25,937
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	3,166,769	3,166,769	0	2,066,000	2,066,000	0	1,100,769	1,100,769
1	555710	Intercompany Purchase	0	53,719	53,719	0	35,046	35,046	0	18,673	18,673
TOTAL ACCOUNT 555			1,454,087	18,593,470	20,047,557	0	12,130,379	12,130,379	1,454,087	6,463,091	7,917,178

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 July 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	463,600	463,600	0	302,453	302,453	0	161,147	161,147
1	557010	Other Power Supply Expense - Financial	0	2,947,144	2,947,144	0	1,922,717	1,922,717	0	1,024,427	1,024,427
1	557150	Fuel - Economic Dispatch	0	7,382,492	7,382,492	0	4,816,338	4,816,338	0	2,566,154	2,566,154
1	557160	Power Supply Expense - Miscellaneous	0	29,760	29,760	0	19,415	19,415	0	10,345	10,345
99	557161	Unbilled Add-Ons	16,157	0	16,157	0	0	0	16,157	0	16,157
1	557170	Broker Fees - Power	0	82,534	82,534	0	53,845	53,845	0	28,689	28,689
1	557200	Nez Perce	68,225	0	68,225	41,458	0	41,458	26,767	0	26,767
99	557280	Washington ERM Deferred	783,102	0	783,102	783,102	0	783,102	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	32,294	0	32,294	0	0	0	32,294	0	32,294
99	557390	Idaho PCA Amortization	188,393	0	188,393	0	0	0	188,393	0	188,393
1	557395	Optional Renewable Power Expense Offset	0	(12,574)	(12,574)	0	(8,203)	(8,203)	0	(4,371)	(4,371)
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	0	0	0	0	0	0	0	0
1	557711	Turbine Gas Bookout Offset	0	0	0	0	0	0	0	0	0
1	557730	Other Power Exp - Intracompany Thermal Gas	0	3,797,546	3,797,546	0	2,477,519	2,477,519	0	1,320,027	1,320,027
TOTAL ACCOUNT 557			1,088,171	14,690,502	15,778,673	824,560	9,584,084	10,408,644	263,611	5,106,418	5,370,029

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 July 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records and Collections	134,018	498,085	632,103	83,919	327,038	410,957	50,099	171,047	221,146
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	134,018	498,085	632,103	83,919	327,038	410,957	50,099	171,047	221,146

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.659%	34.341%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	64.709%	35.291%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-1A
For Month Ended July 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	23,233	26,162	49,395	18,257	17,178	35,435	4,976	8,984	13,960
99	908600	Public Purpose Tariff Rider Expense Offset	2,134,326	0	2,134,326	1,557,520	0	1,557,520	576,806	0	576,806
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	210,806	0	210,806	154,458	0	154,458	56,348	0	56,348
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 908			2,368,365	26,162	2,394,527	1,730,235	17,178	1,747,413	638,130	8,984	647,114

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: E-INT-1A
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Month Ended July 31, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.52%	52.52%
2	Cost of Debt		5.687%	5.825%
	Total Weighted Cost		2.987%	3.059%
E-APL	Net Rate Base	1,796,987,277	1,168,617,689	628,369,588
	Interest Deduction for FIT Calculation	54,128,436	34,906,610	19,221,826
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 July 31, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	88,062,806	57,272,860	30,789,946
E-OPS	Less: Operating & Maintenance Expense	60,570,471	39,040,941	21,529,530
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	7,739,050	5,202,075	2,536,975
E-OTX	Less: Taxes Other than FIT	5,155,808	4,130,695	1,025,113
	Net Operating Income Before FIT	14,597,477	8,899,149	5,698,328
E-INT	Less: Monthly Interest Expense	4,510,703	2,908,884	1,601,819
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(15,881)	15,881
E-SCM	Plus: Schedule M Adjustments	(1,197,339)	(620,053)	(577,286)
	Taxable Net Operating Income	8,889,435	5,386,093	3,503,342
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	3,111,303	1,885,133	1,226,170
1	Production Tax Credit	(23,529)	(15,350)	(8,179)
1	Investment Tax Credit - Noxon *	0	0	0
	Total Net Federal Income Tax	3,087,774	1,869,783	1,217,991
E-DTE	Deferred FIT	477,431	262,862	214,569
1	411400 Amortized Investment Tax Credit - Noxon	(14,738)	(9,615)	(5,123)
	Total Net FIT/Deferred FIT	3,550,467	2,123,030	1,427,437

