

RESULTS OF OPERATIONS	Report ID: G-ROR-1A
<b>GAS RATE OF RETURN</b>	
For Month Ended July 31, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
G-OPS		Gas Net Operating Income (Loss)	(958,192)	(713,315)	(244,877)
		Adjustments			
		Adjusted Gas Net Operating Income (Loss)	(958,192)	(713,315)	(244,877)
G-APL		Gas Net Adjusted Rate Base	320,537,448	209,768,620	110,768,828
		RATE OF RETURN	-0.299%	-0.340%	-0.221%

<b>RESULTS OF OPERATIONS</b>		Report ID: <b>G-ALL-1A</b>
<b>GAS ALLOCATION PERCENTAGES</b>		
For Month Ended July 31, 2012 Average of Monthly Averages Basis		

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
1	Input	System Contract Demand	<b>11-01-2011</b>	<b>100.000%</b>	<b>69.580%</b>	<b>30.420%</b>
2	Input	Number of Customers	<b>07-31-2012</b>	224,367	149,069	75,298
		Percent		<b>100.000%</b>	<b>66.440%</b>	<b>33.560%</b>
3	G-OPS	Direct Distribution Operating Expense		768,641	553,819	214,822
		Percent		<b>100.000%</b>	<b>72.052%</b>	<b>27.948%</b>
	Input	Jurisdictional 4-Factor Ratio	<b>12-31-2011</b>			
		Direct O & M Accounts 798 - 894		4,111,478	2,773,192	1,338,286
		Direct O & M Accounts 901 - 935		14,127,845	10,042,316	4,085,529
		Total		18,239,323	12,815,508	5,423,815
		Percentage		100.000%	70.263%	29.737%
		Direct Labor				
		Amount: Accounts 798 - 894		6,075,404	3,914,087	2,161,317
		Amount: Accounts 901 - 935		2,672,735	2,070,415	602,320
		Total		8,748,139	5,984,502	2,763,637
		Percentage		100.000%	68.409%	31.591%
		Total Number of Customers		224,556	149,161	75,395
		Percentage		100.000%	66.425%	33.575%
		Total Direct Plant		308,463,462	201,271,418	107,192,044
		Percentage		100.000%	65.250%	34.750%
4		Total Four Factor Allocators		400.000%	270.346%	129.654%
		Percent		<b>100.000%</b>	<b>67.587%</b>	<b>32.413%</b>

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>GAS ALLOCATION PERCENTAGES</b>	<b>G-ALL-1A</b>
For Month Ended July 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

6	Input	Actual Therms Purchased Percent	07-31-2012	5,600,213 100.000%	3,641,258 65.020%	1,958,955 34.980%	
	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	XXXXXXX
		Adjustments		0			
		Total		126,542,644	98,748,812	21,930,422	5,863,410
		Percentage		100.000%	78.036%	17.330%	4.634%
		Direct Labor Accts 500 - 894		54,372,404	43,317,908	7,642,727	3,411,769
		Direct Labor Accts 901 - 935		4,295,024	3,049,259	223,754	1,022,011
		Direct Labor Accts 901 - 905 Utility 9 Only		5,547,864	3,418,316	2,129,548	XXXXXXX
		Total		64,215,292	49,785,483	9,996,029	4,433,780
		Percentage		100.000%	77.529%	15.566%	6.905%
		Number of Customers at		681,193	360,451	224,556	96,186
		Percentage		100.000%	52.915%	32.965%	14.120%
		Net Direct Plant		2,469,357,528	1,967,998,952	338,164,005	163,194,571
		Percentage		100.000%	79.697%	13.694%	6.609%
7		Total Percentages		400.000%	288.177%	79.555%	32.268%
		Average (CD AA)		100.000%	72.044%	19.889%	8.067%

<b>RESULTS OF OPERATIONS</b>	Report ID: <b>G-ALL-1A</b>
<b>GAS ALLOCATION PERCENTAGES</b>	
For Month Ended July 31, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID: G-ALL-1A
<b>GAS ALLOCATION PERCENTAGES</b>	
For Month Ended July 31, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

			Total	Electric	Gas North	Oregon Gas
JP	Gas North/Oregon JP Factor %	12-31-2010	100.000%	0.000%	80.500%	19.500%
			System	Washington	Idaho	
10	Actual Annual Throughput Percent	12-31-2011	378,337,806	254,537,052	123,800,754	
			100.000%	67.278%	32.722%	
11	Book Depreciation Percent		1,173,357	772,964	400,393	
			100.000%	65.876%	34.124%	
12	Net Gas Plant (before DFIT) Percent		367,470,784	241,061,293	126,409,491	
			100.000%	65.600%	34.400%	
13	G-PLT Net Gas General Plant Percent		66,251,125	44,819,819	21,431,306	
			100.000%	67.651%	32.349%	
14	Net Allocated Schedule M's Percent		-716,573	-439,091	-277,482	
			100.000%	61.277%	38.723%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-1A</b>
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
		REVENUES									
		SALES OF GAS:									
99	480000	Residential	4,591,695	0	4,591,695	3,170,454	0	3,170,454	1,421,241	0	1,421,241
99	4812XX	Commercial - Firm & Interruptible	2,451,927	0	2,451,927	1,671,404	0	1,671,404	780,523	0	780,523
99	4813XX	Industrial-Firm	163,043	0	163,043	64,310	0	64,310	98,733	0	98,733
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	6,539	0	6,539	5,883	0	5,883	656	0	656
99	499XXX	Unbilled Revenue	(1,128,561)	0	(1,128,561)	(822,112)	0	(822,112)	(306,449)	0	(306,449)
		TOTAL SALES TO ULTIMATE CUSTOMERS	6,084,643	0	6,084,643	4,089,939	0	4,089,939	1,994,704	0	1,994,704
		OTHER OPERATING REVENUES:									
99	483XXX	Sales for Resale	9,442,018	0	9,442,018	6,139,200	0	6,139,200	3,302,818	0	3,302,818
99	488000	Miscellaneous Service Revenues	2,050	0	2,050	1,390	0	1,390	660	0	660
99	489300	Transportation For Others	339,313	0	339,313	295,576	0	295,576	43,737	0	43,737
99	493000	Rent from Gas Property	230	0	230	230	0	230	0	0	0
4	495000	Other Gas Revenues	478,193	18,327	496,520	303,293	12,387	315,680	174,900	5,940	180,840
		TOTAL OTHER OPERATING REVENUES	10,261,804	18,327	10,280,131	6,739,689	12,387	6,752,076	3,522,115	5,940	3,528,055
		TOTAL GAS REVENUES	16,346,447	18,327	16,364,774	10,829,628	12,387	10,842,015	5,516,819	5,940	5,522,759
		PRODUCTION EXPENSES:									
G-804	804/805	City Gate Purchases	12,873,192	0	12,873,192	8,365,766	0	8,365,766	4,507,426	0	4,507,426
6	808XXX	Net Natural Gas Storage Transactions	(320,625)	0	(320,625)	(208,470)	0	(208,470)	(112,155)	0	(112,155)
6	811000	Gas Used for Products Extraction	(52,338)	0	(52,338)	(34,030)	0	(34,030)	(18,308)	0	(18,308)
10	813000	Other Gas Expenses	0	88,727	88,727	0	59,694	59,694	0	29,033	29,033
99	813010	Gas Technology Institute (GTI) Expenses	2,427	0	2,427	1,610	0	1,610	817	0	817
		TOTAL PRODUCTION EXPENSES	12,502,656	88,727	12,591,383	8,124,876	59,694	8,184,570	4,377,780	29,033	4,406,813
		UNDERGROUND STORAGE EXPENSES:									
1	814000	Supervision & Engineering	0	1,861	1,861	0	1,295	1,295	0	566	566
1	824000	Other Expenses	0	19,704	19,704	0	13,710	13,710	0	5,994	5,994
1	837000	Other Equipment	0	21,168	21,168	0	14,729	14,729	0	6,439	6,439
		TOTAL UNDERGROUND STORAGE OPER EXP	0	42,733	42,733	0	29,734	29,734	0	12,999	12,999
G-DEPX		Depreciation Expense-Underground Storage	0	52,006	52,006	0	36,186	36,186	0	15,820	15,820
G-AMTX		Amortization Expense-Underground Storage	0	19	19	0	13	13	0	6	6
G-OTX		Taxes Other Than FIT	0	2,304	2,304	0	1,603	1,603	0	701	701
		TOTAL UG STORAGE DEPR/AMRT/NON-FIT TAXES	0	54,329	54,329	0	37,802	37,802	0	16,527	16,527
		TOTAL UNDERGROUND STORAGE EXPENSES	0	97,062	97,062	0	67,536	67,536	0	29,526	29,526

