

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

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income	12,055,134	7,502,856	4,552,278
	Adjustments			
	Adjusted Net Operating Income	12,055,134	7,502,856	4,552,278
E-APL	Electric Net Rate Base	1,783,116,339	1,159,023,483	624,092,856
	<b>RATE OF RETURN</b>	<b>0.676%</b>	<b>0.647%</b>	<b>0.729%</b>

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

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
1	Input	Production/Transmission Ratio	12-31-2011	100.000%	65.240%	34.760%
2	Input	Number of Customers Percent	05-31-2012	359,860 100.000%	236,270 65.656%	123,590 34.344%
3	E-OPS	Direct Distribution Operating Expense Percent		1,755,411 100.000%	1,083,364 61.716%	672,047 38.284%
	Input	Jurisdictional 4-Factor Ratio	12-31-2011			
		Direct Expenses Accts 500 - 598		23,354,099	15,611,998	7,742,101
		Direct Expenses Accts 901 - 935		31,755,308	22,688,342	9,066,966
		Total		55,109,407	38,300,340	16,809,067
		Percentage		100.000%	69.499%	30.501%
		Direct Labor Accts 500 - 598		9,528,184	6,357,387	3,170,797
		Direct Labor Accts 901 - 935		5,139,180	3,872,295	1,266,885
		Total		14,667,364	10,229,682	4,437,682
		Percentage		100.000%	69.745%	30.255%
		Number of Customers		360,451	236,623	123,828
		Percentage		100.000%	65.646%	34.354%
		Net Direct Plant		818,616,195	517,581,147	301,035,048
		Percentage		100.000%	63.226%	36.774%
4		Total Percentages Percent		400.000% 100.000%	268.116% 67.029%	131.884% 32.971%

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

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
Input		Elec/Gas North/Oregon 4-Factor	Total	Electric	Gas North	Oregon Gas
	01-01-2012	Direct Expenses Accts 500 - 894	66,341,282	58,626,203	5,247,466	2,467,613
		Direct Expenses Accts 901 - 935	58,793,117	39,254,919	16,142,401	3,395,797
		Direct Expenses Accts 901 - 905 Utility 9 Only	1,408,245	867,690	540,555	0
		Adjustments	0	0	0	0
		Total	126,542,644	98,748,812	21,930,422	5,863,410
		Percentage	100.000%	78.036%	17.330%	4.634%
		Direct Labor Accts 500 - 894	54,372,404	43,317,908	7,642,727	3,411,769
		Direct Labor Accts 901 - 935	4,295,024	3,049,259	223,754	1,022,011
		Direct Labor Accts 901 - 905 Utility 9 Only	5,547,864	3,418,316	2,129,548	0
		Total	64,215,292	49,785,483	9,996,029	4,433,780
		Percentage	100.000%	77.529%	15.566%	6.905%
		Number of Customers at	681,193	360,451	224,556	96,186
		Percentage	100.000%	52.915%	32.965%	14.120%
		Net Direct Plant	2,469,357,528	1,967,998,952	338,164,005	163,194,571
		Percentage	100.000%	79.697%	13.694%	6.609%
		Total Percentages	400.000%	288.176%	79.556%	32.267%
		Average (CD AA)	100.000%	72.044%	19.889%	8.067%

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

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
Input		Gas North/Oregon 4-Factor	Total	Electric	Gas North	Oregon Gas
	01-01-2012	Direct Expenses Accts 500 - 894	7,715,079	0	5,247,466	2,467,613
		Direct Expenses Accts 901 - 935	19,538,198	0	16,142,401	3,395,797
		Direct Expenses Accts 901 - 905 Utility 9 Only	540,555	0	540,555	0
		<b>Total</b>	<b>27,793,832</b>	<b>0</b>	<b>21,930,422</b>	<b>5,863,410</b>
		Percentage	100.000%	0.000%	78.904%	21.096%
		Direct Labor Accts 500 - 894	11,054,496	0	7,642,727	3,411,769
		Direct Labor Accts 901 - 935	1,245,765	0	223,754	1,022,011
		Direct Labor Accts 901 - 905 Utility 9 Only	2,129,548	0	2,129,548	0
		<b>Total</b>	<b>14,429,809</b>	<b>0</b>	<b>9,996,029</b>	<b>4,433,780</b>
		Percentage	100.000%	0.000%	69.273%	30.727%
		Number of Customers at	320,742	0	224,556	96,186
		Percentage	100.000%	0.000%	70.011%	29.989%
		Net Direct Plant	494,275,971	0	331,833,422	162,442,549
		Percentage	100.000%	0.000%	67.135%	32.865%
		<b>Total Percentages</b>	<b>400.000%</b>	<b>0.000%</b>	<b>285.324%</b>	<b>114.676%</b>
		Average (GD AA)	100.000%	0.000%	71.331%	28.669%

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

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
		Input	Total	Electric	Gas North	Oregon Gas
	01-01-2012	Elec/Gas North 4-Factor				
		Direct Expenses Accts 500 - 894	63,873,669	58,626,203	5,247,466	0
		Direct Expenses Accts 901 - 935	55,397,320	39,254,919	16,142,401	0
		Adjustments	0	0	0	0
		Total	119,270,989	97,881,122	21,389,867	0
		Percentage	100.000%	82.066%	17.934%	0.000%
		Direct Labor Accts 500 - 894	50,960,635	43,317,908	7,642,727	0
		Direct Labor Accts 901 - 935	3,273,013	3,049,259	223,754	0
		Total	54,233,648	46,367,167	7,866,481	0
		Percentage	100.000%	85.495%	14.505%	0.000%
		Number of Customers at	585,007	360,451	224,556	0
		Percentage	100.000%	61.615%	38.385%	0.000%
		Net Direct Plant	2,283,393,565	1,951,560,143	331,833,422	0
		Percentage	100.000%	85.468%	14.532%	0.000%
		Total Percentages	400.000%	314.644%	85.356%	0.000%
9		Average (CD AN/ID/WA)	100.000%	78.661%	21.339%	0.000%
10	E-PLT	Net Electric Distribution Plant	816,907,822	519,693,023	297,214,799	
		Percent	100.000%	63.617%	36.383%	
11		Book Depreciation	6,883,959	4,497,497	2,386,462	
		Percent	100.000%	65.333%	34.667%	

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

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho
12		Net Electric Plant (before DFIT) Percent	2,065,331,005 100.000%	1,335,350,104 64.656%	729,980,901 35.344%
13	E-PLT	Net Electric General Plant Percent	156,219,630 100.000%	102,315,067 65.494%	53,904,563 34.506%
14		Net Allocated Schedule M's Percent	-17,244,390 100.000%	-11,131,631 64.552%	-6,112,759 35.448%
99	Input	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUE									
		SALES OF ELECTRICITY:									
99	440000	Residential	23,305,914	0	23,305,914	15,839,854	0	15,839,854	7,466,060	0	7,466,060
99	442200	Commercial - Firm & Int.	23,037,613	0	23,037,613	16,378,230	0	16,378,230	6,659,383	0	6,659,383
1	442300	Industrial	9,933,459	0	9,933,459	4,686,108	0	4,686,108	5,247,351	0	5,247,351
99	444000	Public Street & Highway Lighting	602,643	0	602,643	399,461	0	399,461	203,182	0	203,182
99	448000	Interdepartmental Revenue	81,171	0	81,171	65,537	0	65,537	15,634	0	15,634
99	499XXX	Unbilled Revenue	(2,038,983)	0	(2,038,983)	(1,273,466)	0	(1,273,466)	(765,517)	0	(765,517)
		TOTAL SALES TO ULTIMATE CUSTOMERS	54,921,817	0	54,921,817	36,095,724	0	36,095,724	18,826,093	0	18,826,093
1	447XXX	Sales for Resale	0	8,828,586	8,828,586	0	5,759,770	5,759,770	0	3,068,816	3,068,816
		TOTAL SALES OF ELECTRICITY	54,921,817	8,828,586	63,750,403	36,095,724	5,759,770	41,855,494	18,826,093	3,068,816	21,894,909
		OTHER OPERATING REVENUE:									
99	451000	Miscellaneous Service Revenue	48,407	0	48,407	31,615	0	31,615	16,792	0	16,792
1	453000	Sales of Water & Water Power	0	35,800	35,800	0	23,356	23,356	0	12,444	12,444
1	454000	Rent from Electric Property	234,088	27,814	261,902	158,125	18,146	176,271	75,963	9,668	85,631
1	456XXX	Other Electric Revenues	14,568	10,707,767	10,722,335	10,945	6,985,747	6,996,692	3,623	3,722,020	3,725,643
		TOTAL OTHER OPERATING REVENUE	297,063	10,771,381	11,068,444	200,685	7,027,249	7,227,934	96,378	3,744,132	3,840,510
		TOTAL ELECTRIC REVENUE	55,218,880	19,599,967	74,818,847	36,296,409	12,787,019	49,083,428	18,922,471	6,812,948	25,735,419
		EXPENSE									
		STEAM POWER GENERATION EXPENSE:									
		OPERATION									
1	500000	Supervision & Engineering	0	30,503	30,503	0	19,900	19,900	0	10,603	10,603
1	501000	Fuel	0	353,947	353,947	0	230,915	230,915	0	123,032	123,032
1	502000	Steam Expense	0	258,610	258,610	0	168,717	168,717	0	89,893	89,893
1	505000	Electric Expense	0	66,662	66,662	0	43,490	43,490	0	23,172	23,172
1	506000	Miscellaneous Steam Power Generation Expense	0	294,633	294,633	0	192,219	192,219	0	102,414	102,414
1	507000	Rent	0	1,667	1,667	0	1,088	1,088	0	579	579
		MAINTENANCE									
1	510000	Supervision & Engineering	0	46,340	46,340	0	30,232	30,232	0	16,108	16,108
1	511000	Structures	0	44,466	44,466	0	29,010	29,010	0	15,456	15,456
1	512000	Boiler Plant	0	451,939	451,939	0	294,845	294,845	0	157,094	157,094
1	513000	Electric Plant	0	(6,556)	(6,556)	0	(4,277)	(4,277)	0	(2,279)	(2,279)
1	514000	Miscellaneous Steam Plant	0	53,384	53,384	0	34,828	34,828	0	18,556	18,556
		TOTAL STEAM POWER GENERATION EXP	0	1,595,595	1,595,595	0	1,040,967	1,040,967	0	554,628	554,628