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 July 31, 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	2,857,888	4,706,038	7,563,926	1,870,375	3,095,009	4,965,384	987,513	1,611,029	2,598,542	
12	997001 Contributions In Aid of Construction	0	222,497	222,497	0	143,976	143,976	0	78,521	78,521	
2	997002 Injuries and Damages	0	0	0	0	0	0	0	0	0	
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	193,448	193,448	0	129,666	129,666	0	63,782	63,782	
99	997007 Idaho PCA	220,687	0	220,687	0	0	0	220,687	0	220,687	
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	31,797	31,797	0	21,313	21,313	0	10,484	10,484	
12	997016 Redemption Expense Amortization	0	131,708	131,708	0	85,227	85,227	0	46,481	46,481	
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	447,482	145	447,627	273,444	97	273,541	174,038	48	174,086	
1	997019 CSS Temporary Service Fees	34,341	0	34,341	4,230	0	4,230	30,111	0	30,111	
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	0	0	0	0	0	0	0	0	
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	47,841	47,841	0	26,092	26,092	
99	997033 BPA Residential Exchange	(842,324)	0	(842,324)	(575,336)	0	(575,336)	(266,988)	0	(266,988)	
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	783,102	0	783,102	783,102	0	783,102	0	0	0	
1	997044 Non-Monetary Power Costs	0	74,617	74,617	0	48,680	48,680	0	25,937	25,937	
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)	22,167	0	22,167	0	0	0	22,167	0	22,167	
12	997048 AFUDC	0	(151,753)	(151,753)	0	(98,198)	(98,198)	0	(53,555)	(53,555)	
11	997049 Tax Depreciation	0	(10,321,231)	(10,321,231)	0	(6,745,337)	(6,745,337)	0	(3,575,894)	(3,575,894)	
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	
99	997053 Renewable Energy Cert Fees	0	10,875	10,875	0	7,289	7,289	0	3,586	3,586	
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:
ELECTRIC SCHEDULE M ITEMS	E-SCM-1A
For Month Ended July 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		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	101,474	0	101,474	92,612	0	92,612	8,862	0	8,862
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	(1,833,333)	(1,833,333)	0	(1,196,066)	(1,196,066)	0	(637,267)	(637,267)
1	997073	DSIT Amortization - ID	(278,264)	0	(278,264)	0	0	0	(278,264)	0	(278,264)
11	997080	Book Transportation Depreciation	0	103,957	103,957	0	67,940	67,940	0	36,017	36,017
1	997081	Deferred Compensation	0	255,049	255,049	0	170,957	170,957	0	84,092	84,092
1	997082	Meal Disallowances	0	30,080	30,080	0	20,162	20,162	0	9,918	9,918
1	997083	Paid Time Off	0	(106,060)	(106,060)	0	(71,091)	(71,091)	0	(34,969)	(34,969)
2	997084	Customer Uncollectibles	0	(79,977)	(79,977)	0	(52,512)	(52,512)	0	(27,465)	(27,465)
99	997088	Deferred O&M Colstrip & CS2	814,334	0	814,334	366,802	0	366,802	447,532	0	447,532
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	53,201	0	53,201	53,201	0	53,201	0	0	0
99	997092	Smart Grid	0	0	0	0	0	0	0	0	0
99	997093	EWEB Renewable Energy Credits	(152,495)	0	(152,495)	(152,495)	0	(152,495)	0	0	0
		TOTAL SCHEDULE M ADJUSTMENTS	4,634,389	(5,831,728)	(1,197,339)	3,147,670	(3,767,723)	(620,053)	1,486,719	(2,064,005)	(577,286)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.240%	34.760%
E-ALL	2	Number of Customers	100.000%	65.659%	34.341%
E-ALL	3	Direct Distribution Operating Expense	100.000%	65.798%	34.202%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.029%	32.971%
E-ALL	10	Net Electric Distribution Plant	100.000%	63.631%	36.369%
E-ALL	11	Book Depreciation	100.000%	65.354%	34.646%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	64.709%	35.291%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC DEFERRED INCOME TAX EXPENSES
For Month Ended July 31, 2012
Average of Monthly Averages Basis

Report ID:
E-DTE-1A

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	1,067,258	1,067,258	0	689,523	689,523	0	377,735	377,735
99	410100	Deferred Federal Income Tax Expense - Washington	(127,704)	0	(127,704)	(127,704)	0	(127,704)	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(48,803)	0	(48,803)	0	0	0	(48,803)	0	(48,803)
	410100	Total	(176,507)	1,067,258	890,751	(127,704)	689,523	561,819	(48,803)	377,735	328,932
14	411100	Deferred Federal Income Tax Expense - Allocated	0	(30,132)	(30,132)	0	(19,467)	(19,467)	0	(10,665)	(10,665)
99	411100	Deferred Federal Income Tax Expense - Washington	(279,490)	0	(279,490)	(279,490)	0	(279,490)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(103,698)	0	(103,698)	0	0	0	(103,698)	0	(103,698)
	411100	Total	(383,188)	(30,132)	(413,320)	(279,490)	(19,467)	(298,957)	(103,698)	(10,665)	(114,363)
Total Deferred Federal Income Tax Expense			(559,695)	1,037,126	477,431	(407,194)	670,056	262,862	(152,501)	367,070	214,569

E-ALL	14	Net Allocated Schedule M's	100.000%	64.607%	35.393%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-IA
For Month Ended July 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	0	0	0	0	0	0	0	0
1	408140	State Kwh Generation Tax	0	151,191	151,191	0	98,637	98,637	0	52,554	52,554
1	408150	R&P Property Tax--Production	0	1,015,829	1,015,829	0	662,727	662,727	0	353,102	353,102
1	408180	R&P Property Tax--Transmission	0	347,993	347,993	0	227,031	227,031	0	120,962	120,962
1	409100	State Income Tax--Montana & Oregon	0	28,350	28,350	0	18,496	18,496	0	9,854	9,854
TOTAL PRODUCTION & TRANSMISSION			0	1,543,363	1,543,363	0	1,006,891	1,006,891	0	536,472	536,472
DISTRIBUTION											
99	408110	State Excise Tax	1,488,312	0	1,488,312	1,488,312	0	1,488,312	0	0	0
99	408120	Municipal Occupation & License Tax	1,515,579	0	1,515,579	1,281,617	0	1,281,617	233,962	0	233,962
99	408160	Miscellaneous State or Local Tax--WA & ID	0	0	0	0	0	0	0	0	0
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	48,341	0	48,341	0	0	0	48,341	0	48,341
TOTAL DISTRIBUTION			3,612,445	0	3,612,445	3,123,804	0	3,123,804	488,641	0	488,641
TOTAL TAXES OTHER THAN FIT			3,612,445	1,543,363	5,155,808	3,123,804	1,006,891	4,130,695	488,641	536,472	1,025,113

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 July 31, 2012
Average of Monthly Averages Basis