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-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
DISTRIBUTION EXPENSES:											
OPERATION											
3	870000	Supervision & Engineering	42,416	58,984	101,400	35,931	42,499	78,430	6,485	16,485	22,970
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	211,419	68,922	280,341	165,319	49,660	214,979	46,100	19,262	65,362
3	875000	Measuring & Reg Sta Exp-General	4,569	0	4,569	2,352	0	2,352	2,217	0	2,217
3	876000	Measuring & Reg Sta Exp-Industrial	0	0	0	0	0	0	0	0	0
3	877000	Measuring & Reg Sta Exp-City Gate	8,444	0	8,444	4,415	0	4,415	4,029	0	4,029
3	878000	Meter & House Regulator Expenses	40,185	0	40,185	35,121	0	35,121	5,064	0	5,064
3	879000	Customer Installation Expenses	86,771	8,979	95,750	49,664	6,470	56,134	37,107	2,509	39,616
3	880000	Other Expenses	48,730	53,351	102,081	30,576	38,440	69,016	18,154	14,911	33,065
3	881000	Rents	0	2,046	2,046	0	1,474	1,474	0	572	572
MAINTENANCE											
3	885000	Supervision & Engineering	4,710	0	4,710	2,724	0	2,724	1,986	0	1,986
3	887000	Mains	153,107	29	153,136	111,257	21	111,278	41,850	8	41,858
3	889000	Measuring & Reg Sta Exp-General	14,478	0	14,478	10,549	0	10,549	3,929	0	3,929
3	890000	Measuring & Reg Sta Exp-Industrial	10,213	0	10,213	601	0	601	9,612	0	9,612
3	891000	Measuring & Reg Sta Exp-City Gate	7,390	0	7,390	6,910	0	6,910	480	0	480
3	892000	Services	73,661	6,764	80,425	52,302	4,874	57,176	21,359	1,890	23,249
3	893000	Meters & House Regulators	62,548	77,625	140,173	46,098	55,930	102,028	16,450	21,695	38,145
3	894000	Other Equipment	0	27,672	27,672	0	19,938	19,938	0	7,734	7,734
TOTAL DISTRIBUTION OPERATING EXP			768,641	304,372	1,073,013	553,819	219,306	773,125	214,822	85,066	299,888
G-DEPX		Depreciation Expense-Distribution	885,887	0	885,887	579,160	0	579,160	306,727	0	306,727
G-OTX		Taxes Other Than FIT	658,692	0	658,692	553,867	0	553,867	104,825	0	104,825
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			1,544,579	0	1,544,579	1,133,027	0	1,133,027	411,552	0	411,552
TOTAL DISTRIBUTION EXPENSES			2,313,220	304,372	2,617,592	1,686,846	219,306	1,906,152	626,374	85,066	711,440
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	19,678	19,678	0	13,074	13,074	0	6,604	6,604
2	902000	Meter Reading Expenses	139,724	3,519	143,243	122,399	2,338	124,737	17,325	1,181	18,506
G-903	903XXX	Customer Records & Collection Expenses	72,147	310,298	382,445	47,713	206,162	253,875	24,434	104,136	128,570
2	904000	Uncollectible Accounts	0	117,024	117,024	0	77,751	77,751	0	39,273	39,273
2	905000	Misc Customer Accounts	0	16,216	16,216	0	10,774	10,774	0	5,442	5,442
TOTAL CUSTOMER ACCOUNTS EXPENSES			211,871	466,735	678,606	170,112	310,099	480,211	41,759	156,636	198,395
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	197,834	16,299	214,133	153,168	10,829	163,997	44,666	5,470	50,136
2	909000	Advertising	1,260	53,360	54,620	630	35,452	36,082	630	17,908	18,538
2	910000	Misc Customer Service & Info Exp	0	5,095	5,095	0	3,385	3,385	0	1,710	1,710
TOTAL CUSTOMER SERVICE & INFO EXP			199,094	74,754	273,848	153,798	49,666	203,464	45,296	25,088	70,384

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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
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	8,418	693,841	702,259	6,177	468,946	475,123	2,241	224,895	227,136
4	921000	Office Supplies & Expenses	9	112,104	112,113	9	75,768	75,777	0	36,336	36,336
4	922000	Admin. Expenses Transferred - Credit	0	(2,718)	(2,718)	0	(1,837)	(1,837)	0	(881)	(881)
4	923000	Outside Services Employed	0	243,717	243,717	0	164,721	164,721	0	78,996	78,996
4	924000	Property Insurance Premium	0	28,916	28,916	0	19,543	19,543	0	9,373	9,373
4	925XXX	Injuries and Damages	0	31,407	31,407	0	21,227	21,227	0	10,180	10,180
4	926XXX	Employee Pensions and Benefits	4,630	29,251	33,881	4,630	19,770	24,400	0	9,481	9,481
4	928000	Regulatory Commission Expenses	108,873	21,384	130,257	88,458	14,453	102,911	20,415	6,931	27,346
4	930000	Miscellaneous General Expenses	1,193	30,204	31,397	425	20,414	20,839	768	9,790	10,558
4	931000	Rents	900	4,389	5,289	841	2,966	3,807	59	1,423	1,482
4	935000	Maintenance of General Plant	30,880	132,491	163,371	25,202	89,547	114,749	5,678	42,944	48,622
TOTAL ADMIN & GEN OPERATING EXP			154,903	1,324,986	1,479,889	125,742	895,518	1,021,260	29,161	429,468	458,629
G-DEPX		Depreciation Expense-General Plant	36,879	198,586	235,465	23,400	134,218	157,618	13,479	64,368	77,847
G-AMTX		Amortization Expense - General Plant - 303000	2,282	173	2,455	1,944	117	2,061	338	56	394
G-AMTX		Amortization Expense - Misc IT Intangible Plant - 3031XX	0	155,376	155,376	0	105,014	105,014	0	50,362	50,362
G-AMTX		Amortization Expense-General Plant - 390200, 396200	0	468	468	0	316	316	0	152	152
99	407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99	407X28	Reg Credit/Debit Decoupling Def Rev	(40,343)	0	(40,343)	(40,343)	0	(40,343)	0	0	0
99	407329	Reg Debit Amt Decoupling Surcharge	4,881	0	4,881	4,881	0	4,881	0	0	0
99	407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99	407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
TOTAL A&G DEPR/AMRT/NON-FIT TAXES			3,699	354,603	358,302	(10,118)	239,665	229,547	13,817	114,938	128,755
TOTAL ADMIN & GENERAL EXPENSES			158,602	1,679,589	1,838,191	115,624	1,135,183	1,250,807	42,978	544,406	587,384
TOTAL EXPENSES BEFORE FIT			15,385,443	2,711,239	18,096,682	10,251,256	1,841,484	12,092,740	5,134,187	869,755	6,003,942
NET OPERATING INCOME (LOSS) BEFORE FIT					(1,731,908)		(1,250,725)		(481,183)		
G-FIT		FEDERAL INCOME TAX			(1,145,020)		(812,904)		(332,116)		
G-FIT		DEFERRED FEDERAL INCOME TAX			374,809		277,605		97,204		
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			(3,505)		(2,111)		(1,394)		
GAS NET OPERATING INCOME (LOSS)					(958,192)		(713,315)		(244,877)		



RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-IA
For Month Ended July 31, 2012	
Average of Monthly Averages Basis	
Ref/Basis	Account
	Description

AVISTA UTILITIES

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

Direct      Allocated      Total      Direct      Allocated      Total      Direct      Allocated      Total

ALLOCATION RATIOS:

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-ALL	1	System Contract Demand		100.000%			69.580%			30.420%	
G-ALL	2	Number of Customers		100.000%			66.440%			33.560%	
G-ALL	3	Direct Distribution Operating Expense		100.000%			72.052%			27.948%	
G-ALL	4	Jurisdictional 4-Factor Ratio		100.000%			67.587%			32.413%	
G-ALL	6	Actual Therms Purchased		100.000%			65.020%			34.980%	
G-ALL	10	Actual Annual Throughput		100.000%			67.278%			32.722%	
G-ALL	99	Not Allocated		0.000%			0.000%			0.000%	

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF PURCHASED GAS COSTS	G-804-1A
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
6	804000	Gas Purchases	9,864,230	0	9,864,230	6,415,702	0	6,415,702	3,448,528	0	3,448,528
1	804001	Pipeline Demand Costs	2,215,389	0	2,215,389	1,541,468	0	1,541,468	673,921	0	673,921
1	804002	Transport Variable Charges	41,890	0	41,890	29,147	0	29,147	12,743	0	12,743
6	804010	Gas Costs - Fixed Hedge	(33,886)	0	(33,886)	(22,033)	0	(22,033)	(11,853)	0	(11,853)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	21,582	0	21,582	14,033	0	14,033	7,549	0	7,549
6	804140	Gas Research Contributions	0	0	0	0	0	0	0	0	0
6	804170	Gas Transaction Fees	0	0	0	0	0	0	0	0	0
6	804600	Gas Purchases - Financial	628,510	0	628,510	408,657	0	408,657	219,853	0	219,853
6	804700	Gas Costs - Offsystem Bookout	92,439	0	92,439	60,104	0	60,104	32,335	0	32,335
6	804711	Gas Costs - Offsystem Bookout Offset	(92,439)	0	(92,439)	(60,104)	0	(60,104)	(32,335)	0	(32,335)
6	804730	Gas Costs - Intracompany LDC Gas	878,262	0	878,262	571,046	0	571,046	307,216	0	307,216
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(161,166)	0	(161,166)	(104,130)	0	(104,130)	(57,036)	0	(57,036)
99	805120	Gas Expense - Rate Deferrals	(581,619)	0	(581,619)	(488,124)	0	(488,124)	(93,495)	0	(93,495)
		TOTAL PURCHASED GAS COSTS	12,873,192	0	12,873,192	8,365,766	0	8,365,766	4,507,426	0	4,507,426

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.580%	30.420%
G-ALL	6	Actual Therms Purchased	100.000%	65.020%	34.980%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 903	G-903-1A
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
2	903000	Customer Records & Collections	72,147	310,298	382,445	47,713	206,162	253,875	24,434	104,136	128,570
12	903920	Accts Rec Sold - Program Fees	0	0	0	0	0	0	0	0	0
12	903930	Accts Rec Sold - Maturity Yield Fees	0	0	0	0	0	0	0	0	0
Total Account 903			72,147	310,298	382,445	47,713	206,162	253,875	24,434	104,136	128,570

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.440%	33.560%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	65.600%	34.400%

RESULTS OF OPERATIONS  
 ALLOCATION OF ACCOUNT 908  
 For Month Ended July 31, 2012  
 Average of Monthly Averages Basis

Report ID:  
 G-908-1A

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	14,474	16,299	30,773	11,374	10,829	22,203	3,100	5,470	8,570
99	908600	Public Purpose Tariff Rider Expense Offset	245,802	0	245,802	195,277	0	195,277	50,525	0	50,525
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	(62,442)	0	(62,442)	(53,483)	0	(53,483)	(8,959)	0	(8,959)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			197,834	16,299	214,133	153,168	10,829	163,997	44,666	5,470	50,136

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: G-INT-1A
INTEREST DEDUCTION FOR FIT--GAS NORTH	
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 Cost of Debt		2.987%	3.059%
	Total Weighted Cost		2.987%	3.059%
G-APL	Net Rate Base	320,537,448	209,768,620	110,768,828
	Interest Deduction for FIT Calculation	9,654,207	6,265,789	3,388,418
1	#			
2	#			

RESULTS OF OPERATIONS	Report ID: G-FIT-1A
FEDERAL INCOME TAXES--GAS	
For Month Ended July 31, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	16,364,774	10,842,015	5,522,759
G-OPS	Operating & Maintenance Expense	16,139,472	10,692,364	5,447,108
G-OPS	Book Deprec/Amort and Reg Amortizations	1,296,214	844,906	451,308
G-OTX	Taxes Other than FIT	660,996	555,470	105,526
	Net Operating Income Before FIT	(1,731,908)	(1,250,725)	(481,183)
G-INT	Less: Interest Expense	804,517	522,149	282,368
G-SCM	Schedule M Adjustments	(735,061)	(549,709)	(185,352)
	Taxable Net Operating Income	(3,271,486)	(2,322,583)	(948,903)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(1,145,020)	(812,904)	(332,116)
G-DTE	Deferred FIT	374,809	277,605	97,204
99	411400 Amortized Investment Tax Credit	(3,505)	(2,111)	(1,394)
	Total FIT/Deferred FIT & ITC	(773,716)	(537,410)	(236,306)
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>GAS SCHEDULE M ITEMS</b>	<b>G-SCM-1A</b>
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
G-DEPX/AMTX		Book Depreciation & Amortization	925,048	406,628	1,331,676	604,504	275,864	880,368	320,544	130,764	451,308
12	997001	Contributions In Aid of Construction	0	9,473	9,473	0	6,214	6,214	0	3,259	3,259
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
4	997005	FAS106 Current Retiree Medical Accrual	0	53,405	53,405	0	36,095	36,095	0	17,310	17,310
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	(742,785)	0	(742,785)	(592,254)	0	(592,254)	(150,531)	0	(150,531)
4	997015	Airplane Lease Payments	0	8,778	8,778	0	5,933	5,933	0	2,845	2,845
12	997016	Redemption Expense Amortization	0	31,645	31,645	0	20,759	20,759	0	10,886	10,886
4	997020	FAS87 Current Pension Accrual	0	279,713	279,713	0	189,050	189,050	0	90,663	90,663
99	997029	FAS 106 Post Retirement Benefits	4,630	0	4,630	4,630	0	4,630	0	0	0
99	997031	Decoupling Mechanism	(35,562)	0	(35,562)	(35,562)	0	(35,562)	0	0	0
12	997032	Interest Rate Swaps	0	20,411	20,411	0	13,390	13,390	0	7,021	7,021
4	997033	DSM Tariff Rider	(107,379)	792	(106,587)	(38,455)	535	(37,920)	(68,924)	257	(68,667)
12	997048	AFUDC	0	(10,731)	(10,731)	0	(7,040)	(7,040)	0	(3,691)	(3,691)
11	997049	Tax Depreciation	0	(2,072,242)	(2,072,242)	0	(1,365,110)	(1,365,110)	0	(707,132)	(707,132)
1	997055	Deferred Gas Exchange	0	500,000	500,000	0	347,900	347,900	0	152,100	152,100
4	997062	Gain on Sale of Office Building	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	(62,442)	0	(62,442)	(53,483)	0	(53,483)	(8,959)	0	(8,959)
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	28,201	28,201	0	18,578	18,578	0	9,623	9,623
4	997081	Deferred Compensation	0	70,411	70,411	0	47,589	47,589	0	22,822	22,822
4	997082	Meal Disallowances	0	8,304	8,304	0	5,612	5,612	0	2,692	2,692
4	997083	Paid Time Off	0	(29,280)	(29,280)	0	(19,789)	(19,789)	0	(9,491)	(9,491)
2	997084	Customer Uncollectibles	0	(22,079)	(22,079)	0	(14,669)	(14,669)	0	(7,410)	(7,410)
<b>TOTAL SCHEDULE M ADJUSTMENTS</b>			<b>(18,490)</b>	<b>(716,571)</b>	<b>(735,061)</b>	<b>(110,620)</b>	<b>(439,089)</b>	<b>(549,709)</b>	<b>92,130</b>	<b>(277,482)</b>	<b>(185,352)</b>

