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REPORT NAME: Compliance with UM-1286

COMPANY NAME: Avista

DOES REPORT CONTAIN CONFIDENTIAL INFORMATION? No Yes

If yes, please submit only the cover letter electronically. Submit confidential information as directed in OAR 860-001-0070 or the terms of an applicable protective order.

If known, please select designation: RE (Electric) RG (Gas) RW (Water) RO (Other)

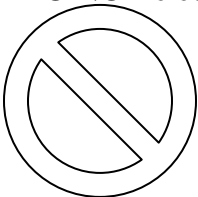
Report is required by: OAR 860-011-0070
Statute Enter Statute
Order Enter PUC Order No.
Other Enter reason

Is this report associated with a specific docket/case? No Yes

If yes, enter docket number:

List applicable Key Words for this report to facilitate electronic search:
Purchased Gas Adjustment deferral

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- Annual Fee Statement form and payment remittance or
- OUS or RSPF Surcharge form or surcharge remittance or
- Any other Telecommunications Reporting or
- Any daily safety or safety incident reports or
- Accident reports required by ORS 654.715

Please file the above reports according to their individual instructions.

Avista Corporation
1411 East Mission P.O. Box 3727
Spokane, Washington 99220-3727
Telephone 509-489-0500
Toll Free 800-727-9170



August 15, 2012

Ms. Judy Johnson
Program Manager, Electric & Natural Gas Revenue Requirements
Public Utility Commission of Oregon
P.O. Box 2148
Salem, Oregon 97308-2148

Dear Ms. Johnson;

Enclosed please find copies of the deferral and amortization account information and supporting workpapers for the period 4/01/12 – 6/30/12 for the Oregon DSM accounts, Miscellaneous accounts and the non-confidential portion of the PGA accounts. The account information for the PGA accounts will be sent as soon as possible. Electronic copies of these worksheets will be emailed to Ms. Lisa Gorsuch.

The confidential information supporting the activity in the PGA accounts will be submitted separately.

Sincerely;

A handwritten signature in black ink that reads "Craig Bertholf". The signature is written in a cursive style.

Craig L. Bertholf
State & Federal Regulation

Enclosures

Workpapers of
AVISTA UTILITIES

for

Oregon PGA Accounts

NON - CONFIDENTIAL WORKPAPERS

(Pages 5, 7, 8, 10, 12, 13, 15, 17, 18, 20, 21, and 22
of the workpapers are CONFIDENTIAL
and will be submitted separately)

For Quarter Ended 6/30/12

| Avista Utilities | | | | | | | | | | | | |
|--|---|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Prior Commodity Amortization, Account 191911 | | | | | | | | | | | | |
| Line No. | | | | | | | | | | | | |
| | Jul-11 | Aug-11 | Sep-11 | Oct-11 | Nov-11 | Dec-11 | Jan-12 | Feb-12 | Mar-12 | Apr-12 | May-12 | Jun-12 |
| | A | B | C | D | E | F | G | H | I | J | K | L |
| 1 | Amortization Rate Per Therm 11/1/10 Per Order No. 10-445 \$0.08719 | | | | | | | | | | | |
| 2 | Amortization Rate Per Therm 11/1/11 Per Order No. 11-458 \$0.07193 | | | | | | | | | | | |
| 3 | | | | | | | | | | | | |
| 4 | Interest Rate, Per Order 08-263 and 1/23/09 letter from Judy Johnson 2.240% | | | | | | | | | | | |
| 5 | Interest Rate for 2011 (UM 1147) 2.010% | | | | | | | | | | | |
| 6 | | | | | | | | | | | | |
| 7 | | | | | | | | | | | | |
| 8 | Jul-11 | Aug-11 | Sep-11 | Oct-11 | Nov-11 | Dec-11 | Jan-12 | Feb-12 | Mar-12 | Apr-12 | May-12 | Jun-12 |
| 9 | A | B | C | D | E | F | G | H | I | J | K | L |
| 10 | | | | | | | | | | | | |
| 11 | Sales therms (Before 11/10 Rate Change) | | | | | | | | | | | |
| 12 | 2,422,891 | 2,407,972 | 2,459,866 | 5,054,292 | 211,377 | 311,458 | 173,153 | | | | | |
| 13 | Sales therms (After 11/11 Rate Change) | | | | | | | | | | | |
| | | | | | 9,138,171 | 14,130,148 | 12,513,899 | 10,592,464 | 9,980,608 | 6,436,616 | 4,170,340 | 2,992,646 |
| 14 | Amortization amount, (line 1 * line 14, col. C), \$ | | | | | | | | | | | |
| 14 | \$211,251.87 | \$209,951.08 | \$214,475.71 | \$440,683.73 | \$18,429.96 | \$27,156.02 | \$15,097.21 | | | | | |
| 15 | Amortization amount, (line 2 * line 13, col. A), \$ | | | | | | | | | | | |
| | | | | | \$657,308.64 | \$1,016,381.55 | \$900,124.76 | \$761,915.94 | \$717,905.13 | \$462,985.78 | \$299,972.55 | \$215,261.03 |
| 16 | Interest amount, \$ | | | | | | | | | | | |
| | (\$6,744.71) | (\$6,364.18) | (\$5,979.93) | (\$5,379.61) | (\$10,363.26) | (\$8,940.73) | (\$7,315.24) | (\$5,922.90) | (\$4,693.46) | (\$3,712.33) | (\$3,079.57) | (\$2,653.22) |
| 17 | | | | | | | | | | | | |
| 18 | Other adjustments (switchers' amortization, balance transfers, etc.) | | | | | | | | | | | |
| 19 | Transfer from Account 191905 | | | | | | | | | | | |
| 20 | Transfer from Account 191907 | | | | | | | | | | | |
| 19 | Transfer from Account 191909 | | | | | | | | | | | |
| | | | | (\$3,857,920.89) | | | | | | | | |
| 21 | Commodity amortization balance, \$ | | | | | | | | | | | |
| | (\$3,514,358.08) | (\$3,310,771.18) | (\$3,102,275.40) | (\$6,524,892.17) | (\$5,859,516.83) | (\$4,824,919.99) | (\$3,917,013.26) | (\$3,161,020.22) | (\$2,447,808.55) | (\$1,988,535.10) | (\$1,691,642.12) | (\$1,479,034.31) |
| 22 | | | | | | | | | | | | |
| 23 | Demand therms (for nwn, Firm) | | | | | | | | | | | |
| 24 | | | | | | | | | | | | |
| 25 | Demand therms | | | | | | | | | | | |
| 26 | | | | | | | | | | | | |
| 27 | Amortization amount, (ln. 19 * ln. 1, col. D)+(line 21 * line 1, col E), \$ | | | | | | | | | | | |
| 28 | | | | | | | | | | | | |
| 29 | Interest amount, \$, (ln. 21 * ln. 3) | | | | | | | | | | | |
| 30 | | | | | | | | | | | | |
| 31 | Other adjustments (switchers' amortization, balance transfers, etc.) | | | | | | | | | | | |
| 32 | | | | | | | | | | | | |
| 33 | Demand amortization balance, \$ | | | | | | | | | | | |

| Avista Utilities | | | | | | | | | | | | | |
|---|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|---------------------|
| Prior Demand Amortization, Account 191912 | | | | | | | | | | | | | |
| Line No. | | | | | | | | | | | | | |
| | | Jul-11 | Aug-11 | Sep-11 | Oct-11 | Nov-11 | Dec-11 | Jan-12 | Feb-12 | Mar-12 | Apr-12 | May-12 | Jun-12 |
| | | A | B | C | D | E | F | G | H | I | J | K | L |
| 1 | Amortization Rate Per Therm 11/1/10 Per Order No. 10-445 | | | | | | | | | | | | |
| 2 | Amortization Rate Per Therm 11/1/11 Per Order No. 11-458 | | | | | | | | | | | | |
| 3 | Interest Rate, Per Order 08-263 and 1/23/09 letter from Judy Johnson | | | | | | | | | | | | |
| 4 | Interest Rate for 2011 (UM 1147) | | | | | | | | | | | | |
| 5 | | | | | | | | | | | | | |
| 6 | | | | | | | | | | | | | |
| 7 | | | | | | | | | | | | | |
| 8 | Commodity therms | | | | | | | | | | | | |
| 9 | | | | | | | | | | | | | |
| 10 | Amortization amount, (ln. 9 * ln. 1, col. C), \$ | | | | | | | | | | | | |
| 11 | | | | | | | | | | | | | |
| 12 | Interest amount, \$, (ln.11 * ln.3) | | | | | | | | | | | | |
| 13 | | | | | | | | | | | | | |
| 14 | Other adjustments (switchers' amortization, balance transfers, etc.) | | | | | | | | | | | | |
| 15 | | | | | | | | | | | | | |
| 16 | Commodity amortization balance, \$ | | | | | | | | | | | | |
| 17 | | | | | | | | | | | | | |
| 18 | Demand therms (for nwn, Firm) | | | | | | | | | | | | |
| 19 | | | | | | | | | | | | | |
| 20 | Demand therms (Before 11/10 Rate Change) | | | | | | | | | | | | |
| 21 | Demand therms (Before 11/11 Rate Change) | 2,253,906 | 2,239,852 | 2,129,192 | 4,779,059 | 149,049 | 284,135 | 173,153 | | | | | |
| 22 | Demand therms (After 11/11 Rate Change) | | | | | 8,904,443 | 13,803,813 | 12,132,338 | 10,272,670 | 9,664,258 | 6,170,878 | 3,945,701 | 2,823,056 |
| 23 | Amortization amount, (line 1 * line 21, col. A), \$ | (\$34,326.98) | (\$34,112.94) | (\$32,427.58) | (\$72,785.06) | (\$2,270.02) | (\$4,327.38) | (\$2,637.12) | | | | | |
| 24 | Amortization amount, (line 2 * line 22, col. A), \$ | | | | | (\$187,349.47) | (\$290,432.23) | (\$255,264.39) | (\$216,136.98) | (\$203,335.99) | (\$129,835.27) | (\$83,017.55) | (\$59,397.09) |
| 25 | Interest amount, \$ | \$4,009.13 | \$3,952.75 | \$3,898.02 | \$3,807.10 | \$3,826.55 | \$3,427.29 | \$2,970.18 | \$2,578.15 | \$2,231.15 | \$1,955.86 | \$1,780.87 | \$1,664.58 |
| 26 | | | | | | | | | | | | | |
| 27 | Other adjustments (switchers' amortization, balance transfers, etc.) | | | | | | | | | | | | |
| 28 | Transfer from Account 191910 | | | | \$372,382.80 | | | | | | | | |
| 29 | Error in Calculating Amortization (Did not pick up Seasonal therms) | | | | | | | | | | | | |
| 30 | | | | | | | | | | | | | |
| 31 | Demand amortization balance, \$ | \$2,134,600.02 | \$2,104,439.83 | \$2,075,910.27 | \$2,379,315.11 | \$2,193,522.17 | \$1,902,189.85 | \$1,647,258.52 | \$1,433,699.69 | \$1,232,594.85 | \$1,104,715.44 | \$1,023,478.76 | \$965,746.25 |

| OREGON Gas Costs | Apr-12 GL Account | Journal Entry |
|---|----------------------------|-------------------------|
| NUCUT PURCHASES (GL Estimate Report) | | |
| Physical Commodity Costs | 804000 GD OR | \$ 7,809,579.42 |
| Gas Costs FX Hedge | 804010 GD OR | \$ (3,243.54) |
| Gas Purchases - Financial | 804600 GD OR | \$ 421,187.57 |
| Gas Costs - Intraco LDC Gas | 804730 GD OR | \$ 140,501.40 |
| Gas Used for Extraction | 811000 GD OR | (\$70,937.91) |
| | | \$ 8,297,086.94 |
| Transport/Demand Costs | 804001 GD OR | \$ 2,341,755.81 |
| Transport Variable Charges | 804002 GD OR | \$ 33,405.50 |
| | | \$ 2,375,161.31 |
| SUBTOTAL | | \$ 10,672,248.25 |
| Gas Storage Injections | 808200 GD OR | \$ (275,399.08) |
| Gas Storage Withdrawals | 808100 GD OR | \$ 1,373.78 |
| | | \$ (274,025.30) |
| Deferred Costs from other journals: | | |
| OR Imbalance DJ 436 | 804000 | (\$2,620.89) |
| OR Off System Sales Revenue | 483000/483600/483730 GD OR | \$ (6,079,252.27) |
| GST/HST (QUARTERLY) DJ437 | 804000 | \$ - |
| Broker Fees DJ 471 | 804017 | \$ 4,447.78 |
| Newedge Transaction Fees DJ 473 | 804017 | \$ 1,778.19 |
| Prior Period True Up (misc) | 483000/483600/483730 GD OR | \$ 1,173.36 |
| | | \$ 4,323,749.12 |

Oregon - Sales Volumes

| April/2012 Description | Sch | April/2012 Therms Billed | March/2012 Unbilled | April/2012 Unbilled | April/2012 Net Unbilled | Total |
|---------------------------|-----|-----------------------------|------------------------|------------------------|----------------------------|------------------|
| Firm Residential | 410 | 5,679,469 | (4,236,618) | 2,448,238 | (1,788,380) | 3,891,089 |
| Firm Commercial | 420 | 2,907,703 | (2,174,176) | 1,247,223 | (926,953) | 1,980,750 |
| Firm Commercial | 424 | 359,896 | (240,097) | 155,181 | (84,916) | 274,980 |
| Firm Industrial | 424 | 22,466 | | | | 22,466 |
| Interruptible Commercial | 440 | 254,833 | (267,929) | 217,344 | (50,585) | 204,248 |
| Interruptible Industrial | 440 | 61,490 | | | | 61,490 |
| Firm Seasonal | 444 | 1,593 | | | | 1,593 |
| Total Retail sales | | <u>9,287,450</u> | <u>(6,918,820)</u> | <u>4,067,986</u> | <u>(2,850,834)</u> | <u>6,436,616</u> |
| Firm | 410 | 5,679,469 | (4,236,618) | 2,448,238 | (1,788,380) | 3,891,089 |
| Firm | 420 | 2,907,703 | (2,174,176) | 1,247,223 | (926,953) | 1,980,750 |
| Firm | 424 | 359,896 | (240,097) | 155,181 | (84,916) | 274,980 |
| Firm | 424 | 22,466 | | | | 22,466 |
| Firm | 444 | 1,593 | | | | 1,593 |
| Total Firm Sales | | <u>8,971,127</u> | <u>(6,650,891)</u> | <u>3,850,642</u> | <u>(2,800,249)</u> | <u>6,170,878</u> |

| OREGON Gas Costs | May-12 GL Account | Journal Entry |
|---|----------------------|-------------------|
| NUCUT PURCHASES (GL Estimate Report) | | |
| Physical Commodity Costs | 804000 GD OR | \$ 3,817,442.05 |
| Gas Costs FX Hedge | 804010 GD OR | \$ 43,568.94 |
| Gas Purchases - Financial | 804600 GD OR | \$ 185,171.68 |
| Gas Costs - Intraco LDC Gas | 804730 GD OR | \$ 368,997.32 |
| Gas Used for Extraction | 811000 GD OR | (\$34,770.33) |
| | | \$ 4,380,409.66 |
| | | |
| Transport/Demand Costs | 804001 GD OR | \$ 1,238,228.67 |
| Transport Variable Charges | 804002 GD OR | \$ 40,097.41 |
| | | \$ 1,278,326.08 |
| | | |
| SUBTOTAL | | \$ 5,658,735.74 |
| | | |
| Gas Storage Injections | 808200 GD OR | \$ (322,968.87) |
| Gas Storage Withdrawals | 808100 GD OR | \$ 2,903.95 |
| | | \$ (320,064.92) |
| | | |
| Deferred Costs from other journals: | | |
| OR Imbalance DJ 436 | 804000 | \$2,775.01 |
| OR Off System Sales Revenue | 483000/483600/483 | \$ (2,825,091.88) |
| GST/HST (QUARTERLY) DJ437 | 804000 | \$ - |
| Broker Fees DJ 471 | 804017 | \$ 5,931.30 |
| Newedge Transaction Fees DJ 473 | 804017 | \$ 1,101.71 |
| Prior Period True Up (misc) | 804000 GD OR | \$ (135.81) |
| | | \$ 2,523,251.15 |

Oregon - Sales Volumes

14

| May/2012 Description | Sch | May/2012 Therms Billed | April/2012 Unbilled | May/2012 Unbilled | May/2012 Net Unbilled | Total |
|---------------------------|-----|---------------------------|------------------------|----------------------|--------------------------|------------------|
| Firm Residential | 410 | 3,150,289 | (2,448,238) | 1,644,297 | (803,941) | 2,346,348 |
| Firm Commercial | 420 | 1,660,851 | (1,247,223) | 869,349 | (377,874) | 1,282,977 |
| Firm Commercial | 424 | 294,641 | (155,181) | 153,069 | (2,112) | 292,529 |
| Firm Industrial | 424 | 21,691 | | | | 21,691 |
| Interruptible Commercial | 440 | 206,719 | (217,344) | 173,744 | (43,600) | 163,119 |
| Interruptible Industrial | 440 | 61,520 | | | | 61,520 |
| Firm Seasonal | 444 | 2,156 | | | | 2,156 |
| Total Retail sales | | 5,397,867 | (4,067,986) | 2,840,459 | (1,227,527) | 4,170,340 |
| Firm | 410 | 3,150,289 | (2,448,238) | 1,644,297 | (803,941) | 2,346,348 |
| Firm | 420 | 1,660,851 | (1,247,223) | 869,349 | (377,874) | 1,282,977 |
| Firm | 424 | 294,641 | (155,181) | 153,069 | (2,112) | 292,529 |
| Firm | 424 | 21,691 | | | | 21,691 |
| Firm | 444 | 2,156 | | | | 2,156 |
| Total Firm Sales | | 5,129,628 | (3,850,642) | 2,666,715 | (1,183,927) | 3,945,701 |

| OREGON Gas Costs | Jun-12 GL Account | Journal Entry |
|------------------|----------------------|------------------|
|------------------|----------------------|------------------|

NUCUT PURCHASES (GL Estimate Report)

| | | |
|-----------------------------|--------------|-----------------|
| Physical Commodity Costs | 804000 GD OR | \$ 5,902,922.38 |
| Gas Costs FX Hedge | 804010 GD OR | \$ (59,348.59) |
| Gas Purchases - Financial | 804600 GD OR | \$ (124,351.31) |
| Gas Costs - Intraco LDC Gas | 804730 GD OR | \$ 91,976.56 |
| Gas Used for Extraction | 811000 GD OR | (\$68,087.02) |
| | | \$ 5,743,112.02 |

| | | |
|----------------------------|--------------|-----------------|
| Transport/Demand Costs | 804001 GD OR | \$ 1,227,583.09 |
| Transport Variable Charges | 804002 GD OR | \$ 38,868.18 |
| | | \$ 1,266,451.27 |

| | | |
|----------|--|-----------------|
| SUBTOTAL | | \$ 7,009,563.29 |
|----------|--|-----------------|

| | | |
|-------------------------|--------------|-----------------|
| Gas Storage Injections | 808200 GD OR | \$ (751,898.50) |
| Gas Storage Withdrawals | 808100 GD OR | \$ 185,155.22 |
| | | \$ (566,743.28) |

Deferred Costs from other journals:

| | | |
|---------------------------------|-------------------|-------------------|
| OR Imbalance DJ 436 | 804000 | (\$36,948.93) |
| OR Off System Sales Revenue | 483000/483600/483 | \$ (4,773,221.50) |
| GST/HST (QUARTERLY) DJ437 | 804000 | \$ 12,275.91 |
| Broker Fees DJ 471 | 804017 | \$ 6,816.92 |
| Newedge Transaction Fees DJ 473 | 804017 | \$ 843.54 |
| Prior Period True Up (misc) | 804000 GD OR | \$ - |
| | | \$ 1,652,585.95 |

Oregon - Sales Volumes

197

| June/2012 Description | Sch | June/2012 Therms Billed | May/2012 Unbilled | June/2012 Unbilled | June/2012 Net Unbilled | Total |
|---------------------------|-----|----------------------------|----------------------|-----------------------|---------------------------|------------------|
| Firm Residential | 410 | 2,024,554 | (1,644,297) | 1,190,032 | (454,265) | 1,570,289 |
| Firm Commercial | 420 | 1,149,525 | (869,349) | 671,564 | (197,785) | 951,740 |
| Firm Commercial | 424 | 269,168 | (153,069) | 158,146 | 5,077 | 274,245 |
| Firm Industrial | 424 | 22,096 | | | | 22,096 |
| Interruptible Commercial | 440 | 163,010 | (173,744) | 121,208 | (52,536) | 110,474 |
| Interruptible Industrial | 440 | 59,116 | | | | 59,116 |
| Firm Seasonal | 444 | 4,686 | | | | 4,686 |
| Total Retail sales | | 3,692,155 | (2,840,459) | 2,140,950 | (699,509) | 2,992,646 |
| Firm | 410 | 2,024,554 | (1,644,297) | 1,190,032 | (454,265) | 1,570,289 |
| Firm | 420 | 1,149,525 | (869,349) | 671,564 | (197,785) | 951,740 |
| Firm | 424 | 269,168 | (153,069) | 158,146 | 5,077 | 274,245 |
| Firm | 424 | 22,096 | | | | 22,096 |
| Firm | 444 | 4,686 | | | | 4,686 |
| Total Firm Sales | | 3,470,029 | (2,666,715) | 2,019,742 | (646,973) | 2,823,056 |