Report ID:
E-PLT-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	9,441,667	9,441,667	0	6,159,744	6,159,744	0	3,281,923	3,281,923
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	38,681,535	38,681,535	0	25,235,833	25,235,833	0	13,445,702	13,445,702
1	302000	Franchises & Consents	602,704	44,049,218	44,651,922	602,704	28,737,710	29,340,414	0	15,311,508	15,311,508
1	303000	Misc Intangible Plant- (C-IPL)	153,179	2,041,168	2,194,347	153,179	1,331,658	1,484,837	0	709,510	709,510
1	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	1,835,271	28,429,307	30,264,578	1,811,747	19,055,880	20,867,627	23,524	9,373,427	9,396,951
1	303110	Misc Intangible Plant-PC Software (C-IPL)	0	2,004,210	2,004,210	0	1,343,402	1,343,402	0	660,808	660,808
		TOTAL INTANGIBLE PLANT	2,591,154	126,647,105	129,238,259	2,567,630	83,169,027	85,736,657	23,524	43,478,078	43,501,602
		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	125,921,471	125,921,471	0	82,151,168	82,151,168	0	43,770,303	43,770,303
1	312000	Boiler Plant	0	170,176,798	170,176,798	0	111,023,343	111,023,343	0	59,153,455	59,153,455
1	313000	Generators	0	6,770	6,770	0	4,417	4,417	0	2,353	2,353
1	314000	Turbogenerator Units	0	51,717,914	51,717,914	0	33,740,767	33,740,767	0	17,977,147	17,977,147
1	315000	Accessory Electric Equipment	0	27,066,984	27,066,984	0	17,658,500	17,658,500	0	9,408,484	9,408,484
1	316000	Miscellaneous Power Plant Equipment	0	15,788,222	15,788,222	0	10,300,236	10,300,236	0	5,487,986	5,487,986
		TOTAL STEAM PRODUCTION PLANT	0	392,908,554	392,908,554	0	256,333,541	256,333,541	0	136,575,013	136,575,013
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	57,090,981	57,090,981	0	37,246,156	37,246,156	0	19,844,825	19,844,825
1	331XXX	Structures & Improvements	0	43,803,769	43,803,769	0	28,577,579	28,577,579	0	15,226,190	15,226,190
1	332XXX	Reservoirs, Dams, & Waterways	0	123,781,002	123,781,002	0	80,754,726	80,754,726	0	43,026,276	43,026,276
1	333000	Waterwheels, Turbines, & Generators	0	162,964,401	162,964,401	0	106,317,975	106,317,975	0	56,646,426	56,646,426
1	334000	Accessory Electric Equipment	0	33,992,019	33,992,019	0	22,176,393	22,176,393	0	11,815,626	11,815,626
1	335XXX	Miscellaneous Power Plant Equipment	0	8,109,726	8,109,726	0	5,290,785	5,290,785	0	2,818,941	2,818,941
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	431,762,654	431,762,654	0	281,681,955	281,681,955	0	150,080,699	150,080,699
		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	16,513,835	16,513,835	0	10,773,626	10,773,626	0	5,740,209	5,740,209
1	342000	Fuel Holders, Producers, & Accessories	0	21,246,162	21,246,162	0	13,860,996	13,860,996	0	7,385,166	7,385,166
1	343000	Prime Movers	0	21,876,781	21,876,781	0	14,272,412	14,272,412	0	7,604,369	7,604,369
1	344000	Generators	0	207,444,139	207,444,139	0	135,336,556	135,336,556	0	72,107,583	72,107,583
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	17,085,806	17,085,806	0	11,146,780	11,146,780	0	5,939,026	5,939,026
1	345010	Accessory Electric Equipment - Solar	0	33,048	33,048	0	21,561	21,561	0	11,487	11,487
1	346000	Miscellaneous Power Plant Equipment	0	1,609,557	1,609,557	0	1,050,075	1,050,075	0	559,482	559,482
		TOTAL OTHER PRODUCTION PLANT	0	286,863,745	286,863,745	0	187,149,908	187,149,908	0	99,713,837	99,713,837
		TOTAL PRODUCTION PLANT	0	1,111,534,953	1,111,534,953	0	725,165,404	725,165,404	0	386,369,549	386,369,549

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT
For Month Ended July 31, 2012
Average of Monthly Averages Basis

Report ID:
E-PLT-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	19,325,004	19,325,004	0	12,607,633	12,607,633	0	6,717,371	6,717,371
1	352XXX	Structures & Improvements	0	16,733,860	16,733,860	0	10,917,170	10,917,170	0	5,816,690	5,816,690
1	353000	Station Equipment	0	205,549,962	205,549,962	0	134,100,795	134,100,795	0	71,449,167	71,449,167
1	354000	Towers & Fixtures	0	17,122,368	17,122,368	0	11,170,633	11,170,633	0	5,951,735	5,951,735
1	355000	Poles & Fixtures	0	146,094,560	146,094,560	0	95,312,091	95,312,091	0	50,782,469	50,782,469
1	356000	Overhead Conductors & Devices	0	112,890,625	112,890,625	0	73,649,844	73,649,844	0	39,240,781	39,240,781
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	524,524,184	524,524,184	0	342,199,578	342,199,578	0	182,324,606	182,324,606
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	17,660,061	0	17,660,061	12,458,118	0	12,458,118	5,201,943	0	5,201,943
99	362000	Station Equipment	106,329,756	0	106,329,756	69,252,602	0	69,252,602	37,077,154	0	37,077,154
99	364000	Poles, Towers, & Fixtures	251,931,477	0	251,931,477	154,214,953	0	154,214,953	97,716,524	0	97,716,524
99	365000	Overhead Conductors & Devices	169,071,398	0	169,071,398	104,478,252	0	104,478,252	64,593,146	0	64,593,146
99	366000	Underground Conduit	83,932,436	0	83,932,436	52,602,620	0	52,602,620	31,329,816	0	31,329,816
99	367000	Underground Conductors & Devices	139,133,662	0	139,133,662	89,624,035	0	89,624,035	49,509,627	0	49,509,627
99	368000	Line Transformers	196,531,923	0	196,531,923	130,802,741	0	130,802,741	65,729,182	0	65,729,182
99	369XXX	Services	125,417,938	0	125,417,938	78,529,172	0	78,529,172	46,888,766	0	46,888,766
99	370000	Meters	47,970,785	0	47,970,785	26,948,645	0	26,948,645	21,022,140	0	21,022,140
99	373XXX	Street Light & Signal Systems	35,354,765	0	35,354,765	21,226,391	0	21,226,391	14,128,374	0	14,128,374
TOTAL DISTRIBUTION PLANT			1,179,781,576	0	1,179,781,576	743,639,400	0	743,639,400	436,142,176	0	436,142,176
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	11,485,987	49,138,025	60,624,012	5,728,460	32,936,727	38,665,187	5,757,527	16,201,298	21,958,825
4	391XXX	Office Furniture & Equipment	2,623,789	36,600,312	39,224,101	2,609,140	24,532,823	27,141,963	14,649	12,067,489	12,082,138
4	392XXX	Transportation Equipment	12,567,527	7,890,173	20,457,700	9,098,988	5,288,704	14,387,692	3,468,539	2,601,469	6,070,008
4	393000	Stores Equipment	286,235	1,651,485	1,937,720	123,355	1,106,974	1,230,329	162,880	544,511	707,391
4	394000	Tools, Shop & Garage Equipment	1,557,875	6,522,975	8,080,850	1,179,903	4,372,285	5,552,188	377,972	2,150,690	2,528,662
4	395000	Laboratory Equipment	283,910	1,174,543	1,458,453	185,439	787,284	972,723	98,471	387,259	485,730
4	396XXX	Power Operated Equipment	27,835,820	10,299,555	38,135,375	17,035,740	6,903,689	23,939,429	10,800,080	3,395,866	14,195,946
4	397XXX	Communications Equipment	13,727,253	49,774,705	63,501,958	7,851,395	33,363,487	41,214,882	5,875,858	16,411,218	22,287,076
4	398000	Miscellaneous Equipment	2,371	299,873	302,244	31	201,002	201,033	2,340	98,871	101,211
TOTAL GENERAL PLANT			71,447,238	166,446,733	237,893,971	44,182,717	111,567,581	155,750,298	27,264,521	54,879,152	82,143,673
TOTAL PLANT IN SERVICE			1,253,819,968	1,929,152,975	3,182,972,943	790,389,747	1,262,101,590	2,052,491,337	463,430,221	667,051,385	1,130,481,606