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.580%	30.420%
G-ALL	2	Number of Customers	100.000%	66.440%	33.560%
G-ALL	3	Direct Distribution Operating Expense	100.000%	72.052%	27.948%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.587%	32.413%
G-ALL	6	Actual Therms Purchased	100.000%	65.020%	34.980%
G-ALL	11	Book Depreciation	100.000%	65.876%	34.124%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	65.600%	34.400%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>DEFERRED INCOME TAX EXPENSE--GAS</b>	<b>G-DTE-1A</b>
For Month Ended July 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	51,238	31,397	19,841
99	410100	Deferred Federal Income Tax Exp	308,384	231,575	76,809
		<b>SUBTOTAL</b>	<b>359,622</b>	<b>262,972</b>	<b>96,650</b>
14	411100	Deferred Federal Income Tax Expense - Allocated	(6,668)	(4,086)	(2,582)
99	411100	Deferred Federal Income Tax Exp	21,855	18,719	3,136
		<b>SUBTOTAL</b>	<b>15,187</b>	<b>14,633</b>	<b>554</b>
		<b>Total Deferred Federal Income Tax Expense</b>	<b>374,809</b>	<b>277,605</b>	<b>97,204</b>

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	61.277%	38.723%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%



RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-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
		<b>UNDERGROUND STORAGE</b>									
16	408190	R&P Property Tax - Storage	0	2,304	2,304	0	1,603	1,603	0	701	701
		<b>TOTAL UNDERGROUND STORAGE TAX</b>	<b>0</b>	<b>2,304</b>	<b>2,304</b>	<b>0</b>	<b>1,603</b>	<b>1,603</b>	<b>0</b>	<b>701</b>	<b>701</b>
		<b>DISTRIBUTION</b>									
99	408110	State Excise Tax	198,407	0	198,407	198,407	0	198,407	0	0	0
99	408120	Municipal Occupation & License Tax	225,926	0	225,926	183,904	0	183,904	42,022	0	42,022
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax - Distribution	250,473	0	250,473	171,556	0	171,556	78,917	0	78,917
99	409100	State Income Tax	(16,114)	0	(16,114)	0	0	0	(16,114)	0	(16,114)
		<b>TOTAL DISTRIBUTION TAX</b>	<b>658,692</b>	<b>0</b>	<b>658,692</b>	<b>553,867</b>	<b>0</b>	<b>553,867</b>	<b>104,825</b>	<b>0</b>	<b>104,825</b>
		<b>TOTAL TAXES OTHER THAN FIT</b>	<b>658,692</b>	<b>2,304</b>	<b>660,996</b>	<b>553,867</b>	<b>1,603</b>	<b>555,470</b>	<b>104,825</b>	<b>701</b>	<b>105,526</b>

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.580%	30.420%
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<b>RESULTS OF OPERATIONS</b>		Report ID: <b>G-PLT-1A</b>
<b>GAS UTILITY PLANT</b>		
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
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
4	303000	Misc Intangible Plant (303000)	1,146,018	41,410	1,187,428	964,981	27,988	992,969	181,037	13,422	194,459
4	3031XX	Misc Intangible IT Plant (3031XX)	0	9,508,903	9,508,903	0	6,426,782	6,426,782	0	3,082,121	3,082,121
4		TOTAL INTANGIBLE PLANT	1,146,018	9,550,313	10,696,331	964,981	6,454,770	7,419,751	181,037	3,095,543	3,276,580
		UNDERGROUND STORAGE PLANT:									
1	350XXX	Land & Land Rights	0	466,805	466,805	0	324,803	324,803	0	142,002	142,002
1	351XXX	Structures & Improvements	0	1,366,009	1,366,009	0	950,469	950,469	0	415,540	415,540
1	352XXX	Wells	0	18,305,161	18,305,161	0	12,736,731	12,736,731	0	5,568,430	5,568,430
1	353000	Lines	0	1,044,477	1,044,477	0	726,747	726,747	0	317,730	317,730
1	354000	Compressor Station Equipment	0	11,491,167	11,491,167	0	7,995,554	7,995,554	0	3,495,613	3,495,613
1	355000	Measuring & Regulating Equipment	0	199,327	199,327	0	138,692	138,692	0	60,635	60,635
1	356000	Purification Equipment	0	403,712	403,712	0	280,903	280,903	0	122,809	122,809
1	357000	Other Equipment	0	1,490,417	1,490,417	0	1,037,032	1,037,032	0	453,385	453,385
		TOTAL UNDERGROUND STORAGE PLANT	0	34,767,075	34,767,075	0	24,190,931	24,190,931	0	10,576,144	10,576,144
		DISTRIBUTION PLANT:									
6	374200	Land & Land Rights	89,013	0	89,013	64,343	0	64,343	24,670	0	24,670
6	374400	Land & Land Rights	64,233	0	64,233	1,098	0	1,098	63,135	0	63,135
6	375000	Structures & Improvements	785,380	21,450	806,830	516,113	13,947	530,060	269,267	7,503	276,770
6	376000	Mains	227,046,061	2,512,521	229,558,582	145,813,338	1,633,641	147,446,979	81,232,723	878,880	82,111,603
6	378000	Measuring & Reg Station Equip-General	5,211,699	57,441	5,269,140	3,157,402	37,348	3,194,750	2,054,297	20,093	2,074,390
6	379000	Measuring & Reg Station Equip-City Gate	5,983,600	0	5,983,600	1,797,027	0	1,797,027	4,186,573	0	4,186,573
6	380000	Services	145,474,429	0	145,474,429	97,876,951	0	97,876,951	47,597,478	0	47,597,478
6	381000	Meters	64,487,860	0	64,487,860	43,293,872	0	43,293,872	21,193,988	0	21,193,988
6	382000	Meter Installations	0	0	0	0	0	0	0	0	0
6	383000	House Regulators	0	0	0	0	0	0	0	0	0
6	384000	House Regulator Installations	0	0	0	0	0	0	0	0	0
6	385000	Industrial Measuring & Reg Sta Equip	2,971,165	0	2,971,165	2,343,125	0	2,343,125	628,040	0	628,040
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	452,113,440	2,591,412	454,704,852	294,863,269	1,684,936	296,548,205	157,250,171	906,476	158,156,647