Imbalance Calculations for OR

| 165320 GD OR | | | | |
|--------------|---------------|----------------|--------|----------------|
| | OR | OR | OR | |
| | Volumes (Dth) | Value | Rate | |
| 12/31/2010 | (7,773) | \$30,917.88 | \$3.98 | |
| 1/31/2011 | 14,534 | (\$60,404.76) | \$4.16 | (\$91,322.64) |
| 2/28/2011 | (14,528) | \$56,178.32 | \$3.87 | \$116,583.08 |
| 3/31/2011 | 44,901 | (\$165,033.63) | \$3.68 | (\$221,211.95) |
| 4/30/2011 | (3,900) | \$14,185.00 | \$3.64 | \$179,218.71 |
| 5/31/2011 | 20,313 | (\$79,668.00) | \$3.92 | (\$93,852.67) |
| 6/30/2011 | (17,436) | \$68,823.00 | \$3.95 | \$148,490.97 |
| 7/31/2011 | (33,162) | \$135,177.22 | \$4.08 | (\$66,353.84) |
| 8/31/2011 | (32,271) | \$123,478.53 | \$3.83 | \$11,698.69 |
| 9/30/2011 | (43,895) | \$165,580.72 | \$3.77 | (\$42,102.19) |
| 10/31/2011 | (25,860) | \$86,592.21 | \$3.35 | \$78,988.51 |
| 11/30/2011 | (1,047) | \$3,425.05 | \$3.27 | \$83,167.16 |
| 12/31/2011 | (32,565) | \$100,358.82 | \$3.08 | (\$96,933.77) |
| 1/31/2012 | (35,002) | \$92,748.30 | \$2.65 | \$7,610.52 |
| 2/29/2012 | (39,296) | \$104,849.59 | \$2.67 | (\$12,101.29) |
| 3/31/2012 | (37,728) | \$99,971.65 | \$2.65 | \$4,877.94 |
| 4/30/2012 | (20,696) | (\$29,600.18) | \$1.83 | (\$2,620.89) |
| 5/31/2012 | 4,030 | \$10,663.80 | \$2.04 | \$2,775.01 |
| 6/30/2012 | (66,980) | \$136,766.46 | \$2.04 | (\$36,948.93) |

Realized (Gain)Loss Calculation

| 6/30/2012 | Actual Cash Received 4/01/12-06/30/12 | G/L Value CAD: | X Change Rate per Invoice (sent) | G/L \$USD: | X Change Rate per Return Date (received) | Actual Dollars | Diff: +loss/- (Gain) |
|-----------|--|------------------------|-------------------------------------|------------------------|--|------------------------|-------------------------|
| Dec | Nov | \$ 2,572.23 | 0.9829 | \$ 2,528.15 | 0.9829 | \$ 2,528.15 | \$ (0.00) |
| Feb | Jan | \$ 1,276,563.64 | 0.9777 | \$ 1,248,155.26 | 1.0063 | \$ 1,284,605.98 | \$ (36,450.72) |
| Apr | Mar | \$ 1,052,660.83 | 1.0093 | \$ 1,062,404.43 | 0.9713 | \$ 1,022,496.83 | \$ 39,907.60 |
| May | Apr | \$ 612,474.57 | 1.0048 | \$ 615,442.42 | 0.9714 | \$ 594,982.30 | \$ 20,460.12 |
| | | \$ 2,944,271.26 | | \$ 2,928,530.26 | | \$ 2,904,613.26 | \$ 23,917.00 |

Realized (Gain)/Loss \$ 23,917.00

| REALIZED (GAIN)/LOSS JE | | | |
|------------------------------------|-----------------|--------------|----------------|
| | GL Account | DR | CR |
| AN | 804000 GD AN | \$ 12,638.64 | \$ - |
| OR | 804000 GD OR | \$ 7,188.42 | \$ - |
| | 143020 ZZ ZZ | \$ - | \$ (19,827.06) |
| | | \$ 19,827.06 | \$ (19,827.06) |
| Thermal Portion of GST (Gain)/Loss | | | |
| | 232620 ZZ ZZ DL | \$ 4,089.94 | \$ - |
| Turbine | 143020 ZZ ZZ | \$ - | \$ (4,089.94) |
| GST Refund Correction 11-11 | | | |
| | 426300 ZZ ZZ DL | \$ 2,528.15 | \$ - |
| | 143020 ZZ ZZ | \$ - | \$ (2,528.15) |
| | | \$ - | \$ - |

Realized (Gain)Loss Calculation

6/30/2012 Actual Cash Received
4/01/12-06/30/12
Feb Jan
Apr Mar
May Apr

| G/L Value CAD: | X Change Rate per Invoice (sent) | G/L \$USD: | X Change Rate per Return Date (received) | Actual Dollars | Diff: +loss/- (Gain) |
|--------------------|----------------------------------|---------------------|--|--------------------|----------------------|
| \$ (244,570.55) | 0.9766 | \$ (238,840.26) | 1.0063 | (246,111.34) | \$ 7,271.08 |
| \$ 119,267.85 | 1.0090 | \$ 120,340.07 | 0.9713 | 115,850.23 | \$ 4,489.84 |
| \$ 135,207.48 | 1.0055 | \$ 135,955.29 | 0.9714 | 131,345.95 | \$ 4,609.34 |
| \$ 9,904.78 | | \$ 17,455.10 | | \$ 1,084.84 | \$ 16,370.26 |

Realized (Gain)/Loss \$ 16,370.26

| REALIZED (GAIN)/LOSS JE | | | |
|------------------------------------|-----------------|--------------|----------------|
| | GL Account | DR | CR |
| AN | 804000 GD AN | \$ 11,282.77 | \$ - |
| OR | 804000 GD OR | \$ 5,087.49 | \$ - |
| | 143025 ZZ ZZ | \$ - | \$ (16,370.26) |
| | | \$ 16,370.26 | \$ (16,370.26) |
| Thermal Portion of GST (Gain)/Loss | | | |
| | 232620 ZZ ZZ DL | \$ - | \$ - |
| Turbine | 143025 ZZ ZZ | \$ - | \$ - |
| | | \$ - | \$ - |

| Broker Fees for LDC Gas | | | | | | |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| J | Jan | Feb | Mar | Apr | May | Jun |
| Payments to allocate | | | | | | |
| NGX L/C Fees fr Treasury | \$19,953.11 | \$8,176.00 | \$10,393.50 | \$14,291.15 | \$15,161.77 | \$17,838.36 |
| NGX Invoice Fees - A/P | \$9,401.83 | \$8,120.80 | \$9,540.50 | \$12,412.37 | \$9,536.97 | \$10,943.39 |
| ICE/Amerex/Televant/IVG/Others fees (from GL) | \$3,425.25 | \$4,749.15 | \$2,829.00 | \$1,430.00 | \$5,688.13 | \$4,318.25 |
| ICE refund for Newedge activity | \$0.00 | (\$231.78) | (\$499.52) | (\$243.21) | (\$539.76) | (\$504.84) |
| Total fees to allocate | \$32,780.19 | \$20,814.17 | \$22,263.48 | \$27,890.31 | \$29,847.11 | \$32,595.16 |
| Volumes used to allocate fees to Turbine & LDC | | | | | | |
| Total NGX Volume | 11,183,270 | 6,284,998 | 3,988,039 | 6,792,131 | 7,686,537 | 6,658,216 |
| Turbine NGX Volume | 4,597,431 | 1,995,617 | 1,989,692 | 2,741,415 | 1,800,331 | 1,536,127 |
| LDC NGX Volume | 6,585,839 | 3,289,381 | 1,998,347 | 4,050,716 | 5,886,206 | 5,122,089 |
| Ratio of Turbine to Total | 0.4111 | 0.3776 | 0.4989 | 0.4036 | 0.2342 | 0.2307 |
| Ratio of LDC to Total | 0.5889 | 0.6224 | 0.5011 | 0.5964 | 0.7658 | 0.7693 |
| Delivered Volumes used to allocate AN/OR | | | | | | |
| Sales AN Volume | 3,955,733 | 3,320,816 | 2,925,565 | 1,776,574 | 1,167,664 | 824,640 |
| Sales OR Volume | 1,292,842 | 1,083,910 | 1,025,576 | 648,457 | 409,202 | 307,890 |
| Ratio of AN Total | 0.7537 | 0.7539 | 0.7404 | 0.7326 | 0.7405 | 0.7281 |
| Ratio of OR to Total | 0.2463 | 0.2461 | 0.2596 | 0.2674 | 0.2595 | 0.2719 |
| Fees allocated to Turbines | \$13,475.90 | \$7,859.44 | \$11,107.58 | \$11,256.98 | \$6,990.75 | \$7,520.08 |
| Fees allocated to LDC | \$19,304.29 | \$12,954.73 | \$11,155.90 | \$16,633.33 | \$22,856.36 | \$25,075.08 |
| | \$32,780.19 | \$20,814.17 | \$22,263.48 | \$27,890.31 | \$29,847.11 | \$32,595.16 |
| DJ 471 Monthly JE DR (CR) | | | | | | |
| GAS AN | | | | | | |
| 232135 ZZ ZZ | (14,549.21) | (9,766.84) | (8,260.22) | (12,185.55) | (16,925.06) | (18,258.16) |
| 804017 GD AN | 14,549.21 | 9,766.84 | 8,260.22 | 12,185.55 | 16,925.06 | 18,258.16 |
| GAS OR | | | | | | |
| 232135 ZZ ZZ | (4,755.08) | (3,187.89) | (2,895.68) | (4,447.78) | (5,931.30) | (6,816.92) |
| 804017 GD OR | 4,755.08 | 3,187.89 | 2,895.68 | 4,447.78 | 5,931.30 | 6,816.92 |
| THERMAL | | | | | | |
| 232135 ZZ ZZ | (13,475.90) | (7,859.44) | (11,107.58) | (11,256.98) | (6,990.75) | (7,520.08) |
| 557170 ED AN | 13,475.90 | 7,859.44 | 11,107.58 | 11,256.98 | 6,990.75 | 7,520.08 |

Cochrane & Granite Gas Allocations 2012

| | JAN | FEB | MAR | APR | MAY | JUN |
|------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <u>Cash Receipts Cochrane</u> | 265,477.75 | 267,376.40 | 240,655.53 | 271,481.70 | 232,235.92 | 191,204.16 |
| <u>Cash Receipts Granite Gas</u> | 7,799.40 | 6,023.06 | 1,349.44 | 3,862.76 | 2,417.38 | 5,663.63 |
| | <u>273,277.15</u> | <u>273,399.46</u> | <u>242,004.97</u> | <u>275,344.46</u> | <u>234,653.30</u> | <u>196,867.79</u> |
| <u>Dth at NIT to allocate cash</u> | | | | | | |
| Utility Gas Book AN | 2,710,242 | 3,138,748 | 2,977,936 | 1,747,207 | 2,396,401 | 2,058,377 |
| Utility Gas Book OR | 1,484,532 | 772,833 | 1,233,337 | 1,336,761 | 797,399 | 1,776,307 |
| Total NIT | <u>6,385,267</u> | <u>5,955,896</u> | <u>6,407,115</u> | <u>5,188,618</u> | <u>5,381,378</u> | <u>5,136,040</u> |
| <u>Cash Allocation</u> | | | | | | |
| Thermal | \$93,748.89 | \$93,842.24 | \$82,939.78 | \$111,687.49 | \$95,388.65 | \$49,881.83 |
| LDC AN | \$115,993.15 | \$144,081.09 | \$112,480.47 | \$92,719.06 | \$104,494.31 | \$78,898.94 |
| LDC OR | \$63,535.12 | \$35,476.13 | \$46,584.72 | \$70,937.91 | \$34,770.33 | \$68,087.02 |
| Total Cash | <u>\$273,277.15</u> | <u>\$273,399.46</u> | <u>\$242,004.97</u> | <u>\$275,344.46</u> | <u>\$234,653.30</u> | <u>\$196,867.79</u> |
| <u>Journal Amounts</u> | | | | | | |
| Thermal 142150 ZZ ZZ | \$93,748.88 | \$93,842.24 | \$82,939.78 | \$111,687.49 | \$95,388.65 | \$49,881.83 |
| LDC AN | \$115,993.15 | \$144,081.09 | \$112,480.47 | \$92,719.06 | \$104,494.31 | \$78,898.94 |
| LDC OR | \$63,535.12 | \$35,476.13 | \$46,584.72 | \$70,937.91 | \$34,770.33 | \$68,087.02 |
| Total Credit | <u>\$273,277.14</u> | <u>\$273,399.46</u> | <u>\$242,004.97</u> | <u>\$275,344.46</u> | <u>\$234,653.30</u> | <u>\$196,867.79</u> |
| % Allocated to LDC AN | 42.45% | 52.70% | 46.48% | 33.67% | 44.53% | 40.08% |
| % Allocated to LDC OR | 23.25% | 12.98% | 19.25% | 25.76% | 14.82% | 34.59% |

Workpapers of
AVISTA UTILITIES
for
Oregon DSM Deferral Accounts
For Quarter Ended 6/30/12

Avista Utilities
 State of Oregon
 DSM Programs
 Summary

| | 7/31/2011 | 8/31/2011 | 9/30/2011 | 10/31/2011 | 11/30/2011 | 12/31/2011 | 1/31/2012 | 2/29/2012 | 3/31/2012 | 4/30/2012 | 5/31/2012 | 6/30/2012 | 12 Month Total |
|---|----------------|----------------|----------------|----------------|----------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|----------------|
| 1 Beginning Balance | \$1,352,452.51 | \$1,440,755.42 | \$1,520,426.68 | \$1,639,068.13 | \$1,727,353.36 | \$124,642.25 | \$210,612.75 | \$306,601.54 | \$435,809.94 | \$541,277.91 | \$695,056.85 | \$802,248.30 | \$1,352,452.51 |
| 2 Lost Margin Therms Per Unit (Line 2 / Line 3) | | | | | | | | | | | | | |
| 3 Number of Units | | | | | | | | | | | | | |
| 4 Current Annualized Therms | | | | | | | | | | | | | |
| 5 Prior Cumulative Therms | | | | | | | | | | | | | |
| 6 Present Cumulative Therms (Line 4 + Line 5) | | | | | | | | | | | | | |
| 7 Monthly Cumulative Therms (Line 6 / 12 Mos) | | | | | | | | | | | | | |
| 8 Margin Rate Per Therm | | | | | | | | | | | | | |
| 9 Current Lost Margin (Line 7 * Line 8) | \$2,000.99 | \$2,253.38 | \$2,568.15 | \$2,850.48 | \$628.88 | \$908.93 | \$1,361.34 | \$1,578.61 | \$2,058.06 | \$2,562.65 | \$2,811.83 | \$3,002.03 | \$24,585.33 |
| 10 Prior Cumulative Lost Margin since last GRC | | | | | | | | | | | | | \$3,002.03 |
| 11 Cumulative Lost Margin since last GRC (Line 9 + Line 10) | \$2,000.99 | \$2,253.38 | \$2,568.15 | \$2,850.48 | \$628.88 | \$908.93 | \$1,361.34 | \$1,578.61 | \$2,058.06 | \$2,562.65 | \$2,811.83 | \$3,002.03 | \$27,587.36 |
| 12 Program Costs | \$77,325.45 | \$67,897.50 | \$105,910.08 | \$74,602.08 | \$123,601.37 | \$83,954.97 | \$92,923.87 | \$125,187.81 | \$100,200.36 | \$147,160.81 | \$99,474.97 | \$72,871.73 | \$1,171,111.00 |
| 13 Prior Balance Excluding Lost Margin | \$513,555.32 | \$599,857.24 | \$677,275.12 | \$793,348.42 | \$878,783.17 | \$124,013.37 | \$209,074.94 | \$303,702.39 | \$431,332.18 | \$534,742.09 | \$685,958.38 | \$790,338.00 | |
| 14 Current Balance Excluding Lost Margin | \$599,857.24 | \$677,275.12 | \$793,348.42 | \$878,783.17 | \$123,601.37 | \$209,074.94 | \$303,702.39 | \$431,332.18 | \$534,742.09 | \$685,958.38 | \$790,338.00 | \$868,721.56 | |
| 15 Transfer of Program Costs/Interest (Line 14) | | | | | | | | | | | | | |
| 16 Transfer of Lost Margin (Line 11) | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| 17 Interest Rate | | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% | |
| 18 Interest (Line 13+(Line 12/2)+Line15 * Line 16/12) | \$8,976.47 | \$9,520.38 | \$10,163.22 | \$10,832.67 | \$412.00 | \$1,106.60 | \$1,703.58 | \$2,441.98 | \$3,209.55 | \$4,055.48 | \$4,904.65 | \$5,511.83 | \$62,838.41 |
| 19 Ending Bal (Lines 1+9+12+13+15+16+18) | \$1,440,755.42 | \$1,520,426.68 | \$1,639,068.13 | \$1,727,353.36 | \$124,642.25 | \$210,612.75 | \$306,601.54 | \$435,809.94 | \$541,277.91 | \$695,056.85 | \$802,248.30 | \$883,633.89 | \$883,633.89 |

Avista Utilities
 State of Oregon
 \$350 Residential State Mandated Program
 DSM Program 06801838

| | 7/31/2011 | 8/31/2011 | 9/30/2011 | 10/31/2011 | 11/30/2011 | 12/31/2011 | 1/31/2012 | 2/29/2012 | 3/31/2012 | 4/30/2012 | 5/31/2012 | 6/30/2012 | 12 Month Total |
|--|--------------|--------------|--------------|--------------|--------------|-------------|--------------|--------------|--------------|--------------|--------------|--------------|-------------------|
| 1 Beginning Balance | \$513,555.32 | \$555,174.12 | \$588,077.52 | \$627,326.67 | \$662,475.16 | \$32,590.41 | \$68,874.13 | \$112,513.67 | \$196,825.19 | \$240,050.93 | \$324,347.32 | \$379,952.78 | \$513,555.32 |
| 2 Lost Margin Therms Per Unit (Line 2 / Line 3) | | | | | | | | | | | | | |
| 3 Number of Units | | | | | | | | | | | | | |
| 4 Current Annualized Therms | | | | | | | | | | | | | |
| 5 Prior Cumulative Therms | | | | | | | | | | | | | |
| 6 Present Cumulative Therms (Line 4 + Line 5) | | | | | | | | | | | | | |
| 7 Monthly Cumulative Therms (Line 6 / 12 Mos) | | | | | | | | | | | | | |
| 8 Margin Rate Per Therm | | | | | | | | | | | | | |
| 9 Current Lost Margin (Line 7 * Line 8) | | | | | | | | | | | | | |
| 10 Prior Cumulative Lost Margin since last GRC | | | | | | | | | | | | | |
| 11 Cumulative Lost Margin since last GRC (Line 9 + Line 10) | | | | | | | | | | | | | |
| 12 Program Costs | \$38,068.20 | \$29,105.22 | \$35,211.26 | \$30,863.43 | \$32,482.14 | \$35,946.63 | \$43,036.92 | \$83,283.82 | \$41,774.32 | \$82,421.31 | \$53,265.59 | \$32,108.64 | \$537,567.48 |
| 13 Prior Balance Excluding Lost Margin | \$513,555.32 | \$555,174.12 | \$588,077.52 | \$627,326.67 | \$662,475.16 | \$32,590.41 | \$68,874.13 | \$112,513.67 | \$196,825.19 | \$240,050.93 | \$324,347.32 | \$379,952.78 | |
| 14 Current Balance Excluding Lost Margin | \$555,174.12 | \$588,077.52 | \$627,326.67 | \$662,475.16 | \$32,482.14 | \$68,874.13 | \$112,513.67 | \$196,825.19 | \$240,050.93 | \$324,347.32 | \$379,952.78 | \$414,701.47 | |
| 15 Transfer of Program Costs & Interest (Line 14) | | | | | | | | | | | | | |
| 16 Transfer of Lost Margin (Line 11) | | | | | | | | | | | | | |
| 17 Interest Rate | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% |
| 18 Interest (Line 13+(Line 12/2)+Line15 * Line 16/12) | \$3,550.60 | \$3,798.18 | \$4,037.89 | \$4,285.06 | \$108.27 | \$337.09 | \$602.62 | \$1,027.70 | \$1,451.42 | \$1,875.08 | \$2,339.87 | \$2,640.05 | \$26,053.83 |
| 19 Ending Bal (Lines 1+9+12+13+15+16+18) | \$555,174.12 | \$588,077.52 | \$627,326.67 | \$662,475.16 | \$32,590.41 | \$68,874.13 | \$112,513.67 | \$196,825.19 | \$240,050.93 | \$324,347.32 | \$379,952.78 | \$414,701.47 | \$414,701.47 |