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	188,302	188,302	0	122,848	122,848	0	65,454	65,454
1	536000	Water for Power	0	93,815	93,815	0	61,205	61,205	0	32,610	32,610
1	537000	Hydraulic Expense	332,331	258,006	590,337	202,051	168,323	370,374	130,280	89,683	219,963
1	538000	Electric Expense	0	556,335	556,335	0	362,953	362,953	0	193,382	193,382
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	65,669	65,669	0	42,842	42,842	0	22,827	22,827
1	540000	Rent	0	101,032	101,032	0	65,913	65,913	0	35,119	35,119
1	540100	MT Trust Funds Land Settlement Rents	459,930	0	459,930	300,076	0	300,076	159,854	0	159,854
MAINTENANCE											
1	541000	Supervision & Engineering	0	57,993	57,993	0	37,835	37,835	0	20,158	20,158
1	542000	Structures	0	49,805	49,805	0	32,493	32,493	0	17,312	17,312
1	543000	Reservoirs, Dams, & Waterways	0	112,884	112,884	0	73,646	73,646	0	39,238	39,238
1	544000	Electric Plant	0	131,035	131,035	0	85,487	85,487	0	45,548	45,548
1	545000	Miscellaneous Hydraulic Plant	0	49,889	49,889	0	32,548	32,548	0	17,341	17,341
TOTAL HYDRO POWER GENERATION EXP			792,261	1,664,765	2,457,026	502,127	1,086,093	1,588,220	290,134	578,672	868,806
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	67,141	67,141	0	43,803	43,803	0	23,338	23,338
1	547000	Fuel	0	1,198,997	1,198,997	0	782,226	782,226	0	416,771	416,771
1	548000	Generation Expense	0	139,186	139,186	0	90,805	90,805	0	48,381	48,381
1	549000	Miscellaneous Other Power Generation Expense	0	84,809	84,809	0	55,329	55,329	0	29,480	29,480
1	550000	Rent	0	(2,819)	(2,819)	0	(1,839)	(1,839)	0	(980)	(980)
MAINTENANCE											
1	551000	Supervision & Engineering	0	51,073	51,073	0	33,320	33,320	0	17,753	17,753
1	552000	Structures	0	0	0	0	0	0	0	0	0
1	553000	Generating & Electric Equipment	0	584,930	584,930	0	381,608	381,608	0	203,322	203,322
1	554000	Miscellaneous Other Power Generation Plant	0	26,754	26,754	0	17,454	17,454	0	9,300	9,300
TOTAL OTHER POWER GENERATION EXP			0	2,150,071	2,150,071	0	1,402,706	1,402,706	0	747,365	747,365
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	1,652,935	12,691,483	14,344,418	0	8,279,923	8,279,923	1,652,935	4,411,560	6,064,495
1	556000	System Control & Load Dispatching	0	68,062	68,062	0	44,404	44,404	0	23,658	23,658
E-557	557XXX	Other Expense	2,072,496	9,463,294	11,535,790	1,842,428	6,173,853	8,016,281	230,068	3,289,441	3,519,509
TOTAL OTHER POWER SUPPLY EXPENSE			3,725,431	22,222,839	25,948,270	1,842,428	14,498,180	16,340,608	1,883,003	7,724,659	9,607,662
TOTAL PRODUCTION OPERATING EXP			4,517,692	27,633,270	32,150,962	2,344,555	18,027,946	20,372,501	2,173,137	9,605,324	11,778,461



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

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	224,328	224,328	0	146,352	146,352	0	77,976	77,976
1	561000	Load Dispatching	0	204,289	204,289	0	133,278	133,278	0	71,011	71,011
1	562000	Station Expense	0	25,825	25,825	0	16,848	16,848	0	8,977	8,977
1	563000	Overhead Line Expense	0	66,120	66,120	0	43,137	43,137	0	22,983	22,983
1	565000	Transmission of Electricity by Others	0	1,371,518	1,371,518	0	894,778	894,778	0	476,740	476,740
1	566000	Miscellaneous Transmission Expense	0	132,318	132,318	0	86,324	86,324	0	45,994	45,994
1	567000	Rent	0	8,799	8,799	0	5,740	5,740	0	3,059	3,059
MAINTENANCE											
1	568000	Supervision & Engineering	0	76,546	76,546	0	49,939	49,939	0	26,607	26,607
1	569000	Structures	0	40,735	40,735	0	26,576	26,576	0	14,159	14,159
1	570000	Station Equipment	0	103,541	103,541	0	67,550	67,550	0	35,991	35,991
1	571000	Overhead Lines	81	260,249	260,330	81	169,786	169,867	0	90,463	90,463
1	572000	Underground Lines	0	(3,506)	(3,506)	0	(2,287)	(2,287)	0	(1,219)	(1,219)
1	573000	Service Miscellaneous	0	3,997	3,997	0	2,608	2,608	0	1,389	1,389
TOTAL TRANSMISSION OPERATING EXP			81	2,514,759	2,514,840	81	1,640,629	1,640,710	0	874,130	874,130
E-DEPX		Depreciation Expense-Production	0	2,325,851	2,325,851	0	1,517,386	1,517,386	0	808,465	808,465
E-DEPX		Depreciation Expense-Transmission	0	882,758	882,758	0	575,911	575,911	0	306,847	306,847
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	83,844	83,844	0	54,700	54,700	0	29,144	29,144
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(15,881)	0	(15,881)	15,881	0	15,881
99	405930	Amortization of Investment in WNP3 Exch Power	204,169	0	204,169	204,169	0	204,169	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	8,254	0	8,254	2,645	0	2,645	5,609	0	5,609
99	407312	Amortization of Lancaster Generation	113,333	0	113,333	113,333	0	113,333	0	0	0
99	407322	Amortization of Spokane River Relicense	6,561	0	6,561	6,078	0	6,078	483	0	483
1	407324	Amortization of CDA CDR Fund	922	16,667	17,589	922	10,874	11,796	0	5,793	5,793
1	407325	Amortization of CDA IPA Interest Expense	0	0	0	0	0	0	0	0	0
99	407335	Amortization of ID DSIT	(264,306)	0	(264,306)	0	0	0	(264,306)	0	(264,306)
99	407350	Amortization of WA Renewable Energy Credits	39,368	0	39,368	39,368	0	39,368	0	0	0
99	407351	Amortization of CNC Transmission	21,053	0	21,053	13,718	0	13,718	7,335	0	7,335
99	407360	Amortization of CS2 & COLSTRIP O&M	(6,776)	0	(6,776)	(10,755)	0	(10,755)	3,979	0	3,979
99	407362	Amortization of LiDAR O&M	53,333	0	53,333	53,333	0	53,333	0	0	0
99	407380	Amortization of Wartsila Generators	28,149	0	28,149	12,761	0	12,761	15,388	0	15,388
1	407382	Amortization of CDA Settlement - Allocated	0	77,693	77,693	0	50,687	50,687	0	27,006	27,006
99	407382	Amortization of CDA Settlement - Direct	15,258	0	15,258	12,677	0	12,677	2,581	0	2,581
99	407395	Optional Renewable Power Revenue Offset	19,511	0	19,511	14,878	0	14,878	4,633	0	4,633
99	407400	Amortization of CCX Credits	0	0	0	0	0	0	0	0	0
99	407403	Amortization of Dissallowed K.F. Plant	(11,216)	0	(11,216)	(11,216)	0	(11,216)	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(8,607)	0	(8,607)	0	0	0	(8,607)	0	(8,607)
99	407420	Amortization of CS2 Levelized Return	24,075	0	24,075	0	0	0	24,075	0	24,075
99	407422	Amortization of Spokane River Relicense	0	0	0	0	0	0	0	0	0
99	407450/407499	Amortization of BPA Residential Exchange Credit	(822,600)	0	(822,600)	(573,198)	0	(573,198)	(249,402)	0	(249,402)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(291,852)	0	(291,852)	(190,470)	0	(190,470)	(101,382)	0	(101,382)
99	407462	Amortization of Deferred LiDAR O&M	(2,406)	0	(2,406)	(2,406)	0	(2,406)	0	0	0
99	407482	Amortization of CDA Settlement	0	0	0	0	0	0	0	0	0
99	407495	Optional Renew Solar Project Offset	0	(701)	(701)	0	(457)	(457)	0	(244)	(244)
E-OTX		Taxes Other Than FIT--Prod & Trans	0	1,484,935	1,484,935	0	968,772	968,772	0	516,163	516,163
TOTAL P/T DEPR/AMRT/NON-FIT TAXES			(873,777)	4,871,047	3,997,270	(330,044)	3,177,873	2,847,829	(543,733)	1,693,174	1,149,441
TOTAL PRODUCTION & TRANSMISSION EXPEN			3,643,996	35,019,076	38,663,072	2,014,592	22,846,448	24,861,040	1,629,404	12,172,628	13,802,032

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

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		<b>DISTRIBUTION EXPENSES:</b>									
		<b>OPERATION:</b>									
3	580000	Supervision & Engineering	40,396	168,017	208,413	28,954	103,693	132,647	11,442	64,324	75,766
3	582000	Station Expense	46,825	4,223	51,048	26,164	2,606	28,770	20,661	1,617	22,278
3	583000	Overhead Line Expense	221,610	53,526	275,136	144,911	33,034	177,945	76,699	20,492	97,191
3	584000	Underground Line Expense	107,931	0	107,931	63,824	0	63,824	44,107	0	44,107
3	585000	Street Light & Signal System Operation Expense	8,717	0	8,717	1,626	0	1,626	7,091	0	7,091
3	586000	Meter Expense	173,243	6,715	179,958	120,474	4,144	124,618	52,769	2,571	55,340
3	587000	Customer Installations Expense	32,326	8,041	40,367	9,917	4,963	14,880	22,409	3,078	25,487
3	588000	Miscellaneous Distribution Expense	440,791	277,625	718,416	279,568	171,339	450,907	161,223	106,286	267,509
3	589000	Rent	236	145,555	145,791	236	89,831	90,067	0	55,724	55,724
		<b>MAINTENANCE:</b>									
3	590000	Supervision & Engineering	36,773	90,956	127,729	28,113	56,134	84,247	8,660	34,822	43,482
3	591000	Structures	18,370	0	18,370	11,010	0	11,010	7,360	0	7,360
3	592000	Station Equipment	38,258	23,869	62,127	20,728	14,731	35,459	17,530	9,138	26,668
3	593000	Overhead Lines	495,299	2,728	498,027	317,157	1,684	318,841	178,142	1,044	179,186
3	594000	Underground Lines	89,540	0	89,540	60,248	0	60,248	29,292	0	29,292
3	595000	Line Transformers	(90,103)	36,804	(53,299)	(96,521)	22,714	(73,807)	6,418	14,090	20,508
3	596000	Street Light & Signal System Maintenance Exp	51,848	0	51,848	36,762	0	36,762	15,086	0	15,086
3	597000	Meters	13,226	0	13,226	5,936	0	5,936	7,290	0	7,290
3	598000	Miscellaneous Distribution Expense	30,125	13,213	43,338	24,257	8,155	32,412	5,868	5,058	10,926
		<b>TOTAL DISTRIBUTION OPERATING EXP</b>	<b>1,755,411</b>	<b>831,272</b>	<b>2,586,683</b>	<b>1,083,364</b>	<b>513,028</b>	<b>1,596,392</b>	<b>672,047</b>	<b>318,244</b>	<b>990,291</b>
E-DEPX		Depreciation Expense-Distribution	2,639,043	0	2,639,043	1,722,239	0	1,722,239	916,804	0	916,804
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	2,246	0	2,246	2,246	0	2,246	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	3,596,336	0	3,596,336	3,151,330	0	3,151,330	445,006	0	445,006
		<b>TOTAL DISTR DEPR/AMRT/NON-FIT TAXES</b>	<b>6,237,625</b>	<b>0</b>	<b>6,237,625</b>	<b>4,875,815</b>	<b>0</b>	<b>4,875,815</b>	<b>1,361,810</b>	<b>0</b>	<b>1,361,810</b>
		<b>TOTAL DISTRIBUTION EXPENSES</b>	<b>7,993,036</b>	<b>831,272</b>	<b>8,824,308</b>	<b>5,959,179</b>	<b>513,028</b>	<b>6,472,207</b>	<b>2,033,857</b>	<b>318,244</b>	<b>2,352,101</b>