<b>RESULTS OF OPERATIONS</b>		Report ID:
<b>GAS UTILITY PLANT</b>		<b>G-PLT-1A</b>
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
		<b>GENERAL PLANT</b>									
4	389XXX	Land & Land Rights	670,908	847,043	1,517,951	577,609	572,491	1,150,100	93,299	274,552	367,851
4	390XXX	Structures & Improvements	4,331,391	12,635,888	16,967,279	3,304,930	8,540,218	11,845,148	1,026,461	4,095,670	5,122,131
4	391XXX	Office Furniture & Equipment	0	9,790,224	9,790,224	0	6,616,919	6,616,919	0	3,173,305	3,173,305
4	392XXX	Transportation Equipment	6,353,073	1,448,438	7,801,511	4,584,644	978,956	5,563,600	1,768,429	469,482	2,237,911
4	393000	Stores Equipment	155,008	347,681	502,689	114,822	234,987	349,809	40,186	112,694	152,880
4	394000	Tools, Shop & Garage Equipment	1,710,382	2,682,164	4,392,546	1,263,484	1,812,794	3,076,278	446,898	869,370	1,316,268
4	395000	Laboratory Equipment	94,114	287,682	381,796	70,982	194,436	265,418	23,132	93,246	116,378
4	396XXX	Power Operated Equipment	3,537,894	1,084,837	4,622,731	2,644,315	733,209	3,377,524	893,579	351,628	1,245,207
4	397XXX	Communications Equipment	1,970,378	4,678,128	6,648,506	655,485	3,161,806	3,817,291	1,314,893	1,516,322	2,831,215
4	398000	Miscellaneous Equipment	19	78,722	78,741	8	53,206	53,214	11	25,516	25,527
		<b>TOTAL GENERAL PLANT</b>	<b>18,823,167</b>	<b>33,880,807</b>	<b>52,703,974</b>	<b>13,216,279</b>	<b>22,899,022</b>	<b>36,115,301</b>	<b>5,606,888</b>	<b>10,981,785</b>	<b>16,588,673</b>
		<b>TOTAL PLANT IN SERVICE</b>	<b>472,082,625</b>	<b>80,789,607</b>	<b>552,872,232</b>	<b>309,044,529</b>	<b>55,229,659</b>	<b>364,274,188</b>	<b>163,038,096</b>	<b>25,559,948</b>	<b>188,598,044</b>
		<b>ACCUMULATED DEPRECIATION</b>									
G-ADEP		Underground Storage	0	(12,174,001)	(12,174,001)	0	(8,470,670)	(8,470,670)	0	(3,703,331)	(3,703,331)
G-ADEP		Distribution Plant	(153,439,067)	(1,419,766)	(154,858,833)	(101,849,838)	(923,132)	(102,772,970)	(51,589,229)	(496,634)	(52,085,863)
G-ADEP		General Plant	(4,427,457)	(9,086,090)	(13,513,547)	(2,540,264)	(6,141,016)	(8,681,280)	(1,887,193)	(2,945,074)	(4,832,267)
		<b>TOTAL ACCUMULATED DEPRECIATION</b>	<b>(157,866,524)</b>	<b>(22,679,857)</b>	<b>(180,546,381)</b>	<b>(104,390,102)</b>	<b>(15,534,818)</b>	<b>(119,924,920)</b>	<b>(53,476,422)</b>	<b>(7,145,039)</b>	<b>(60,621,461)</b>
		<b>ACCUMULATED AMORTIZATION</b>									
G-AAMT		General Plant - 303000	(130,798)	(9,317)	(140,115)	(89,688)	(6,297)	(95,985)	(41,110)	(3,020)	(44,130)
G-AAMT		Misc IT Intangible Plant - 3031XX	0	(4,442,045)	(4,442,045)	0	(3,002,245)	(3,002,245)	0	(1,439,800)	(1,439,800)
G-AAMT		Underground Storage	0	(239,300)	(239,300)	0	(166,505)	(166,505)	0	(72,795)	(72,795)
G-AAMT		General Plant - 390200, 396200	(4,609)	(28,995)	(33,604)	(3,641)	(19,597)	(23,238)	(968)	(9,398)	(10,366)
		<b>TOTAL ACCUMULATED AMORTIZATION</b>	<b>(135,407)</b>	<b>(4,719,657)</b>	<b>(4,855,064)</b>	<b>(93,329)</b>	<b>(3,194,644)</b>	<b>(3,287,973)</b>	<b>(42,078)</b>	<b>(1,525,013)</b>	<b>(1,567,091)</b>
		<b>TOTAL ACCUMULATED DEPR/AMORT</b>	<b>(158,001,931)</b>	<b>(27,399,514)</b>	<b>(185,401,445)</b>	<b>(104,483,431)</b>	<b>(18,729,462)</b>	<b>(123,212,893)</b>	<b>(53,518,500)</b>	<b>(8,670,052)</b>	<b>(62,188,552)</b>
		<b>NET GAS UTILITY PLANT before DFIT</b>	<b>314,080,694</b>	<b>53,390,093</b>	<b>367,470,787</b>	<b>204,561,098</b>	<b>36,500,197</b>	<b>241,061,295</b>	<b>109,519,596</b>	<b>16,889,896</b>	<b>126,409,492</b>
		<b>ACCUMULATED DFIT</b>									
12	282900	ADFIT - Gas Plant In Service	0	(61,351,930)	(61,351,930)	0	(40,246,866)	(40,246,866)	0	(21,105,064)	(21,105,064)
4	282900	ADFIT - Common Plant (282900 from C-DTX)	0	(7,158,546)	(7,158,546)	0	(4,830,316)	(4,830,316)	0	(2,328,230)	(2,328,230)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(1,326,829)	(1,326,829)	0	(870,400)	(870,400)	0	(456,429)	(456,429)
		<b>TOTAL ACCUMULATED DFIT</b>	<b>0</b>	<b>(69,837,305)</b>	<b>(69,837,305)</b>	<b>0</b>	<b>(45,947,582)</b>	<b>(45,947,582)</b>	<b>0</b>	<b>(23,889,723)</b>	<b>(23,889,723)</b>
		<b>NET GAS UTILITY PLANT</b>	<b>314,080,694</b>	<b>(16,447,212)</b>	<b>297,633,482</b>	<b>204,561,098</b>	<b>(9,447,385)</b>	<b>195,113,713</b>	<b>109,519,596</b>	<b>(6,999,827)</b>	<b>102,519,769</b>
<b>ALLOCATION RATIOS:</b>											
G-ALL	1	System Contract Demand			100.000%			69.580%			30.420%
G-ALL	4	Jurisdictional 4-Factor Ratio			100.000%			67.587%			32.413%
G-ALL	6	Actual Therms Purchased			100.000%			65.020%			34.980%
G-ALL	12	Net Gas Plant (before DFIT)			100.000%			65.600%			34.400%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-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
G-PLT		NET GAS PLANT IN SERVICE	314,080,694	(16,447,212)	297,633,482	204,561,098	(9,447,385)	195,113,713	109,519,596	(6,999,827)	102,519,769
		OTHER ADJUSTMENTS:									
4	253850	Gain on Sale of General Office Bldg	0	0	0	0	0	0	0	0	0
4	190850	DFIT - Gain on Sale of General Office Bldg	0	0	0	0	0	0	0	0	0
1	117100	Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	3,987,674	3,987,674	0	1,743,390	1,743,390
1	164100	Gas Inventory--Jackson Prairie	0	16,475,391	16,475,391	0	11,463,577	11,463,577	0	5,011,814	5,011,814
4	252000	Customer Advances	(82,553)	0	(82,553)	(16,493)	0	(16,493)	(66,060)	0	(66,060)
99	235199	Customer Deposits	(779,851)	0	(779,851)	(779,851)	0	(779,851)	0	0	0
C-WKC		Working Capital	0	1,559,915	1,559,915	0	0	0	0	1,559,915	1,559,915
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	(862,404)	23,766,370	22,903,966	(796,344)	15,451,251	14,654,907	(66,060)	8,315,119	8,249,059
		NET RATE BASE	313,218,290	7,319,158	320,537,448	203,764,754	6,003,866	209,768,620	109,453,536	1,315,292	110,768,828