Avista Utilities
 State of Oregon
 DSM Program 06801838 - Oregon State Mandated Program - Residential

| Acct. No. | Date | Description | Amount | Expnd Type |
|-----------|--------|-----------------------|------------|------------|
| 186700 | 201204 | Purchase Invoices USD | \$3.49 | AP |
| 186700 | 201204 | Purchase Invoices USD | \$31.16 | AP |
| 186700 | 201204 | Purchase Invoices USD | \$6.96 | AP |
| 186700 | 201204 | Purchase Invoices USD | \$3.33 | AP |
| 186700 | 201204 | Purchase Invoices USD | \$6.11 | AP |
| 186700 | 201204 | Purchase Invoices USD | \$1.11 | AP |
| 186700 | 201204 | Purchase Invoices USD | \$1.11 | AP |
| 186700 | 201204 | Purchase Invoices USD | \$3.33 | AP |
| 186700 | 201204 | Purchase Invoices USD | \$1.67 | AP |
| 186700 | 201204 | Purchase Invoices USD | \$2.78 | AP |
| 186700 | 201204 | Purchase Invoices USD | \$1,788.22 | AP |
| 186700 | 201204 | Purchase Invoices USD | \$960.91 | AP |
| 186700 | 201204 | Purchase Invoices USD | \$297.72 | AP |
| 186700 | 201204 | Purchase Invoices USD | \$858.11 | AP |
| 186700 | 201204 | Purchase Invoices USD | \$796.66 | AP |
| 186700 | 201204 | Purchase Invoices USD | \$1,982.21 | AP |
| 186700 | 201204 | Purchase Invoices USD | \$1,684.42 | AP |
| 186700 | 201204 | Purchase Invoices USD | \$2,082.00 | AP |
| 186700 | 201204 | Purchase Invoices USD | \$1,116.10 | AP |
| 186700 | 201204 | Purchase Invoices USD | \$1,624.84 | AP |
| 186700 | 201204 | Purchase Invoices USD | \$230.66 | AP |
| 186700 | 201204 | Purchase Invoices USD | \$610.32 | AP |
| 186700 | 201204 | Purchase Invoices USD | \$2,369.38 | AP |
| 186700 | 201204 | Purchase Invoices USD | \$407.16 | AP |
| 186700 | 201204 | Purchase Invoices USD | \$364.04 | AP |
| 186700 | 201204 | Purchase Invoices USD | \$2,189.55 | AP |
| 186700 | 201204 | Purchase Invoices USD | \$781.85 | AP |
| 186700 | 201204 | Purchase Invoices USD | \$1,599.93 | AP |
| 186700 | 201204 | Purchase Invoices USD | \$1,493.28 | AP |
| 186700 | 201204 | Purchase Invoices USD | \$1,290.88 | AP |
| 186700 | 201204 | Purchase Invoices USD | \$2,937.99 | AP |
| 186700 | 201204 | Purchase Invoices USD | \$482.47 | AP |
| 186700 | 201204 | Purchase Invoices USD | \$250.00 | AP |
| 186700 | 201204 | Purchase Invoices USD | \$609.54 | AP |
| 186700 | 201204 | Purchase Invoices USD | \$276.57 | AP |
| 186700 | 201204 | Purchase Invoices USD | \$647.36 | AP |
| 186700 | 201204 | Purchase Invoices USD | \$3,188.41 | AP |
| 186700 | 201204 | Purchase Invoices USD | \$550.80 | AP |
| 186700 | 201204 | Purchase Invoices USD | \$986.40 | AP |
| 186700 | 201204 | Purchase Invoices USD | \$758.60 | AP |
| 186700 | 201204 | Purchase Invoices USD | \$1,472.59 | AP |
| 186700 | 201204 | Purchase Invoices USD | \$1,063.08 | AP |
| 186700 | 201204 | Purchase Invoices USD | \$1,057.85 | AP |
| 186700 | 201204 | Purchase Invoices USD | \$490.73 | AP |
| 186700 | 201204 | Purchase Invoices USD | \$711.53 | AP |
| 186700 | 201204 | Purchase Invoices USD | \$1,648.24 | AP |
| 186700 | 201204 | Purchase Invoices USD | \$1,187.90 | AP |
| 186700 | 201204 | Purchase Invoices USD | \$389.21 | AP |

Avista Utilities
State of Oregon
DSM Program 06801838 - Oregon State Mandated Program - Residential

| Acct. No. | Date | Description | Amount | Expnd Type |
|-----------|--------|-------------------------------|------------|------------|
| 186700 | 201204 | Purchase Invoices USD | \$2,453.03 | AP |
| 186700 | 201204 | Purchase Invoices USD | \$34.24 | AP |
| 186700 | 201204 | Purchase Invoices USD | \$1,694.67 | AP |
| 186700 | 201204 | Purchase Invoices USD | \$1,297.16 | AP |
| 186700 | 201204 | Purchase Invoices USD | \$121.90 | AP |
| 186700 | 201204 | Purchase Invoices USD | \$169.60 | AP |
| 186700 | 201204 | Purchase Invoices USD | \$2,967.00 | AP |
| 186700 | 201204 | Purchase Invoices USD | \$702.00 | AP |
| 186700 | 201204 | Purchase Invoices USD | \$2,298.63 | AP |
| 186700 | 201204 | Purchase Invoices USD | \$108.00 | AP |
| 186700 | 201204 | Purchase Invoices USD | \$135.00 | AP |
| 186700 | 201204 | Purchase Invoices USD | \$1,155.00 | AP |
| 186700 | 201204 | Purchase Invoices USD | \$786.29 | AP |
| 186700 | 201204 | Purchase Invoices USD | \$458.73 | AP |
| 186700 | 201204 | Purchase Invoices USD | \$425.00 | AP |
| 186700 | 201204 | Purchase Invoices USD | \$413.31 | AP |
| 186700 | 201204 | Purchase Invoices USD | \$490.67 | AP |
| 186700 | 201204 | Purchase Invoices USD | \$1,840.62 | AP |
| 186700 | 201204 | Purchase Invoices USD | \$1,350.21 | AP |
| 186700 | 201204 | Purchase Invoices USD | \$2,291.57 | AP |
| 186700 | 201204 | Purchase Invoices USD | \$386.96 | AP |
| 186700 | 201204 | Purchase Invoices USD | \$558.99 | AP |
| 186700 | 201204 | Purchase Invoices USD | \$980.08 | AP |
| 186700 | 201204 | Purchase Invoices USD | \$1,982.38 | AP |
| 186700 | 201204 | Purchase Invoices USD | \$1,169.21 | AP |
| 186700 | 201204 | Purchase Invoices USD | \$1,730.17 | AP |
| 186700 | 201204 | Purchase Invoices USD | \$919.56 | AP |
| 186700 | 201204 | Purchase Invoices USD | \$695.90 | AP |
| 186700 | 201204 | Purchase Invoices USD | \$824.62 | AP |
| 186700 | 201204 | Purchase Invoices USD | \$853.22 | AP |
| 186700 | 201204 | Labor Cost USD | \$561.55 | PA |
| 186700 | 201204 | Labor Cost USD | \$982.71 | PA |
| 186700 | 201204 | Burden Cost USD | \$346.76 | PA |
| 186700 | 201204 | Burden Cost USD | \$606.82 | PA |
| 186700 | 201204 | Burden Cost USD | \$138.98 | PA |
| 186700 | 201204 | Burden Cost USD | \$270.24 | PA |
| 186700 | 201204 | Burden Cost USD | \$3.87 | PA |
| 186700 | 201204 | Miscellaneous Transaction USD | \$4,918.10 | PA |
| 186700 | 201204 | Labor Cost USD | \$561.55 | PA |
| 186700 | 201204 | Labor Cost USD | \$982.71 | PA |
| 186700 | 201204 | Labor Cost USD | (\$561.55) | PA |
| 186700 | 201204 | Labor Cost USD | (\$982.71) | PA |
| 186700 | 201204 | Purchase Invoices USD | \$135.00 | PA |
| 186700 | 201204 | Purchase Invoices USD | \$2,298.63 | PA |
| 186700 | 201204 | Purchase Invoices USD | \$786.29 | PA |
| 186700 | 201204 | Purchase Invoices USD | \$458.73 | PA |
| 186700 | 201204 | Purchase Invoices USD | \$425.00 | PA |
| 186700 | 201204 | Purchase Invoices USD | \$413.31 | PA |

Avista Utilities
State of Oregon
DSM Program 06801838 - Oregon State Mandated Program - Residential

| Acct. No. | Date | Description | Amount | Expnd Type |
|-----------|--------|-----------------------|--------------------|------------|
| 186700 | 201204 | Purchase Invoices USD | \$490.67 | PA |
| 186700 | 201204 | Purchase Invoices USD | \$1,840.62 | PA |
| 186700 | 201204 | Purchase Invoices USD | \$1,350.21 | PA |
| 186700 | 201204 | Purchase Invoices USD | \$2,291.57 | PA |
| 186700 | 201204 | Purchase Invoices USD | \$386.96 | PA |
| 186700 | 201204 | Purchase Invoices USD | \$558.99 | PA |
| 186700 | 201204 | Purchase Invoices USD | \$980.08 | PA |
| 186700 | 201204 | Purchase Invoices USD | \$1,982.38 | PA |
| 186700 | 201204 | Purchase Invoices USD | \$1,169.21 | PA |
| 186700 | 201204 | Purchase Invoices USD | \$1,730.17 | PA |
| 186700 | 201204 | Purchase Invoices USD | \$919.56 | PA |
| 186700 | 201204 | Purchase Invoices USD | \$695.90 | PA |
| 186700 | 201204 | Purchase Invoices USD | \$824.62 | PA |
| 186700 | 201204 | Purchase Invoices USD | \$853.22 | PA |
| 186700 | 201204 | Purchase Invoices USD | (\$135.00) | PA |
| 186700 | 201204 | Purchase Invoices USD | (\$2,298.63) | PA |
| 186700 | 201204 | Purchase Invoices USD | (\$786.29) | PA |
| 186700 | 201204 | Purchase Invoices USD | (\$458.73) | PA |
| 186700 | 201204 | Purchase Invoices USD | (\$425.00) | PA |
| 186700 | 201204 | Purchase Invoices USD | (\$413.31) | PA |
| 186700 | 201204 | Purchase Invoices USD | (\$490.67) | PA |
| 186700 | 201204 | Purchase Invoices USD | (\$1,840.62) | PA |
| 186700 | 201204 | Purchase Invoices USD | (\$1,350.21) | PA |
| 186700 | 201204 | Purchase Invoices USD | (\$2,291.57) | PA |
| 186700 | 201204 | Purchase Invoices USD | (\$386.96) | PA |
| 186700 | 201204 | Purchase Invoices USD | (\$558.99) | PA |
| 186700 | 201204 | Purchase Invoices USD | (\$980.08) | PA |
| 186700 | 201204 | Purchase Invoices USD | (\$1,982.38) | PA |
| 186700 | 201204 | Purchase Invoices USD | (\$1,169.21) | PA |
| 186700 | 201204 | Purchase Invoices USD | (\$1,730.17) | PA |
| 186700 | 201204 | Purchase Invoices USD | (\$919.56) | PA |
| 186700 | 201204 | Purchase Invoices USD | (\$695.90) | PA |
| 186700 | 201204 | Purchase Invoices USD | (\$824.62) | PA |
| 186700 | 201204 | Purchase Invoices USD | (\$853.22) | PA |
| | | | <u>\$82,421.31</u> | |
| 186700 | 201205 | Purchase Invoices USD | \$180.20 | AP |
| 186700 | 201205 | Purchase Invoices USD | \$378.00 | AP |
| 186700 | 201205 | Purchase Invoices USD | \$662.00 | AP |
| 186700 | 201205 | Purchase Invoices USD | \$1,587.00 | AP |
| 186700 | 201205 | Purchase Invoices USD | \$1,290.88 | AP |
| 186700 | 201205 | Purchase Invoices USD | (\$1,290.88) | AP |
| 186700 | 201205 | Purchase Invoices USD | \$541.00 | AP |
| 186700 | 201205 | Purchase Invoices USD | \$1,356.07 | AP |
| 186700 | 201205 | Purchase Invoices USD | \$1,223.53 | AP |
| 186700 | 201205 | Purchase Invoices USD | \$848.50 | AP |
| 186700 | 201205 | Purchase Invoices USD | \$1,175.85 | AP |

Avista Utilities
State of Oregon
DSM Program 06801838 - Oregon State Mandated Program - Residential

| Acct. No. | Date | Description | Amount | Expnd Type |
|-----------|--------|-------------------------------|--------------|------------|
| 186700 | 201205 | Purchase Invoices USD | \$1,576.99 | AP |
| 186700 | 201205 | Purchase Invoices USD | \$159.00 | AP |
| 186700 | 201205 | Labor Cost USD | \$954.64 | PA |
| 186700 | 201205 | Purchase Invoices USD | \$169.60 | AP |
| 186700 | 201205 | Purchase Invoices USD | \$1,978.00 | AP |
| 186700 | 201205 | Purchase Invoices USD | \$350.00 | AP |
| 186700 | 201205 | Purchase Invoices USD | \$445.40 | AP |
| 186700 | 201205 | Purchase Invoices USD | \$2,026.60 | AP |
| 186700 | 201205 | Purchase Invoices USD | \$131.17 | AP |
| 186700 | 201205 | Purchase Invoices USD | \$201.80 | AP |
| 186700 | 201205 | Purchase Invoices USD | \$2,061.78 | AP |
| 186700 | 201205 | Purchase Invoices USD | \$925.20 | AP |
| 186700 | 201205 | Purchase Invoices USD | \$3,734.81 | AP |
| 186700 | 201205 | Purchase Invoices USD | \$1,688.41 | AP |
| 186700 | 201205 | Purchase Invoices USD | \$2,449.96 | AP |
| 186700 | 201205 | Purchase Invoices USD | \$977.22 | AP |
| 186700 | 201205 | Purchase Invoices USD | \$189.00 | AP |
| 186700 | 201205 | Purchase Invoices USD | \$1,608.42 | AP |
| 186700 | 201205 | Purchase Invoices USD | \$439.18 | AP |
| 186700 | 201205 | Purchase Invoices USD | \$637.29 | AP |
| 186700 | 201205 | Purchase Invoices USD | \$1,379.04 | AP |
| 186700 | 201205 | Purchase Invoices USD | \$280.55 | AP |
| 186700 | 201205 | Purchase Invoices USD | \$1,250.00 | AP |
| 186700 | 201205 | Purchase Invoices USD | \$270.00 | AP |
| 186700 | 201205 | Purchase Invoices USD | \$169.60 | AP |
| 186700 | 201205 | Labor Cost USD | \$1,123.10 | PA |
| 186700 | 201205 | Burden Cost USD | \$589.49 | PA |
| 186700 | 201205 | Burden Cost USD | \$85.92 | PA |
| 186700 | 201205 | Burden Cost USD | \$169.45 | PA |
| 186700 | 201205 | Labor Cost USD | \$954.64 | PA |
| 186700 | 201205 | Labor Cost USD | (\$954.64) | PA |
| 186700 | 201205 | Burden Cost USD | \$693.51 | PA |
| 186700 | 201205 | Burden Cost USD | \$95.88 | PA |
| 186700 | 201205 | Burden Cost USD | \$199.35 | PA |
| 186700 | 201205 | Purchase Invoices USD | \$346.00 | AP |
| 186700 | 201205 | Purchase Invoices USD | \$1,624.27 | AP |
| 186700 | 201205 | Purchase Invoices USD | \$2,020.57 | AP |
| 186700 | 201205 | Purchase Invoices USD | \$1,507.24 | AP |
| 186700 | 201205 | Purchase Invoices USD | \$1,193.95 | AP |
| 186700 | 201205 | Purchase Invoices USD | \$2,020.57 | AP |
| 186700 | 201205 | Purchase Invoices USD | \$867.16 | AP |
| 186700 | 201205 | Purchase Invoices USD | \$1,338.40 | AP |
| 186700 | 201205 | Purchase Invoices USD | \$781.12 | AP |
| 186700 | 201205 | Miscellaneous Transaction USD | \$4,603.80 | PA |
| 186700 | 201205 | Purchase Invoices USD | (\$350.00) | PA |
| 186700 | 201205 | Purchase Invoices USD | (\$445.40) | PA |
| 186700 | 201205 | Purchase Invoices USD | (\$2,026.60) | PA |
| 186700 | 201205 | Purchase Invoices USD | (\$131.17) | PA |

Avista Utilities
 State of Oregon
 DSM Program 06801838 - Oregon State Mandated Program - Residential

| Acct. No. | Date | Description | Amount | Expnd Type |
|-----------|--------|-----------------------|--------------------|------------|
| 186700 | 201205 | Purchase Invoices USD | (\$201.80) | PA |
| 186700 | 201205 | Purchase Invoices USD | (\$2,061.78) | PA |
| 186700 | 201205 | Purchase Invoices USD | (\$925.20) | PA |
| 186700 | 201205 | Purchase Invoices USD | (\$3,734.81) | PA |
| 186700 | 201205 | Purchase Invoices USD | (\$1,688.41) | PA |
| 186700 | 201205 | Purchase Invoices USD | (\$2,449.96) | PA |
| 186700 | 201205 | Purchase Invoices USD | (\$977.22) | PA |
| 186700 | 201205 | Purchase Invoices USD | (\$189.00) | PA |
| 186700 | 201205 | Purchase Invoices USD | (\$1,608.42) | PA |
| 186700 | 201205 | Purchase Invoices USD | (\$439.18) | PA |
| 186700 | 201205 | Purchase Invoices USD | (\$637.29) | PA |
| 186700 | 201205 | Purchase Invoices USD | (\$1,379.04) | PA |
| 186700 | 201205 | Purchase Invoices USD | (\$280.55) | PA |
| 186700 | 201205 | Purchase Invoices USD | (\$169.60) | PA |
| 186700 | 201205 | Purchase Invoices USD | (\$1,978.00) | PA |
| 186700 | 201205 | Purchase Invoices USD | (\$1,250.00) | PA |
| 186700 | 201205 | Purchase Invoices USD | (\$270.00) | PA |
| 186700 | 201205 | Purchase Invoices USD | (\$169.60) | PA |
| 186700 | 201205 | Purchase Invoices USD | \$1,290.88 | PA |
| 186700 | 201205 | Purchase Invoices USD | \$350.00 | PA |
| 186700 | 201205 | Purchase Invoices USD | \$445.40 | PA |
| 186700 | 201205 | Purchase Invoices USD | \$2,026.60 | PA |
| 186700 | 201205 | Purchase Invoices USD | \$131.17 | PA |
| 186700 | 201205 | Purchase Invoices USD | \$201.80 | PA |
| 186700 | 201205 | Purchase Invoices USD | \$2,061.78 | PA |
| 186700 | 201205 | Purchase Invoices USD | \$925.20 | PA |
| 186700 | 201205 | Purchase Invoices USD | \$3,734.81 | PA |
| 186700 | 201205 | Purchase Invoices USD | \$1,688.41 | PA |
| 186700 | 201205 | Purchase Invoices USD | \$2,449.96 | PA |
| 186700 | 201205 | Purchase Invoices USD | \$977.22 | PA |
| 186700 | 201205 | Purchase Invoices USD | \$189.00 | PA |
| 186700 | 201205 | Purchase Invoices USD | \$1,608.42 | PA |
| 186700 | 201205 | Purchase Invoices USD | \$439.18 | PA |
| 186700 | 201205 | Purchase Invoices USD | \$637.29 | PA |
| 186700 | 201205 | Purchase Invoices USD | \$1,379.04 | PA |
| 186700 | 201205 | Purchase Invoices USD | \$280.55 | PA |
| 186700 | 201205 | Purchase Invoices USD | \$169.60 | PA |
| 186700 | 201205 | Purchase Invoices USD | \$1,978.00 | PA |
| 186700 | 201205 | Purchase Invoices USD | \$1,250.00 | PA |
| 186700 | 201205 | Purchase Invoices USD | \$270.00 | PA |
| 186700 | 201205 | Purchase Invoices USD | \$169.60 | PA |
| 186700 | 201205 | Purchase Invoices USD | (\$1,290.88) | PA |
| | | | <u>\$53,265.59</u> | |
| 186700 | 201206 | Purchase Invoices USD | \$169.60 | AP |
| 186700 | 201206 | Purchase Invoices USD | \$148.40 | AP |
| 186700 | 201206 | Labor Cost USD | \$786.17 | PA |