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

Report ID:  
 E-OPS-1A

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>CUSTOMER ACCOUNTS EXPENSES:</b>											
2	901000	Supervision	0	63,341	63,341	0	41,587	41,587	0	21,754	21,754
2	902000	Meter Reading Expenses	237,675	9,803	247,478	205,773	6,436	212,209	31,902	3,367	35,269
E-903	903XXX	Customer Records & Collection Expenses	173,685	587,900	761,585	117,740	386,010	503,750	55,945	201,890	257,835
2	904000	Uncollectible Accounts	0	116,413	116,413	0	76,432	76,432	0	39,981	39,981
2	905000	Misc Customer Accounts	0	25,153	25,153	0	16,514	16,514	0	8,639	8,639
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>411,360</b>	<b>802,610</b>	<b>1,213,970</b>	<b>323,513</b>	<b>526,979</b>	<b>850,492</b>	<b>87,847</b>	<b>275,631</b>	<b>363,478</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>											
E-908	908XXX	Customer Assistance Expenses	2,100,512	28,898	2,129,410	1,540,186	18,973	1,559,159	560,326	9,925	570,251
2	909000	Advertising	691	105,250	105,941	0	69,103	69,103	691	36,147	36,838
2	910000	Misc Customer Service & Info Exp	0	10,481	10,481	0	6,881	6,881	0	3,600	3,600
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>2,101,203</b>	<b>144,629</b>	<b>2,245,832</b>	<b>1,540,186</b>	<b>94,957</b>	<b>1,635,143</b>	<b>561,017</b>	<b>49,672</b>	<b>610,689</b>
<b>SALES EXPENSES:</b>											
2	912000	Demonstrating & Selling Expenses	0	2,887	2,887	0	1,895	1,895	0	992	992
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
<b>TOTAL SALES EXPENSES</b>			<b>0</b>	<b>2,887</b>	<b>2,887</b>	<b>0</b>	<b>1,895</b>	<b>1,895</b>	<b>0</b>	<b>992</b>	<b>992</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>											
4	920000	Salaries	54,592	2,437,402	2,491,994	42,110	1,633,766	1,675,876	12,482	803,636	816,118
4	921000	Office Supplies & Expenses	6,066	341,632	347,698	6,037	228,993	235,030	29	112,639	112,668
4	922000	Admin Exp Transferred--Credit	0	(5,307)	(5,307)	0	(3,557)	(3,557)	0	(1,750)	(1,750)
4	923000	Outside Services Employed	19,471	919,202	938,673	19,471	616,132	635,603	0	303,070	303,070
4	924000	Property Insurance Premium	0	109,514	109,514	0	73,406	73,406	0	36,108	36,108
4	925XXX	Injuries and Damages	0	311,959	311,959	0	209,103	209,103	0	102,856	102,856
4	926XXX	Employee Pensions and Benefits	28,280	123,191	151,471	20,881	82,574	103,455	7,399	40,617	48,016
4	927000	Franchise Requirements	479	0	479	0	0	0	479	0	479
1	928000	Regulatory Commission Expenses	321,927	266,316	588,243	290,269	173,745	464,014	31,658	92,571	124,229
4	930000	Miscellaneous General Expenses	2,747	573,712	576,459	2,483	384,553	387,036	264	189,159	189,423
4	931000	Rents	2,726	90,737	93,463	1,920	60,820	62,740	806	29,917	30,723
4	935000	Maintenance of General Plant	53,404	580,330	633,734	19,304	388,989	408,293	34,100	191,341	225,441
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>489,692</b>	<b>5,748,688</b>	<b>6,238,380</b>	<b>402,475</b>	<b>3,848,524</b>	<b>4,250,999</b>	<b>87,217</b>	<b>1,900,164</b>	<b>1,987,381</b>

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	126,262	901,789	1,028,051	74,855	604,460	679,315	51,407	297,329	348,736
E-AMTX		Amortization Expense-General Plant - 303000	0	636	636	0	415	415	0	221	221
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	26,003	467,279	493,282	25,611	313,212	338,823	392	154,067	154,459
E-AMTX		Amortization Expense-General Plant - 390200, 396200	0	2,249	2,249	0	1,507	1,507	0	742	742
		<b>TOTAL A&amp;G DEPR/AMRT/NON-FIT TAXES</b>	<b>152,265</b>	<b>1,371,953</b>	<b>1,524,218</b>	<b>100,466</b>	<b>919,594</b>	<b>1,020,060</b>	<b>51,799</b>	<b>452,359</b>	<b>504,158</b>
		<b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>	<b>641,957</b>	<b>7,120,641</b>	<b>7,762,598</b>	<b>502,941</b>	<b>4,768,118</b>	<b>5,271,059</b>	<b>139,016</b>	<b>2,352,523</b>	<b>2,491,539</b>
		<b>TOTAL EXPENSES BEFORE FIT</b>	<b>14,791,552</b>	<b>43,921,115</b>	<b>58,712,667</b>	<b>10,340,411</b>	<b>28,751,425</b>	<b>39,091,836</b>	<b>4,451,141</b>	<b>15,169,690</b>	<b>19,620,831</b>
		<b>NET OPERATING INCOME BEFORE FIT</b>			<b>16,106,180</b>			<b>9,991,592</b>			<b>6,114,588</b>
E-FIT		FEDERAL INCOME TAX--Normal Accrual			(176,588)			18,788			(195,376)
E-FIT		DEFERRED FEDERAL INCOME TAX			4,242,179			2,479,437			1,762,742
E-FIT		AMORTIZED ITC - NOXON			(14,545)			(9,489)			(5,056)
		<b>ELECTRIC NET OPERATING INCOME</b>			<b>12,055,134</b>			<b>7,502,856</b>			<b>4,552,278</b>

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.240%	34.760%
E-ALL	2	Number of Customers	100.000%	65.656%	34.344%
E-ALL	3	Direct Distribution Operating Expense	100.000%	61.716%	38.284%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.029%	32.971%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-1A
For Month Ended May 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	11,015,721	11,015,721	0	7,186,656	7,186,656	0	3,829,065	3,829,065
1	555312	Purchased Power - Lancaster	0	0	0	0	0	0	0	0	0
1	555313	Energy Deviations - Lancaster	0	0	0	0	0	0	0	0	0
99	555380	Clearwater Purchases - Idaho	1,652,935	0	1,652,935	0	0	0	1,652,935	0	1,652,935
1	555550	Non Monetary - Exchange Power	0	(7,189)	(7,189)	0	(4,690)	(4,690)	0	(2,499)	(2,499)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	1,634,288	1,634,288	0	1,066,209	1,066,209	0	568,079	568,079
1	555710	Intercompany Purchase	0	48,663	48,663	0	31,748	31,748	0	16,915	16,915
TOTAL ACCOUNT 555			1,652,935	12,691,483	14,344,418	0	8,279,923	8,279,923	1,652,935	4,411,560	6,064,495

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.240%	34.760%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES</b>	E-S57-1A
For Month Ended May 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	513,633	513,633	0	335,094	335,094	0	178,539	178,539
1	557010	Other Power Supply Expense - Financial	0	1,130,624	1,130,624	0	737,619	737,619	0	393,005	393,005
1	557150	Fuel - Economic Dispatch	0	4,225,073	4,225,073	0	2,756,438	2,756,438	0	1,468,635	1,468,635
1	557160	Power Supply Expense - Miscellaneous	0	29,582	29,582	0	19,299	19,299	0	10,283	10,283
99	557161	Unbilled Add-Ons	(5,975)	0	(5,975)	0	0	0	(5,975)	0	(5,975)
1	557170	Broker Fees - Power	0	61,843	61,843	0	40,346	40,346	0	21,497	21,497
1	557200	Nez Perce	68,225	0	68,225	41,458	0	41,458	26,767	0	26,767
99	557280	Washington ERM Deferred	1,800,970	0	1,800,970	1,800,970	0	1,800,970	0	0	0
99	557290	Washington ERM Amortization	0	0	0	0	0	0	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	22,232	0	22,232	0	0	0	22,232	0	22,232
99	557390	Idaho PCA Amortization	187,044	0	187,044	0	0	0	187,044	0	187,044
1	557395	Optional Renewable Power Expense Offset	0	(11,524)	(11,524)	0	(7,518)	(7,518)	0	(4,006)	(4,006)
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	7,153	7,153	0	4,667	4,667	0	2,486	2,486
1	557711	Turbine Gas Bookout Offset	0	(7,153)	(7,153)	0	(4,667)	(4,667)	0	(2,486)	(2,486)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	3,514,063	3,514,063	0	2,292,575	2,292,575	0	1,221,488	1,221,488
<b>TOTAL ACCOUNT 557</b>			<b>2,072,496</b>	<b>9,463,294</b>	<b>11,535,790</b>	<b>1,842,428</b>	<b>6,173,853</b>	<b>8,016,281</b>	<b>230,068</b>	<b>3,289,441</b>	<b>3,519,509</b>

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.240%	34.760%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ACCOUNTING EXPENSES	E-903-1A
For Month Ended May 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records and Collections	173,685	589,717	763,402	117,740	387,185	504,925	55,945	202,532	258,477
12	903920	A/R Sold - Program Fees	0	(1,817)	(1,817)	0	(1,175)	(1,175)	0	(642)	(642)
12	903930	A/R Sold - Maturity Yield Fee	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 903			173,685	587,900	761,585	117,740	386,010	503,750	55,945	201,890	257,835

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.656%	34.344%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	64.656%	35.344%

RESULTS OF OPERATIONS  
 ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES  
 For Month Ended May 31, 2012  
 Average of Monthly Averages Basis

Report ID:  
 E-908-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	31,220	28,898	60,118	22,411	18,973	41,384	8,809	9,925	18,734
99	908600	Public Purpose Tariff Rider Expense Offset	2,139,097	0	2,139,097	1,565,581	0	1,565,581	573,516	0	573,516
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(69,805)	0	(69,805)	(47,806)	0	(47,806)	(21,999)	0	(21,999)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 908			2,100,512	28,898	2,129,410	1,540,186	18,973	1,559,159	560,326	9,925	570,251

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.656%	34.344%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%



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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.44%	52.44%
2	Cost of Debt		5.671%	5.820%
	Total Weighted Cost		2.974%	3.052%
E-APL	Net Rate Base	1,783,116,339	1,159,023,483	624,092,856
	Interest Deduction for FIT Calculation	53,516,672	34,469,358	19,047,314
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	74,818,847	49,083,428	25,735,419
E-OPS	Less: Operating & Maintenance Expense	46,953,554	30,348,132	16,605,422
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	6,677,842	4,623,602	2,054,240
E-OTX	Less: Taxes Other than FIT	5,081,271	4,120,102	961,169
	Net Operating Income Before FIT	16,106,180	9,991,592	6,114,588
E-INT	Less: Monthly Interest Expense	4,459,723	2,872,447	1,587,276
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(15,881)	15,881
E-SCM	Plus: Schedule M Adjustments	(12,069,890)	(7,028,433)	(5,041,457)
	Taxable Net Operating Income	(423,433)	106,593	(530,026)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(148,201)	37,308	(185,509)
1	Production Tax Credit	(28,387)	(18,520)	(9,867)
1	Investment Tax Credit - Noxon *	0	0	0
	Total Net Federal Income Tax	(176,588)	18,788	(195,376)
E-DTE	Deferred FIT	4,242,179	2,479,437	1,762,742
1	411400 Amortized Investment Tax Credit - Noxon	(14,545)	(9,489)	(5,056)
	Total Net FIT/Deferred FIT	4,051,046	2,488,736	1,562,310

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.240%	34.760%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

\* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ITEMS	E-SCM-1A
For Month Ended May 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
E-DEPX/AMTX	Book Depreciation & Amortization	2,793,554	4,664,406	7,457,960	1,824,951	3,067,591	4,892,542	968,603	1,596,815	2,565,418	
12	997001 Contributions In Aid of Construction	0	217,547	217,547	0	140,657	140,657	0	76,890	76,890	
2	997002 Injuries and Damages	0	68,000	68,000	0	44,646	44,646	0	23,354	23,354	
12	997003 Salvage	0	0	0	0	0	0	0	0	0	
99	997004 Boulder Park Write Off	(8,607)	0	(8,607)	0	0	0	(8,607)	0	(8,607)	
4	997005 FAS106 Current Retiree Medical Accrual	0	309,000	309,000	0	207,120	207,120	0	101,880	101,880	
99	997007 Idaho PCA	209,276	0	209,276	0	0	0	209,276	0	209,276	
99	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0	0	
1	997009 Rathdrum Turbine Lease	0	(2,819)	(2,819)	0	(1,839)	(1,839)	0	(980)	(980)	
4	997015 Airplane Lease Payments	0	31,507	31,507	0	21,119	21,119	0	10,388	10,388	
12	997016 Redemption Expense Amortization	0	135,587	135,587	0	87,665	87,665	0	47,922	47,922	
99	997017 Amort - Invest in Exch Pwr (405.92,.93,.95,.98)	204,169	0	204,169	204,169	0	204,169	0	0	0	
99	997018 DSM Tariff Rider	(16,710)	0	(16,710)	1,168	0	1,168	(17,878)	0	(17,878)	
1	997019 CSS Temporary Service Fees	31,619	0	31,619	4,590	0	4,590	27,029	0	27,029	
4	997020 FAS87 Current Pension Accrual	0	1,013,206	1,013,206	0	679,142	679,142	0	334,064	334,064	
99	997021 Wartsilla Generators Amortization	28,149	0	28,149	12,761	0	12,761	15,388	0	15,388	
99	997024 Kettle Falls Disallowance	(11,216)	0	(11,216)	(11,216)	0	(11,216)	0	0	0	
2	997027 Uncollectibles	0	0	0	0	0	0	0	0	0	
99	997028 RTO Funding Amortization	0	0	0	0	0	0	0	0	0	
99	997029 FAS106 Post Retirement Benefits	28,280	0	28,280	20,881	0	20,881	7,399	0	7,399	
12	997032 Interest Rate Swaps	0	(13,287,974)	(13,287,974)	0	(8,591,472)	(8,591,472)	0	(4,696,502)	(4,696,502)	
99	997033 BPA Residential Exchange	218,887	0	218,887	137,122	0	137,122	81,765	0	81,765	
99	997034 Montana Hydro Settlement	86,443	0	86,443	56,386	0	56,386	30,057	0	30,057	
1	997041 Rathdrum Turbine Lease, Tax	0	(31,793)	(31,793)	0	(20,742)	(20,742)	0	(11,051)	(11,051)	
99	997043 Washington Deferred Power Costs	1,800,970	0	1,800,970	1,800,970	0	1,800,970	0	0	0	
1	997044 Non-Monetary Power Costs	0	(7,189)	(7,189)	0	(4,690)	(4,690)	0	(2,499)	(2,499)	
1	997045 Section 199 Manufacturing Deduction	0	(246,472)	(246,472)	0	(160,798)	(160,798)	0	(85,674)	(85,674)	
4	997046 Nez Perce Settlement	24,933	0	24,933	(1,834)	0	(1,834)	26,767	0	26,767	
99	997047 Clark Fork Preventive Maint. Exp (PME's)	22,130	0	22,130	0	0	0	22,130	0	22,130	
12	997048 AFUDC	0	(139,238)	(139,238)	0	(90,026)	(90,026)	0	(49,212)	(49,212)	
11	997049 Tax Depreciation	0	(10,321,231)	(10,321,231)	0	(6,743,170)	(6,743,170)	0	(3,578,061)	(3,578,061)	
99	997050 CS2 Levelized Return	24,075	0	24,075	0	0	0	24,075	0	24,075	
99	997051 Wind Generation AFUDC - ID	0	0	0	0	0	0	0	0	0	
4	997052 Noxon Spill	0	0	0	0	0	0	0	0	0	
99	997054 Spokane River Relicensing	6,561	0	6,561	6,078	0	6,078	483	0	483	
99	997058 Colstrip Settlement	0	0	0	0	0	0	0	0	0	

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ITEMS	E-SCM-1A
For Month Ended May 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	997059	Spokane River Relicensing PME	6,110	0	6,110	3,860	0	3,860	2,250	0	2,250
1	997061	CDA Fund Settlement	34,255	16,667	50,922	922	10,874	11,796	33,333	5,793	39,126
4	997062	Gain on Sale of Office Bldg	0	0	0	0	0	0	0	0	0
1	997063	CDA Lake Settlement	15,258	77,693	92,951	12,677	50,687	63,364	2,581	27,006	29,587
99	997064	Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization - Unbilled Revenue Add-Ins	27,149	0	27,149	12,990	0	12,990	14,159	0	14,159
1	997067	CDA IPA Fund	0	0	0	0	0	0	0	0	0
1	997068	Noxon	0	0	0	0	0	0	0	0	0
1	997069	Lancaster Deferral	113,333	0	113,333	113,333	0	113,333	0	0	0
1	997072	CDA Fund Settlement-Prepayment	0	166,667	166,667	0	108,734	108,734	0	57,933	57,933
1	997073	DSIT Amortization - ID	(277,438)	0	(277,438)	0	0	0	(277,438)	0	(277,438)
11	997080	Book Transportation Depreciation	0	83,096	83,096	0	54,289	54,289	0	28,807	28,807
1	997081	Deferred Compensation	0	5,476	5,476	0	3,671	3,671	0	1,805	1,805
1	997082	Meal Disallowances	0	37,047	37,047	0	24,832	24,832	0	12,215	12,215
1	997083	Paid Time Off	0	154,622	154,622	0	103,642	103,642	0	50,980	50,980
2	997084	Customer Uncollectibles	0	(188,196)	(188,196)	0	(123,562)	(123,562)	0	(64,634)	(64,634)
99	997088	Deferred O&M Colstrip & CS2	(298,628)	0	(298,628)	(201,225)	0	(201,225)	(97,403)	0	(97,403)
99	997089	CNC Transmission	21,053	0	21,053	13,718	0	13,718	7,335	0	7,335
99	997091	LIDAR O&M Reg Def DFIT	50,927	0	50,927	50,927	0	50,927	0	0	0
99	997092	Smart Grid	0	0	0	0	0	0	0	0	0
99	997093	EWEB Renewable Energy Credits	39,969	0	39,969	39,969	0	39,969	0	0	0
TOTAL SCHEDULE M ADJUSTMENTS			5,174,501	(17,244,391)	(12,069,890)	4,103,197	(11,131,630)	(7,028,433)	1,071,304	(6,112,761)	(5,041,457)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.240%	34.760%
E-ALL	2	Number of Customers	100.000%	65.656%	34.344%
E-ALL	3	Direct Distribution Operating Expense	100.000%	61.716%	38.284%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.029%	32.971%
E-ALL	10	Net Electric Distribution Plant	100.000%	63.617%	36.383%
E-ALL	11	Book Depreciation	100.000%	65.333%	34.667%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	64.656%	35.344%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

Report ID:  
**E-DTE-1A**

**AVISTA UTILITIES**

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

Ref/Basis	Acct No	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
14	410100	Deferred Federal Income Tax Expense - Allocated	0	5,034,580	5,034,580	0	3,249,922	3,249,922	0	1,784,658	1,784,658
99	410100	Deferred Federal Income Tax Expense - Washington	(442,668)	0	(442,668)	(442,668)	0	(442,668)	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	121,582	0	121,582	0	0	0	121,582	0	121,582
	410100	Total	(321,086)	5,034,580	4,713,494	(442,668)	3,249,922	2,807,254	121,582	1,784,658	1,906,240
14	411100	Deferred Federal Income Tax Expense - Allocated	0	(19,944)	(19,944)	0	(12,874)	(12,874)	0	(7,070)	(7,070)
99	411100	Deferred Federal Income Tax Expense - Washington	(314,943)	0	(314,943)	(314,943)	0	(314,943)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(136,428)	0	(136,428)	0	0	0	(136,428)	0	(136,428)
	411100	Total	(451,371)	(19,944)	(471,315)	(314,943)	(12,874)	(327,817)	(136,428)	(7,070)	(143,498)
Total Deferred Federal Income Tax Expense			(772,457)	5,014,636	4,242,179	(757,611)	3,237,048	2,479,437	(14,846)	1,777,588	1,762,742

E-ALL	14	Net Allocated Schedule M's	100.000%	64.552%	35.448%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

**RESULTS OF OPERATIONS**  
**ELECTRIC TAXES OTHER THAN FIT**  
For Month Ended May 31, 2012  
Average of Monthly Averages Basis

Report ID:  
**E-OTX-1A**

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	0	0	0	0	0	0	0	0
1	408140	State Kwh Generation Tax	0	169,624	169,624	0	110,663	110,663	0	58,961	58,961
1	408150	R&P Property Tax--Production	0	1,012,193	1,012,193	0	660,355	660,355	0	351,838	351,838
1	408180	R&P Property Tax--Transmission	0	348,661	348,661	0	227,466	227,466	0	121,195	121,195
1	409100	State Income Tax--Montana & Oregon	0	(45,543)	(45,543)	0	(29,712)	(29,712)	0	(15,831)	(15,831)
TOTAL PRODUCTION & TRANSMISSION			0	1,484,935	1,484,935	0	968,772	968,772	0	516,163	516,163
DISTRIBUTION											
99	408110	State Excise Tax	1,487,693	0	1,487,693	1,487,693	0	1,487,693	0	0	0
99	408120	Municipal Occupation & License Tax	1,550,336	0	1,550,336	1,309,762	0	1,309,762	240,574	0	240,574
99	408160	Miscellaneous State or Local Tax--WA & ID	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax--Distribution	560,213	0	560,213	353,875	0	353,875	206,338	0	206,338
99	409100	State Income Tax--Idaho	(1,906)	0	(1,906)	0	0	0	(1,906)	0	(1,906)
TOTAL DISTRIBUTION			3,596,336	0	3,596,336	3,151,330	0	3,151,330	445,006	0	445,006
TOTAL TAXES OTHER THAN FIT			3,596,336	1,484,935	5,081,271	3,151,330	968,772	4,120,102	445,006	516,163	961,169

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.240%	34.760%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.029%	32.971%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC UTILITY PLANT</b>	E-PLT-1A
For Month Ended May 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>PLANT IN SERVICE</b>											
<b>INTANGIBLE PLANT:</b>											
1	182324	CDA Lake CDR Fund - Allocated	0	9,475,000	9,475,000	0	6,181,490	6,181,490	0	3,293,510	3,293,510
1	182325	CDA Lake IPA Fund	0	2,000,000	2,000,000	0	1,304,800	1,304,800	0	695,200	695,200
1	182381	CDA Settlement	0	38,836,921	38,836,921	0	25,337,207	25,337,207	0	13,499,714	13,499,714
1	302000	Franchises & Consents	602,704	44,049,218	44,651,922	602,704	28,737,710	29,340,414	0	15,311,508	15,311,508
1	303000	Misc Intangible Plant- (C-IPL)	153,179	2,041,168	2,194,347	153,179	1,331,658	1,484,837	0	709,510	709,510
1	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	1,253,635	27,115,016	28,368,651	1,230,111	18,174,924	19,405,035	23,524	8,940,092	8,963,616
1	303110	Misc Intangible Plant-PC Software (C-IPL)	0	1,965,184	1,965,184	0	1,317,243	1,317,243	0	647,941	647,941
<b>TOTAL INTANGIBLE PLANT</b>			<b>2,009,518</b>	<b>125,482,507</b>	<b>127,492,025</b>	<b>1,985,994</b>	<b>82,385,032</b>	<b>84,371,026</b>	<b>23,524</b>	<b>43,097,475</b>	<b>43,120,999</b>
<b>STEAM PRODUCTION PLANT:</b>											
1	310XXX	Land & Land Rights	0	2,230,395	2,230,395	0	1,455,110	1,455,110	0	775,285	775,285
1	311XXX	Structures & Improvements	0	125,800,561	125,800,561	0	82,072,286	82,072,286	0	43,728,275	43,728,275
1	312000	Boiler Plant	0	170,114,621	170,114,621	0	110,982,779	110,982,779	0	59,131,842	59,131,842
1	313000	Generators	0	6,770	6,770	0	4,417	4,417	0	2,353	2,353
1	314000	Turbogenerator Units	0	51,538,765	51,538,765	0	33,623,890	33,623,890	0	17,914,875	17,914,875
1	315000	Accessory Electric Equipment	0	27,093,815	27,093,815	0	17,676,005	17,676,005	0	9,417,810	9,417,810
1	316000	Miscellaneous Power Plant Equipment	0	15,729,041	15,729,041	0	10,261,626	10,261,626	0	5,467,415	5,467,415
<b>TOTAL STEAM PRODUCTION PLANT</b>			<b>0</b>	<b>392,513,968</b>	<b>392,513,968</b>	<b>0</b>	<b>256,076,113</b>	<b>256,076,113</b>	<b>0</b>	<b>136,437,855</b>	<b>136,437,855</b>
<b>HYDRAULIC PRODUCTION PLANT:</b>											
1	330XXX	Land & Land Rights	0	57,644,620	57,644,620	0	37,607,350	37,607,350	0	20,037,270	20,037,270
1	331XXX	Structures & Improvements	0	43,536,800	43,536,800	0	28,403,408	28,403,408	0	15,133,392	15,133,392
1	332XXX	Reservoirs, Dams, & Waterways	0	123,146,477	123,146,477	0	80,340,762	80,340,762	0	42,805,715	42,805,715
1	333000	Waterwheels, Turbines, & Generators	0	159,183,898	159,183,898	0	103,851,575	103,851,575	0	55,332,323	55,332,323
1	334000	Accessory Electric Equipment	0	33,982,690	33,982,690	0	22,170,307	22,170,307	0	11,812,383	11,812,383
1	335XXX	Miscellaneous Power Plant Equipment	0	8,102,728	8,102,728	0	5,286,220	5,286,220	0	2,816,508	2,816,508
1	336000	Roads, Railroads, & Bridges	0	2,020,756	2,020,756	0	1,318,341	1,318,341	0	702,415	702,415
<b>TOTAL HYDRAULIC PRODUCTION PLANT</b>			<b>0</b>	<b>427,617,969</b>	<b>427,617,969</b>	<b>0</b>	<b>278,977,963</b>	<b>278,977,963</b>	<b>0</b>	<b>148,640,006</b>	<b>148,640,006</b>
<b>OTHER PRODUCTION PLANT:</b>											
1	340200	Land & Land Rights	0	905,167	905,167	0	590,531	590,531	0	314,636	314,636
1	341000	Structures & Improvements	0	16,497,025	16,497,025	0	10,762,659	10,762,659	0	5,734,366	5,734,366
1	342000	Fuel Holders, Producers, & Accessories	0	21,245,688	21,245,688	0	13,860,687	13,860,687	0	7,385,001	7,385,001
1	343000	Prime Movers	0	21,876,781	21,876,781	0	14,272,412	14,272,412	0	7,604,369	7,604,369
1	344000	Generators	0	199,561,142	199,561,142	0	130,193,689	130,193,689	0	69,367,453	69,367,453
1	344010	Generators - Solar	0	149,250	149,250	0	97,371	97,371	0	51,879	51,879
1	345000	Accessory Electric Equipment	0	17,058,607	17,058,607	0	11,129,035	11,129,035	0	5,929,572	5,929,572
1	345010	Accessory Electric Equipment - Solar	0	33,048	33,048	0	21,561	21,561	0	11,487	11,487
1	346000	Miscellaneous Power Plant Equipment	0	1,626,056	1,626,056	0	1,060,839	1,060,839	0	565,217	565,217
<b>TOTAL OTHER PRODUCTION PLANT</b>			<b>0</b>	<b>278,952,764</b>	<b>278,952,764</b>	<b>0</b>	<b>181,988,784</b>	<b>181,988,784</b>	<b>0</b>	<b>96,963,980</b>	<b>96,963,980</b>
<b>TOTAL PRODUCTION PLANT</b>			<b>0</b>	<b>1,099,084,701</b>	<b>1,099,084,701</b>	<b>0</b>	<b>717,042,860</b>	<b>717,042,860</b>	<b>0</b>	<b>382,041,841</b>	<b>382,041,841</b>