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.580%	30.420%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.587%	32.413%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-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	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
Steam (ED-AN)	892,593	892,593												
Hydro (ED-AN)	741,276	741,276												
Other (ED-AN)	709,091	709,091												
<b>Total Electric Production</b>	<b>2,342,960</b>	<b>2,342,960</b>												
<b>Electric Transmission</b>														
ED-AN	891,097	891,097												
<b>Total Electric Transmission</b>	<b>891,097</b>	<b>891,097</b>												
<b>Electric Distribution</b>														
ED-ID	922,272	922,272												
ED-WA	1,735,340	1,735,340												
<b>Total Electric Distribution</b>	<b>2,657,612</b>	<b>2,657,612</b>												
<b>Gas Underground Storage</b>														
1 GD-AN	52,006		52,006			52,006	52,006		36,186	36,186		15,820	15,820	
GD-OR	9,365			9,365										
<b>Total Gas Underground Storage</b>	<b>61,371</b>		<b>52,006</b>	<b>9,365</b>		<b>52,006</b>	<b>52,006</b>		<b>36,186</b>	<b>36,186</b>		<b>15,820</b>	<b>15,820</b>	
<b>Gas Distribution</b>														
6 GD-AN	0	0					0	0		0		0	0	
GD-ID	306,727		306,727			306,727	306,727				306,727		306,727	
GD-WA	579,160		579,160			579,160	579,160	579,160		579,160				
GD-OR	316,744			316,744										
<b>Total Gas Distribution</b>	<b>1,202,631</b>		<b>885,887</b>	<b>316,744</b>		<b>885,887</b>	<b>885,887</b>	<b>579,160</b>	<b>0</b>	<b>579,160</b>		<b>306,727</b>	<b>0</b>	<b>306,727</b>
<b>General Plant</b>														
ED-AN	213,974	213,974												
ED-ID	37,253	37,253												
ED-WA	92,568	92,568												
7,4 CD-AA	909,925	655,546	180,975	73,404		180,975	180,975		122,316	122,316		58,659	58,659	
9,4 CD-AN	23,895	18,796	5,099			5,099	5,099		3,446	3,446		1,653	1,653	
9 CD-ID	35,077	27,592	7,485			7,485	7,485				7,485		7,485	
9 CD-WA	12,353	9,717	2,636			2,636	2,636	2,636		2,636				
8,4 GD-AA	14,103		10,060	4,043		10,060	10,060		6,799	6,799		3,261	3,261	
4 GD-AN	2,452		2,452			2,452	2,452		1,657	1,657		795	795	
GD-ID	5,994		5,994			5,994	5,994				5,994		5,994	
GD-WA	20,764		20,764			20,764	20,764	20,764		20,764				
GD-OR	21,323			21,323										
<b>Total General Plant</b>	<b>1,389,681</b>	<b>1,055,446</b>	<b>235,465</b>	<b>98,770</b>		<b>36,879</b>	<b>198,586</b>	<b>235,465</b>	<b>23,400</b>	<b>134,218</b>	<b>157,618</b>	<b>13,479</b>	<b>64,368</b>	<b>77,847</b>
<b>Total Depreciation Expense</b>	<b>8,545,352</b>	<b>6,947,115</b>	<b>1,173,358</b>	<b>424,879</b>		<b>922,766</b>	<b>250,592</b>	<b>1,173,358</b>	<b>602,560</b>	<b>170,404</b>	<b>772,964</b>	<b>320,206</b>	<b>80,188</b>	<b>400,394</b>

Allocation Ratios:		Jurisdiction -				Washington		Idaho	
Service -		Electric	Gas-North	Gas-South					
7 Elec/Gas North/Oregon 4-Factor		72.044%	19.889%	8.067%	1 System Contract Demand		69.580%		30.420%
8 Gas North/Oregon 4-Factor		0.000%	71.331%	28.669%	4 Jurisdictional 4-Factor Ratio		67.587%		32.413%
9 Elec/Gas North 4-Factor		78.661%	21.339%	0.000%	6 Actual Therms Purchased		65.020%		34.980%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-1A
For Month Ended July 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
Franchises (302000)	ED-AN	76,533	76,533											
Misc Intangible Plt (303000)	ED-AN	9,168	9,168											
<b>Total Production/Transmission</b>		<b>85,701</b>	<b>85,701</b>											
<b>Distribution</b>														
Franchises (302000)	ED-WA	2,013	2,013											
Misc Intangible Plt (303000)	ED-WA	237	237											
<b>Total Distribution</b>		<b>2,250</b>	<b>2,250</b>											
<b>General Plant - 303000</b>														
9,4	CD-AN	811	638	173		173	173		117	117		56	56	
	GD-ID	338		338			338					338	338	
	GD-WA	1,944		1,944			1,944		1,944	1,944				
	GD-OR	648			648									
<b>Total General Plant - 303000</b>		<b>3,741</b>	<b>638</b>	<b>2,455</b>	<b>648</b>	<b>2,282</b>	<b>173</b>	<b>2,455</b>	<b>1,944</b>	<b>117</b>	<b>2,061</b>	<b>338</b>	<b>56</b>	<b>394</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4	CD-AA	660,285	475,695	131,324	53,266		131,324	131,324		88,758	88,758		42,566	42,566
	ED-AN	19,136	19,136											
	ED-ID	396	396											
	ED-WA	30,500	30,500											
8,4	GD-AA	33,443		23,855	9,588		23,855	23,855		16,123	16,123		7,732	7,732
4	GD-AN	197		197			197	197		133	133		64	64
	GD-OR	21			21									
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>		<b>743,978</b>	<b>525,727</b>	<b>155,376</b>	<b>62,875</b>		<b>155,376</b>	<b>155,376</b>		<b>105,014</b>	<b>105,014</b>		<b>50,362</b>	<b>50,362</b>
<b>Gas Underground Storage</b>														
1	GD-AN	19		19			19	19		13	13		6	6
<b>Total Gas Underground Storage</b>		<b>19</b>		<b>19</b>			<b>19</b>	<b>19</b>		<b>13</b>	<b>13</b>		<b>6</b>	<b>6</b>
<b>General Plant - 390200, 396200</b>														
7,4	CD-AA	2,351	1,693	468	190		468	468		316	316		152	152
4	ED-AN	802	802											
	GD-OR	373			373									
<b>Total General Plant- 390200, 396200</b>		<b>3,526</b>	<b>2,495</b>	<b>468</b>	<b>563</b>		<b>468</b>	<b>468</b>		<b>316</b>	<b>316</b>		<b>152</b>	<b>152</b>
<b>Total Amortization Expense</b>		<b>839,215</b>	<b>616,811</b>	<b>158,318</b>	<b>64,086</b>		<b>2,282</b>	<b>156,036</b>	<b>158,318</b>	<b>1,944</b>	<b>105,460</b>	<b>107,404</b>	<b>338</b>	<b>50,914</b>