Avista Utilities
 State of Oregon
 DSM Program 06801838 - Oregon State Mandated Program - Residential

| Acct. No. | Date | Description | Amount | Expnd Type |
|-----------|--------|-------------------------------|--------------------|------------|
| 186700 | 201206 | Purchase Invoices USD | \$243.00 | AP |
| 186700 | 201206 | Purchase Invoices USD | \$68.90 | AP |
| 186700 | 201206 | Purchase Invoices USD | \$820.59 | AP |
| 186700 | 201206 | Purchase Invoices USD | \$644.21 | AP |
| 186700 | 201206 | Purchase Invoices USD | \$1,793.06 | AP |
| 186700 | 201206 | Purchase Invoices USD | \$1,034.20 | AP |
| 186700 | 201206 | Purchase Invoices USD | \$178.72 | AP |
| 186700 | 201206 | Purchase Invoices USD | \$1,837.74 | AP |
| 186700 | 201206 | Purchase Invoices USD | \$1,923.68 | AP |
| 186700 | 201206 | Purchase Invoices USD | \$370.26 | AP |
| 186700 | 201206 | Purchase Invoices USD | \$469.07 | AP |
| 186700 | 201206 | Purchase Invoices USD | \$370.78 | AP |
| 186700 | 201206 | Purchase Invoices USD | \$2,023.58 | AP |
| 186700 | 201206 | Purchase Invoices USD | \$723.10 | AP |
| 186700 | 201206 | Purchase Invoices USD | \$1,535.42 | AP |
| 186700 | 201206 | Purchase Invoices USD | \$652.62 | AP |
| 186700 | 201206 | Purchase Invoices USD | \$580.79 | AP |
| 186700 | 201206 | Purchase Invoices USD | \$745.16 | AP |
| 186700 | 201206 | Purchase Invoices USD | \$1,252.32 | AP |
| 186700 | 201206 | Purchase Invoices USD | \$1,222.87 | AP |
| 186700 | 201206 | Purchase Invoices USD | \$800.07 | AP |
| 186700 | 201206 | Purchase Invoices USD | \$1,231.08 | AP |
| 186700 | 201206 | Purchase Invoices USD | \$809.84 | AP |
| 186700 | 201206 | Purchase Invoices USD | \$1,132.03 | AP |
| 186700 | 201206 | Purchase Invoices USD | \$1,357.37 | AP |
| 186700 | 201206 | Purchase Invoices USD | \$148.40 | AP |
| 186700 | 201206 | Purchase Invoices USD | \$90.10 | AP |
| 186700 | 201206 | Labor Cost USD | \$1,123.10 | PA |
| 186700 | 201206 | Burden Cost USD | \$485.46 | PA |
| 186700 | 201206 | Burden Cost USD | \$693.51 | PA |
| 186700 | 201206 | Burden Cost USD | \$167.06 | PA |
| 186700 | 201206 | Burden Cost USD | \$338.90 | PA |
| 186700 | 201206 | Miscellaneous Transaction USD | \$4,137.48 | PA |
| | | | <u>\$32,108.64</u> | |



Avista Utilities
 State of Oregon
 \$350 Commercial State Mandated Program
 DSM Program 06801817

| | 7/31/2011 | 8/31/2011 | 9/30/2011 | 10/31/2011 | 11/30/2011 | 12/31/2011 | 1/31/2012 | 2/29/2012 | 3/31/2012 | 4/30/2012 | 5/31/2012 | 6/30/2012 | 12 Month Total |
|--|-------------|--------------|--------------|--------------|--------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------------|
| 1 Beginning Balance | \$83,194.94 | \$91,156.00 | \$100,464.75 | \$117,620.20 | \$127,920.28 | \$10,676.49 | \$22,450.24 | \$29,479.66 | \$41,251.94 | \$58,409.85 | \$68,715.24 | \$80,697.55 | \$83,194.94 |
| 2 Lost Margin Therms Per Unit (Line 2 / Line 3) | | | | | | | | | | | | | |
| 3 Number of Units | | | | | | | | | | | | | |
| 4 Current Annualized Therms | | | | | | | | | | | | | |
| 5 Prior Cumulative Therms | | | | | | | | | | | | | |
| 6 Present Cumulative Therms (Line 4 + Line 5) | | | | | | | | | | | | | |
| 7 Monthly Cumulative Therms (Line 6 / 12 Mos) | | | | | | | | | | | | | |
| 8 Margin Rate Per Therm | | | | | | | | | | | | | |
| 9 Current Lost Margin (Line 7 * Line 8) | | | | | | | | | | | | | |
| 10 Prior Cumulative Lost Margin since last GRC | | | | | | | | | | | | | |
| 11 Cumulative Lost Margin since last GRC (Line 9 + Line 10) | | | | | | | | | | | | | |
| 12 Program Costs | \$7,381.82 | \$8,672.14 | \$16,430.92 | \$9,484.33 | \$10,641.02 | \$11,663.69 | \$6,856.90 | \$11,537.29 | \$16,826.81 | \$9,883.05 | \$11,485.92 | \$12,441.52 | \$133,305.41 |
| 13 Prior Balance Excluding Lost Margin | \$83,194.94 | \$91,156.00 | \$100,464.75 | \$117,620.20 | \$127,920.28 | \$10,676.49 | \$22,450.24 | \$29,479.66 | \$41,251.94 | \$58,409.85 | \$68,715.24 | \$80,697.55 | |
| 14 Current Balance Excluding Lost Margin | \$91,156.00 | \$100,464.75 | \$117,620.20 | \$127,920.28 | \$10,641.02 | \$22,450.24 | \$29,479.66 | \$41,251.94 | \$58,409.85 | \$68,715.24 | \$80,697.55 | \$93,718.53 | |
| 15 Transfer of Program Costs & Interest (Line 14) | | | | | | | | | | | | | |
| 16 Transfer of Lost Margin (Line 11) | | | | | | | | | | | | | |
| 17 Interest Rate | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% | |
| 18 Interest (Line 13+(Line 12/2)+Line15 * Line 16/12) | \$579.24 | \$636.61 | \$724.53 | \$815.75 | \$35.47 | \$110.06 | \$172.52 | \$234.99 | \$331.10 | \$422.34 | \$496.39 | \$579.46 | \$5,138.46 |
| 19 Ending Bal (Lines 1+9+12+13+15+16+18) | \$91,156.00 | \$100,464.75 | \$117,620.20 | \$127,920.28 | \$10,676.49 | \$22,450.24 | \$29,479.66 | \$41,251.94 | \$58,409.85 | \$68,715.24 | \$80,697.55 | \$93,718.53 | \$93,718.53 |

Avista Utilities
State of Oregon
DSM Program 06801817 - Oregon State Mandated Program - Commercial

| Acct. No. | Date | Description | Amount | Expnd Type |
|-----------|--------|-------------------------------|--------------------|------------|
| 186700 | 201204 | Purchase Invoices USD | \$610.00 | AP |
| 186700 | 201204 | Labor Cost USD | \$280.78 | PA |
| 186700 | 201204 | Labor Cost USD | \$1,756.00 | PA |
| 186700 | 201204 | Labor Cost USD | \$505.40 | PA |
| 186700 | 201204 | Labor Cost USD | \$1,756.00 | PA |
| 186700 | 201204 | Burden Cost USD | \$1,257.71 | PA |
| 186700 | 201204 | Burden Cost USD | \$1,396.41 | PA |
| 186700 | 201204 | Burden Cost USD | \$386.84 | PA |
| 186700 | 201204 | Burden Cost USD | \$752.19 | PA |
| 186700 | 201204 | Burden Cost USD | \$10.74 | PA |
| 186700 | 201204 | Miscellaneous Transaction USD | \$1,170.98 | PA |
| 186700 | 201204 | Labor Cost USD | \$280.78 | PA |
| 186700 | 201204 | Labor Cost USD | \$1,756.00 | PA |
| 186700 | 201204 | Labor Cost USD | \$505.40 | PA |
| 186700 | 201204 | Labor Cost USD | \$1,756.00 | PA |
| 186700 | 201204 | Labor Cost USD | (\$280.78) | PA |
| 186700 | 201204 | Labor Cost USD | (\$1,756.00) | PA |
| 186700 | 201204 | Labor Cost USD | (\$505.40) | PA |
| 186700 | 201204 | Labor Cost USD | (\$1,756.00) | PA |
| | | | <u>\$9,883.05</u> | |
| 186700 | 201205 | Labor Cost USD | \$561.56 | PA |
| 186700 | 201205 | Burden Cost USD | \$200.68 | PA |
| 186700 | 201205 | Burden Cost USD | \$1,376.87 | PA |
| 186700 | 201205 | Labor Cost USD | \$1,580.40 | PA |
| 186700 | 201205 | Labor Cost USD | \$561.56 | PA |
| 186700 | 201205 | Labor Cost USD | \$1,668.20 | PA |
| 186700 | 201205 | Labor Cost USD | \$561.56 | PA |
| 186700 | 201205 | Purchase Invoices USD | \$2,160.00 | AP |
| 186700 | 201205 | Labor Cost USD | \$1,668.20 | PA |
| 186700 | 201205 | Labor Cost USD | (\$561.56) | PA |
| 186700 | 201205 | Labor Cost USD | (\$1,668.20) | PA |
| 186700 | 201205 | Burden Cost USD | \$1,322.66 | PA |
| 186700 | 201205 | Burden Cost USD | \$181.86 | PA |
| 186700 | 201205 | Burden Cost USD | \$380.20 | PA |
| 186700 | 201205 | Miscellaneous Transaction USD | \$1,096.14 | PA |
| 186700 | 201205 | Burden Cost USD | \$395.79 | PA |
| | | | <u>\$11,485.92</u> | |
| 186700 | 201206 | Burden Cost USD | \$375.48 | PA |
| 186700 | 201206 | Burden Cost USD | \$1,431.09 | PA |
| 186700 | 201206 | Burden Cost USD | \$1,218.63 | PA |
| 186700 | 201206 | Labor Cost USD | \$1,756.00 | PA |
| 186700 | 201206 | Labor Cost USD | \$561.56 | PA |
| 186700 | 201206 | Purchase Invoices USD | \$728.50 | AP |
| 186700 | 201206 | Purchase Invoices USD | \$2,650.00 | AP |
| 186700 | 201206 | Labor Cost USD | \$1,580.40 | PA |
| 186700 | 201206 | Labor Cost USD | \$393.09 | PA |
| 186700 | 201206 | Burden Cost USD | \$761.66 | PA |
| 186700 | 201206 | Miscellaneous Transaction USD | \$985.11 | PA |
| | | | <u>\$12,441.52</u> | |

Avista Utilities
 State of Oregon
 Space Heater Program
 DSM Program 06805090

| | 7/31/2011 | 8/31/2011 | 9/30/2011 | 10/31/2011 | 11/30/2011 | 12/31/2011 | 1/31/2012 | 2/29/2012 | 3/31/2012 | 4/30/2012 | 5/31/2012 | 6/30/2012 | 12 Month Total |
|---|------------|------------|------------|------------|------------|------------|--------------|------------|------------|------------|------------|------------|----------------|
| 1 Beginning Balance | \$3,548.15 | \$3,906.09 | \$4,206.58 | \$4,682.48 | \$5,071.85 | \$522.34 | \$893.59 | \$1,182.17 | \$2,025.03 | \$2,829.41 | \$3,519.35 | \$4,396.83 | \$3,548.15 |
| 2 Lost Margin Therms Per Unit (Line 2 / Line 3) | | | | | | | 80 | 80 | | 80 | 80 | 80 | |
| 3 Number of Units | | | | | | | 1 | 4 | | 2 | 2 | 1 | |
| 4 Current Annualized Therms | | | | | | | 80 | 320 | | 160 | 160 | 80 | |
| 5 Prior Cumulative Therms | 160 | 160 | 160 | 160 | | | 80 | 80 | 400 | 400 | 560 | 720 | |
| 6 Present Cumulative Therms (Line 4 + Line 5) | 160 | 160 | 160 | 160 | | | 80 | 400 | 400 | 560 | 720 | 800 | |
| 7 Monthly Cumulative Therms (Line 6 / 12 Mos) | 13 | 13 | 13 | 13 | | | 7 | 33 | 33 | 47 | 60 | 67 | |
| 8 Margin Rate Per Therm | \$0.37866 | \$0.37866 | \$0.37866 | \$0.37866 | \$0.37866 | \$0.37866 | \$0.37866 | \$0.37866 | \$0.37866 | \$0.37866 | \$0.37866 | \$0.37866 | |
| 9 Current Lost Margin (Line 7 * Line 8) | \$4.92 | \$4.92 | \$4.92 | \$4.92 | | | \$2.65 | \$12.50 | \$12.50 | \$17.80 | \$22.72 | \$25.37 | \$113.22 |
| 10 Prior Cumulative Lost Margin since last GRC | \$135.20 | \$140.12 | \$145.04 | \$149.96 | | | | \$2.65 | \$15.15 | \$27.65 | \$45.45 | \$68.17 | \$93.54 |
| 11 Cumulative Lost Margin since last GRC (Line 9 + Line 10) | \$140.12 | \$145.04 | \$149.96 | \$154.88 | | | \$2.65 | \$15.15 | \$27.65 | \$45.45 | \$68.17 | \$93.54 | \$206.76 |
| 12 Program Costs | \$329.17 | \$269.56 | \$442.43 | \$353.06 | \$520.60 | \$366.55 | \$279.04 | \$819.76 | \$775.89 | \$651.29 | \$828.84 | \$542.88 | \$6,179.07 |
| 13 Prior Balance Excluding Lost Margin | \$3,412.95 | \$3,765.97 | \$4,061.54 | \$4,532.52 | \$4,916.97 | \$522.34 | \$893.59 | \$1,179.52 | \$2,009.88 | \$2,801.76 | \$3,473.90 | \$4,328.66 | |
| 14 Current Balance Excluding Lost Margin | \$3,765.97 | \$4,061.54 | \$4,532.52 | \$4,916.97 | \$520.60 | \$893.59 | \$1,179.52 | \$2,009.88 | \$2,801.76 | \$3,473.90 | \$4,328.66 | \$4,902.21 | |
| 15 Transfer of Program Costs & Interest (Line 14) | | | | | | | (\$4,916.97) | | | | | | (\$4,916.97) |
| 16 Transfer of Lost Margin (Line 11) | | | | | | | (\$154.88) | | | | | | (\$154.88) |
| 17 Interest Rate | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% | |
| 18 Interest (Line 13+(Line 12/2)+Line15 * Line 16/12) | \$23.85 | \$26.01 | \$28.55 | \$31.39 | \$1.74 | \$4.70 | \$6.89 | \$10.60 | \$15.99 | \$20.85 | \$25.92 | \$30.67 | \$227.16 |
| 19 Ending Bal (Lines 1+9+12+13+15+16+18) | \$3,906.09 | \$4,206.58 | \$4,682.48 | \$5,071.85 | \$522.34 | \$893.59 | \$1,182.17 | \$2,025.03 | \$2,829.41 | \$3,519.35 | \$4,396.83 | \$4,995.75 | \$4,995.75 |

Avista Utilities
State of Oregon
DSM Program 06805090 - High Efficiency Space Heater Rebate Program
(Formerly Project 77705090)

| Acct. No. | Date | Description | Amount | Src ID |
|-----------|--------|-------------------------------|-----------------|--------|
| 186700 | 201204 | Purchase Invoices USD | \$150.00 | AP |
| 186700 | 201204 | Purchase Invoices USD | \$150.00 | AP |
| 186700 | 201204 | Purchase Invoices USD | (\$150.00) | PA |
| 186700 | 201204 | Purchase Invoices USD | \$150.00 | PA |
| 186700 | 201204 | Miscellaneous Transaction USD | \$351.29 | PA |
| | | | <u>\$651.29</u> | |
| 186700 | 201205 | Miscellaneous Transaction USD | \$328.84 | PA |
| 186700 | 201205 | Purchase Invoices USD | \$250.00 | AP |
| 186700 | 201205 | Purchase Invoices USD | \$250.00 | AP |
| | | | <u>\$828.84</u> | |
| 186700 | 201206 | Purchase Invoices USD | \$250.00 | AP |
| 186700 | 201206 | Miscellaneous Transaction USD | \$295.53 | PA |
| 186700 | 201206 | To True Up Ending Balance | (\$2.65) | PA |
| | | | <u>\$542.88</u> | |

Avista Utilities
 State of Oregon
 Programmable Thermostat Program
 DSM Program 06805089

| | 7/31/2011 | 8/31/2011 | 9/30/2011 | 10/31/2011 | 11/30/2011 | 12/31/2011 | 1/31/2012 | 2/29/2012 | 3/31/2012 | 4/30/2012 | 5/31/2012 | 6/30/2012 | 12 Month Total |
|---|-------------|-------------|-------------|-------------|---------------|------------|-------------|-------------|-------------|-------------|-------------|-------------|----------------|
| 1 Beginning Balance | \$30,657.41 | \$34,180.49 | \$36,937.68 | \$39,044.80 | \$41,158.36 | \$3,687.30 | \$7,068.38 | \$11,062.95 | \$13,236.84 | \$16,301.40 | \$20,341.97 | \$22,541.06 | \$30,657.41 |
| 2 Lost Margin Therms Per Unit (Line 2 / Line 3) | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 |
| 3 Number of Units | 53 | 39 | 19 | 23 | 62 | 54 | 68 | 27 | 38 | 63 | 24 | 25 | 25 |
| 4 Current Annualized Therms | 1,431 | 1,053 | 513 | 621 | 1,674 | 1,458 | 1,836 | 729 | 1,026 | 1,701 | 648 | 675 | 675 |
| 5 Prior Cumulative Therms | 3,240 | 4,671 | 5,724 | 6,237 | 1,674 | 1,674 | 3,132 | 4,968 | 5,697 | 6,723 | 8,424 | 9,072 | 9,072 |
| 6 Present Cumulative Therms (Line 4 + Line 5) | 4,671 | 5,724 | 6,237 | 6,858 | 1,674 | 3,132 | 4,968 | 5,697 | 6,723 | 8,424 | 9,072 | 9,747 | 9,747 |
| 7 Monthly Cumulative Therms (Line 6 / 12 Mos) | 389 | 477 | 520 | 572 | 140 | 261 | 414 | 475 | 560 | 702 | 756 | 812 | 812 |
| 8 Margin Rate Per Therm | \$0.37866 | \$0.37866 | \$0.37866 | \$0.37866 | \$0.37866 | \$0.37866 | \$0.37866 | \$0.37866 | \$0.37866 | \$0.37866 | \$0.37866 | \$0.37866 | \$0.37866 |
| 9 Current Lost Margin (Line 7 * Line 8) | \$147.30 | \$180.62 | \$196.90 | \$216.59 | \$53.01 | \$98.83 | \$156.77 | \$179.86 | \$212.05 | \$265.82 | \$286.27 | \$307.47 | \$2,301.49 |
| 10 Prior Cumulative Lost Margin since last GRC | \$4,027.65 | \$4,174.95 | \$4,355.57 | \$4,552.47 | | \$53.01 | \$151.84 | \$308.61 | \$488.47 | \$700.52 | \$966.34 | \$1,252.61 | \$1,560.08 |
| 11 Cumulative Lost Margin since last GRC (Line 9 + Line 10) | \$4,174.95 | \$4,355.57 | \$4,552.47 | \$4,769.06 | \$53.01 | \$151.84 | \$308.61 | \$488.47 | \$700.52 | \$966.34 | \$1,252.61 | \$1,560.08 | \$3,861.57 |
| 12 Program Costs | \$3,187.62 | \$2,368.64 | \$1,687.38 | \$1,661.48 | \$3,622.22 | \$3,247.20 | \$3,779.09 | \$1,915.95 | \$2,758.33 | \$3,658.55 | \$1,777.72 | \$1,692.56 | \$31,356.74 |
| 13 Prior Balance Excluding Lost Margin | \$26,629.76 | \$30,005.54 | \$32,582.11 | \$34,492.33 | \$36,389.30 | \$3,634.29 | \$6,916.54 | \$10,754.34 | \$12,748.37 | \$15,600.88 | \$19,375.63 | \$21,288.45 | \$21,288.45 |
| 14 Current Balance Excluding Lost Margin | \$30,005.54 | \$32,582.11 | \$34,492.33 | \$36,389.30 | \$3,622.22 | \$6,916.54 | \$10,754.34 | \$12,748.37 | \$15,600.88 | \$19,375.63 | \$21,288.45 | \$23,128.57 | \$23,128.57 |
| 15 Transfer of Program Costs & Interest (Line 14) | | | | | (\$36,389.30) | | | | | | | | (\$36,389.30) |
| 16 Transfer of Lost Margin (Line 11) | | | | | (\$4,769.06) | | | | | | | | (\$4,769.06) |
| 17 Interest Rate | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% |
| 18 Interest (Line 13+(Line 12/2)+Line15 * Line 16/12) | \$188.16 | \$207.93 | \$222.84 | \$235.49 | \$12.07 | \$35.05 | \$58.71 | \$78.08 | \$94.18 | \$116.20 | \$135.10 | \$147.56 | \$1,531.37 |
| 19 Ending Bal (Lines 1+9+12+13+15+16+18) | \$34,180.49 | \$36,937.68 | \$39,044.80 | \$41,158.36 | \$41,158.36 | \$3,687.30 | \$7,068.38 | \$11,062.95 | \$13,236.84 | \$16,301.40 | \$20,341.97 | \$22,541.06 | \$24,688.65 |