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT
For Month Ended July 31, 2012
Average of Monthly Averages Basis

Report ID:
E-PLT-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	0	(275,616,701)	(275,616,701)	0	(179,812,336)	(179,812,336)	0	(95,804,365)	(95,804,365)
E-ADEP		Hydro Production Plant	0	(111,784,295)	(111,784,295)	0	(72,928,074)	(72,928,074)	0	(38,856,221)	(38,856,221)
E-ADEP		Other Production Plant	0	(75,694,335)	(75,694,335)	0	(49,382,984)	(49,382,984)	0	(26,311,351)	(26,311,351)
E-ADEP		Transmission Plant	0	(179,124,644)	(179,124,644)	0	(116,860,918)	(116,860,918)	0	(62,263,726)	(62,263,726)
E-ADEP		Distribution Plant	(358,987,247)	0	(358,987,247)	(221,360,459)	0	(221,360,459)	(137,626,788)	0	(137,626,788)
E-ADEP		General Plant	(20,431,269)	(59,589,394)	(80,020,663)	(11,623,007)	(39,942,175)	(51,565,182)	(8,808,262)	(19,647,219)	(28,455,481)
		TOTAL ACCUMULATED DEPRECIATION	(379,418,516)	(701,809,369)	(1,081,227,885)	(232,983,466)	(458,926,487)	(691,909,953)	(146,435,050)	(242,882,882)	(389,317,932)
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(6,611,476)	(6,611,476)	0	(4,313,327)	(4,313,327)	0	(2,298,149)	(2,298,149)
E-AAMT		Distribution-Franchises/Misc Intangibles	(82,746)	0	(82,746)	(82,746)	0	(82,746)	0	0	0
E-AAMT		General Plant - 303000	0	(34,347)	(34,347)	0	(22,408)	(22,408)	0	(11,939)	(11,939)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(289,962)	(15,338,833)	(15,628,795)	(288,392)	(10,281,466)	(10,569,858)	(1,570)	(5,057,367)	(5,058,937)
E-AAMT		General Plant - 390200, 396200	(120,801)	(145,164)	(265,965)	(117,232)	(97,302)	(214,534)	(3,569)	(47,862)	(51,431)
		TOTAL ACCUMULATED AMORTIZATION	(493,509)	(22,129,820)	(22,623,329)	(488,370)	(14,714,503)	(15,202,873)	(5,139)	(7,415,317)	(7,420,456)
		TOTAL ACCUMULATED DEPR/AMORT	(379,912,025)	(723,939,189)	(1,103,851,214)	(233,471,836)	(473,640,990)	(707,112,826)	(146,440,189)	(250,298,199)	(396,738,388)
		NET ELECTRIC UTILITY PLANT before DFIT	873,907,943	1,205,213,786	2,079,121,729	556,917,911	788,460,600	1,345,378,511	316,990,032	416,753,186	733,743,218
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	(392,836)	(392,836)	0	(256,286)	(256,286)	0	(136,550)	(136,550)
12		ADFIT - Electric Plant In Service (282900)	0	(276,808,104)	(276,808,104)	0	(179,119,756)	(179,119,756)	0	(97,688,348)	(97,688,348)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(25,955,955)	(25,955,955)	0	(17,398,017)	(17,398,017)	0	(8,557,938)	(8,557,938)
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	(3,304,583)	(3,304,583)	0	(2,155,910)	(2,155,910)	0	(1,148,673)	(1,148,673)
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	(13,538,537)	(13,538,537)	0	(8,832,542)	(8,832,542)	0	(4,705,995)	(4,705,995)
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(4,806,177)	(4,806,177)	0	(3,110,029)	(3,110,029)	0	(1,696,148)	(1,696,148)
		TOTAL ACCUMULATED DFIT	0	(325,506,192)	(325,506,192)	0	(211,329,220)	(211,329,220)	0	(114,176,972)	(114,176,972)
		NET ELECTRIC UTILITY PLANT	873,907,943	879,707,594	1,753,615,537	556,917,911	577,131,380	1,134,049,291	316,990,032	302,576,214	619,566,246