<b>RESULTS OF OPERATIONS</b>
<b>ELECTRIC UTILITY PLANT</b>
For Month Ended May 31, 2012
Average of Monthly Averages Basis

Report ID:  
E-PLT-1A

AVISTA UTILITIES

			*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>TRANSMISSION PLANT:</b>											
1	350XXX	Land & Land Rights	0	19,323,222	19,323,222	0	12,606,470	12,606,470	0	6,716,752	6,716,752
1	352XXX	Structures & Improvements	0	16,724,994	16,724,994	0	10,911,386	10,911,386	0	5,813,608	5,813,608
1	353000	Station Equipment	0	205,273,777	205,273,777	0	133,920,612	133,920,612	0	71,353,165	71,353,165
1	354000	Towers & Fixtures	0	17,122,353	17,122,353	0	11,170,623	11,170,623	0	5,951,730	5,951,730
1	355000	Poles & Fixtures	0	145,885,560	145,885,560	0	95,175,739	95,175,739	0	50,709,821	50,709,821
1	356000	Overhead Conductors & Devices	0	112,650,293	112,650,293	0	73,493,051	73,493,051	0	39,157,242	39,157,242
1	357000	Underground Conduit	0	2,605,487	2,605,487	0	1,699,820	1,699,820	0	905,667	905,667
1	358000	Underground Conductors & Devices	0	2,330,072	2,330,072	0	1,520,139	1,520,139	0	809,933	809,933
1	359000	Roads & Trails	0	1,872,246	1,872,246	0	1,221,453	1,221,453	0	650,793	650,793
<b>TOTAL TRANSMISSION PLANT</b>			<b>0</b>	<b>523,788,004</b>	<b>523,788,004</b>	<b>0</b>	<b>341,719,293</b>	<b>341,719,293</b>	<b>0</b>	<b>182,068,711</b>	<b>182,068,711</b>
<b>DISTRIBUTION PLANT:</b>											
99	360200	Land & Land Rights	4,584,631	0	4,584,631	3,340,938	0	3,340,938	1,243,693	0	1,243,693
99	360400	Land Easements	1,862,744	0	1,862,744	160,933	0	160,933	1,701,811	0	1,701,811
99	361000	Structures & Improvements	17,659,513	0	17,659,513	12,457,570	0	12,457,570	5,201,943	0	5,201,943
99	362000	Station Equipment	106,094,568	0	106,094,568	69,221,012	0	69,221,012	36,873,556	0	36,873,556
99	364000	Poles, Towers, & Fixtures	249,766,725	0	249,766,725	152,771,805	0	152,771,805	96,994,920	0	96,994,920
99	365000	Overhead Conductors & Devices	167,574,936	0	167,574,936	103,512,594	0	103,512,594	64,062,342	0	64,062,342
99	366000	Underground Conduit	83,056,696	0	83,056,696	51,812,106	0	51,812,106	31,244,590	0	31,244,590
99	367000	Underground Conductors & Devices	138,552,940	0	138,552,940	89,409,064	0	89,409,064	49,143,876	0	49,143,876
99	368000	Line Transformers	194,933,227	0	194,933,227	129,672,313	0	129,672,313	65,260,914	0	65,260,914
99	369XXX	Services	124,819,784	0	124,819,784	78,116,280	0	78,116,280	46,703,504	0	46,703,504
99	370000	Meters	47,915,339	0	47,915,339	26,932,594	0	26,932,594	20,982,745	0	20,982,745
99	373XXX	Street Light & Signal Systems	35,116,728	0	35,116,728	21,079,461	0	21,079,461	14,037,267	0	14,037,267
<b>TOTAL DISTRIBUTION PLANT</b>			<b>1,171,937,831</b>	<b>0</b>	<b>1,171,937,831</b>	<b>738,486,670</b>	<b>0</b>	<b>738,486,670</b>	<b>433,451,161</b>	<b>0</b>	<b>433,451,161</b>
<b>GENERAL PLANT: (From Report C-GPL)</b>											
4	389XXX	Land & Land Rights	1,076,471	3,095,087	4,171,558	370,266	2,074,606	2,444,872	706,205	1,020,481	1,726,686
4	390XXX	Structures & Improvements	11,437,691	49,056,197	60,493,888	5,683,611	32,881,878	38,565,489	5,754,080	16,174,319	21,928,399
4	391XXX	Office Furniture & Equipment	1,067,365	36,029,271	37,096,636	1,052,716	24,150,060	25,202,776	14,649	11,879,211	11,893,860
4	392XXX	Transportation Equipment	12,533,143	7,986,102	20,519,245	9,064,604	5,353,004	14,417,608	3,468,539	2,633,098	6,101,637
4	393000	Stores Equipment	286,235	1,592,819	1,879,054	123,355	1,067,651	1,191,006	162,880	525,168	688,048
4	394000	Tools, Shop & Garage Equipment	1,557,875	6,319,108	7,876,983	1,179,903	4,235,635	5,415,538	377,972	2,083,473	2,461,445
4	395000	Laboratory Equipment	283,910	1,174,543	1,458,453	185,439	787,284	972,723	98,471	387,259	485,730
4	396XXX	Power Operated Equipment	28,315,657	10,161,302	38,476,959	17,045,345	6,811,019	23,856,364	11,270,312	3,350,283	14,620,595
4	397XXX	Communications Equipment	13,375,184	49,229,660	62,604,844	7,484,775	32,998,149	40,482,924	5,890,409	16,231,511	22,121,920
4	398000	Miscellaneous Equipment	2,371	296,084	298,455	31	198,462	198,493	2,340	97,622	99,962
<b>TOTAL GENERAL PLANT</b>			<b>69,935,902</b>	<b>164,940,173</b>	<b>234,876,075</b>	<b>42,190,045</b>	<b>110,557,748</b>	<b>152,747,793</b>	<b>27,745,857</b>	<b>54,382,425</b>	<b>82,128,282</b>
<b>TOTAL PLANT IN SERVICE</b>			<b>1,243,883,251</b>	<b>1,913,295,385</b>	<b>3,157,178,636</b>	<b>782,662,709</b>	<b>1,251,704,933</b>	<b>2,034,367,642</b>	<b>461,220,542</b>	<b>661,590,452</b>	<b>1,122,810,994</b>



<b>RESULTS OF OPERATIONS</b>			Report ID:
<b>ELECTRIC UTILITY PLANT</b>			<b>E-PLT-1A</b>
For Month Ended May 31, 2012			
Average of Monthly Averages Basis			

AVISTA UTILITIES

			*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>ACCUMULATED DEPRECIATION</b>											
E-ADEP		Steam Production Plant	0	274,192,098	274,192,098	0	178,882,925	178,882,925	0	95,309,173	95,309,173
E-ADEP		Hydro Production Plant	0	110,417,696	110,417,696	0	72,036,505	72,036,505	0	38,381,191	38,381,191
E-ADEP		Other Production Plant	0	74,355,696	74,355,696	0	48,509,656	48,509,656	0	25,846,040	25,846,040
E-ADEP		Transmission Plant	0	177,752,638	177,752,638	0	115,965,821	115,965,821	0	61,786,817	61,786,817
E-ADEP		Distribution Plant	355,030,009	0	355,030,009	218,793,647	0	218,793,647	136,236,362	0	136,236,362
E-ADEP		General Plant	20,808,293	57,848,152	78,656,445	11,657,688	38,775,038	50,432,726	9,150,605	19,073,114	28,223,719
<b>TOTAL ACCUMULATED DEPRECIATION</b>			<b>375,838,302</b>	<b>694,566,280</b>	<b>1,070,404,582</b>	<b>230,451,335</b>	<b>454,169,945</b>	<b>684,621,280</b>	<b>145,386,967</b>	<b>240,396,335</b>	<b>385,783,302</b>
<b>ACCUMULATED AMORTIZATION</b>											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	6,442,858	6,442,858	0	4,203,321	4,203,321	0	2,239,537	2,239,537
E-AAMT		Distribution-Franchises/Misc Intangibles	78,253	0	78,253	78,253	0	78,253	0	0	0
E-AAMT		General Plant - 303000	0	33,073	33,073	0	21,577	21,577	0	11,496	11,496
E-AAMT		Miscellaneous IT Intangible Plant - 3031XX	235,892	14,391,717	14,627,609	235,108	9,646,624	9,881,732	784	4,745,093	4,745,877
E-AAMT		General Plant - 390200, 396200	120,801	140,447	261,248	117,232	94,140	211,372	3,569	46,307	49,876
<b>TOTAL ACCUMULATED AMORTIZATION</b>			<b>434,946</b>	<b>21,008,095</b>	<b>21,443,041</b>	<b>430,593</b>	<b>13,965,662</b>	<b>14,396,255</b>	<b>4,353</b>	<b>7,042,433</b>	<b>7,046,786</b>
<b>TOTAL ACCUMULATED DEPR/AMORT</b>			<b>376,273,248</b>	<b>715,574,375</b>	<b>1,091,847,623</b>	<b>230,881,928</b>	<b>468,135,607</b>	<b>699,017,535</b>	<b>145,391,320</b>	<b>247,438,768</b>	<b>392,830,088</b>
<b>NET ELECTRIC UTILITY PLANT before DFIT</b>			<b>867,610,003</b>	<b>1,197,721,010</b>	<b>2,065,331,013</b>	<b>551,780,781</b>	<b>783,569,326</b>	<b>1,335,350,107</b>	<b>315,829,222</b>	<b>414,151,684</b>	<b>729,980,906</b>
<b>ACCUMULATED DFIT</b>											
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
1		ADFIT - Colstrip PCB (283200)	0	(404,792)	(404,792)	0	(264,086)	(264,086)	0	(140,706)	(140,706)
12		ADFIT - Electric Plant In Service (282900)	0	(279,086,723)	(279,086,723)	0	(180,446,312)	(180,446,312)	0	(98,640,411)	(98,640,411)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(23,124,924)	(23,124,924)	0	(15,500,405)	(15,500,405)	0	(7,624,519)	(7,624,519)
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	(3,316,251)	(3,316,251)	0	(2,163,522)	(2,163,522)	0	(1,152,729)	(1,152,729)
1		ADFIT - CDA IPA Fund Deposit (283325)	0	(700,000)	(700,000)	0	(456,680)	(456,680)	0	(243,320)	(243,320)
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(13,592,922)	(13,592,922)	0	(8,868,022)	(8,868,022)	0	(4,724,900)	(4,724,900)
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(4,884,811)	(4,884,811)	0	(3,158,323)	(3,158,323)	0	(1,726,488)	(1,726,488)
<b>TOTAL ACCUMULATED DFIT</b>			<b>0</b>	<b>(325,110,423)</b>	<b>(325,110,423)</b>	<b>0</b>	<b>(210,857,350)</b>	<b>(210,857,350)</b>	<b>0</b>	<b>(114,253,073)</b>	<b>(114,253,073)</b>
<b>NET ELECTRIC UTILITY PLANT</b>			<b>867,610,003</b>	<b>872,610,587</b>	<b>1,740,220,590</b>	<b>551,780,781</b>	<b>572,711,976</b>	<b>1,124,492,757</b>	<b>315,829,222</b>	<b>299,898,611</b>	<b>615,727,833</b>