Avista Utilil Avista Utilities
State of Or State of Oregon
DSM Progr DSM Program 06805089 - Programmable Thermostat Rebate Program
(Formerly f (Formerly Program 77705089)

| Acct. No. | Date | Description | Amount | Src ID |
|-----------|--------|-------------------------------|-------------------|--------|
| 186700 | 201204 | Purchase Invoices USD | \$50.00 | AP |
| 186700 | 201204 | Purchase Invoices USD | \$50.00 | AP |
| 186700 | 201204 | Purchase Invoices USD | \$50.00 | AP |
| 186700 | 201204 | Purchase Invoices USD | \$50.00 | AP |
| 186700 | 201204 | Purchase Invoices USD | \$50.00 | AP |
| 186700 | 201204 | Purchase Invoices USD | \$50.00 | AP |
| 186700 | 201204 | Purchase Invoices USD | \$50.00 | AP |
| 186700 | 201204 | Purchase Invoices USD | \$50.00 | AP |
| 186700 | 201204 | Miscellaneous Transaction USD | \$150.00 | PA |
| 186700 | 201204 | Miscellaneous Transaction USD | \$585.49 | PA |
| 186700 | 201204 | Purchase Invoices USD | \$50.00 | PA |
| | | | <u>\$3,658.55</u> | |
| 186700 | 201205 | Purchase Invoices USD | (\$39.50) | AP |
| 186700 | 201205 | Purchase Invoices USD | \$50.00 | AP |
| 186700 | 201205 | Purchase Invoices USD | \$39.98 | AP |
| 186700 | 201205 | Purchase Invoices USD | \$50.00 | AP |
| 186700 | 201205 | Purchase Invoices USD | \$50.00 | AP |
| 186700 | 201205 | Purchase Invoices USD | \$50.00 | AP |
| 186700 | 201205 | Purchase Invoices USD | \$50.00 | AP |
| 186700 | 201205 | Purchase Invoices USD | \$50.00 | AP |
| 186700 | 201205 | Purchase Invoices USD | \$50.00 | AP |
| 186700 | 201205 | Purchase Invoices USD | \$50.00 | AP |
| 186700 | 201205 | Purchase Invoices USD | \$50.00 | AP |
| 186700 | 201205 | Purchase Invoices USD | \$50.00 | AP |
| 186700 | 201205 | Purchase Invoices USD | \$50.00 | AP |
| 186700 | 201205 | Purchase Invoices USD | \$50.00 | AP |
| 186700 | 201205 | Purchase Invoices USD | \$50.00 | AP |
| 186700 | 201205 | Purchase Invoices USD | \$50.00 | AP |
| 186700 | 201205 | Purchase Invoices USD | \$50.00 | AP |
| 186700 | 201205 | Purchase Invoices USD | \$50.00 | AP |
| 186700 | 201205 | Purchase Invoices USD | \$50.00 | AP |
| 186700 | 201205 | Purchase Invoices USD | \$50.00 | AP |
| 186700 | 201205 | Purchase Invoices USD | \$50.00 | AP |
| 186700 | 201205 | Purchase Invoices USD | \$39.67 | AP |
| 186700 | 201205 | Miscellaneous Transaction USD | \$289.50 | PA |
| 186700 | 201205 | Miscellaneous Transaction USD | \$548.07 | PA |
| 186700 | 201205 | Purchase Invoices USD | \$50.00 | AP |
| | | | <u>\$1,777.72</u> | |
| 186700 | 201206 | Purchase Invoices USD | (\$50.00) | AP |
| 186700 | 201206 | Miscellaneous Transaction USD | \$492.56 | PA |
| 186700 | 201206 | Purchase Invoices USD | \$50.00 | AP |
| 186700 | 201206 | Purchase Invoices USD | \$50.00 | AP |
| 186700 | 201206 | Purchase Invoices USD | \$50.00 | AP |
| 186700 | 201206 | Purchase Invoices USD | \$50.00 | AP |

Avista Utilil Avista Utilities
State of Or State of Oregon
DSM Progr DSM Program 06805089 - Programmable Thermostat Rebate Program
(Formerly f (Formerly Program 77705089)

| Acct. No. | Date | Description | Amount | Src ID |
|-----------|--------|-------------------------------|-------------------|--------|
| 186700 | 201206 | Purchase Invoices USD | \$50.00 | AP |
| 186700 | 201206 | Purchase Invoices USD | \$50.00 | AP |
| 186700 | 201206 | Purchase Invoices USD | \$50.00 | AP |
| 186700 | 201206 | Purchase Invoices USD | \$50.00 | AP |
| 186700 | 201206 | Purchase Invoices USD | \$50.00 | AP |
| 186700 | 201206 | Purchase Invoices USD | \$50.00 | AP |
| 186700 | 201206 | Purchase Invoices USD | \$50.00 | AP |
| 186700 | 201206 | Purchase Invoices USD | \$50.00 | AP |
| 186700 | 201206 | Purchase Invoices USD | \$50.00 | AP |
| 186700 | 201206 | Purchase Invoices USD | \$50.00 | AP |
| 186700 | 201206 | Purchase Invoices USD | \$50.00 | AP |
| 186700 | 201206 | Purchase Invoices USD | \$50.00 | AP |
| 186700 | 201206 | Purchase Invoices USD | \$50.00 | AP |
| 186700 | 201206 | Purchase Invoices USD | \$50.00 | AP |
| 186700 | 201206 | Purchase Invoices USD | \$50.00 | AP |
| 186700 | 201206 | Miscellaneous Transaction USD | \$200.00 | PA |
| 186700 | 201206 | Purchase Invoices USD | \$50.00 | AP |
| | | | <u>\$1,692.56</u> | |

Avista Utilities
 State of Oregon
 Chimney Damper Program
 DSM Program 06805088

19

| | 7/31/2011 | 8/31/2011 | 9/30/2011 | 10/31/2011 | 11/30/2011 | 12/31/2011 | 1/31/2012 | 2/29/2012 | 3/31/2012 | 4/30/2012 | 5/31/2012 | 6/30/2012 | 12 Month Total |
|--|------------|------------|------------|------------|------------|--------------|-----------|------------|------------|------------|------------|------------|-------------------|
| 1 Beginning Balance | \$2,018.66 | \$2,252.21 | \$2,447.44 | \$2,759.60 | \$3,014.06 | \$247.88 | \$494.71 | \$835.16 | \$1,238.56 | \$1,632.03 | \$1,980.49 | \$2,215.91 | \$2,018.66 |
| 2 Lost Margin Therms Per Unit (Line 2 / Line 3) | | | | | | | | | | 72 | | | |
| 3 Number of Units | | | | | | | | | | 1 | | | |
| 4 Current Annualized Therms | | | | | | | | | | 72 | | | |
| 5 Prior Cumulative Therms | | | | | | | | | | | 72 | 72 | |
| 6 Present Cumulative Therms (Line 4 + Line 5) | | | | | | | | | | 72 | 72 | 72 | |
| 7 Monthly Cumulative Therms (Line 6 / 12 Mos) | | | | | | | | | | 6 | 6 | 6 | |
| 8 Margin Rate Per Therm | \$0.37866 | \$0.37866 | \$0.37866 | \$0.37866 | \$0.37866 | \$0.37866 | \$0.37866 | \$0.37866 | \$0.37866 | \$0.37866 | \$0.37866 | \$0.37866 | |
| 9 Current Lost Margin (Line 7 * Line 8) | | | | | | | | | | \$2.27 | \$2.27 | \$2.27 | \$6.81 |
| 10 Prior Cumulative Lost Margin since last GRC | \$14.09 | \$14.09 | \$14.09 | \$14.09 | | | | | | | \$2.27 | \$4.54 | \$6.81 |
| 11 Cumulative Lost Margin since last GRC (Line 9 + Line 10) | \$14.09 | \$14.09 | \$14.09 | \$14.09 | | | | | | \$2.27 | \$4.54 | \$6.81 | \$13.62 |
| 12 Program Costs | \$219.45 | \$179.71 | \$294.95 | \$235.37 | \$247.06 | \$244.36 | \$336.03 | \$396.51 | \$383.93 | \$334.20 | \$219.23 | \$197.02 | \$3,287.82 |
| 13 Prior Balance Excluding Lost Margin | \$2,004.57 | \$2,238.12 | \$2,433.35 | \$2,745.51 | \$2,999.97 | \$247.88 | \$494.71 | \$835.16 | \$1,238.56 | \$1,632.03 | \$1,978.22 | \$2,211.37 | |
| 14 Current Balance Excluding Lost Margin | \$2,238.12 | \$2,433.35 | \$2,745.51 | \$2,999.97 | \$247.06 | \$494.71 | \$835.16 | \$1,238.56 | \$1,632.03 | \$1,978.22 | \$2,211.37 | \$2,423.79 | |
| 15 Transfer of Program Costs & Interest (Line 14) | | | | | | (\$2,999.97) | | | | | | | (\$2,999.97) |
| 16 Transfer of Lost Margin (Line 11) | | | | | | (\$14.09) | | | | | | | (\$14.09) |
| 17 Interest Rate | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% | |
| 18 Interest (Line 13+(Line 12/2)+Line15 * Line 16/12) | \$14.10 | \$15.52 | \$17.21 | \$19.09 | \$0.82 | \$2.47 | \$4.42 | \$6.89 | \$9.54 | \$11.99 | \$13.92 | \$15.40 | \$131.37 |
| 19 Ending Bal (Lines 1+9+12+13+15+16+18) | \$2,252.21 | \$2,447.44 | \$2,759.60 | \$3,014.06 | \$247.88 | \$494.71 | \$835.16 | \$1,238.56 | \$1,632.03 | \$1,980.49 | \$2,215.91 | \$2,430.60 | \$2,430.60 |

Avista Utilities
State of Oregon
DSM Program 06805088 - Chimney Damper Rebate Program
(Formerly Program 77705088)

| Acct. No. | Date | Description | Amount | Src ID |
|-----------|--------|-------------------------------|-----------------|--------|
| 186700 | 201204 | Purchase Invoices USD | \$100.00 | AP |
| 186700 | 201204 | Miscellaneous Transaction USD | \$234.20 | PA |
| | | | <u>\$334.20</u> | |
| 186700 | 201205 | Miscellaneous Transaction USD | \$219.23 | PA |
| | | | <u>\$219.23</u> | |
| 186700 | 201206 | Miscellaneous Transaction USD | \$197.02 | PA |
| | | | <u>\$197.02</u> | |

Avista Utilities
 State of Oregon
 Tankless Water Heater Program
 DSM Program 06805087

| | 7/31/2011 | 8/31/2011 | 9/30/2011 | 10/31/2011 | 11/30/2011 | 12/31/2011 | 1/31/2012 | 2/29/2012 | 3/31/2012 | 4/30/2012 | 5/31/2012 | 6/30/2012 | 12 Month Total |
|---|-------------|-------------|-------------|-------------|-------------|---------------|-------------|-------------|-------------|-------------|-------------|-------------|----------------|
| 1 Beginning Balance | \$31,679.04 | \$33,120.29 | \$35,089.82 | \$37,988.51 | \$39,764.13 | \$2,247.77 | \$5,137.03 | \$15,866.87 | \$20,855.43 | \$24,442.65 | \$28,318.09 | \$31,201.72 | \$31,679.04 |
| 2 Lost Margin Therms Per Unit (Line 2 / Line 3) | 90 | 90 | 90 | 90 | 90 | 90 | 90 | 90 | 90 | 90 | 90 | 90 | 90 |
| 3 Number of Units | 3 | 6 | 9 | 4 | 8 | 11 | 50 | 20 | 10 | 14 | 9 | 8 | 8 |
| 4 Current Annualized Therms | 270 | 540 | 810 | 360 | 720 | 990 | 4,500 | 1,800 | 900 | 1,260 | 810 | 720 | 720 |
| 5 Prior Cumulative Therms | 2,970 | 3,240 | 3,780 | 4,590 | 720 | 720 | 1,710 | 6,210 | 8,010 | 8,910 | 10,170 | 10,980 | 10,980 |
| 6 Present Cumulative Therms (Line 4 + Line 5) | 3,240 | 3,780 | 4,590 | 4,950 | 720 | 1,710 | 6,210 | 8,010 | 8,910 | 10,170 | 10,980 | 11,700 | 11,700 |
| 7 Monthly Cumulative Therms (Line 6 / 12 Mos) | 270 | 315 | 383 | 413 | 60 | 143 | 518 | 668 | 743 | 848 | 915 | 975 | 975 |
| 8 Margin Rate Per Therm | \$0.37866 | \$0.37866 | \$0.37866 | \$0.37866 | \$0.37866 | \$0.37866 | \$0.37866 | \$0.37866 | \$0.37866 | \$0.37866 | \$0.37866 | \$0.37866 | \$0.37866 |
| 9 Current Lost Margin (Line 7 * Line 8) | \$102.24 | \$119.28 | \$145.03 | \$156.39 | \$22.72 | \$54.15 | \$196.15 | \$252.94 | \$281.34 | \$321.10 | \$346.47 | \$369.19 | \$2,367.00 |
| 10 Prior Cumulative Lost Margin since last GRC | \$3,695.56 | \$3,797.80 | \$3,917.08 | \$4,062.11 | | \$22.72 | \$76.87 | \$273.02 | \$525.96 | \$807.30 | \$1,128.40 | \$1,474.87 | \$1,844.06 |
| 11 Cumulative Lost Margin since last GRC (Line 9 + Line 10) | \$3,797.80 | \$3,917.08 | \$4,062.11 | \$4,218.50 | \$22.72 | \$76.87 | \$273.02 | \$525.96 | \$807.30 | \$1,128.40 | \$1,474.87 | \$1,844.06 | \$4,211.06 |
| 12 Program Costs | \$1,148.62 | \$1,649.27 | \$2,537.38 | \$1,388.43 | \$2,217.66 | \$2,810.91 | \$10,465.07 | \$4,616.27 | \$3,159.82 | \$3,385.49 | \$2,348.07 | \$1,692.56 | \$37,419.55 |
| 13 Prior Balance Excluding Lost Margin | \$27,983.48 | \$29,322.49 | \$31,172.74 | \$33,926.40 | \$35,545.63 | \$2,225.05 | \$5,060.16 | \$15,593.85 | \$20,329.47 | \$23,635.35 | \$27,189.69 | \$29,726.85 | \$29,726.85 |
| 14 Current Balance Excluding Lost Margin | \$29,322.49 | \$31,172.74 | \$33,926.40 | \$35,545.63 | \$2,217.66 | \$5,060.16 | \$15,593.85 | \$20,329.47 | \$23,635.35 | \$27,189.69 | \$29,726.85 | \$31,623.23 | \$31,623.23 |
| 15 Transfer of Program Costs & Interest (Line 14) | | | | | | (\$35,545.63) | | | | | | | (\$35,545.63) |
| 16 Transfer of Lost Margin (Line 11) | | | | | | (\$4,218.50) | | | | | | | (\$4,218.50) |
| 17 Interest Rate | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% |
| 18 Interest (Line 13+(Line 12/2)+Line15 * Line 16/12) | \$190.39 | \$200.98 | \$216.28 | \$230.80 | \$7.39 | \$24.20 | \$68.62 | \$119.35 | \$146.06 | \$168.85 | \$189.09 | \$203.82 | \$1,765.83 |
| 19 Ending Bal (Lines 1+9+12+13+15+16+18) | \$33,120.29 | \$35,089.82 | \$37,988.51 | \$39,764.13 | \$2,247.77 | \$5,137.03 | \$15,866.87 | \$20,855.43 | \$24,442.65 | \$28,318.09 | \$31,201.72 | \$33,467.29 | \$33,467.29 |

Avista Utilities
State of Oregon
DSM Program 06805087 - Tankless Water Heater Rebate Program
(Formerly Program 77705087)

| Acct. No. | Date | Description | Amount | Src ID |
|-------------------------|----------------------|-------------------------------|------------------------|----------------------|
| <u>Ferc Acct</u> | <u>Period</u> | <u>Jrnl Name</u> | <u>Tran Amt</u> | <u>Src ID</u> |
| 186700 | 201204 | Purchase Invoices USD | \$200.00 | AP |
| 186700 | 201204 | Purchase Invoices USD | (\$200.00) | PA |
| 186700 | 201204 | Purchase Invoices USD | \$200.00 | AP |
| 186700 | 201204 | Purchase Invoices USD | \$200.00 | AP |
| 186700 | 201204 | Purchase Invoices USD | \$200.00 | AP |
| 186700 | 201204 | Purchase Invoices USD | \$200.00 | AP |
| 186700 | 201204 | Purchase Invoices USD | \$200.00 | AP |
| 186700 | 201204 | Purchase Invoices USD | \$200.00 | AP |
| 186700 | 201204 | Purchase Invoices USD | \$200.00 | AP |
| 186700 | 201204 | Purchase Invoices USD | \$200.00 | AP |
| 186700 | 201204 | Purchase Invoices USD | \$200.00 | AP |
| 186700 | 201204 | Purchase Invoices USD | \$200.00 | AP |
| 186700 | 201204 | Purchase Invoices USD | \$200.00 | AP |
| 186700 | 201204 | Purchase Invoices USD | \$200.00 | AP |
| 186700 | 201204 | Purchase Invoices USD | \$200.00 | AP |
| 186700 | 201204 | Miscellaneous Transaction USD | \$585.49 | PA |
| 186700 | 201204 | Purchase Invoices USD | \$200.00 | PA |
| 186700 | 201204 | Purchase Invoices USD | \$200.00 | PA |
| 186700 | 201204 | Purchase Invoices USD | \$200.00 | PA |
| 186700 | 201204 | Purchase Invoices USD | \$200.00 | PA |
| 186700 | 201204 | Purchase Invoices USD | \$200.00 | PA |
| 186700 | 201204 | Purchase Invoices USD | \$200.00 | PA |
| 186700 | 201204 | Purchase Invoices USD | \$200.00 | PA |
| 186700 | 201204 | Purchase Invoices USD | (\$200.00) | PA |
| 186700 | 201204 | Purchase Invoices USD | (\$200.00) | PA |
| 186700 | 201204 | Purchase Invoices USD | (\$200.00) | PA |
| 186700 | 201204 | Purchase Invoices USD | (\$200.00) | PA |
| 186700 | 201204 | Purchase Invoices USD | (\$200.00) | PA |
| 186700 | 201204 | Purchase Invoices USD | (\$200.00) | PA |
| 186700 | 201204 | Purchase Invoices USD | \$200.00 | AP |
| | | | <u>\$3,385.49</u> | |
| 186700 | 201205 | Purchase Invoices USD | \$200.00 | AP |
| 186700 | 201205 | Purchase Invoices USD | \$200.00 | AP |
| 186700 | 201205 | Purchase Invoices USD | \$200.00 | AP |
| 186700 | 201205 | Purchase Invoices USD | \$200.00 | AP |
| 186700 | 201205 | Purchase Invoices USD | \$200.00 | AP |
| 186700 | 201205 | Purchase Invoices USD | \$200.00 | AP |
| 186700 | 201205 | Miscellaneous Transaction USD | \$400.00 | PA |
| 186700 | 201205 | Miscellaneous Transaction USD | \$548.07 | PA |
| 186700 | 201205 | Purchase Invoices USD | \$200.00 | AP |
| | | | <u>\$2,348.07</u> | |
| 186700 | 201206 | Purchase Invoices USD | \$200.00 | AP |
| 186700 | 201206 | Purchase Invoices USD | \$200.00 | AP |
| 186700 | 201206 | Purchase Invoices USD | \$200.00 | AP |
| 186700 | 201206 | Purchase Invoices USD | \$200.00 | AP |

Avista Utilities
State of Oregon
DSM Program 06805087 - Tankless Water Heater Rebate Program
(Formerly Program 77705087)

| Acct. No. | Date | Description | Amount | Src ID |
|--------------|--------|-------------------------------|-------------------|--------|
| 186700 | 201206 | Purchase Invoices USD | \$200.00 | AP |
| 186700 | 201206 | Miscellaneous Transaction USD | \$492.56 | PA |
| 186700 | 201206 | Purchase Invoices USD | \$200.00 | AP |
| 186700 | 201206 | Purchase Invoices USD | \$200.00 | AP |
| 186700 | 201206 | Miscellaneous Transaction USD | (\$400.00) | PA |
| 186700 | 201206 | Purchase Invoices USD | \$200.00 | AP |
| | | | <u>\$1,692.56</u> | |