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%	64.709%	35.291%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ADJUSTMENTS TO NET PLANT	E-APL-1A
For Month Ended July 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description (Accounts)		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE		873,907,943	879,707,594	1,753,615,537	556,917,911	577,131,380	1,134,049,291	316,990,032	302,576,214	619,566,246
	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	(1,100,748)	0	(1,100,748)	1,100,748	0	1,100,748
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)		(2,529,822)	0	(2,529,822)	(810,764)	0	(810,764)	(1,719,058)	0	(1,719,058)
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)		6,812,613	0	6,812,613	4,375,434	0	4,375,434	2,437,179	0	2,437,179
99	ADFIT - Kettle Falls Disallowed (190420)		357,193	0	357,193	357,193	0	357,193	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)		1,067,981	0	1,067,981	0	0	0	1,067,981	0	1,067,981
99	ADFIT - Boulder Park Disallowed (190040)		536,207	0	536,207	0	0	0	536,207	0	536,207
99	Investment in WNP3 Exchange Power (124900, 124930)		17,456,077	0	17,456,077	17,456,077	0	17,456,077	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)		(3,137,153)	0	(3,137,153)	(3,137,153)	0	(3,137,153)	0	0	0
99	CDA Lake Settlement - WA (182382)		1,273,990	0	1,273,990	1,273,990	0	1,273,990	0	0	0
99	CDA Lake Settlement - ID (186382)		254,252	0	254,252	0	0	0	254,252	0	254,252
99	ADFIT - CDA Lake Settlement - Direct (283382)		(534,886)	0	(534,886)	(445,898)	0	(445,898)	(88,988)	0	(88,988)
99	CDA CDR Fund - Direct (182324)		92,670	0	92,670	92,670	0	92,670	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)		(32,435)	0	(32,435)	(32,435)	0	(32,435)	0	0	0
99	Spokane River Relicensing (182322)		658,449	0	658,449	610,868	0	610,868	47,581	0	47,581
99	ADFIT - Spokane River Relicensing (283322)		(230,433)	0	(230,433)	(213,785)	0	(213,785)	(16,648)	0	(16,648)
99	Spokane River PM&Es (182323)		609,487	0	609,487	387,896	0	387,896	221,591	0	221,591
99	ADFIT - Spokane River PM&Es (283323)		(213,345)	0	(213,345)	(135,788)	0	(135,788)	(77,557)	0	(77,557)
99	Montana Riverbed Settlement (186360)		4,534,482	0	4,534,482	3,016,603	0	3,016,603	1,517,879	0	1,517,879
99	ADFIT - Montana Riverbed Settlement (283365)		(1,587,069)	0	(1,587,069)	(1,055,812)	0	(1,055,812)	(531,257)	0	(531,257)
99	Lancaster Generation (182312)		4,590,000	0	4,590,000	4,590,000	0	4,590,000	0	0	0
99	ADFIT - Lancaster Generation (283312)		(1,606,500)	0	(1,606,500)	(1,606,500)	0	(1,606,500)	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)		(907,074)	0	(907,074)	(229,996)	0	(229,996)	(677,078)	0	(677,078)
99	Customer Deposits (235199)		(2,874,728)	0	(2,874,728)	(2,874,728)	0	(2,874,728)	0	0	0
C-WKC	Working Capital		18,188,000	7,923,136	26,111,136	18,188,000	0	18,188,000	0	7,923,136	7,923,136
99	DSM Programs (186710)		0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS		35,448,604	7,923,136	43,371,740	34,568,398	0	34,568,398	880,206	7,923,136	8,803,342
	NET RATE BASE		909,356,547	887,630,730	1,796,987,277	591,486,309	577,131,380	1,168,617,689	317,870,238	310,499,350	628,369,588

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%	64.709%	35.291%
E-ALL	13	Net Electric General Plant	100.000%	65.993%	34.007%
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 July 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	892,593	892,593			892,593	892,593		582,328	582,328		310,265	310,265	
1	Hydro (ED-AN)	741,276	741,276			741,276	741,276		483,608	483,608		257,668	257,668	
1	Other (ED-AN)	709,091	709,091			709,091	709,091		462,611	462,611		246,480	246,480	
Total Electric Production		2,342,960	2,342,960			2,342,960	2,342,960		1,528,547	1,528,547		814,413	814,413	
Electric Transmission														
1	ED-AN	891,097	891,097			891,097	891,097		581,352	581,352		309,745	309,745	
Total Electric Transmission		891,097	891,097			891,097	891,097		581,352	581,352		309,745	309,745	
Electric Distribution														
	ED-ID	922,272	922,272			922,272	922,272					922,272	922,272	
	ED-WA	1,735,340	1,735,340			1,735,340	1,735,340	1,735,340		1,735,340				
Total Electric Distribution		2,657,612	2,657,612			2,657,612	2,657,612	1,735,340		1,735,340		922,272	922,272	
Gas Underground Storage														
	GD-AN	52,006	52,006											
	GD-OR	9,365		9,365										
Total Gas Underground Storage		61,371	52,006	9,365										
Gas Distribution														
	GD-AN	0	0											
	GD-ID	306,727	306,727											
	GD-WA	579,160	579,160											
	GD-OR	316,744		316,744										
Total Gas Distribution		1,202,631	885,887	316,744										
General Plant														
4	ED-AN	213,974	213,974			213,974	213,974		143,425	143,425		70,549	70,549	
	ED-ID	37,253	37,253			37,253	37,253				37,253		37,253	
	ED-WA	92,568	92,568			92,568	92,568	92,568		92,568				
7,4	CD-AA	909,925	655,546	180,975	73,404	655,546	655,546		439,406	439,406		216,140	216,140	
9,4	CD-AN	23,895	18,796	5,099		18,796	18,796		12,599	12,599		6,197	6,197	
9	CD-ID	35,077	27,592	7,485		27,592	27,592				27,592		27,592	
9	CD-WA	12,353	9,717	2,636		9,717	9,717	9,717		9,717				
8	GD-AA	14,103	10,060	4,043										
	GD-AN	2,452	2,452											
	GD-ID	5,994	5,994											
	GD-WA	20,764	20,764											
	GD-OR	21,323		21,323										
Total General Plant		1,389,681	1,055,446	235,465	98,770	167,130	888,316	1,055,446	102,285	595,430	697,715	64,845	292,886	357,731
Total Depreciation Expense		8,545,352	6,947,115	1,173,358	424,879	2,824,742	4,122,373	6,947,115	1,837,625	2,705,329	4,542,954	987,117	1,417,044	2,404,161