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.240%	34.760%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.029%	32.971%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	64.656%	35.344%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
For Month Ended May 31, 2012
Average of Monthly Averages Basis

Report ID: E-APL-1A
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AVISTA UTILITIES

***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****				
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	867,610,003	872,610,587	1,740,220,590	551,780,781	572,711,976	1,124,492,757	315,829,222	299,898,611	615,727,833
	OTHER ADJUSTMENTS									
4	Gain on Sale of General Office Bldg (253850)	0	0	0	0	0	0	0	0	0
4	ADFIT - Gain on Sale of General Office Bldg (190850)	0	0	0	0	0	0	0	0	0
99	Colstrip 3 AFUDC Reallocation	0	0	0	(1,132,510)	0	(1,132,510)	1,132,510	0	1,132,510
99	Colstrip Common AFUDC (186100)	3,466,641	0	3,466,641	1,110,999	0	1,110,999	2,355,642	0	2,355,642
99	Colstrip Disallowed AFUDC (111100)	(2,513,315)	0	(2,513,315)	(805,474)	0	(805,474)	(1,707,841)	0	(1,707,841)
99	Kettle Falls Disallowed Plant (101030)	(8,257,170)	0	(8,257,170)	(5,247,725)	0	(5,247,725)	(3,009,445)	0	(3,009,445)
99	Kettle Falls Disallowed Accumulated Depr (108030)	6,775,772	0	6,775,772	4,352,924	0	4,352,924	2,422,848	0	2,422,848
99	ADFIT - Kettle Falls Disallowed (190420)	366,532	0	366,532	366,532	0	366,532	0	0	0
99	Boulder Park Disallowed Plant (101050)	(2,600,000)	0	(2,600,000)	0	0	0	(2,600,000)	0	(2,600,000)
99	Boulder Park Disallowed Accumulated Depr (108050)	1,050,767	0	1,050,767	0	0	0	1,050,767	0	1,050,767
99	ADFIT - Boulder Park Disallowed (190040)	542,231	0	542,231	0	0	0	542,231	0	542,231
99	Investment in WNP3 Exchange Power (124900, 124930)	17,864,415	0	17,864,415	17,864,415	0	17,864,415	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(3,210,537)	0	(3,210,537)	(3,210,537)	0	(3,210,537)	0	0	0
99	CDA Lake Settlement - WA (182382)	1,299,343	0	1,299,343	1,299,343	0	1,299,343	0	0	0
99	CDA Lake Settlement - ID (186382)	259,415	0	259,415	0	0	0	259,415	0	259,415
99	ADFIT - CDA Lake Settlement - Direct (283382)	(545,566)	0	(545,566)	(454,771)	0	(454,771)	(90,795)	0	(90,795)
99	CDA CDR Fund - Direct (182324)	94,514	0	94,514	94,514	0	94,514	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	(33,080)	0	(33,080)	(33,080)	0	(33,080)	0	0	0
99	Spokane River Relicensing (182322)	671,572	0	671,572	623,025	0	623,025	48,547	0	48,547
99	ADFIT - Spokane River Relicensing (283322)	(235,026)	0	(235,026)	(218,040)	0	(218,040)	(16,986)	0	(16,986)
99	Spokane River PM&Es (182323)	621,706	0	621,706	395,616	0	395,616	226,090	0	226,090
99	ADFIT - Spokane River PM&Es (283323)	(217,622)	0	(217,622)	(138,490)	0	(138,490)	(79,132)	0	(79,132)
99	Montana Riverbed Settlement (186360)	4,707,368	0	4,707,368	3,129,375	0	3,129,375	1,577,993	0	1,577,993
99	ADFIT - Montana Riverbed Settlement (283365)	(1,647,579)	0	(1,647,579)	(1,095,282)	0	(1,095,282)	(552,297)	0	(552,297)
99	Lancaster Generation (182312)	4,816,667	0	4,816,667	4,816,667	0	4,816,667	0	0	0
99	ADFIT - Lancaster Generation (283312)	(1,685,833)	0	(1,685,833)	(1,685,833)	0	(1,685,833)	0	0	0
99	Weatherization Loans - Sandpoint (124350)	61,177	0	61,177	0	0	0	61,177	0	61,177
4	Customer Advances (252000)	(885,095)	0	(885,095)	(231,181)	0	(231,181)	(653,914)	0	(653,914)
99	Customer Deposits (235199)	(3,457,761)	0	(3,457,761)	(3,457,761)	0	(3,457,761)	0	0	0
C-WKC	Working Capital	18,188,000	7,398,213	25,586,213	18,188,000	0	18,188,000	0	7,398,213	7,398,213
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	35,497,536	7,398,213	42,895,749	34,530,726	0	34,530,726	966,810	7,398,213	8,365,023
	NET RATE BASE	903,107,539	880,008,800	1,783,116,339	586,311,507	572,711,976	1,159,023,483	316,796,032	307,296,824	624,092,856

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.240%	34.760%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.029%	32.971%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	64.656%	35.344%
E-ALL	13	Net Electric General Plant	100.000%	65.494%	34.506%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC DEPRECIATION EXPENSE</b>	<b>E-DEPX-1A</b>
For Month Ended May 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>Electric Production</b>													
1	Steam (ED-AN)	891,658	891,658			891,658	891,658		581,718	581,718		309,940	309,940
1	Hydro (ED-AN)	744,422	744,422			744,422	744,422		485,661	485,661		258,761	258,761
1	Other (ED-AN)	689,771	689,771			689,771	689,771		450,007	450,007		239,764	239,764
<b>Total Electric Production</b>		<b>2,325,851</b>	<b>2,325,851</b>			<b>2,325,851</b>	<b>2,325,851</b>		<b>1,517,386</b>	<b>1,517,386</b>		<b>808,465</b>	<b>808,465</b>
<b>Electric Transmission</b>													
1	ED-AN	882,758	882,758			882,758	882,758		575,911	575,911		306,847	306,847
<b>Total Electric Transmission</b>		<b>882,758</b>	<b>882,758</b>			<b>882,758</b>	<b>882,758</b>		<b>575,911</b>	<b>575,911</b>		<b>306,847</b>	<b>306,847</b>
<b>Electric Distribution</b>													
	ED-ID	916,804	916,804			916,804	916,804					916,804	916,804
	ED-WA	1,722,239	1,722,239			1,722,239	1,722,239	1,722,239		1,722,239			
<b>Total Electric Distribution</b>		<b>2,639,043</b>	<b>2,639,043</b>			<b>2,639,043</b>	<b>2,639,043</b>	<b>1,722,239</b>		<b>1,722,239</b>		<b>916,804</b>	<b>916,804</b>
<b>Gas Underground Storage</b>													
	GD-AN	51,996		51,996									
	GD-OR	9,360			9,360								
<b>Total Gas Underground Storage</b>		<b>61,356</b>		<b>51,996</b>	<b>9,360</b>								
<b>Gas Distribution</b>													
	GD-AN	4,050		4,050									
	GD-ID	303,255		303,255									
	GD-WA	577,252		577,252									
	GD-OR	315,072			315,072								
<b>Total Gas Distribution</b>		<b>1,199,629</b>		<b>884,557</b>	<b>315,072</b>								
<b>General Plant</b>													
4	ED-AN	215,894	215,894			215,894	215,894		144,712	144,712		71,182	71,182
	ED-ID	23,863	23,863			23,863	23,863				23,863		23,863
	ED-WA	65,213	65,213			65,213	65,213	65,213		65,213			
7,4	CD-AA	894,187	644,208	177,845	72,134	644,208	644,208		431,806	431,806		212,402	212,402
9,4	CD-AN	52,996	41,687	11,309		41,687	41,687		27,942	27,942		13,745	13,745
9	CD-ID	35,016	27,544	7,472		27,544	27,544				27,544		27,544
9	CD-WA	12,258	9,642	2,616		9,642	9,642	9,642		9,642			
8	GD-AA	13,941		9,944	3,997								
	GD-AN	2,785		2,785									
	GD-ID	6,183		6,183									
	GD-WA	21,357		21,357									
	GD-OR	21,317			21,317								
<b>Total General Plant</b>		<b>1,365,010</b>	<b>1,028,051</b>	<b>239,511</b>	<b>97,448</b>	<b>126,262</b>	<b>901,789</b>	<b>1,028,051</b>	<b>74,855</b>	<b>604,460</b>	<b>679,315</b>	<b>51,407</b>	<b>297,329</b>
<b>Total Depreciation Expense</b>		<b>8,473,647</b>	<b>6,875,703</b>	<b>1,176,064</b>	<b>421,880</b>	<b>2,765,305</b>	<b>4,110,398</b>	<b>6,875,703</b>	<b>1,797,094</b>	<b>2,697,757</b>	<b>4,494,851</b>	<b>968,211</b>	<b>1,412,641</b>

Allocation Ratios:		Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	72.044%	19.889%	8.067%	1	Production/Transmission Ratio	65.240%
8	Gas North/Oregon 4-Factor	0.000%	71.331%	28.669%	4	Jurisdictional 4-Factor Ratio	67.029%
9	Elec/Gas North 4-Factor	78.661%	21.339%	0.000%			32.971%