Avista Utilities
 State of Oregon
 High Efficiency Space Heating Program
 DSM Program 06801832

| | 7/31/2011 | 8/31/2011 | 9/30/2011 | 10/31/2011 | 11/30/2011 | 12/31/2011 | 1/31/2012 | 2/29/2012 | 3/31/2012 | 4/30/2012 | 5/31/2012 | 6/30/2012 | 12 Month Total |
|---|--------------|--------------|--------------|--------------|--------------|----------------|-------------|-------------|-------------|--------------|--------------|--------------|----------------|
| 1 Beginning Balance | \$181,107.79 | \$196,897.81 | \$212,919.26 | \$227,363.65 | \$239,787.34 | \$22,578.43 | \$42,948.52 | \$66,655.12 | \$80,236.93 | \$99,376.42 | \$126,942.06 | \$139,265.13 | \$181,107.79 |
| 2 Lost Margin Therms Per Unit (Line 2 / Line 3) | 71 | 71 | 71 | 71 | 71 | 71 | 71 | 71 | 71 | 71 | 71 | 71 | 71 |
| 3 Number of Units | 56 | 57 | 33 | 35 | 97 | 83 | 100 | 43 | 63 | 112 | 37 | 50 | 50 |
| 4 Current Annualized Therms | 3,951 | 4,022 | 2,328 | 2,470 | 6,844 | 5,856 | 7,056 | 3,034 | 4,445 | 7,903 | 2,611 | 3,528 | 3,528 |
| 5 Prior Cumulative Therms | 14,747 | 18,698 | 22,720 | 25,048 | 6,844 | 12,700 | 19,756 | 22,790 | 27,235 | 35,138 | 37,749 | 37,749 | 37,749 |
| 6 Present Cumulative Therms (Line 4 + Line 5) | 18,698 | 22,720 | 25,048 | 27,518 | 6,844 | 12,700 | 19,756 | 22,790 | 27,235 | 35,138 | 37,749 | 41,277 | 41,277 |
| 7 Monthly Cumulative Therms (Line 6 / 12 Mos) | 1,558 | 1,893 | 2,087 | 2,293 | 570 | 1,058 | 1,646 | 1,899 | 2,270 | 2,928 | 3,146 | 3,440 | 3,440 |
| 8 Margin Rate Per Therm | \$0.37866 | \$0.37866 | \$0.37866 | \$0.37866 | \$0.37866 | \$0.37866 | \$0.37866 | \$0.37866 | \$0.37866 | \$0.37866 | \$0.37866 | \$0.37866 | \$0.37866 |
| 9 Current Lost Margin (Line 7 * Line 8) | \$589.95 | \$716.80 | \$790.26 | \$868.27 | \$215.84 | \$400.62 | \$623.27 | \$719.08 | \$859.56 | \$1,108.72 | \$1,191.26 | \$1,302.59 | \$9,386.22 |
| 10 Prior Cumulative Lost Margin since last GRC | \$14,583.31 | \$15,173.26 | \$15,890.06 | \$16,680.32 | | \$215.84 | \$616.46 | \$1,239.73 | \$1,958.81 | \$2,818.37 | \$3,927.09 | \$5,118.35 | \$6,420.94 |
| 11 Cumulative Lost Margin since last GRC (Line 9 + Line 10) | \$15,173.26 | \$15,890.06 | \$16,680.32 | \$17,548.59 | \$215.84 | \$616.46 | \$1,239.73 | \$1,958.81 | \$2,818.37 | \$3,927.09 | \$5,118.35 | \$6,420.94 | \$15,807.16 |
| 12 Program Costs | \$14,043.10 | \$14,046.33 | \$12,299.60 | \$10,117.14 | \$22,288.30 | \$19,754.54 | \$22,725.37 | \$12,385.34 | \$17,699.08 | \$25,727.44 | \$10,277.45 | \$12,762.78 | \$194,126.47 |
| 13 Prior Balance Excluding Lost Margin | \$166,524.48 | \$181,724.55 | \$197,029.20 | \$210,683.33 | \$222,238.75 | \$22,362.59 | \$42,332.06 | \$65,415.39 | \$78,278.12 | \$96,558.05 | \$123,014.97 | \$134,146.78 | |
| 14 Current Balance Excluding Lost Margin | \$181,724.55 | \$197,029.20 | \$210,683.33 | \$222,238.75 | \$22,288.30 | \$42,332.06 | \$65,415.39 | \$78,278.12 | \$96,558.05 | \$123,014.97 | \$134,146.78 | \$147,846.41 | |
| 15 Transfer of Program Costs & Interest (Line 14) | | | | | | (\$222,238.75) | | | | | | | (\$222,238.75) |
| 16 Transfer of Lost Margin (Line 11) | | | | | | (\$17,548.59) | | | | | | | (\$17,548.59) |
| 17 Interest Rate | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% |
| 18 Interest (Line 13+(Line 12/2)+Line15 * Line 16/12) | \$1,156.97 | \$1,258.32 | \$1,354.53 | \$1,438.28 | \$74.29 | \$214.93 | \$357.96 | \$477.39 | \$580.85 | \$729.48 | \$854.36 | \$936.85 | \$9,434.21 |
| 19 Ending Bal (Lines 1+9+12+13+15+16+18) | \$196,897.81 | \$212,919.26 | \$227,363.65 | \$239,787.34 | \$22,578.43 | \$42,948.52 | \$66,655.12 | \$80,236.93 | \$99,376.42 | \$126,942.06 | \$139,265.13 | \$154,267.35 | \$154,267.35 |

Avista Utilities
State of Oregon
DSM Program 06801832 - High Efficiency Space Heating

| Acct. No. | Date | Description | Amount | Src ID |
|--------------|--------|-------------------------------|--------------------|--------|
| 186700 | 201206 | Purchase Invoices USD | \$200.00 | AP |
| 186700 | 201206 | Purchase Invoices USD | \$200.00 | AP |
| 186700 | 201206 | Purchase Invoices USD | \$200.00 | AP |
| 186700 | 201206 | Purchase Invoices USD | \$200.00 | AP |
| 186700 | 201206 | Purchase Invoices USD | \$200.00 | AP |
| 186700 | 201206 | Purchase Invoices USD | \$200.00 | AP |
| 186700 | 201206 | Purchase Invoices USD | \$200.00 | AP |
| 186700 | 201206 | Purchase Invoices USD | \$200.00 | AP |
| 186700 | 201206 | Miscellaneous Transaction USD | \$1,700.00 | PA |
| 186700 | 201206 | Miscellaneous Transaction USD | \$2,462.78 | PA |
| | | | <u>\$12,762.78</u> | |

Avista Utilities
 State of Oregon
 Commercial Water Heating Program
 DSM Program 06801831

36

| | 7/31/2011 | 8/31/2011 | 9/30/2011 | 10/31/2011 | 11/30/2011 | 12/31/2011 | 1/31/2012 | 2/29/2012 | 3/31/2012 | 4/30/2012 | 5/31/2012 | 6/30/2012 | 12 Month Total |
|---|-------------|-------------|-------------|-------------|-------------|---------------|------------|------------|------------|-------------|-------------|-------------|----------------|
| 1 Beginning Balance | \$11,837.36 | \$12,487.85 | \$14,107.84 | \$15,115.00 | \$16,096.42 | \$1,137.21 | \$2,392.57 | \$3,786.78 | \$6,277.63 | \$8,552.87 | \$10,439.69 | \$11,624.38 | \$11,837.36 |
| 2 Lost Margin Therms Per Unit (Line 2 / Line 3) | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | |
| 3 Number of Units | 4 | 26 | 7 | 9 | 15 | 17 | 21 | 35 | 31 | 27 | 13 | 12 | |
| 4 Current Annualized Therms | 108 | 702 | 189 | 243 | 405 | 459 | 567 | 945 | 837 | 729 | 351 | 324 | |
| 5 Prior Cumulative Therms | 1,458 | 1,566 | 2,268 | 2,457 | | 405 | 864 | 1,431 | 2,376 | 3,213 | 3,942 | 4,293 | |
| 6 Present Cumulative Therms (Line 4 + Line 5) | 1,566 | 2,268 | 2,457 | 2,700 | 405 | 864 | 1,431 | 2,376 | 3,213 | 3,942 | 4,293 | 4,617 | |
| 7 Monthly Cumulative Therms (Line 6 / 12 Mos) | 131 | 189 | 205 | 225 | 34 | 72 | 119 | 198 | 268 | 329 | 358 | 385 | |
| 8 Margin Rate Per Therm | \$0.37866 | \$0.37866 | \$0.37866 | \$0.37866 | \$0.37866 | \$0.37866 | \$0.37866 | \$0.37866 | \$0.37866 | \$0.37866 | \$0.37866 | \$0.37866 | |
| 9 Current Lost Margin (Line 7 * Line 8) | \$49.60 | \$71.57 | \$77.63 | \$85.20 | \$12.87 | \$27.26 | \$45.06 | \$74.97 | \$101.48 | \$124.58 | \$135.56 | \$145.78 | \$951.56 |
| 10 Prior Cumulative Lost Margin since last GRC | \$1,343.41 | \$1,393.01 | \$1,464.58 | \$1,542.21 | | \$12.87 | \$40.13 | \$85.19 | \$160.16 | \$261.64 | \$386.22 | \$521.78 | \$667.56 |
| 11 Cumulative Lost Margin since last GRC (Line 9 + Line 10) | \$1,393.01 | \$1,464.58 | \$1,542.21 | \$1,627.41 | \$12.87 | \$40.13 | \$85.19 | \$160.16 | \$261.64 | \$386.22 | \$521.78 | \$667.56 | \$1,619.12 |
| 12 Program Costs | \$529.17 | \$1,469.56 | \$842.43 | \$803.06 | \$1,120.60 | \$1,216.55 | \$1,329.04 | \$2,383.26 | \$2,125.89 | \$1,701.29 | \$978.84 | \$845.53 | \$15,345.22 |
| 13 Prior Balance Excluding Lost Margin | \$10,493.95 | \$11,094.84 | \$12,643.26 | \$13,572.79 | \$14,469.01 | \$1,124.34 | \$2,352.44 | \$3,701.59 | \$6,117.47 | \$8,291.23 | \$10,053.47 | \$11,102.60 | |
| 14 Current Balance Excluding Lost Margin | \$11,094.84 | \$12,643.26 | \$13,572.79 | \$14,469.01 | \$1,120.60 | \$2,352.44 | \$3,701.59 | \$6,117.47 | \$8,291.23 | \$10,053.47 | \$11,102.60 | \$12,024.97 | |
| 15 Transfer of Program Costs & Interest (Line 14) | | | | | | (\$14,469.01) | | | | | | | (\$14,469.01) |
| 16 Transfer of Lost Margin (Line 11) | | | | | | (\$1,627.41) | | | | | | | (\$1,627.41) |
| 17 Interest Rate | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% | |
| 18 Interest (Line 13+(Line 12/2)+Line15 + Line 16/12) | \$71.72 | \$78.86 | \$87.10 | \$93.16 | \$3.74 | \$11.55 | \$20.11 | \$32.62 | \$47.87 | \$60.95 | \$70.29 | \$76.84 | \$654.81 |
| 19 Ending Bal (Lines 1+9+12+13+15+16+18) | \$12,487.85 | \$14,107.84 | \$15,115.00 | \$16,096.42 | \$1,137.21 | \$2,392.57 | \$3,786.78 | \$6,277.63 | \$8,552.87 | \$10,439.69 | \$11,624.38 | \$12,692.53 | \$12,692.53 |

Avista Utilities
State of Oregon
DSM Program 06801831 - High Efficiency Water Heating

| <u>Ferc Acct</u> | <u>Period</u> | <u>Jrnl Name</u> | <u>Tran Amt</u> | <u>Src ID</u> |
|------------------|---------------|-------------------------------|-------------------|---------------|
| 186700 | 201204 | Purchase Invoices USD | (\$50.00) | PA |
| 186700 | 201204 | Purchase Invoices USD | (\$50.00) | PA |
| 186700 | 201204 | Purchase Invoices USD | (\$50.00) | PA |
| 186700 | 201204 | Purchase Invoices USD | (\$50.00) | PA |
| 186700 | 201204 | Purchase Invoices USD | (\$50.00) | PA |
| 186700 | 201204 | Purchase Invoices USD | (\$50.00) | PA |
| 186700 | 201204 | Purchase Invoices USD | (\$50.00) | PA |
| 186700 | 201204 | Purchase Invoices USD | (\$50.00) | PA |
| 186700 | 201204 | Purchase Invoices USD | (\$50.00) | PA |
| 186700 | 201204 | Purchase Invoices USD | (\$50.00) | PA |
| 186700 | 201204 | Purchase Invoices USD | (\$50.00) | PA |
| 186700 | 201204 | Purchase Invoices USD | (\$50.00) | PA |
| 186700 | 201204 | Purchase Invoices USD | (\$50.00) | PA |
| 186700 | 201204 | Purchase Invoices USD | (\$50.00) | PA |
| 186700 | 201204 | Purchase Invoices USD | (\$50.00) | PA |
| 186700 | 201204 | Purchase Invoices USD | (\$50.00) | PA |
| | | | <u>\$1,701.29</u> | |
| 186700 | 201205 | Purchase Invoices USD | \$50.00 | AP |
| 186700 | 201205 | Purchase Invoices USD | \$50.00 | AP |
| 186700 | 201205 | Purchase Invoices USD | \$50.00 | AP |
| 186700 | 201205 | Purchase Invoices USD | \$50.00 | AP |
| 186700 | 201205 | Purchase Invoices USD | \$50.00 | AP |
| 186700 | 201205 | Purchase Invoices USD | \$50.00 | AP |
| 186700 | 201205 | Purchase Invoices USD | \$50.00 | AP |
| 186700 | 201205 | Miscellaneous Transaction USD | \$250.00 | PA |
| 186700 | 201205 | Miscellaneous Transaction USD | \$328.84 | PA |
| 186700 | 201205 | Purchase Invoices USD | \$50.00 | AP |
| | | | <u>\$978.84</u> | |
| 186700 | 201206 | Purchase Invoices USD | \$50.00 | AP |
| 186700 | 201206 | Purchase Invoices USD | \$50.00 | AP |
| 186700 | 201206 | Purchase Invoices USD | \$50.00 | AP |
| 186700 | 201206 | Purchase Invoices USD | \$50.00 | AP |
| 186700 | 201206 | Purchase Invoices USD | \$50.00 | AP |
| 186700 | 201206 | Purchase Invoices USD | \$50.00 | AP |
| 186700 | 201206 | Miscellaneous Transaction USD | \$295.53 | PA |
| 186700 | 201206 | Purchase Invoices USD | \$50.00 | AP |
| 186700 | 201206 | Purchase Invoices USD | \$50.00 | AP |
| 186700 | 201206 | Miscellaneous Transaction USD | \$150.00 | PA |
| 186700 | 201206 | Purchase Invoices USD | \$50.00 | AP |
| | | | <u>\$845.53</u> | |

| | 7/31/2011 | 8/31/2011 | 9/30/2011 | 10/31/2011 | 11/30/2011 | 12/31/2011 | 1/31/2012 | 2/29/2012 | 3/31/2012 | 4/30/2012 | 5/31/2012 | 6/30/2012 | 12 Month Total |
|---|--------------|--------------|--------------|--------------|--------------|----------------|-------------|-------------|-------------|--------------|--------------|--------------|----------------|
| 1 Beginning Balance | \$494,840.14 | \$511,566.86 | \$526,162.09 | \$567,153.52 | \$592,052.06 | \$50,954.42 | \$60,353.58 | \$65,219.16 | \$73,862.39 | \$89,682.35 | \$110,452.64 | \$130,352.94 | \$494,840.14 |
| 2 Lost Margin Therms Per Unit (Line 2 / Line 3) | 1,447 | 1,055 | 3,832 | 1,644 | 4,292 | 141 | 375 | 71 | 3,333 | 1,300 | 595 | 442 | |
| 3 Number of Units | 2 | 2 | 2 | 4 | 3 | 1 | 1 | 1 | 3 | 4 | 7 | 2 | |
| 4 Current Annualized Therms | 2,893 | 2,110 | 7,663 | 6,576 | 12,877 | 141 | 375 | 71 | 9,998 | 5,201 | 4,166 | 884 | |
| 5 Prior Cumulative Therms | 41,044 | 43,937 | 46,047 | 53,710 | | 12,877 | 13,018 | 13,393 | 13,464 | 23,462 | 28,663 | 32,829 | |
| 6 Present Cumulative Therms (Line 4 + Line 5) | 43,937 | 46,047 | 53,710 | 60,286 | 12,877 | 13,018 | 13,393 | 13,464 | 23,462 | 28,663 | 32,829 | 33,713 | |
| 7 Monthly Cumulative Therms (Line 6 / 12 Mos) | 3,661 | 3,837 | 4,476 | 5,024 | 1,073 | 1,085 | 1,116 | 1,122 | 1,955 | 2,389 | 2,736 | 2,809 | |
| 8 Margin Rate Per Therm | \$0.30237 | \$0.30237 | \$0.30237 | \$0.30237 | \$0.30237 | \$0.30237 | \$0.30237 | \$0.30237 | \$0.30237 | \$0.30237 | \$0.30237 | \$0.30237 | |
| 9 Current Lost Margin (Line 7 * Line 8) | \$1,106.98 | \$1,160.19 | \$1,353.41 | \$1,519.11 | \$324.44 | \$328.07 | \$337.44 | \$339.26 | \$591.13 | \$722.36 | \$827.28 | \$849.36 | \$9,459.03 |
| 10 Prior Cumulative Lost Margin since last GRC | \$20,832.63 | \$21,939.61 | \$23,099.80 | \$24,453.21 | | \$324.44 | \$652.51 | \$989.95 | \$1,329.21 | \$1,920.34 | \$2,642.70 | \$3,469.98 | \$4,319.34 |
| 11 Cumulative Lost Margin since last GRC (Line 9 + Line 10) | \$21,939.61 | \$23,099.80 | \$24,453.21 | \$25,972.32 | \$324.44 | \$652.51 | \$989.95 | \$1,329.21 | \$1,920.34 | \$2,642.70 | \$3,469.98 | \$4,319.34 | \$13,778.37 |
| 12 Program Costs | \$12,418.30 | \$10,137.07 | \$36,163.73 | \$19,695.78 | \$50,461.77 | \$8,704.54 | \$4,116.41 | \$7,849.61 | \$14,696.29 | \$19,398.19 | \$18,293.31 | \$10,588.24 | \$212,523.24 |
| 13 Prior Balance Excluding Lost Margin | \$474,007.51 | \$489,627.25 | \$503,062.29 | \$542,700.31 | \$566,079.74 | \$50,629.98 | \$59,701.07 | \$64,229.21 | \$72,533.18 | \$87,762.01 | \$107,809.94 | \$126,882.96 | |
| 14 Current Balance Excluding Lost Margin | \$489,627.25 | \$503,062.29 | \$542,700.31 | \$566,079.74 | \$50,461.77 | \$59,701.07 | \$64,229.21 | \$72,533.18 | \$87,762.01 | \$107,809.94 | \$126,882.96 | \$138,352.38 | |
| 15 Transfer of Program Costs & Interest (Line 14) | | | | | | (\$566,079.74) | | | | | | | (\$566,079.74) |
| 16 Transfer of Lost Margin (Line 11) | | | | | | (\$25,972.32) | | | | | | | (\$25,972.32) |
| 17 Interest Rate | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% | |
| 18 Interest (Line 13+(Line 12/2)+Line15 * Line 16/12) | \$3,201.44 | \$3,297.97 | \$3,474.29 | \$3,683.65 | \$168.21 | \$366.55 | \$411.73 | \$454.36 | \$532.54 | \$649.74 | \$779.71 | \$881.18 | \$17,901.37 |
| 19 Ending Bal (Lines 1+9+12+13+15+16+18) | \$511,566.86 | \$526,162.09 | \$567,153.52 | \$592,052.06 | \$50,954.42 | \$60,353.58 | \$65,219.16 | \$73,862.39 | \$89,682.35 | \$110,452.64 | \$130,352.94 | \$142,671.72 | \$142,671.72 |

Avista Utilities
 State of Oregon
 DSM Program 06801819 - Commercial Energy Efficiency, Program Costs

| <u>Ferc Acct</u> | <u>Period</u> | <u>Jrnl Name</u> | <u>Tran Amt</u> | <u>Src ID</u> |
|------------------|---------------|-------------------------------|--------------------|---------------|
| 186700 | 201204 | Purchase Invoices USD | \$400.00 | AP |
| 186700 | 201204 | Purchase Invoices USD | \$16.65 | AP |
| 186700 | 201204 | Purchase Invoices USD | \$3.89 | AP |
| 186700 | 201204 | Purchase Invoices USD | \$17.21 | AP |
| 186700 | 201204 | Purchase Invoices USD | \$610.00 | AP |
| 186700 | 201204 | Purchase Invoices USD | \$4,130.00 | AP |
| 186700 | 201204 | Purchase Invoices USD | \$800.00 | AP |
| 186700 | 201204 | Purchase Invoices USD | \$1,131.00 | AP |
| 186700 | 201204 | Purchase Invoices USD | \$400.00 | AP |
| 186700 | 201204 | Purchase Invoices USD | \$355.00 | AP |
| 186700 | 201204 | Purchase Invoices USD | \$6,104.00 | AP |
| 186700 | 201204 | Labor Cost USD | \$280.78 | PA |
| 186700 | 201204 | Labor Cost USD | \$878.00 | PA |
| 186700 | 201204 | Labor Cost USD | \$533.48 | PA |
| 186700 | 201204 | Labor Cost USD | \$878.00 | PA |
| 186700 | 201204 | Burden Cost USD | \$715.55 | PA |
| 186700 | 201204 | Burden Cost USD | \$871.59 | PA |
| 186700 | 201204 | Burden Cost USD | \$231.32 | PA |
| 186700 | 201204 | Burden Cost USD | \$449.80 | PA |
| 186700 | 201204 | Burden Cost USD | \$6.43 | PA |
| 186700 | 201204 | Miscellaneous Transaction USD | \$585.49 | PA |
| 186700 | 201204 | Labor Cost USD | \$280.78 | PA |
| 186700 | 201204 | Labor Cost USD | \$878.00 | PA |
| 186700 | 201204 | Labor Cost USD | \$533.48 | PA |
| 186700 | 201204 | Labor Cost USD | \$878.00 | PA |
| 186700 | 201204 | Labor Cost USD | (\$280.78) | PA |
| 186700 | 201204 | Labor Cost USD | (\$878.00) | PA |
| 186700 | 201204 | Labor Cost USD | (\$533.48) | PA |
| 186700 | 201204 | Labor Cost USD | (\$878.00) | PA |
| 186700 | 201204 | Purchase Invoices USD | \$400.00 | PA |
| 186700 | 201204 | Purchase Invoices USD | \$4,130.00 | PA |
| 186700 | 201204 | Purchase Invoices USD | \$800.00 | PA |
| 186700 | 201204 | Purchase Invoices USD | \$1,131.00 | PA |
| 186700 | 201204 | Purchase Invoices USD | \$400.00 | PA |
| 186700 | 201204 | Purchase Invoices USD | \$355.00 | PA |
| 186700 | 201204 | Purchase Invoices USD | \$6,104.00 | PA |
| 186700 | 201204 | Purchase Invoices USD | (\$400.00) | PA |
| 186700 | 201204 | Purchase Invoices USD | (\$4,130.00) | PA |
| 186700 | 201204 | Purchase Invoices USD | (\$800.00) | PA |
| 186700 | 201204 | Purchase Invoices USD | (\$1,131.00) | PA |
| 186700 | 201204 | Purchase Invoices USD | (\$400.00) | PA |
| 186700 | 201204 | Purchase Invoices USD | (\$355.00) | PA |
| 186700 | 201204 | Purchase Invoices USD | (\$6,104.00) | PA |
| | | | <u>\$19,398.19</u> | |
| 186700 | 201205 | Purchase Invoices USD | \$1,600.00 | AP |
| 186700 | 201205 | Purchase Invoices USD | \$1,705.00 | AP |
| 186700 | 201205 | Purchase Invoices USD | (\$400.00) | PA |