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	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 July 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1 Franchises (302000) ED-AN	76,533	76,533				76,533	76,533		49,930	49,930		26,603	26,603	
1 Misc Intangible Plt (303000) ED-AN	9,168	9,168				9,168	9,168		5,981	5,981		3,187	3,187	
Total Production/Transmission	85,701	85,701				85,701	85,701		55,911	55,911		29,790	29,790	
Distribution														
Franchises (302000) ED-WA	2,013	2,013			2,013		2,013	2,013		2,013				
Misc Intangible Plt (303000) ED-WA	237	237			237		237	237		237				
Total Distribution	2,250	2,250			2,250		2,250	2,250		2,250				
General Plant - 303000														
9,1 CD-AN	811	638	173			638	638		416	416		222	222	
GD-ID	338		338											
GD-WA	1,944		1,944											
GD-OR	648			648										
Total General Plant - 303000	3,741	638	2,455	648		638	638		416	416		222	222	
Miscellaneous IT Intangible Plant - 3031XX														
7,4 CD-AA	660,285	475,695	131,324	53,266		475,695	475,695		318,853	318,853		156,842	156,842	
4 ED-AN	19,136	19,136				19,136	19,136		12,827	12,827		6,309	6,309	
ED-ID	396	396			396		396				396		396	
ED-WA	30,500	30,500			30,500		30,500	30,500		30,500				
8 GD-AA	33,443		23,855	9,588										
GD-AN	197		197											
GD-OR	21			21										
Total Miscellaneous IT Intangible Plt - 3031XX	743,978	525,727	155,376	62,875		30,896	494,831	525,727	30,500	331,680	362,180	396	163,151	
Gas Underground Storage														
GD-AN	19		19											
Total Gas Underground Storage	19		19											
General Plant - 390200, 396200														
7,4 CD-AA	2,351	1,693	468	190		1,693	1,693		1,135	1,135		558	558	
4 ED-AN	802	802				802	802		538	538		264	264	
GD-OR	373			373										
Total General Plant - 390200, 396200	3,526	2,495	468	563		2,495	2,495		1,673	1,673		822	822	
Total Amortization Expense	839,215	616,811	158,318	64,086		33,146	583,665	616,811	32,750	389,680	422,430	396	193,985	

Allocation Ratios:		Jurisdiction -				Washington			Idaho		
Service -		Electric	Gas-North	Gas-South		Production/Transmission Ratio	65.240%		34.760%		
7 Elec/Gas North/Oregon 4-Factor		72.044%	19.889%	8.067%	1		67.029%		32.971%		
8 Gas North/Oregon 4-Factor		0.000%	71.331%	28.669%	4	Jurisdictional 4-Factor Ratio					
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 July 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	(275,616,701)	(275,616,701)			(275,616,701)	(275,616,701)		(179,812,336)	(179,812,336)		(95,804,365)	(95,804,365)	
1	Hydro (ED-AN)	(111,784,295)	(111,784,295)			(111,784,295)	(111,784,295)		(72,928,074)	(72,928,074)		(38,856,221)	(38,856,221)	
1	Other (ED-AN)	(75,694,335)	(75,694,335)			(75,694,335)	(75,694,335)		(49,382,984)	(49,382,984)		(26,311,351)	(26,311,351)	
Total Electric Production		(463,095,331)	(463,095,331)			(463,095,331)	(463,095,331)		(302,123,394)	(302,123,394)		(160,971,937)	(160,971,937)	
Electric Transmission														
1	ED-AN	(179,124,644)	(179,124,644)			(179,124,644)	(179,124,644)		(116,860,918)	(116,860,918)		(62,263,726)	(62,263,726)	
Total Electric Transmission		(179,124,644)	(179,124,644)			(179,124,644)	(179,124,644)		(116,860,918)	(116,860,918)		(62,263,726)	(62,263,726)	
Electric Distribution														
	ED-ID	(137,626,788)	(137,626,788)			(137,626,788)	(137,626,788)					(137,626,788)	(137,626,788)	
	ED-WA	(221,360,459)	(221,360,459)			(221,360,459)	(221,360,459)	(221,360,459)		(221,360,459)				
Total Electric Distribution		(358,987,247)	(358,987,247)			(358,987,247)	(358,987,247)	(221,360,459)		(221,360,459)		(137,626,788)	(137,626,788)	
Gas Underground Storage														
	GD-AN	(12,174,001)		(12,174,001)										
	GD-OR	(357,184)		(357,184)										
Total Gas Underground Storage		(12,531,185)		(12,174,001)		(357,184)								
Gas Distribution														
	GD-AN	(1,419,766)		(1,419,766)										
	GD-ID	(51,589,229)		(51,589,229)										
	GD-WA	(101,849,838)		(101,849,838)										
	GD-OR	(86,517,472)		(86,517,472)										
Total Gas Distribution		(241,376,305)		(154,858,833)		(86,517,472)								
General Plant														
4	ED-AN	(32,774,120)	(32,774,120)			(32,774,120)	(32,774,120)		(21,968,165)	(21,968,165)		(10,805,955)	(10,805,955)	
	ED-ID	(5,268,494)	(5,268,494)			(5,268,494)	(5,268,494)				(5,268,494)	(5,268,494)	(5,268,494)	
	ED-WA	(10,031,369)	(10,031,369)			(10,031,369)	(10,031,369)	(10,031,369)		(10,031,369)				
7,4	CD-AA	(25,524,784)	(18,389,076)	(5,076,624)	(2,059,084)	(18,389,076)	(18,389,076)		(12,326,014)	(12,326,014)		(6,063,062)	(6,063,062)	
9,4	CD-AN	(10,712,040)	(8,426,198)	(2,285,842)		(8,426,198)	(8,426,198)		(5,647,996)	(5,647,996)		(2,778,202)	(2,778,202)	
9	CD-ID	(4,500,029)	(3,539,768)	(960,261)		(3,539,768)	(3,539,768)				(3,539,768)	(3,539,768)	(3,539,768)	
9	CD-WA	(2,023,414)	(1,591,638)	(431,776)		(1,591,638)	(1,591,638)	(1,591,638)		(1,591,638)				
8	GD-AA	(1,238,101)		(883,150)	(354,951)									
	GD-AN	(840,474)		(840,474)										
	GD-ID	(926,932)		(926,932)										
	GD-WA	(2,108,488)		(2,108,488)										
	GD-OR	(3,461,472)		(3,461,472)										
Total General Plant		(99,409,717)	(80,020,663)	(13,513,547)	(5,875,507)	(20,431,269)	(59,589,394)	(80,020,663)	(11,623,007)	(39,942,175)	(51,565,182)	(8,808,262)	(19,647,219)	(28,455,481)
Total Accumulated Depreciation		(1,354,524,429)	(1,081,227,885)	(180,546,381)	(92,750,163)	(379,418,516)	(701,809,369)	(1,081,227,885)	(232,983,466)	(458,926,487)	(691,909,953)	(146,435,050)	(242,882,882)	(389,317,932)

Allocation Ratios:		Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	72.044%	19.889%	8.067%	1	Production/Transmission Ratio	65.240%
8	Gas North/Oregon 4-Factor	0.000%	71.331%	28.669%	4	Jurisdictional 4-Factor Ratio	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 July 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000)	ED-AN	(6,046,821)	(6,046,821)		(6,046,821)	(6,046,821)		(3,944,946)	(3,944,946)		(2,101,875)	(2,101,875)	
1	Misc Intangible Plt (303000)	ED-AN	(564,655)	(564,655)		(564,655)	(564,655)		(368,381)	(368,381)		(196,274)	(196,274)	
Total Production/Transmission			(6,611,476)	(6,611,476)		(6,611,476)	(6,611,476)		(4,313,327)	(4,313,327)		(2,298,149)	(2,298,149)	
Distribution														
	Franchises (302000)	ED-WA	(61,706)	(61,706)		(61,706)	(61,706)		(61,706)	(61,706)				
	Misc Intangible Plt (303000)	ED-WA	(21,040)	(21,040)		(21,040)	(21,040)		(21,040)	(21,040)				
Total Distribution			(82,746)	(82,746)		(82,746)	(82,746)		(82,746)	(82,746)				
General Plant - 303000														
9,1		CD-AN	(43,664)	(34,347)	(9,317)		(34,347)	(34,347)		(22,408)	(22,408)		(11,939)	
		GD-ID	(41,110)		(41,110)									
		GD-WA	(89,688)		(89,688)									
		GD-OR	(45,125)		(45,125)									
Total General Plant - 303000			(219,587)	(34,347)	(140,115)		(34,347)	(34,347)		(22,408)	(22,408)		(11,939)	
Miscellaneous IT Intangible Plant - 3031XX														
7,4		CD-AA	(20,150,439)	(14,517,182)	(4,007,721)	(1,625,536)		(14,517,182)		(9,730,722)	(9,730,722)		(4,786,460)	
4		ED-AN	(821,651)	(821,651)				(821,651)		(550,744)	(550,744)		(270,907)	
		ED-ID	(1,570)	(1,570)			(1,570)					(1,570)	(1,570)	
		ED-WA	(288,392)	(288,392)			(288,392)		(288,392)	(288,392)				
8		GD-AA	(589,033)		(420,163)	(168,870)								
		GD-AN	(14,161)		(14,161)									
		GD-OR	(47,059)		(47,059)									
Total Miscellaneous IT Intangible Plant - 3031XX			(21,912,305)	(15,628,795)	(4,442,045)	(1,841,465)		(289,962)	(15,338,833)	(15,628,795)		(288,392)	(10,281,466)	(10,569,858)
Gas Underground Storage														
		GD-AN	(239,300)		(239,300)									
Total Gas Underground Storage			(239,300)		(239,300)									
General Plant - 390200, 396200														
7,4		CD-AA	(145,785)	(105,029)	(28,995)	(11,761)				(70,400)	(70,400)		(34,629)	
9		CD-ID	(4,537)	(3,569)	(968)		(3,569)	(3,569)				(3,569)	(3,569)	
9		CD-WA	(8,332)	(6,554)	(1,778)		(6,554)	(6,554)	(6,554)		(6,554)			
4		ED-AN	(40,135)	(40,135)			(40,135)	(40,135)		(26,902)	(26,902)		(13,233)	
		ED-WA	(110,678)	(110,678)			(110,678)	(110,678)	(110,678)		(110,678)			
		GD-WA	(1,863)		(1,863)									
		GD-OR	(47,193)		(47,193)									
Total General Plant - 390200, 396200			(358,523)	(265,965)	(33,604)	(58,954)		(120,801)	(145,164)	(265,965)		(117,232)	(97,302)	(214,534)
Total Accumulated Amortization			(29,423,937)	(22,623,329)	(4,855,064)	(1,945,544)		(493,509)	(22,129,820)	(22,623,329)		(488,370)	(14,714,503)	(15,202,873)