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

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>	<b>G-ADEP-1A</b>
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	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
Steam (ED-AN)	(275,616,701)	(275,616,701)												
Hydro (ED-AN)	(111,784,295)	(111,784,295)												
Other (ED-AN)	(75,694,335)	(75,694,335)												
<b>Total Electric Production</b>	<b>(463,095,331)</b>	<b>(463,095,331)</b>												
<b>Electric Transmission</b>														
ED-AN	(179,124,644)	(179,124,644)												
<b>Total Electric Transmission</b>	<b>(179,124,644)</b>	<b>(179,124,644)</b>												
<b>Electric Distribution</b>														
ED-ID	(137,626,788)	(137,626,788)												
ED-WA	(221,360,459)	(221,360,459)												
<b>Total Electric Distribution</b>	<b>(358,987,247)</b>	<b>(358,987,247)</b>												
<b>Gas Underground Storage</b>														
1 GD-AN	(12,174,001)		(12,174,001)			(12,174,001)	(12,174,001)		(8,470,670)	(8,470,670)		(3,703,331)	(3,703,331)	
GD-OR	(357,184)			(357,184)										
<b>Total Gas Underground Storage</b>	<b>(12,531,185)</b>		<b>(12,174,001)</b>	<b>(357,184)</b>		<b>(12,174,001)</b>	<b>(12,174,001)</b>		<b>(8,470,670)</b>	<b>(8,470,670)</b>		<b>(3,703,331)</b>	<b>(3,703,331)</b>	
<b>Gas Distribution</b>														
6 GD-AN	(1,419,766)		(1,419,766)			(1,419,766)	(1,419,766)		(923,132)	(923,132)		(496,634)	(496,634)	
GD-ID	(51,589,229)		(51,589,229)		(51,589,229)	(51,589,229)					(51,589,229)		(51,589,229)	
GD-WA	(101,849,838)		(101,849,838)		(101,849,838)	(101,849,838)		(101,849,838)		(101,849,838)				
GD-OR	(86,517,472)			(86,517,472)										
<b>Total Gas Distribution</b>	<b>(241,376,305)</b>		<b>(154,858,833)</b>	<b>(86,517,472)</b>	<b>(153,439,067)</b>	<b>(1,419,766)</b>	<b>(154,858,833)</b>		<b>(101,849,838)</b>	<b>(923,132)</b>	<b>(102,772,970)</b>	<b>(51,589,229)</b>	<b>(496,634)</b>	<b>(52,085,863)</b>
<b>General Plant</b>														
ED-AN	(32,774,120)	(32,774,120)												
ED-ID	(5,268,494)	(5,268,494)												
ED-WA	(10,031,369)	(10,031,369)												
7,4 CD-AA	(25,524,784)		(5,076,624)	(2,059,084)		(5,076,624)	(5,076,624)		(3,431,138)	(3,431,138)		(1,645,486)	(1,645,486)	
9,4 CD-AN	(10,712,040)		(8,426,198)			(2,285,842)	(2,285,842)		(1,544,932)	(1,544,932)		(740,910)	(740,910)	
9 CD-ID	(4,500,029)		(3,539,768)		(960,261)	(960,261)					(960,261)		(960,261)	
9 CD-WA	(2,023,414)		(1,591,638)		(431,776)	(431,776)		(431,776)		(431,776)				
8,4 GD-AA	(1,238,101)		(883,150)	(354,951)		(883,150)	(883,150)		(596,895)	(596,895)		(286,255)	(286,255)	
4 GD-AN	(840,474)		(840,474)			(840,474)	(840,474)		(568,051)	(568,051)		(272,423)	(272,423)	
GD-ID	(926,932)		(926,932)		(926,932)	(926,932)					(926,932)		(926,932)	
GD-WA	(2,108,488)		(2,108,488)		(2,108,488)	(2,108,488)		(2,108,488)		(2,108,488)				
GD-OR	(3,461,472)			(3,461,472)										
<b>Total General Plant</b>	<b>(99,409,717)</b>	<b>(80,020,663)</b>	<b>(13,513,547)</b>	<b>(5,875,507)</b>	<b>(4,427,457)</b>	<b>(9,086,090)</b>	<b>(13,513,547)</b>		<b>(2,540,264)</b>	<b>(6,141,016)</b>	<b>(8,681,280)</b>	<b>(1,887,193)</b>	<b>(2,945,074)</b>	<b>(4,832,267)</b>
<b>Total Accumulated Depreciation</b>	<b>(1,354,524,429)</b>	<b>(1,081,227,885)</b>	<b>(180,546,381)</b>	<b>(92,750,163)</b>	<b>(157,866,524)</b>	<b>(22,679,857)</b>	<b>(180,546,381)</b>		<b>(104,390,102)</b>	<b>(15,534,818)</b>	<b>(119,924,920)</b>	<b>(53,476,422)</b>	<b>(7,145,039)</b>	<b>(60,621,461)</b>

Allocation Ratios:		Jurisdiction -				Washington		Idaho	
Service -		Electric	Gas-North	Gas-South					
7 Elec/Gas North/Oregon 4-Factor		72.044%	19.889%	8.067%	1	System Contract Demand	69.580%		30.420%
8 Gas North/Oregon 4-Factor		0.000%	71.331%	28.669%	4	Jurisdictional 4-Factor Ratio	67.587%		32.413%
9 Elec/Gas North 4-Factor		78.661%	21.339%	0.000%	6	Actual Therms Purchased	65.020%		34.980%

**RESULTS OF OPERATIONS**  
**GAS-NORTH ACCUMULATED AMORTIZATION**  
For Month Ended July 31, 2012  
Average of Monthly Averages Basis

Report ID:  
**G-AAAMT-1A**

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
Franchises (302000)	ED-AN	(6,046,821)	(6,046,821)											
Misc Intangible Plt (303000)	ED-AN	(564,655)	(564,655)											
<b>Total Production/Transmission</b>		<b>(6,611,476)</b>	<b>(6,611,476)</b>											
<b>Distribution</b>														
Franchises (302000)	ED-WA	(61,706)	(61,706)											
Misc Intangible Plt (303000)	ED-WA	(21,040)	(21,040)											
<b>Total Distribution</b>		<b>(82,746)</b>	<b>(82,746)</b>											
<b>General Plant - 303000</b>														
9,4	CD-AN	(43,664)	(34,347)	(9,317)		(9,317)	(9,317)		(6,297)	(6,297)		(41,110)	(3,020)	(3,020)
	GD-ID	(41,110)		(41,110)	(41,110)		(41,110)							(41,110)
	GD-WA	(89,688)		(89,688)	(89,688)		(89,688)		(89,688)					(89,688)
	GD-OR	(45,125)		(45,125)										(45,125)
<b>Total General Plant - 303000</b>		<b>(219,587)</b>	<b>(34,347)</b>	<b>(140,115)</b>	<b>(45,125)</b>	<b>(130,798)</b>	<b>(9,317)</b>	<b>(140,115)</b>	<b>(89,688)</b>	<b>(6,297)</b>	<b>(95,985)</b>	<b>(41,110)</b>	<b>(3,020)</b>	<b>(44,130)</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4	CD-AA	(20,150,439)	(14,517,182)	(4,007,721)	(1,625,536)		(4,007,721)	(4,007,721)		(2,708,698)	(2,708,698)		(1,299,023)	(1,299,023)
	ED-AN	(821,651)	(821,651)											
	ED-WA	(288,392)	(288,392)											
8,4	GD-AA	(589,033)		(420,163)	(168,870)		(420,163)	(420,163)		(283,976)	(283,976)		(136,187)	(136,187)
4	GD-AN	(14,161)		(14,161)			(14,161)	(14,161)		(9,571)	(9,571)		(4,590)	(4,590)
	GD-OR	(47,059)		(47,059)										
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>		<b>(21,910,735)</b>	<b>(15,627,225)</b>	<b>(4,442,045)</b>	<b>(1,841,465)</b>		<b>(4,442,045)</b>	<b>(4,442,045)</b>		<b>(3,002,245)</b>	<b>(3,002,245)</b>		<b>(1,439,800)</b>	<b>(1,439,800)</b>
<b>Gas Underground Storage</b>														
1	GD-AN	(239,300)		(239,300)			(239,300)	(239,300)		(166,505)	(166,505)		(72,795)	(72,795)
<b>Total Gas Underground Storage</b>		<b>(239,300)</b>		<b>(239,300)</b>			<b>(239,300)</b>	<b>(239,300)</b>		<b>(166,505)</b>	<b>(166,505)</b>		<b>(72,795)</b>	<b>(72,795)</b>
<b>General Plant - 390200, 396200</b>														
7,4	CD-AA	(145,785)	(105,029)	(28,995)	(11,761)		(28,995)	(28,995)		(19,597)	(19,597)		(9,398)	(9,398)
9	CD-ID	(4,537)	(3,569)	(968)		(968)		(968)				(968)		(968)
9	CD-WA	(8,332)	(6,554)	(1,778)		(1,778)		(1,778)	(1,778)					
4	ED-AN	(40,135)	(40,135)											
	ED-WA	(110,678)	(110,678)											
	GD-WA	(1,863)		(1,863)		(1,863)		(1,863)	(1,863)					
	GD-OR	(47,193)		(47,193)										
<b>Total General Plant - 390200, 396200</b>		<b>(358,523)</b>	<b>(265,965)</b>	<b>(33,604)</b>	<b>(58,954)</b>	<b>(4,609)</b>	<b>(28,995)</b>	<b>(33,604)</b>	<b>(3,641)</b>	<b>(19,597)</b>	<b>(23,238)</b>	<b>(968)</b>	<b>(9,398)</b>	<b>(10,366)</b>
<b>Total Accumulated Amortization</b>		<b>(29,422,367)</b>	<b>(22,621,759)</b>	<b>(4,855,064)</b>	<b>(1,945,544)</b>	<b>(135,407)</b>	<b>(4,719,657)</b>	<b>(4,855,064)</b>	<b>(93,329)</b>	<b>(3,194,644)</b>	<b>(3,287,973)</b>	<b>(42,078)</b>	<b>(1,525,013)</b>	<b>(1,567,091)</b>