Avista Utilities
State of Oregon
DSM Program 06801819 - Commercial Energy Efficiency, Program Costs

| <u>Ferc Acct</u> | <u>Period</u> | <u>Jrnl Name</u> | <u>Tran Amt</u> | <u>Src ID</u> |
|------------------|---------------|-------------------------------|--------------------|---------------|
| 186700 | 201205 | Purchase Invoices USD | (\$2,730.00) | PA |
| 186700 | 201205 | Purchase Invoices USD | \$1,600.00 | PA |
| 186700 | 201205 | Purchase Invoices USD | \$630.00 | PA |
| 186700 | 201205 | Purchase Invoices USD | \$400.00 | PA |
| 186700 | 201205 | Purchase Invoices USD | \$2,730.00 | PA |
| 186700 | 201205 | Purchase Invoices USD | (\$1,600.00) | PA |
| 186700 | 201205 | Purchase Invoices USD | (\$630.00) | PA |
| 186700 | 201205 | Miscellaneous Transaction USD | \$548.07 | PA |
| 186700 | 201205 | Burden Cost USD | \$180.13 | PA |
| 186700 | 201205 | Burden Cost USD | \$85.49 | PA |
| 186700 | 201205 | Burden Cost USD | \$626.66 | PA |
| 186700 | 201205 | Labor Cost USD | (\$790.20) | PA |
| 186700 | 201205 | Labor Cost USD | (\$533.48) | PA |
| 186700 | 201205 | Labor Cost USD | \$790.20 | PA |
| 186700 | 201205 | Labor Cost USD | \$533.48 | PA |
| 186700 | 201205 | Burden Cost USD | \$234.95 | PA |
| 186700 | 201205 | Burden Cost USD | \$119.13 | PA |
| 186700 | 201205 | Burden Cost USD | \$817.37 | PA |
| 186700 | 201205 | Labor Cost USD | \$790.20 | PA |
| 186700 | 201205 | Labor Cost USD | \$224.63 | PA |
| 186700 | 201205 | Purchase Invoices USD | \$1,300.00 | AP |
| 186700 | 201205 | Purchase Invoices USD | \$1,218.00 | AP |
| 186700 | 201205 | Purchase Invoices USD | \$1,600.00 | AP |
| 186700 | 201205 | Purchase Invoices USD | \$2,160.00 | AP |
| 186700 | 201205 | Purchase Invoices USD | \$2,730.00 | AP |
| 186700 | 201205 | Purchase Invoices USD | \$400.00 | AP |
| 186700 | 201205 | Labor Cost USD | \$533.48 | PA |
| 186700 | 201205 | Labor Cost USD | \$790.20 | PA |
| 186700 | 201205 | Purchase Invoices USD | \$630.00 | AP |
| | | | <u>\$18,293.31</u> | |
| 186700 | 201206 | Burden Cost USD | \$888.93 | PA |
| 186700 | 201206 | Purchase Invoices USD | \$1,200.00 | AP |
| 186700 | 201206 | Burden Cost USD | \$425.69 | PA |
| 186700 | 201206 | Miscellaneous Transaction USD | \$492.56 | PA |
| 186700 | 201206 | Purchase Invoices USD | \$1,002.50 | AP |
| 186700 | 201206 | Labor Cost USD | \$168.47 | PA |
| 186700 | 201206 | Labor Cost USD | \$790.20 | PA |
| 186700 | 201206 | Purchase Invoices USD | \$2,650.00 | AP |
| 186700 | 201206 | Purchase Invoices USD | \$728.50 | AP |
| 186700 | 201206 | Burden Cost USD | \$591.98 | PA |
| 186700 | 201206 | Labor Cost USD | \$878.00 | PA |
| 186700 | 201206 | Labor Cost USD | \$561.56 | PA |
| 186700 | 201206 | Burden Cost USD | \$209.85 | PA |
| | | | <u>\$10,588.24</u> | |

Apr-12

| Avista Prescriptive Equipment Programs | # of | Current Mo | Average | Notes |
|---|--------------|---------------------|----------------|--------------|
| # | Units | Annualized | Per | |
| | | Therms Saved | Unit | |
| 06801819 Commercial DSM | 4 | 5,201 | 1,300.37 | |
| 06801831 Tank Water Heaters | 27 | 729 | 27.00 | |
| 06801832 Furnaces | 112 | 7,902.72 | 70.56 | |
| 77705087 Tankless Water Heaters | 14 | 1,260 | 90.00 | |
| 77705088 Chimney Dampers | 1 | 72 | 72.00 | |
| 77705089 Thermostats | 63 | 1,701 | 27.00 | |
| 77705090 Space Heaters | 2 | 160 | 80.00 | |

Mandated Residential Weatherization

| | | |
|-------------------------|----|--------|
| 06801838 Weatherization | 34 | 12,512 |
|-------------------------|----|--------|

| | |
|---------------------|---------------|
| Total Therms | 29,538 |
|---------------------|---------------|

May-12

43

Avista Prescriptive Equipment Programs

| # | | # of Units | Current Mo Annualized Therms Saved | Average Per Unit | Notes |
|----------|------------------------|------------|------------------------------------|------------------|-------|
| 06801819 | Commercial DSM | 7 | 4,166 | 595.20 | |
| 06801831 | Tank Water Heaters | 13 | 351 | 27.00 | |
| 06801832 | Furnaces | 37 | 2,610.72 | 70.56 | |
| 06805087 | Tankless Water Heaters | 9 | 810 | 90.00 | |
| 06805088 | Chimney Dampers | 0 | 0 | - | |
| 06805089 | Thermostats | 24 | 648 | 27.00 | |
| 06805090 | Space Heaters | 2 | 160 | 80.00 | |

Mandated Residential Weatherization

| | | | | |
|----------|----------------|--|-------|--|
| 06801838 | Weatherization | | 7,923 | |
|----------|----------------|--|-------|--|

| | |
|---------------------|---------------|
| Total Therms | 16,669 |
|---------------------|---------------|

Jun-12

44

Avista Prescriptive Equipment Programs

| # | | # of Units | Current Mo Annualized Therms Saved | Average Per Unit | Notes |
|----------|------------------------|------------|------------------------------------|------------------|-------|
| 06801819 | Commercial DSM | 2 | 884 | 442.24 | |
| 06801831 | Tank Water Heaters | 12 | 324 | 27.00 | |
| 06801832 | Furnaces | 50 | 3,528.00 | 70.56 | |
| 77705087 | Tankless Water Heaters | 8 | 720 | 90.00 | |
| 77705088 | Chimney Dampers | 0 | 0 | - | |
| 77705089 | Thermostats | 25 | 675 | 27.00 | |
| 77705090 | Space Heaters | 1 | 80 | 80.00 | |

Mandated Residential Weatherization

| | | | | |
|----------|----------------|--|-------|--|
| 06801838 | Weatherization | | 4,693 | |
|----------|----------------|--|-------|--|

| | |
|---------------------|---------------|
| Total Therms | 10,904 |
|---------------------|---------------|

Workpapers of
AVISTA UTILITIES
for
Oregon DSM Amortization Accounts
For Quarter Ended 6/30/12

Avista Utilities
 State of Oregon
 DSM Program Summary

| | 7/31/11 | 8/31/11 | 9/30/11 | 10/31/11 | 11/30/11 | 12/31/11 | 1/31/12 | 2/29/12 | 3/31/12 | 4/30/12 | 5/31/12 | 6/30/12 | 12 Month Total |
|---|-------------|-------------|-------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|-------------|-------------|----------------|
| Beginning Balance | 718,958.04 | 667,045.52 | 615,367.39 | 566,207.10 | 454,331.97 | 1,972,719.37 | 1,645,572.91 | 1,359,016.92 | 1,118,489.64 | 891,930.80 | 747,566.15 | 655,556.61 | 718,958.04 |
| Transfer | | | | | 1,727,353.36 | | | | | | | | 1,727,353.36 |
| Firm Volumes Amortization Rate Amortization | (53,214.72) | (52,882.91) | (50,270.23) | (112,833.58) | (2,201.45) | (4,196.67) | (2,557.47) | | | | | | (278,157.03) |
| Firm Volumes Amortization Rate Eff 11/1/11 Amortization | | | | | (210,322.94) | (326,046.07) | (286,565.82) | (242,640.47) | (228,269.77) | (145,756.14) | (93,197.45) | (66,680.59) | (1,599,479.25) |
| Interest Rate Interest | 1,302.20 | 1,204.78 | 1,109.94 | 958.45 | 3,558.43 | 3,096.28 | 2,567.30 | 2,113.19 | 1,710.93 | 1,391.49 | 1,187.91 | 1,052.12 | 21,253.02 |
| Ending Balance | 667,045.52 | 615,367.39 | 566,207.10 | 454,331.97 | 1,972,719.37 | 1,645,572.91 | 1,359,016.92 | 1,118,489.64 | 891,930.80 | 747,566.15 | 655,556.61 | 589,928.14 | 589,928.14 |

Avista Utilities
 State of Oregon
 DSM Program Amortization
 (Project No. 06805151)

| | 7/31/11 | 8/31/11 | 9/30/11 | 10/31/11 | 11/30/11 | 12/31/11 | 1/31/12 | 2/29/12 | 3/31/12 | 4/30/12 | 5/31/12 | 6/30/12 | 12 Month Total |
|---|---------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|--|--|--|---------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|---|
| Beginning Balance | 620,470.47 | 588,307.42 | 556,292.11 | 525,853.00 | 456,182.01 | 401,264.40 | 314,774.49 | 239,818.81 | 178,470.10 | 120,666.84 | 83,770.49 | 60,191.07 | 620,470.47 |
| Transfer | | | | | | | | | | | | | |
| Firm Volumes Amortization Rate Amortization | 2,253,906 (0.01477) (33,290.19) | 2,239,852 (0.01477) (33,082.61) | 2,129,192 (0.01477) (31,448.17) | 4,779,059 (0.01477) (70,586.70) | 149,049 (0.01477) (2,201.45) | 284,135 (0.01477) (4,196.67) | 173,153 (0.01477) (2,557.47) | | | | | | 12,008,346 (0.01477) (177,363.27) |
| Firm Volumes Amortization Rate Eff 11/1/11 Amortization | | | | | 8,904,443 (0.00601) (53,515.70) | 13,803,813 (0.00601) (82,960.92) | 12,132,338 (0.00601) (72,915.35) | 10,272,670 (0.00601) (61,738.75) | 9,664,258 (0.00601) (58,082.19) | 6,170,878 (0.00601) (37,086.98) | 3,945,701 (0.00601) (23,713.66) | 2,823,056 (0.00601) (16,966.57) | 67,717,157 (0.00601) (406,980.11) |
| Interest Rate Interest | 2.24% 1,127.14 | 2.24% 1,067.30 | 2.24% 1,009.06 | 2.24% 915.71 | 2.24% 799.54 | 2.24% 667.68 | 2.24% 517.14 | 2.24% 390.04 | 2.24% 278.93 | 2.24% 190.63 | 2.24% 134.24 | 2.24% 96.52 | 2.24% 7,194 |
| Ending Balance | 588,307.42 | 556,292.11 | 525,853.00 | 456,182.01 | 401,264.40 | 314,774.49 | 239,818.81 | 178,470.10 | 120,666.84 | 83,770.49 | 60,191.07 | 43,321.02 | 43,321.02 |

Avista Utilities
 State of Oregon
 DSM Program Amortization
 (Project No. 06805167)

| | 7/31/11 | 8/31/11 | 9/30/11 | 10/31/11 | 11/30/11 | 12/31/11 | 1/31/12 | 2/29/12 | 3/31/12 | 4/30/12 | 5/31/12 | 6/30/12 | 12 Month Total |
|---|---------|---------|---------|----------|--------------|--------------|--------------|--------------|--------------|--------------|-------------|-------------|----------------|
| Beginning Balance | | | | | | 1,571,454.97 | 1,330,798.42 | 1,119,198.11 | 940,019.54 | 771,263.96 | 663,795.66 | 595,365.54 | |
| Transfers | | | | | 1,725,503.32 | | | | | | | | 1,725,503.32 |
| Firm Volumes Amortization Rate Eff Amortization | <hr/> | | | | | | | | | | | | |
| Firm Volumes | | | | | 8,904,443 | 13,803,813 | 12,132,338 | 10,272,670 | 9,664,258 | 6,170,878 | 3,945,701 | 2,823,056 | 67,717,157.00 |
| Amortization Rate Eff 11/1/11 | | | | | (0.01761) | (0.01761) | (0.01761) | (0.01761) | (0.01761) | (0.01761) | (0.01761) | (0.01761) | (0.01761) |
| Amortization | | | | | (156,807.24) | (243,085.15) | (213,650.47) | (180,901.72) | (170,187.58) | (108,669.16) | (69,483.79) | (49,714.02) | (1,192,499.13) |
| Interest Rate | | | | | 2.01% | 2.01% | 2.01% | 2.01% | 2.01% | 2.01% | 2.01% | 2.01% | |
| Interest | | | | | 2,758.89 | 2,428.60 | 2,050.16 | 1,723.15 | 1,432.00 | 1,200.86 | 1,053.67 | 955.60 | 13,602.93 |
| Ending Balance | | | | | 1,571,454.97 | 1,330,798.42 | 1,119,198.11 | 940,019.54 | 771,263.96 | 663,795.66 | 595,365.54 | 546,607.12 | 546,607.12 |

| | |
|-------------------------|-------------------|
| Amortization Transfers | |
| Project Number 77705137 | 3,047.56 |
| Project Number 77705149 | (4,897.60) |
| | <u>(1,850.04)</u> |

| | |
|-------------------------|---------------------|
| Deferral Transfers | |
| Project Number 06801819 | 592,052.06 |
| Project Number 06801831 | 16,096.42 |
| Project Number 06801832 | 239,787.34 |
| Project Number 06805010 | 13.70 |
| Project Number 06805087 | 39,764.13 |
| Project Number 06805088 | 3,014.06 |
| Project Number 06805089 | 41,158.36 |
| Project Number 06805090 | 5,071.85 |
| Project Number 06801817 | 127,920.28 |
| Project Number 06801838 | 662,475.16 |
| | <u>1,727,353.36</u> |
| | <u>1,725,503.32</u> |

Oregon - Sales Volumes

| March/2012 Description | Sch | March/2012 Therms Billed | February/2012 Unbilled | March/2012 Unbilled | March/2012 Net Unbilled | Total |
|---------------------------|-----|-----------------------------|---------------------------|------------------------|----------------------------|------------------|
| Firm Residential | 410 | 6,788,480 | (4,884,619) | 4,236,618 | (648,001) | 6,140,479 |
| Firm Commercial | 420 | 3,497,899 | (2,524,091) | 2,174,176 | (349,915) | 3,147,984 |
| Firm Commercial | 424 | 384,501 | (270,301) | 240,097 | (30,204) | 354,297 |
| Firm Industrial | 424 | 21,498 | | | | 21,498 |
| Interruptible Commercial | 440 | 265,278 | (275,928) | 267,929 | (7,999) | 257,279 |
| Interruptible Industrial | 440 | 59,071 | | | | 59,071 |
| Firm Seasonal | 444 | | | | | |
| Total Retail sales | | <u>11,016,727</u> | <u>(7,954,939)</u> | <u>6,918,820</u> | <u>(1,036,119)</u> | <u>9,980,608</u> |
| Firm | 410 | 6,788,480 | (4,884,619) | 4,236,618 | (648,001) | 6,140,479 |
| Firm | 420 | 3,497,899 | (2,524,091) | 2,174,176 | (349,915) | 3,147,984 |
| Firm | 424 | 384,501 | (270,301) | 240,097 | (30,204) | 354,297 |
| Firm | 424 | 21,498 | | | | 21,498 |
| Firm | 444 | | | | | |
| Total Firm Sales | | <u>10,692,378</u> | <u>(7,679,011)</u> | <u>6,650,891</u> | <u>(1,028,120)</u> | <u>9,664,258</u> |

Oregon - Sales Volumes

| April/2012 Description | Sch | April/2012 Therms Billed | March/2012 Unbilled | April/2012 Unbilled | April/2012 Net Unbilled | Total |
|---------------------------|-----|-----------------------------|------------------------|------------------------|----------------------------|------------------|
| Firm Residential | 410 | 5,679,469 | (4,236,618) | 2,448,238 | (1,788,380) | 3,891,089 |
| Firm Commercial | 420 | 2,907,703 | (2,174,176) | 1,247,223 | (926,953) | 1,980,750 |
| Firm Commercial | 424 | 359,896 | (240,097) | 155,181 | (84,916) | 274,980 |
| Firm Industrial | 424 | 22,466 | | | | 22,466 |
| Interruptible Commercial | 440 | 254,833 | (267,929) | 217,344 | (50,585) | 204,248 |
| Interruptible Industrial | 440 | 61,490 | | | | 61,490 |
| Firm Seasonal | 444 | 1,593 | | | | 1,593 |
| Total Retail sales | | 9,287,450 | (6,918,820) | 4,067,986 | (2,850,834) | 6,436,616 |
| Firm | 410 | 5,679,469 | (4,236,618) | 2,448,238 | (1,788,380) | 3,891,089 |
| Firm | 420 | 2,907,703 | (2,174,176) | 1,247,223 | (926,953) | 1,980,750 |
| Firm | 424 | 359,896 | (240,097) | 155,181 | (84,916) | 274,980 |
| Firm | 424 | 22,466 | | | | 22,466 |
| Firm | 444 | 1,593 | | | | 1,593 |
| Total Firm Sales | | 8,971,127 | (6,650,891) | 3,850,642 | (2,800,249) | 6,170,878 |

Oregon - Sales Volumes

| May/2012 Description | Sch | May/2012 Therms Billed | April/2012 Unbilled | May/2012 Unbilled | May/2012 Net Unbilled | Total |
|---------------------------|-----|---------------------------|------------------------|----------------------|--------------------------|------------------|
| Firm Residential | 410 | 3,150,289 | (2,448,238) | 1,644,297 | (803,941) | 2,346,348 |
| Firm Commercial | 420 | 1,660,851 | (1,247,223) | 869,349 | (377,874) | 1,282,977 |
| Firm Commercial | 424 | 294,641 | (155,181) | 153,069 | (2,112) | 292,529 |
| Firm Industrial | 424 | 21,691 | | | | 21,691 |
| Interruptible Commercial | 440 | 206,719 | (217,344) | 173,744 | (43,600) | 163,119 |
| Interruptible Industrial | 440 | 61,520 | | | | 61,520 |
| Firm Seasonal | 444 | 2,156 | | | | 2,156 |
| Total Retail sales | | 5,397,867 | (4,067,986) | 2,840,459 | (1,227,527) | 4,170,340 |
| Firm | 410 | 3,150,289 | (2,448,238) | 1,644,297 | (803,941) | 2,346,348 |
| Firm | 420 | 1,660,851 | (1,247,223) | 869,349 | (377,874) | 1,282,977 |
| Firm | 424 | 294,641 | (155,181) | 153,069 | (2,112) | 292,529 |
| Firm | 424 | 21,691 | | | | 21,691 |
| Firm | 444 | 2,156 | | | | 2,156 |
| Total Firm Sales | | 5,129,628 | (3,850,642) | 2,666,715 | (1,183,927) | 3,945,701 |

Oregon - Sales Volumes

| June/2012 Description | Sch | June/2012 Therms Billed | May/2012 Unbilled | June/2012 Unbilled | June/2012 Net Unbilled | Total |
|---------------------------|-----|----------------------------|----------------------|-----------------------|---------------------------|------------------|
| Firm Residential | 410 | 2,024,554 | (1,644,297) | 1,190,032 | (454,265) | 1,570,289 |
| Firm Commercial | 420 | 1,149,525 | (869,349) | 671,564 | (197,785) | 951,740 |
| Firm Commercial | 424 | 269,168 | (153,069) | 158,146 | 5,077 | 274,245 |
| Firm Industrial | 424 | 22,096 | | | | 22,096 |
| Interruptible Commercial | 440 | 163,010 | (173,744) | 121,208 | (52,536) | 110,474 |
| Interruptible Industrial | 440 | 59,116 | | | | 59,116 |
| Firm Seasonal | 444 | 4,686 | | | | 4,686 |
| Total Retail sales | | 3,692,155 | (2,840,459) | 2,140,950 | (699,509) | 2,992,646 |
| Firm | 410 | 2,024,554 | (1,644,297) | 1,190,032 | (454,265) | 1,570,289 |
| Firm | 420 | 1,149,525 | (869,349) | 671,564 | (197,785) | 951,740 |
| Firm | 424 | 269,168 | (153,069) | 158,146 | 5,077 | 274,245 |
| Firm | 424 | 22,096 | | | | 22,096 |
| Firm | 444 | 4,686 | | | | 4,686 |
| Total Firm Sales | | 3,470,029 | (2,666,715) | 2,019,742 | (646,973) | 2,823,056 |