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC AMORTIZATION EXPENSE</b>	E-AMTX-1A
For Month Ended May 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>Production/Transmission</b>													
1 Franchises (302000)	ED-AN	76,453	76,453			76,453	76,453		49,878	49,878		26,575	26,575
1 Misc Intangible Plt (303000)	ED-AN	7,391	7,391			7,391	7,391		4,822	4,822		2,569	2,569
<b>Total Production/Transmission</b>		<b>83,844</b>	<b>83,844</b>			<b>83,844</b>	<b>83,844</b>		<b>54,700</b>	<b>54,700</b>		<b>29,144</b>	<b>29,144</b>
<b>Distribution</b>													
Franchises (302000)	ED-WA	2,009	2,009			2,009	2,009		2,009	2,009			
Misc Intangible Plt (303000)	ED-WA	237	237			237	237		237	237			
<b>Total Distribution</b>		<b>2,246</b>	<b>2,246</b>			<b>2,246</b>	<b>2,246</b>		<b>2,246</b>	<b>2,246</b>			
<b>General Plant - 303000</b>													
9,1	CD-AN	809	636	173		636	636		415	415		221	221
	GD-ID	319		319									
	GD-WA	1,926		1,926									
	GD-OR	647			647								
<b>Total General Plant - 303000</b>		<b>3,701</b>	<b>636</b>	<b>2,418</b>	<b>647</b>	<b>636</b>	<b>636</b>		<b>415</b>	<b>415</b>		<b>221</b>	<b>221</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>													
7,4	CD-AA	625,515	450,646	124,408	50,461	450,646	450,646		302,063	302,063		148,583	148,583
4	ED-AN	16,633	16,633			16,633	16,633		11,149	11,149		5,484	5,484
	ED-ID	392	392			392	392				392		392
	ED-WA	25,611	25,611			25,611	25,611		25,611	25,611			
8	GD-AA	26,590		18,967	7,623								
	GD-AN	192		192									
	GD-OR	795			795								
<b>Total Miscellaneous IT Intangible Plt - 3031XX</b>		<b>695,728</b>	<b>493,282</b>	<b>143,567</b>	<b>58,879</b>	<b>467,279</b>	<b>467,279</b>		<b>313,212</b>	<b>313,212</b>		<b>154,067</b>	<b>154,459</b>
<b>Gas Underground Storage</b>													
	GD-AN	19		19									
<b>Total Gas Underground Storage</b>		<b>19</b>		<b>19</b>									
<b>General Plant - 390200, 396200</b>													
7,4	CD-AA	2,023	1,458	402	163	1,458	1,458		977	977		481	481
4	ED-AN	791	791			791	791		530	530		261	261
	GD-OR	362			362								
<b>Total General Plant - 390200, 396200</b>		<b>3,176</b>	<b>2,249</b>	<b>402</b>	<b>525</b>	<b>2,249</b>	<b>2,249</b>		<b>1,507</b>	<b>1,507</b>		<b>742</b>	<b>742</b>
<b>Total Amortization Expense</b>		<b>788,714</b>	<b>582,257</b>	<b>146,406</b>	<b>60,051</b>	<b>554,008</b>	<b>554,008</b>		<b>27,857</b>	<b>27,857</b>		<b>184,174</b>	<b>184,566</b>

<b>Allocation Ratios:</b>													
<b>Service -</b>		Electric	Gas-North	Gas-South	<b>Jurisdiction -</b>				Washington	<b>Idaho</b>			
7	Elec/Gas North/Oregon 4-Factor	72.044%	19.889%	8.067%	1	Production/Transmission Ratio		65.240%				34.760%	
8	Gas North/Oregon 4-Factor	0.000%	71.331%	28.669%	4	Jurisdictional 4-Factor Ratio		67.029%				32.971%	
9	Elec/Gas North 4-Factor	78.661%	21.339%	0.000%									

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC ACCUMULATED DEPRECIATION</b>	E-ADEP-1A
For Month Ended May 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
1	Steam (ED-AN)	274,192,098	274,192,098			274,192,098	274,192,098		178,882,925	178,882,925		95,309,173	95,309,173	
1	Hydro (ED-AN)	110,417,696	110,417,696			110,417,696	110,417,696		72,036,505	72,036,505		38,381,191	38,381,191	
1	Other (ED-AN)	74,355,696	74,355,696			74,355,696	74,355,696		48,509,656	48,509,656		25,846,040	25,846,040	
<b>Total Electric Production</b>		<b>458,965,490</b>	<b>458,965,490</b>			<b>458,965,490</b>	<b>458,965,490</b>		<b>299,429,086</b>	<b>299,429,086</b>		<b>159,536,404</b>	<b>159,536,404</b>	
<b>Electric Transmission</b>														
1	ED-AN	177,752,638	177,752,638			177,752,638	177,752,638		115,965,821	115,965,821		61,786,817	61,786,817	
<b>Total Electric Transmission</b>		<b>177,752,638</b>	<b>177,752,638</b>			<b>177,752,638</b>	<b>177,752,638</b>		<b>115,965,821</b>	<b>115,965,821</b>		<b>61,786,817</b>	<b>61,786,817</b>	
<b>Electric Distribution</b>														
	ED-ID	136,236,362	136,236,362			136,236,362	136,236,362					136,236,362	136,236,362	
	ED-WA	218,793,647	218,793,647			218,793,647	218,793,647	218,793,647		218,793,647				
<b>Total Electric Distribution</b>		<b>355,030,009</b>	<b>355,030,009</b>			<b>355,030,009</b>	<b>355,030,009</b>	<b>218,793,647</b>		<b>218,793,647</b>		<b>136,236,362</b>	<b>136,236,362</b>	
<b>Gas Underground Storage</b>														
	GD-AN	12,073,652		12,073,652										
	GD-OR	338,470			338,470									
<b>Total Gas Underground Storage</b>		<b>12,412,122</b>		<b>12,073,652</b>	<b>338,470</b>									
<b>Gas Distribution</b>														
	GD-AN	1,429,287		1,429,287										
	GD-ID	51,020,461		51,020,461										
	GD-WA	100,924,511		100,924,511										
	GD-OR	86,220,778			86,220,778									
<b>Total Gas Distribution</b>		<b>239,595,037</b>		<b>153,374,259</b>	<b>86,220,778</b>									
<b>General Plant</b>														
4	ED-AN	32,382,561	32,382,561				32,382,561		21,705,707	21,705,707			10,676,854	
	ED-ID	5,664,900	5,664,900			5,664,900	5,664,900				5,664,900		5,664,900	
	ED-WA	10,093,570	10,093,570			10,093,570	10,093,570	10,093,570						
7,4	CD-AA	23,702,220	17,076,028	4,714,134	1,912,058		17,076,028		11,445,891	11,445,891		5,630,137	5,630,137	
9,4	CD-AN	10,665,467	8,389,563	2,275,904			8,389,563		5,623,440	5,623,440		2,766,123	2,766,123	
9	CD-ID	4,431,300	3,485,705	945,595		3,485,705	3,485,705				3,485,705		3,485,705	
9	CD-WA	1,988,429	1,564,118	424,311		1,564,118	1,564,118	1,564,118		1,564,118				
8	GD-AA	1,210,011		863,113	346,898									
	GD-AN	877,320		877,320										
	GD-ID	907,303		907,303										
	GD-WA	2,192,047		2,192,047										
	GD-OR	3,432,343			3,432,343									
<b>Total General Plant</b>		<b>97,547,471</b>	<b>78,656,445</b>	<b>13,199,727</b>	<b>5,691,299</b>	<b>20,808,293</b>	<b>57,848,152</b>	<b>78,656,445</b>	<b>11,657,688</b>	<b>38,775,038</b>	<b>50,432,726</b>	<b>9,150,605</b>	<b>19,073,114</b>	<b>28,223,719</b>
<b>Total Accumulated Depreciation</b>		<b>1,341,302,767</b>	<b>1,070,404,582</b>	<b>178,647,638</b>	<b>92,250,547</b>	<b>375,838,302</b>	<b>694,566,280</b>	<b>1,070,404,582</b>	<b>230,451,335</b>	<b>454,169,945</b>	<b>684,621,280</b>	<b>145,386,967</b>	<b>240,396,335</b>	<b>385,783,302</b>

<b>Allocation Ratios:</b>													
Service -		Electric	Gas-North	Gas-South	Jurisdiction -		Washington		Idaho				
7	Elec/Gas North/Oregon 4-Factor	72.044%	19.889%	8.067%	1	Production/Transmission Ratio	65.240%		34.760%				
8	Gas North/Oregon 4-Factor	0.000%	71.331%	28.669%	4	Jurisdictional 4-Factor Ratio	67.029%		32.971%				
9	Elec/Gas North 4-Factor	78.661%	21.339%	0.000%									

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC ACCUMULATED AMORTIZATION</b>	<b>E-AAAMT-1A</b>
For Month Ended May 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>Production/Transmission</b>													
1	Franchises (302000)	ED-AN	5,893,873	5,893,873		5,893,873	5,893,873		3,845,163	3,845,163		2,048,710	2,048,710
1	Misc Intangible Plt (303000)	ED-AN	548,985	548,985		548,985	548,985		358,158	358,158		190,827	190,827
<b>Total Production/Transmission</b>			<b>6,442,858</b>	<b>6,442,858</b>		<b>6,442,858</b>	<b>6,442,858</b>		<b>4,203,321</b>	<b>4,203,321</b>		<b>2,239,537</b>	<b>2,239,537</b>
<b>Distribution</b>													
	Franchises (302000)	ED-WA	57,687	57,687		57,687	57,687		57,687	57,687			
	Misc Intangible Plt (303000)	ED-WA	20,566	20,566		20,566	20,566		20,566	20,566			
<b>Total Distribution</b>			<b>78,253</b>	<b>78,253</b>		<b>78,253</b>	<b>78,253</b>		<b>78,253</b>	<b>78,253</b>			
<b>General Plant - 303000</b>													
9,1		CD-AN	42,045	33,073	8,972		33,073	33,073		21,577	21,577		11,496
		GD-ID	40,453		40,453								
		GD-WA	85,827		85,827								
		GD-OR	43,830				43,830						
<b>Total General Plant - 303000</b>			<b>212,155</b>	<b>33,073</b>	<b>135,252</b>		<b>43,830</b>	<b>33,073</b>		<b>21,577</b>	<b>21,577</b>		<b>11,496</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>													
7,4		CD-AA	18,884,771	13,605,345	3,755,992	1,523,434		13,605,345	13,605,345	9,119,527	9,119,527		4,485,818
4		ED-AN	786,372	786,372				786,372	786,372	527,097	527,097		259,275
		ED-ID	784	784				784	784			784	784
		ED-WA	235,108	235,108				235,108	235,108				
8		GD-AA	529,209		377,490	151,719							
		GD-AN	13,775		13,775								
		GD-OR	46,243			46,243							
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>			<b>20,496,262</b>	<b>14,627,609</b>	<b>4,147,257</b>	<b>1,721,396</b>		<b>235,892</b>	<b>14,391,717</b>	<b>14,627,609</b>		<b>235,108</b>	<b>9,646,624</b>
<b>Gas Underground Storage</b>													
		GD-AN	239,263		239,263								
<b>Total Gas Underground Storage</b>			<b>239,263</b>		<b>239,263</b>								
<b>General Plant - 390200, 396200</b>													
7,4		CD-AA	141,440	101,899	28,131	11,410		101,899	101,899	68,302	68,302		33,597
9		CD-ID	4,537	3,569	968			3,569	3,569			3,569	3,569
9		CD-WA	8,332	6,554	1,778			6,554	6,554	6,554	6,554		
4		ED-AN	38,548	38,548				38,548	38,548	25,838	25,838		12,710
		ED-WA	110,678	110,678				110,678	110,678	110,678	110,678		
		GD-WA	1,863		1,863								
		GD-OR	46,464			46,464							
<b>Total General Plant - 390200, 396200</b>			<b>351,862</b>	<b>261,248</b>	<b>32,740</b>	<b>57,874</b>		<b>120,801</b>	<b>140,447</b>	<b>261,248</b>		<b>117,232</b>	<b>94,140</b>
<b>Total Accumulated Amortization</b>			<b>27,820,653</b>	<b>21,443,041</b>	<b>4,554,512</b>	<b>1,823,100</b>		<b>434,946</b>	<b>21,008,095</b>	<b>21,443,041</b>		<b>430,593</b>	<b>13,965,662</b>
<b>Allocation Ratios:</b>													
<b>Service -</b>			<b>Electric</b>	<b>Gas-North</b>	<b>Gas-South</b>	<b>Jurisdiction -</b>	<b>Washington</b>	<b>Idaho</b>					
7	Elec/Gas North/Oregon 4-Factor		72.044%	19.889%	8.067%	1	Production/Transmission Ratio	65.240%	34.760%				
8	Gas North/Oregon 4-Factor		0.000%	71.331%	28.669%	4	Jurisdictional 4-Factor Ratio	67.029%	32.971%				
9	Elec/Gas North 4-Factor		78.661%	21.339%	0.000%								