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	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 July 31, 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	5,748,207	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	3,341,173	0	0	0	0	0	0	0	0	3,341,173	0	3,341,173
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	57,782,271	0	0	41,628,659	41,628,659	0	0	11,492,316	11,492,316	0	4,661,296	4,661,296
9		CD-WA / ID / AN	16,840,805	5,247,850	3,783,796	4,215,500	13,247,146	1,423,626	1,026,461	1,143,572	3,593,659	0	0	0
		TOTAL ACCOUNT	85,593,760	5,728,461	5,757,527	49,138,024	60,624,012	3,304,930	1,026,461	12,635,888	16,967,279	3,341,173	4,661,296	8,002,469
391XXX Office Furniture & Equipment														
99		ED-WA / ID / AN	4,901,850	2,609,140	14,649	2,278,061	4,901,850	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	47,570,681	0	0	34,271,821	34,271,821	0	0	9,461,333	9,461,333	0	3,837,527	3,837,527
9		CD-WA / ID / AN	64,110	0	0	50,430	50,430	0	0	13,680	13,680	0	0	0
		TOTAL ACCOUNT	52,975,867	2,609,140	14,649	36,600,312	39,224,101	0	0	9,790,224	9,790,224	0	3,961,542	3,961,542
392XXX Transportation Equipment														
99		ED-WA / ID / AN	17,082,025	7,896,058	2,881,525	6,304,442	17,082,025	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	30,681,168	9,098,988	3,468,539	7,890,174	20,457,701	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-1A
For Month Ended July 31, 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
99	393000	Stores Equipment												
		ED-WA / ID / AN	395,329	10,739	14,745	369,845	395,329	0	0	0	0	0	0	0
		GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	84,271	0	0	0
		GD-OR / AS	57,227	0	0	0	0	0	0	0	0	57,227	0	57,227
		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
		CD-WA / ID / AN	1,960,808	112,615	148,135	1,281,641	1,542,391	30,550	40,186	347,681	418,417	0	0	0
		TOTAL ACCOUNT	2,497,635	123,354	162,880	1,651,486	1,937,720	114,821	40,186	347,681	502,688	57,227	0	57,227
99	394000	Tools, Shop, & Garage Equipment												
		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
		GD-WA / ID / AN	2,130,404	0	0	0	0	1,255,806	444,947	429,651	2,130,404	0	0	0
		GD-OR / AS	920,755	0	0	0	0	0	0	0	0	920,755	0	920,755
		GD-AA	1,320,758	0	0	0	0	0	0	942,110	942,110	0	378,648	378,648
		CD-AA	6,265,450	0	0	4,513,881	4,513,881	0	0	1,246,135	1,246,135	0	505,434	505,434
		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	14,278,234	1,179,903	377,972	6,522,976	8,080,851	1,263,485	446,898	2,682,163	4,392,546	920,755	884,082	1,804,837
99	395000	Laboratory Equipment												
		ED-WA / ID / AN	1,047,345	175,888	95,422	776,035	1,047,345	0	0	0	0	0	0	0
		GD-WA / ID / AN	210,157	0	0	0	0	68,391	22,304	119,462	210,157	0	0	0
		GD-OR / AS	187,966	0	0	0	0	0	0	0	0	187,966	0	187,966
		GD-AA	82,554	0	0	0	0	0	0	58,887	58,887	0	23,667	23,667
		CD-AA	355,663	0	0	256,234	256,234	0	0	70,738	70,738	0	28,691	28,691
		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
99	396XXX	Power Operated Equipment												
		ED-WA / ID / AN	36,528,062	16,766,569	10,392,464	9,369,029	36,528,062	0	0	0	0	0	0	0
		GD-WA / ID / AN	4,184,790	0	0	0	0	2,571,294	783,002	830,494	4,184,790	0	0	0
		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
		CD-AA	554,036	0	0	399,150	399,150	0	0	110,192	110,192	0	44,694	44,694
		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	42,846,633	17,035,740	10,800,080	10,299,555	38,135,375	2,644,314	893,579	1,084,837	4,622,730	43,834	44,694	88,528

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended July 31, 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	45,468,099	7,486,205	2,687,642	35,294,252	45,468,099	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,006,418	0	0	0	0	556,417	450,001	0	1,006,418	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	12,065,338	0	0	8,692,352	8,692,352	0	0	2,399,675	2,399,675	0	973,311	973,311
9		CD-WA/ ID / AN	11,875,651	365,190	3,188,216	5,788,100	9,341,506	99,068	864,893	1,570,184	2,534,145	0	0	0
		TOTAL ACCOUNT	72,365,287	7,851,395	5,875,858	49,774,704	63,501,957	655,485	1,314,894	4,678,128	6,648,507	956,848	1,257,975	2,214,823
	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	310,213,355	44,182,718	27,264,520	166,446,735	237,893,973	13,216,278	5,606,888	33,880,806	52,703,972	8,361,462	11,253,948	19,615,410

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 July 31, 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	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	
99		GD-WA / ID / AN	1,146,018	0	0	0	0	964,981	181,037	0	1,146,018	0	0	
99		GD-OR / AS	410,126	0	0	0	0	0	0	0	0	410,126	0	
8		GD-AA	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	
9		CD-WA / ID / AN	194,058	0	0	152,648	152,648	0	0	41,410	41,410	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	2,765,734	1,811,747	23,524	930,463	2,765,734	0	0	0	0	0	0	
99		GD-WA / ID / AN	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	
8		GD-AA	1,981,395	0	0	0	0	0	0	1,413,349	1,413,349	0	568,046	
7		CD-AA	38,169,512	0	0	27,498,843	27,498,843	0	0	7,591,534	7,591,534	0	3,079,135	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	42,963,081	1,811,747	23,524	28,429,306	30,264,577	0	0	9,004,883	9,004,883	46,440	3,647,181	3,693,621
	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	
99		GD-WA / ID / AN	19,337	0	0	0	0	0	0	19,337	19,337	0	0	
99		GD-OR / AS	1,231	0	0	0	0	0	0	0	0	1,231	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	2,436,933	0	0	1,755,664	1,755,664	0	0	484,682	484,682	0	196,587	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	2,706,047	0	0	2,004,210	2,004,210	0	0	504,019	504,019	1,231	196,587	197,818
		TOTAL	49,461,029	1,964,926	23,524	32,474,684	34,463,134	964,981	181,037	9,550,312	10,696,330	457,797	3,843,768	4,301,565

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Fact	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 ACCUMULATED DEFERRED FIT	C-DTX-1A
For Month Ended July 31, 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	(33,985,719)	(24,484,671)	(6,759,420)	(2,741,628)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,870,411)	(1,471,284)	(399,127)	0
		Total	<u>(35,856,130)</u>	<u>(25,955,955)</u>	<u>(7,158,547)</u>	<u>(2,741,628)</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 July 31, 2012
 Average of Monthly Averages Basis

Report ID:
C-WKC-1A

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	***** SYSTEM *****			***** ELECTRIC *****			***** GAS NORTH *****		
			Washington	Idaho	Total	Washington	Idaho	Total	Washington	Idaho	Total
1	151120	FUEL STOCK COAL-COLSTRIP		765,290	765,290		765,290	765,290		0	0
1	151210	FUEL STOCK HOG FUEL-KFGS		1,410,083	1,410,083		1,410,083	1,410,083		0	0
4	154100	PLANT MATERIALS & OPER SUPPLIES		6,337,865	6,337,865		4,984,968	4,984,968		1,352,897	1,352,897
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		700,574	700,574		551,028	551,028		149,546	149,546
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		3,641	3,641		2,864	2,864		777	777
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		(160)	(160)		(126)	(126)		(34)	(34)
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		(3)	(3)		(2)	(2)		(1)	(1)
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	18,188,000		18,188,000	18,188,000		18,188,000	0		0
TOTAL			18,188,000	9,483,051	27,671,051	18,188,000	7,923,136	26,111,136	0	1,559,915	1,559,915

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%