Workpapers of
AVISTA UTILITIES
for
Oregon Miscellaneous Deferral Accounts
For Quarter Ended 6/30/12



Avista Utilities
 State of Oregon
 Other Accounts Summary

| | 7/31/11 | 8/31/11 | 9/30/11 | 10/31/11 | 11/30/11 | 12/31/11 | 1/31/12 | 2/29/12 | 3/31/12 | 4/30/12 | 5/31/12 | 6/30/12 | 12 Month Total |
|-------------------------------|-----------|-----------|-----------|-----------|-------------|-------------|-------------|-------------|-------------|------------|------------|------------|-------------------|
| Beginning Balance | 80,450.66 | 82,711.78 | 84,872.51 | 87,240.29 | 92,038.06 | 82,892.44 | 69,504.94 | 87,076.32 | 76,569.67 | 66,294.65 | 60,441.02 | 55,418.38 | 80,450.66 |
| Transfers | | | | | (27,631.00) | | | | | | | | (27,631.00) |
| Transfers | | | | | 27,631.00 | | | | | | | | 27,631.00 |
| New Intervenor Funding Grants | | | | | | | 30,000.00 | | | 1,363.57 | | | 31,363.57 |
| Sale Volumes | | | | | | | | | | | | | |
| Transportation Volumes | | | | | | | | | | | | | |
| Sale Amt Rate | | | | | | | | | | | | | |
| Transportation Amt Rate | | | | | | | | | | | | | |
| Amortization | 2,243.68 | 2,138.53 | 2,342.22 | 4,768.17 | (12.72) | 310.22 | 274.43 | | | | | | 12,064.53 |
| Sale Volumes | | | | | | | | | | | | | |
| Transportation Volumes | | | | | | | | | | | | | |
| Sale Amt Rate | | | | | | | | | | | | | |
| Transportation Amt Rate | | | | | | | | | | | | | |
| Amortization | | | | | (9,252.44) | (13,828.44) | (12,808.12) | (10,849.86) | (10,543.21) | (7,471.34) | (5,267.64) | (4,286.87) | (74,307.92) |
| Interest Rate | | | | | | | | | | | | | |
| Interest | 17.44 | 22.20 | 25.56 | 29.60 | 119.54 | 130.72 | 105.07 | 343.21 | 268.19 | 254.14 | 245.00 | 237.89 | 1,798.56 |
| Ending Balance | 82,711.78 | 84,872.51 | 87,240.29 | 92,038.06 | 82,892.44 | 69,504.94 | 87,076.32 | 76,569.67 | 66,294.65 | 60,441.02 | 55,418.38 | 51,369.40 | 51,369.40 |

Avista Utilities
 State of Oregon
 Margin Reduction
 Account 191890

| | 7/31/11 | 8/31/11 | 9/30/11 | 10/31/11 | 11/30/11 | 12/31/11 | 1/31/12 | 2/29/12 | 3/31/12 | 4/30/12 | 5/31/12 | 6/30/12 | 12 Month Total |
|-------------------------------|-----------|-----------|-----------|------------|-----------|------------|------------|-----------|-----------|-----------|-----------|-----------|----------------|
| Beginning Balance | 4,694.47 | 4,191.29 | 3,685.72 | 3,234.47 | 2,093.73 | 1,801.91 | 1,333.87 | 939.89 | 647.26 | 370.42 | 195.27 | 86.89 | 4,694.47 |
| Transfer From Acct 191721 | | | | | | | | | | | | | |
| Transfer From Acct 191722 | | | | | | | | | | | | | |
| Firm Volumes | 1,996,011 | 1,998,316 | 1,782,839 | 4,423,836 | 168,887 | 273,511 | 173,153 | | | | | | |
| Amortization Rate | (0.00026) | (0.00026) | (0.00026) | (0.00026) | (0.00026) | (0.00026) | (0.00026) | | | | | | |
| Amortization | (518.96) | (519.56) | (463.54) | (1,150.20) | (43.91) | (71.11) | (45.02) | | | | | | (2,812.30) |
| Firm Volumes | | | | | 8,494,291 | 13,416,581 | 11,766,587 | 9,848,420 | 9,288,463 | 5,871,839 | 3,629,325 | 2,522,029 | |
| Amortization Rate Eff 11/1/11 | | | | | (0.00003) | (0.00003) | (0.00003) | (0.00003) | (0.00003) | (0.00003) | (0.00003) | (0.00003) | |
| Amortization | | | | | (254.83) | (402.50) | (353.00) | (295.45) | (278.65) | (176.16) | (108.88) | (75.66) | (1,945.13) |
| Interest Rate | 4.27% | 4.27% | 4.27% | 4.27% | 4.27% | 4.27% | 4.27% | 4.27% | 4.27% | 4.27% | 4.27% | 4.27% | |
| Interest | 15.78 | 13.99 | 12.29 | 9.46 | 6.92 | 5.57 | 4.04 | 2.82 | 1.81 | 1.01 | 0.50 | 0.17 | 74.36 |
| Ending Balance | 4,191.29 | 3,685.72 | 3,234.47 | 2,093.73 | 1,801.91 | 1,333.87 | 939.89 | 647.26 | 370.42 | 195.27 | 86.89 | 11.40 | 11.40 |

4

Avista Utilities
State of Oregon
Intervenor Funding
Account 191724

| | 7/31/11 | 8/31/11 | 9/30/11 | 10/31/11 | 11/30/11 | 12/31/11 | 1/31/12 | 2/29/12 | 3/31/12 | 4/30/12 | 5/31/12 | 6/30/12 | 12 Month Total |
|---------------------------|-----------|-----------|-----------|------------|------------|------------|------------|------------|------------|------------|------------|------------|----------------|
| Beginning Balance | 15,386.74 | 14,539.14 | 13,613.49 | 12,672.58 | 11,646.01 | 27,923.48 | 25,355.81 | 22,533.36 | 19,922.44 | 17,180.31 | 14,658.90 | 12,385.31 | 15,386.74 |
| Transfer From Acct 191721 | | | | | 1,497.52 | | | | | | | | 1,497.52 |
| Transfer From Acct 191722 | | | | | 17,048.04 | | | | | | | | 17,048.04 |
| Interruptible Volumes | 168,985 | 168,120 | 330,674 | 275,233 | 62,328 | 27,323 | | | | | | | |
| Transportation Volumes | 1,934,961 | 2,127,728 | 1,917,555 | 2,210,274 | | | | | | | | | |
| Interruptible Amt Rate | (0.00060) | (0.00060) | (0.00060) | (0.00060) | (0.00060) | (0.00060) | | | | | | | |
| Transportation Amt Rate | (0.00040) | (0.00040) | (0.00040) | (0.00040) | (0.00040) | (0.00040) | | | | | | | |
| Amortization | (875.37) | (951.96) | (965.42) | (1,049.25) | (37.40) | (16.39) | | | | | | | (3,895.79) |
| Interruptible Volumes | | | | | 233,728 | 326,335 | 381,561 | 319,794 | 316,350 | 265,738 | 224,639 | 169,590 | |
| Transportation Volumes | | | | | 2,292,437 | 2,590,356 | 2,834,750 | 2,653,741 | 2,799,583 | 2,597,232 | 2,355,380 | 2,409,573 | |
| Interruptible Amt Rate | | | | | (0.00089) | (0.00089) | (0.00089) | (0.00089) | (0.00089) | (0.00089) | (0.00089) | (0.00089) | |
| Transportation Amt Rate | | | | | (0.00089) | (0.00089) | (0.00089) | (0.00089) | (0.00089) | (0.00089) | (0.00089) | (0.00089) | |
| Amortization | | | | | (2,248.29) | (2,595.86) | (2,862.52) | (2,646.45) | (2,773.18) | (2,548.05) | (2,296.22) | (2,295.46) | (20,266.03) |
| Interest Rate | 2.24% | 2.24% | 2.24% | 2.24% | 2.01% | 2.01% | 2.01% | 2.01% | 2.01% | 2.01% | 2.01% | 2.01% | |
| Interest | 27.77 | 26.31 | 24.51 | 22.66 | 17.60 | 44.58 | 40.07 | 35.53 | 31.05 | 26.64 | 22.63 | 18.62 | 338.19 |
| Ending Balance | 14,539.14 | 13,613.49 | 12,672.58 | 11,646.01 | 27,923.48 | 25,355.81 | 22,533.36 | 19,922.44 | 17,180.31 | 14,658.90 | 12,385.31 | 10,108.67 | 10,108.67 |

Avista Utilities
 State of Oregon
 Intervenor Funding
 Account 191723

| | 7/31/11 | 8/31/11 | 9/30/11 | 10/31/11 | 11/30/11 | 12/31/11 | 1/31/12 | 2/29/12 | 3/31/12 | 4/30/12 | 5/31/12 | 6/30/12 | 12 Month Total |
|-------------------------------|------------|------------|-----------|------------|------------|-------------|------------|------------|------------|------------|------------|------------|----------------|
| Beginning Balance | 7,183.02 | 6,138.25 | 5,069.95 | 4,087.99 | 1,467.22 | 52,119.87 | 41,189.39 | 31,656.87 | 23,795.31 | 16,337.51 | 11,613.77 | 8,768.65 | 7,183.02 |
| Transfer From Acct 191720 | | | | | 30,000.00 | | | | | | | | 30,000.00 |
| Transfer From Acct 191722 | | | | | 27,631.00 | | | | | | | | 27,631.00 |
| Residential Volumes | 1,078,766 | 1,100,767 | 1,010,712 | 2,679,537 | 329,041 | 182,126 | 894 | | | | | | |
| Amortization Rate | (0.00098) | (0.00098) | (0.00098) | (0.00098) | (0.00098) | (0.00098) | (0.00098) | | | | | | |
| Amortization | (1,057.19) | (1,078.75) | (990.50) | (2,625.95) | (322.46) | (178.48) | (0.88) | | | | | | (6,254.21) |
| Residential Volumes | | | | | 5,532,230 | 8,877,113 | 7,862,497 | 6,481,935 | 6,140,479 | 3,891,089 | 2,346,348 | 1,570,289 | |
| Amortization Rate Eff 11/1/11 | | | | | (0.00122) | (0.00122) | (0.00122) | (0.00122) | (0.00122) | (0.00122) | (0.00122) | (0.00122) | |
| Amortization | | | | | (6,749.32) | (10,830.08) | (9,592.60) | (7,907.96) | (7,491.38) | (4,747.13) | (2,862.54) | (1,915.75) | (52,096.76) |
| Interest Rate | 2.24% | 2.24% | 2.24% | 2.24% | 2.01% | 2.01% | 2.01% | 2.01% | 2.01% | 2.01% | 2.01% | 2.01% | |
| Interest | 12.42 | 10.45 | 8.54 | 5.18 | 93.43 | 78.08 | 60.96 | 46.40 | 33.58 | 23.39 | 17.42 | 13.08 | 402.93 |
| Ending Balance | 6,138.25 | 5,069.95 | 4,087.99 | 1,467.22 | 52,119.87 | 41,189.39 | 31,656.87 | 23,795.31 | 16,337.51 | 11,613.77 | 8,768.65 | 6,865.98 | 6,865.98 |

Avista Utilities
State of Oregon
Intervenor Funding
Account 191722

| | 7/31/11 | 8/31/11 | 9/30/11 | 10/31/11 | 11/30/11 | 12/31/11 | 1/31/12 | 2/29/12 | 3/31/12 | 4/30/12 | 5/31/12 | 6/30/12 | 12 Month Total |
|-------------------------|-----------|-----------|-----------|-----------|-------------|----------|---------|---------|---------|---------|---------|---------|----------------|
| Beginning Balance | 44,679.04 | 44,679.04 | 44,679.04 | 44,679.04 | 44,679.04 | | | | | | | | 44,679.04 |
| Transfer to Acct 191723 | | | | | (27,631.00) | | | | | | | | (27,631.00) |
| Transfer to Acct 191724 | | | | | (17,048.04) | | | | | | | | (17,048.04) |

Firm Volumes
Amortization Rate
Amortization

Firm Volumes
Amortization Rate Eff 11/1/11
Amortization

| Interest Rate | Note 1 | Note 1 | Note 1 | Note 1 | Note 1 |
|----------------|-----------|-----------|-----------|-----------|--------|
| Interest | | | | | |
| Ending Balance | 44,679.04 | 44,679.04 | 44,679.04 | 44,679.04 | |

Note 1 - Interest should have been recorded at 8% per the Intervenor Funding Agreement.

Avista Utilities
State of Oregon
Intervenor Funding
Account 191721

| | 7/31/11 | 8/31/11 | 9/30/11 | 10/31/11 | 11/30/11 | 12/31/11 | 1/31/12 | 2/29/12 | 3/31/12 | 4/30/12 | 5/31/12 | 6/30/12 | 12 Month Total |
|---|----------|----------|----------|----------|------------|----------|---------|---------|---------|----------|----------|----------|----------------|
| Beginning Balance | 1,497.52 | 1,497.52 | 1,497.52 | 1,497.52 | 1,497.52 | | | | | | 1,363.57 | 1,363.57 | 1,497.52 |
| Transfer to Acct 191724 Transfer | | | | | (1,497.52) | | | | | | | | (1,497.52) |
| Per Order No. 12-148 | | | | | | | | | | 1,363.57 | | | 1,363.57 |
| Firm Volumes Amortization Rate Amortization | <hr/> | | | | | | | | | | | | |
| Firm Volumes Amortization Rate Eff 11/1/11 Amortization | <hr/> | | | | | | | | | | | | |
| Interest Rate | Note 1 | Note 1 | Note 1 | Note 1 | Note 1 | | | | | Note 1 | Note 1 | Note 1 | |
| Ending Balance | 1,497.52 | 1,497.52 | 1,497.52 | 1,497.52 | | | | | | 1,363.57 | 1,363.57 | 1,363.57 | 1,363.57 |

Note 1 - Interest should have been recorded at 8% per the Intervenor Funding Agreement.



Avista Utilities
 State of Oregon
 Intervenor Funding
 Account 191720 (CUB)

| | 7/31/11 | 8/31/11 | 9/30/11 | 10/31/11 | 11/30/11 | 12/31/11 | 1/31/12 | 2/29/12 | 3/31/12 | 4/30/12 | 5/31/12 | 6/30/12 | 12 Month Total |
|-------------------------------------|-----------|-----------|-----------|-----------|-------------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-------------------|
| Beginning Balance | 30,000.00 | 30,000.00 | 30,000.00 | 30,000.00 | 30,000.00 | | | 30,000.00 | 30,263.01 | 30,464.76 | 30,667.86 | 30,872.31 | 30,000.00 |
| Transfer to Acct 191723 Transfer | | | | | (30,000.00) | | | | | | | | (30,000.00) |
| Per Order No. 12-009 | | | | | | | 30,000.00 | | | | | | 30,000.00 |

Firm Volumes
 Amortization Rate
 Amortization

Firm Volumes
 Amortization Rate Eff 11/1/11
 Amortization

| Interest Rate | Note 1 | Note 1 | Note 1 | Note 1 | Note 1 | Note 1 | | | | | | | |
|----------------|-----------|-----------|-----------|-----------|--------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|--|
| Interest | | | | | | | 263.01 | 201.75 | 203.10 | 204.45 | 205.82 | 1,078.13 | |
| Ending Balance | 30,000.00 | 30,000.00 | 30,000.00 | 30,000.00 | | 30,000.00 | 30,263.01 | 30,464.76 | 30,667.86 | 30,872.31 | 31,078.13 | 31,078.13 | |

Note 1 - Interest should have been recorded at 8% per the Intervenor Funding Agreement.

Oregon - Sales Volumes

| April/2012 Description | Sch | April/2012 Therms Billed | March/2012 Unbilled | April/2012 Unbilled | April/2012 Net Unbilled | Total |
|---------------------------|-----|-----------------------------|------------------------|------------------------|----------------------------|------------------|
| Firm Residential | 410 | 5,679,469 | (4,236,618) | 2,448,238 | (1,788,380) | 3,891,089 |
| Firm Commercial | 420 | 2,907,703 | (2,174,176) | 1,247,223 | (926,953) | 1,980,750 |
| Firm Commercial | 424 | 359,896 | (240,097) | 155,181 | (84,916) | 274,980 |
| Firm Industrial | 424 | 22,466 | | | | 22,466 |
| Interruptible Commercial | 440 | 254,833 | (267,929) | 217,344 | (50,585) | 204,248 |
| Interruptible Industrial | 440 | 61,490 | | | | 61,490 |
| Firm Seasonal | 444 | 1,593 | | | | 1,593 |
| Total Retail sales | | 9,287,450 | (6,918,820) | 4,067,986 | (2,850,834) | 6,436,616 |
| Firm | 410 | 5,679,469 | (4,236,618) | 2,448,238 | (1,788,380) | 3,891,089 |
| Firm | 420 | 2,907,703 | (2,174,176) | 1,247,223 | (926,953) | 1,980,750 |
| Firm | 424 | 359,896 | (240,097) | 155,181 | (84,916) | 274,980 |
| Firm | 424 | 22,466 | | | | 22,466 |
| Firm | 444 | 1,593 | | | | 1,593 |
| Total Firm Sales | | 8,971,127 | (6,650,891) | 3,850,642 | (2,800,249) | 6,170,878 |

Oregon - Sales Volumes

| May/2012 Description | Sch | May/2012 Therms Billed | April/2012 Unbilled | May/2012 Unbilled | May/2012 Net Unbilled | Total |
|---------------------------|-----|---------------------------|------------------------|----------------------|--------------------------|------------------|
| Firm Residential | 410 | 3,150,289 | (2,448,238) | 1,644,297 | (803,941) | 2,346,348 |
| Firm Commercial | 420 | 1,660,851 | (1,247,223) | 869,349 | (377,874) | 1,282,977 |
| Firm Commercial | 424 | 294,641 | (155,181) | 153,069 | (2,112) | 292,529 |
| Firm Industrial | 424 | 21,691 | | | | 21,691 |
| Interruptible Commercial | 440 | 206,719 | (217,344) | 173,744 | (43,600) | 163,119 |
| Interruptible Industrial | 440 | 61,520 | | | | 61,520 |
| Firm Seasonal | 444 | 2,156 | | | | 2,156 |
| Total Retail sales | | 5,397,867 | (4,067,986) | 2,840,459 | (1,227,527) | 4,170,340 |
| Firm | 410 | 3,150,289 | (2,448,238) | 1,644,297 | (803,941) | 2,346,348 |
| Firm | 420 | 1,660,851 | (1,247,223) | 869,349 | (377,874) | 1,282,977 |
| Firm | 424 | 294,641 | (155,181) | 153,069 | (2,112) | 292,529 |
| Firm | 424 | 21,691 | | | | 21,691 |
| Firm | 444 | 2,156 | | | | 2,156 |
| Total Firm Sales | | 5,129,628 | (3,850,642) | 2,666,715 | (1,183,927) | 3,945,701 |

Oregon - Sales Volumes

| June/2012 Description | Sch | June/2012 Therms Billed | May/2012 Unbilled | June/2012 Unbilled | June/2012 Net Unbilled | Total |
|---------------------------|-----|----------------------------|----------------------|-----------------------|---------------------------|------------------|
| Firm Residential | 410 | 2,024,554 | (1,644,297) | 1,190,032 | (454,265) | 1,570,289 |
| Firm Commercial | 420 | 1,149,525 | (869,349) | 671,564 | (197,785) | 951,740 |
| Firm Commercial | 424 | 269,168 | (153,069) | 158,146 | 5,077 | 274,245 |
| Firm Industrial | 424 | 22,096 | | | | 22,096 |
| Interruptible Commercial | 440 | 163,010 | (173,744) | 121,208 | (52,536) | 110,474 |
| Interruptible Industrial | 440 | 59,116 | | | | 59,116 |
| Firm Seasonal | 444 | 4,686 | | | | 4,686 |
| Total Retail sales | | 3,692,155 | (2,840,459) | 2,140,950 | (699,509) | 2,992,646 |
| Firm | 410 | 2,024,554 | (1,644,297) | 1,190,032 | (454,265) | 1,570,289 |
| Firm | 420 | 1,149,525 | (869,349) | 671,564 | (197,785) | 951,740 |
| Firm | 424 | 269,168 | (153,069) | 158,146 | 5,077 | 274,245 |
| Firm | 424 | 22,096 | | | | 22,096 |
| Firm | 444 | 4,686 | | | | 4,686 |
| Total Firm Sales | | 3,470,029 | (2,666,715) | 2,019,742 | (646,973) | 2,823,056 |