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

AVISTA UTILITIES  
Electric Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
			Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	385,053	0	362,279	22,774	385,053	0	0	0	0	0	0	0
99		GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	477,164	0	0	0
99		GD-OR / AS	472,075	0	0	0	0	0	0	0	0	472,075	0	472,075
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	3,939,109	0	0	2,837,892	2,837,892	0	0	783,449	783,449	0	317,768	317,768
9		CD-WA / ID / AN	1,205,949	370,266	343,925	234,421	948,612	100,445	93,299	63,593	257,337	0	0	0
		TOTAL ACCOUNT	6,479,350	370,266	706,204	3,095,087	4,171,557	577,609	93,299	847,042	1,517,950	472,075	317,768	789,843
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	5,748,998	484,128	1,973,731	3,291,139	5,748,998	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,881,304	0	0	0	0	1,881,304	0	0	1,881,304	0	0	0
99		GD-OR / AS	3,315,559	0	0	0	0	0	0	0	0	3,315,559	0	3,315,559
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	57,725,789	0	0	41,587,968	41,587,968	0	0	11,481,082	11,481,082	0	4,656,739	4,656,739
9		CD-WA / ID / AN	16,726,105	5,199,483	3,780,348	4,177,091	13,156,922	1,410,505	1,025,525	1,133,153	3,569,183	0	0	0
		TOTAL ACCOUNT	85,397,755	5,683,611	5,754,079	49,056,198	60,493,888	3,291,809	1,025,525	12,614,235	16,931,569	3,315,559	4,656,739	7,972,298
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	3,344,598	1,052,716	14,649	2,277,233	3,344,598	0	0	0	0	0	0	0
99		GD-WA / ID / AN	3,170	0	0	0	0	0	0	3,170	3,170	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	429,446	0	0	0	0	0	0	306,328	306,328	0	123,118	123,118
7		CD-AA	46,792,400	0	0	33,711,117	33,711,117	0	0	9,306,540	9,306,540	0	3,774,743	3,774,743
9		CD-WA / ID / AN	52,022	0	0	40,921	40,921	0	0	11,101	11,101	0	0	0
		TOTAL ACCOUNT	50,621,636	1,052,716	14,649	36,029,271	37,096,636	0	0	9,627,139	9,627,139	0	3,897,861	3,897,861
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	17,125,179	7,861,674	2,881,525	6,381,980	17,125,179	0	0	0	0	0	0	0
99		GD-WA / ID / AN	6,932,746	0	0	0	0	4,258,063	1,609,185	1,065,498	6,932,746	0	0	0
99		GD-OR / AS	2,403,529	0	0	0	0	0	0	0	0	2,403,529	0	2,403,529
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	529,797	0	0	381,687	381,687	0	0	105,371	105,371	0	42,739	42,739
9		CD-WA / ID / AN	3,829,571	1,202,930	587,014	1,222,435	3,012,379	326,328	159,244	331,620	817,192	0	0	0
		TOTAL ACCOUNT	30,820,822	9,064,604	3,468,539	7,986,102	20,519,245	4,584,391	1,768,429	1,502,489	7,855,309	2,403,529	42,739	2,446,268

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

AVISTA UTILITIES

Electric Copy

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

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	395,329	10,739	14,745	369,845	395,329	0	0	0	0	0	0	0
99		GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	84,271	0	0	0
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	0	57,227	0	57,227
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	1,886,226	112,615	148,135	1,222,974	1,483,724	30,550	40,186	331,766	402,502	0	0	0
		TOTAL ACCOUNT	2,423,053	123,354	162,880	1,592,819	1,879,053	114,821	40,186	331,766	486,773	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,269,210	1,151,597	370,781	1,746,832	3,269,210	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,129,242	0	0	0	0	1,254,644	444,947	429,651	2,129,242	0	0	0
99		GD-OR / AS	920,755	0	0	0	0	0	0	0	0	920,755	0	920,755
8		GD-AA	1,294,902	0	0	0	0	0	0	923,667	923,667	0	371,235	371,235
7		CD-AA	6,017,673	0	0	4,335,372	4,335,372	0	0	1,196,855	1,196,855	0	485,446	485,446
9		CD-WA / ID / AN	346,299	28,306	7,191	236,905	272,402	7,679	1,951	64,267	73,897	0	0	0
		TOTAL ACCOUNT	13,978,081	1,179,903	377,972	6,319,109	7,876,984	1,262,323	446,898	2,614,440	4,323,661	920,755	856,681	1,777,436
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	1,047,345	175,888	95,422	776,035	1,047,345	0	0	0	0	0	0	0
99		GD-WA / ID / AN	210,157	0	0	0	0	68,391	22,304	119,462	210,157	0	0	0
99		GD-OR / AS	187,966	0	0	0	0	0	0	0	0	187,966	0	187,966
8		GD-AA	82,554	0	0	0	0	0	0	58,887	58,887	0	23,667	23,667
7		CD-AA	355,663	0	0	256,234	256,234	0	0	70,738	70,738	0	28,691	28,691
9		CD-WA / ID / AN	196,889	9,552	3,049	142,274	154,875	2,591	827	38,596	42,014	0	0	0
		TOTAL ACCOUNT	2,080,574	185,440	98,471	1,174,543	1,458,454	70,982	23,131	287,683	381,796	187,966	52,358	240,324
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	36,869,645	16,776,174	10,862,696	9,230,775	36,869,645	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,328,209	0	0	0	0	2,714,713	783,002	830,494	4,328,209	0	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	554,036	0	0	399,150	399,150	0	0	110,192	110,192	0	44,694	44,694
9		CD-WA / ID / AN	1,535,911	269,171	407,616	531,376	1,208,163	73,020	110,577	144,151	327,748	0	0	0
		TOTAL ACCOUNT	43,331,635	17,045,345	11,270,312	10,161,301	38,476,958	2,787,733	893,579	1,084,837	4,766,149	43,834	44,694	88,528



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

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	44,842,576	7,119,585	2,709,129	35,013,862	44,842,576	0	0	0	0	0	0	0
99		GD-WA / ID / AN	993,789	0	0	0	0	545,850	447,939	0	993,789	0	0	0
99		GD-OR / AS	956,586	0	0	0	0	0	0	0	0	956,586	0	956,586
8		GD-AA	992,933	0	0	0	0	0	0	708,269	708,269	0	284,664	284,664
7		CD-AA	11,714,692	0	0	8,439,733	8,439,733	0	0	2,329,935	2,329,935	0	945,024	945,024
9		CD-WA / ID / AN	11,851,535	365,190	3,181,280	5,776,066	9,322,536	99,068	863,011	1,566,920	2,528,999	0	0	0
		TOTAL ACCOUNT	71,352,111	7,484,775	5,890,409	49,229,661	62,604,845	644,918	1,310,950	4,605,124	6,560,992	956,586	1,229,688	2,186,274
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	13,158	0	2,299	10,859	13,158	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	390,403	0	0	281,262	281,262	0	0	77,647	77,647	0	31,494	31,494
9		CD-WA / ID / AN	5,129	31	41	3,963	4,035	8	11	1,075	1,094	0	0	0
		TOTAL ACCOUNT	411,057	31	2,340	296,084	298,455	8	11	78,722	78,741	2,367	31,494	33,861
		TOTAL GENERAL PLANT	306,896,074	42,190,045	27,745,855	164,940,175	234,876,075	13,334,594	5,602,008	33,593,477	52,530,079	8,359,898	11,130,022	19,489,920

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES  
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Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
			Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	2,041,699	153,179	0	1,888,520	2,041,699	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,133,431	0	0	0	0	964,981	168,450	0	1,133,431	0	0	0
99		GD-OR / AS	410,126	0	0	0	0	0	0	0	0	410,126	0	410,126
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	194,058	0	0	152,648	152,648	0	0	41,410	41,410	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>3,779,314</b>	<b>153,179</b>	<b>0</b>	<b>2,041,168</b>	<b>2,194,347</b>	<b>964,981</b>	<b>168,450</b>	<b>41,410</b>	<b>1,174,841</b>	<b>410,126</b>	<b>0</b>	<b>410,126</b>
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	2,052,415	1,230,111	23,524	798,780	2,052,415	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	46,440	0	0	0	0	0	0	0	0	46,440	0	46,440
8		GD-AA	1,595,364	0	0	0	0	0	0	1,137,989	1,137,989	0	457,375	457,375
7		CD-AA	36,528,005	0	0	26,316,236	26,316,236	0	0	7,265,055	7,265,055	0	2,946,714	2,946,714
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>40,222,224</b>	<b>1,230,111</b>	<b>23,524</b>	<b>27,115,016</b>	<b>28,368,651</b>	<b>0</b>	<b>0</b>	<b>8,403,044</b>	<b>8,403,044</b>	<b>46,440</b>	<b>3,404,089</b>	<b>3,450,529</b>
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	248,546	0	0	248,546	248,546	0	0	0	0	0	0	0
99		GD-WA / ID / AN	19,337	0	0	0	0	0	0	19,337	19,337	0	0	0
99		GD-OR / AS	1,231	0	0	0	0	0	0	0	0	1,231	0	1,231
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	2,382,762	0	0	1,716,637	1,716,637	0	0	473,908	473,908	0	192,217	192,217
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>2,651,876</b>	<b>0</b>	<b>0</b>	<b>1,965,183</b>	<b>1,965,183</b>	<b>0</b>	<b>0</b>	<b>493,245</b>	<b>493,245</b>	<b>1,231</b>	<b>192,217</b>	<b>193,448</b>
		<b>TOTAL</b>	<b>46,653,414</b>	<b>1,383,290</b>	<b>23,524</b>	<b>31,121,367</b>	<b>32,528,181</b>	<b>964,981</b>	<b>168,450</b>	<b>8,937,699</b>	<b>10,071,130</b>	<b>457,797</b>	<b>3,596,306</b>	<b>4,054,103</b>

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

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Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		Deferred FIT - Common Plant (For Report APL)				
7	282900	CD-AA	(30,068,313)	(21,662,415)	(5,980,287)	(2,425,611)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,859,255)	(1,462,509)	(396,746)	0
		Total	<u>(31,927,568)</u>	<u>(23,124,924)</u>	<u>(6,377,033)</u>	<u>(2,425,611)</u>

ALLOCATION RATIOS:

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

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

Report ID:  
C-WKC-1A

AVISTA UTILITIES

Electric Copy

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

Ref/Basis	Account	Description	***** SYSTEM *****			***** ELECTRIC *****			***** GAS NORTH *****		
			Washington	Idaho	Total	Washington	Idaho	Total	Washington	Idaho	Total
1	151120	FUEL STOCK COAL-COLSTRIP		684,969	684,969		684,969	684,969		0	0
1	151210	FUEL STOCK HOG FUEL-KFGS		1,103,285	1,103,285		1,103,285	1,103,285		0	0
4	154100	PLANT MATERIALS & OPER SUPPLIES		6,128,477	6,128,477		4,820,277	4,820,277		1,308,200	1,308,200
1	154300	PLANT MATERIALS & OPER SUP-CS2		299,383	299,383		235,476	235,476		63,907	63,907
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		700,872	700,872		551,262	551,262		149,610	149,610
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		0	0		0	0		0	0
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		4,323	4,323		3,400	3,400		923	923
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		(580)	(580)		(456)	(456)		(124)	(124)
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	18,188,000		18,188,000	18,188,000		18,188,000	0		0
<b>TOTAL</b>			<b>18,188,000</b>	<b>8,920,729</b>	<b>27,108,729</b>	<b>18,188,000</b>	<b>7,398,213</b>	<b>25,586,213</b>	<b>0</b>	<b>1,522,516</b>	<b>1,522,516</b>

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.240%	34.760%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.029%	32.971%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%