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



RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended July 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****														
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
<b>389XXX Land &amp; Land Rights</b>														
99		ED-WA / ID / AN	385,053	0	362,279	22,774	385,053	0	0	0	0	0	0	0
99		GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	477,164	0	0	0
99		GD-OR / AS	472,075	0	0	0	0	0	0	0	0	472,075	0	472,075
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	3,939,109	0	0	2,837,892	2,837,892	0	0	783,449	783,449	0	317,768	317,768
9		CD-WA / ID / AN	1,205,949	370,266	343,925	234,421	948,612	100,445	93,299	63,593	257,337	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>6,479,350</b>	<b>370,266</b>	<b>706,204</b>	<b>3,095,087</b>	<b>4,171,557</b>	<b>577,609</b>	<b>93,299</b>	<b>847,042</b>	<b>1,517,950</b>	<b>472,075</b>	<b>317,768</b>	<b>789,843</b>
<b>390XXX Structures &amp; Improvements</b>														
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
		<b>TOTAL ACCOUNT</b>	<b>85,593,760</b>	<b>5,728,461</b>	<b>5,757,527</b>	<b>49,138,024</b>	<b>60,624,012</b>	<b>3,304,930</b>	<b>1,026,461</b>	<b>12,635,888</b>	<b>16,967,279</b>	<b>3,341,173</b>	<b>4,661,296</b>	<b>8,002,469</b>
<b>391XXX Office Furniture &amp; Equipment</b>														
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
		<b>TOTAL ACCOUNT</b>	<b>52,975,867</b>	<b>2,609,140</b>	<b>14,649</b>	<b>36,600,312</b>	<b>39,224,101</b>	<b>0</b>	<b>0</b>	<b>9,790,224</b>	<b>9,790,224</b>	<b>0</b>	<b>3,961,542</b>	<b>3,961,542</b>
<b>392XXX Transportation Equipment</b>														
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
		<b>TOTAL ACCOUNT</b>	<b>30,681,168</b>	<b>9,098,988</b>	<b>3,468,539</b>	<b>7,890,174</b>	<b>20,457,701</b>	<b>4,584,644</b>	<b>1,768,429</b>	<b>1,448,438</b>	<b>7,801,511</b>	<b>2,379,217</b>	<b>42,739</b>	<b>2,421,956</b>

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended July 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****														
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	395,329	10,739	14,745	369,845	395,329	0	0	0	0	0	0	0
99		GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	84,271	0	0	0
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	0	57,227	0	57,227
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	1,960,808	112,615	148,135	1,281,641	1,542,391	30,550	40,186	347,681	418,417	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>2,497,635</b>	<b>123,354</b>	<b>162,880</b>	<b>1,651,486</b>	<b>1,937,720</b>	<b>114,821</b>	<b>40,186</b>	<b>347,681</b>	<b>502,688</b>	<b>57,227</b>	<b>0</b>	<b>57,227</b>
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,294,568	1,151,597	370,781	1,772,190	3,294,568	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,130,404	0	0	0	0	1,255,806	444,947	429,651	2,130,404	0	0	0
99		GD-OR / AS	920,755	0	0	0	0	0	0	0	0	920,755	0	920,755
8		GD-AA	1,320,758	0	0	0	0	0	0	942,110	942,110	0	378,648	378,648
7		CD-AA	6,265,450	0	0	4,513,881	4,513,881	0	0	1,246,135	1,246,135	0	505,434	505,434
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
		<b>TOTAL ACCOUNT</b>	<b>14,278,234</b>	<b>1,179,903</b>	<b>377,972</b>	<b>6,522,976</b>	<b>8,080,851</b>	<b>1,263,485</b>	<b>446,898</b>	<b>2,682,163</b>	<b>4,392,546</b>	<b>920,755</b>	<b>884,082</b>	<b>1,804,837</b>
	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
		<b>TOTAL ACCOUNT</b>	<b>2,080,574</b>	<b>185,440</b>	<b>98,471</b>	<b>1,174,543</b>	<b>1,458,454</b>	<b>70,982</b>	<b>23,131</b>	<b>287,683</b>	<b>381,796</b>	<b>187,966</b>	<b>52,358</b>	<b>240,324</b>

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended July 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****														
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	36,528,062	16,766,569	10,392,464	9,369,029	36,528,062	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,184,790	0	0	0	0	2,571,294	783,002	830,494	4,184,790	0	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	554,036	0	0	399,150	399,150	0	0	110,192	110,192	0	44,694	44,694
9		CD-WA / ID / AN	1,535,911	269,171	407,616	531,376	1,208,163	73,020	110,577	144,151	327,748	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>42,846,633</b>	<b>17,035,740</b>	<b>10,800,080</b>	<b>10,299,555</b>	<b>38,135,375</b>	<b>2,644,314</b>	<b>893,579</b>	<b>1,084,837</b>	<b>4,622,730</b>	<b>43,834</b>	<b>44,694</b>	<b>88,528</b>
	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
		<b>TOTAL ACCOUNT</b>	<b>72,365,287</b>	<b>7,851,395</b>	<b>5,875,858</b>	<b>49,774,704</b>	<b>63,501,957</b>	<b>655,485</b>	<b>1,314,894</b>	<b>4,678,128</b>	<b>6,648,507</b>	<b>956,848</b>	<b>1,257,975</b>	<b>2,214,823</b>
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	16,948	0	2,299	14,649	16,948	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	390,403	0	0	281,262	281,262	0	0	77,647	77,647	0	31,494	31,494
9		CD-WA / ID / AN	5,129	31	41	3,963	4,035	8	11	1,075	1,094	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>414,847</b>	<b>31</b>	<b>2,340</b>	<b>299,874</b>	<b>302,245</b>	<b>8</b>	<b>11</b>	<b>78,722</b>	<b>78,741</b>	<b>2,367</b>	<b>31,494</b>	<b>33,861</b>
		<b>TOTAL GENERAL PLANT</b>	<b>310,213,355</b>	<b>44,182,718</b>	<b>27,264,520</b>	<b>166,446,735</b>	<b>237,893,973</b>	<b>13,216,278</b>	<b>5,606,888</b>	<b>33,880,806</b>	<b>52,703,972</b>	<b>8,361,462</b>	<b>11,253,948</b>	<b>19,615,410</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended July 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
			Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	2,041,699	153,179	0	1,888,520	2,041,699	0	0	0	0	0	0	
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:

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

RESULTS OF OPERATIONS	Report ID:
<b>COMMON ACCUMULATED DEFERRED FIT</b>	<b>C-DTX-1A</b>
For Month Ended July 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		Deferred FIT - Common Plant (For Report APL)				
7	282900	CD-AA	(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
		<b>Total</b>	<b>(35,856,130)</b>	<b>(25,955,955)</b>	<b>(7,158,547)</b>	<b>(2,741,628)</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS  
COMMON WORKING CAPITAL  
For Month Ended July 31, 2012  
Average of Monthly Averages Basis

Report ID:  
C-WKC-1A

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	***** SYSTEM *****			***** ELECTRIC *****			***** GAS NORTH *****		
			Washington	Idaho	Total	Washington	Idaho	Total	Washington	Idaho	Total
1	151120	FUEL STOCK COAL-COLSTRIP		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
<b>TOTAL</b>			<b>18,188,000</b>	<b>9,483,051</b>	<b>27,671,051</b>	<b>18,188,000</b>	<b>7,923,136</b>	<b>26,111,136</b>		<b>0</b>	<b>1,559,915</b>

ALLOCATION RATIOS: