

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

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income	11,441,797	7,181,074	4,260,723
	Adjustments			
	Adjusted Net Operating Income	11,441,797	7,181,074	4,260,723
E-APL	Electric Net Rate Base	1,776,343,572	1,154,488,792	621,854,780
	RATE OF RETURN	0.644%	0.622%	0.685%

RESULTS OF OPERATIONS		Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES		
For Month Ended March 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	03-31-2012	360,177 100.000%	236,393 65.632%	123,784 34.368%
3	E-OPS	Direct Distribution Operating Expense Percent		2,128,634 100.000%	1,497,094 70.331%	631,540 29.669%
	Input	Jurisdictional 4-Factor Ratio	12-31-2011			
		Direct O & M Accts 500 - 598		23,354,099	15,611,998	7,742,101
		Direct O & M Accts 901 - 935		31,755,308	22,688,342	9,066,966
		Total		55,109,407	38,300,340	16,809,067
		Percentage		100.000%	69.499%	30.501%
		Direct Labor Accts 500 - 598		9,528,184	6,357,387	3,170,797
		Direct Labor Accts 901 - 935		5,139,180	3,872,295	1,266,885
		Total		14,667,364	10,229,682	4,437,682
		Percentage		100.000%	69.745%	30.255%
		Number of Customers		360,451	236,623	123,828
		Percentage		100.000%	65.646%	34.354%
		Net Direct Plant		818,616,195	517,581,147	301,035,048
		Percentage		100.000%	63.226%	36.774%
4		Total Percentages 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 March 31, 2012 Average of Monthly Averages Basis		

AVISTA UTILITIES

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

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RESULTS OF OPERATIONS		Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES		
For Month Ended March 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 O & M Accts 500 - 894	7,715,079	0	5,247,466	2,467,613
		Direct O & M Accts 901 - 935	19,538,198	0	16,142,401	3,395,797
		Direct O & M Accts 901 - 905 Utility 9 Only	540,555	0	540,555	0
		Total	27,793,832	0	21,930,422	5,863,410
		Percentage	100.000%	0.000%	78.904%	21.096%
		Direct Labor Accts 500 - 894	11,054,496	0	7,642,727	3,411,769
		Direct Labor Accts 901 - 935	1,245,765	0	223,754	1,022,011
		Direct Labor Accts 901 - 905 Utility 9 Only	2,129,548	0	2,129,548	0
		Total	14,429,809	0	9,996,029	4,433,780
		Percentage	100.000%	0.000%	69.273%	30.727%
		Number of Customers at	320,742	0	224,556	96,186
		Percentage	100.000%	0.000%	70.011%	29.989%
		Net Direct Plant	494,275,971	0	331,833,422	162,442,549
		Percentage	100.000%	0.000%	67.135%	32.865%
		Total Percentages	400.000%	0.000%	285.324%	114.676%
		Average (GD AA)	100.000%	0.000%	71.331%	28.669%

RESULTS OF OPERATIONS		Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES		
For Month Ended March 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 O & M Accts 500 - 894	63,873,669	58,626,203	5,247,466	0
		Direct O & M Accts 901 - 935	55,397,320	39,254,919	16,142,401	0
		Adjustments	0	0	0	0
		Total	119,270,989	97,881,122	21,389,867	0
		Percentage	100.000%	82.066%	17.934%	0.000%
		Direct Labor Accts 500 - 894	50,960,635	43,317,908	7,642,727	0
		Direct Labor Accts 901 - 935	3,273,013	3,049,259	223,754	0
		Total	54,233,648	46,367,167	7,866,481	0
		Percentage	100.000%	85.495%	14.505%	0.000%
		Number of Customers at	585,007	360,451	224,556	0
		Percentage	100.000%	61.615%	38.385%	0.000%
		Net Direct Plant	2,283,393,565	1,951,560,143	331,833,422	0
		Percentage	100.000%	85.468%	14.532%	0.000%
		Total Percentages	400.000%	314.644%	85.356%	0.000%
9		Average (CD AN/ID/WA)	100.000%	78.661%	21.339%	0.000%
10	E-PLT	Net Electric Distribution Plant	809,392,561	514,268,798	295,123,763	
		Percent	100.000%	63.538%	36.462%	
11		Book Depreciation	6,802,494	4,441,520	2,360,974	
		Percent	100.000%	65.293%	34.707%	

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

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho
12		Net Electric Plant (before DFIT) Percent	2,057,551,104 100.000%	1,329,908,051 64.635%	727,643,053 35.365%
13	E-PLT	Net Electric General Plant Percent	154,889,458 100.000%	101,575,720 65.579%	53,313,738 34.421%
14		Net Allocated Schedule M's Percent	-412,009 100.000%	-219,242 53.213%	-192,767 46.787%
99	Input	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID: E-OPS-1A
ELECTRIC OPERATING STATEMENT		
For Month Ended March 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	31,646,406	0	31,646,406	21,537,551	0	21,537,551	10,108,855	0	10,108,855
99	442200	Commercial - Firm & Int.	24,069,843	0	24,069,843	16,954,458	0	16,954,458	7,115,385	0	7,115,385
1	442300	Industrial	8,845,794	0	8,845,794	4,114,889	0	4,114,889	4,730,905	0	4,730,905
99	444000	Public Street & Highway Lighting	600,368	0	600,368	397,730	0	397,730	202,638	0	202,638
99	448000	Interdepartmental Revenue	84,660	0	84,660	60,847	0	60,847	23,813	0	23,813
99	499XXX	Unbilled Revenue	(1,344,430)	0	(1,344,430)	(765,056)	0	(765,056)	(579,374)	0	(579,374)
		TOTAL SALES TO ULTIMATE CUSTOMERS	63,902,641	0	63,902,641	42,300,419	0	42,300,419	21,602,222	0	21,602,222
1	447XXX	Sales for Resale	0	9,996,182	9,996,182	0	6,521,509	6,521,509	0	3,474,673	3,474,673
		TOTAL SALES OF ELECTRICITY	63,902,641	9,996,182	73,898,823	42,300,419	6,521,509	48,821,928	21,602,222	3,474,673	25,076,895
		OTHER OPERATING REVENUE:									
99	451000	Miscellaneous Service Revenue	48,605	0	48,605	32,093	0	32,093	16,512	0	16,512
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	224,476	5,080	229,556	148,513	3,314	151,827	75,963	1,766	77,729
1	456XXX	Other Electric Revenues	13,126	9,731,162	9,744,288	9,403	6,348,610	6,358,013	3,723	3,382,552	3,386,275
		TOTAL OTHER OPERATING REVENUE	286,207	9,772,042	10,058,249	190,009	6,375,280	6,565,289	96,198	3,396,762	3,492,960
		TOTAL ELECTRIC REVENUE	64,188,848	19,768,224	83,957,072	42,490,428	12,896,789	55,387,217	21,698,420	6,871,435	28,569,855
		EXPENSE									
		STEAM POWER GENERATION EXPENSE:									
		OPERATION									
1	500000	Supervision & Engineering	0	50,417	50,417	0	32,892	32,892	0	17,525	17,525
1	501000	Fuel	0	2,326,089	2,326,089	0	1,517,540	1,517,540	0	808,549	808,549
1	502000	Steam Expense	0	340,076	340,076	0	221,866	221,866	0	118,210	118,210
1	505000	Electric Expense	0	94,873	94,873	0	61,895	61,895	0	32,978	32,978
1	506000	Miscellaneous Steam Power Generation Expense	0	234,038	234,038	0	152,686	152,686	0	81,352	81,352
1	507000	Rent	0	1,175	1,175	0	767	767	0	408	408
		MAINTENANCE									
1	510000	Supervision & Engineering	0	43,670	43,670	0	28,490	28,490	0	15,180	15,180
1	511000	Structures	0	37,798	37,798	0	24,659	24,659	0	13,139	13,139
1	512000	Boiler Plant	0	408,756	408,756	0	266,672	266,672	0	142,084	142,084
1	513000	Electric Plant	0	28,231	28,231	0	18,418	18,418	0	9,813	9,813
1	514000	Miscellaneous Steam Plant	0	52,547	52,547	0	34,282	34,282	0	18,265	18,265
		TOTAL STEAM POWER GENERATION EXP	0	3,617,670	3,617,670	0	2,360,167	2,360,167	0	1,257,503	1,257,503

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended March 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	199,385	199,385	0	130,079	130,079	0	69,306	69,306
1	536000	Water for Power	0	105,394	105,394	0	68,759	68,759	0	36,635	36,635
1	537000	Hydraulic Expense	372,161	251,536	623,697	228,036	164,102	392,138	144,125	87,434	231,559
1	538000	Electric Expense	0	490,971	490,971	0	320,309	320,309	0	170,662	170,662
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	42,956	42,956	0	28,024	28,024	0	14,932	14,932
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	58,147	58,147	0	37,935	37,935	0	20,212	20,212
1	542000	Structures	0	63,619	63,619	0	41,505	41,505	0	22,114	22,114
1	543000	Reservoirs, Dams, & Waterways	0	16,086	16,086	0	10,495	10,495	0	5,591	5,591
1	544000	Electric Plant	0	280,456	280,456	0	182,969	182,969	0	97,487	97,487
1	545000	Miscellaneous Hydraulic Plant	0	71,036	71,036	0	46,344	46,344	0	24,692	24,692
TOTAL HYDRO POWER GENERATION EXP			832,091	1,680,618	2,512,709	528,112	1,096,434	1,624,546	303,979	584,184	888,163
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	113,663	113,663	0	74,154	74,154	0	39,509	39,509
1	547000	Fuel	0	4,484,187	4,484,187	0	2,925,484	2,925,484	0	1,558,703	1,558,703
1	548000	Generation Expense	0	144,656	144,656	0	94,374	94,374	0	50,282	50,282
1	549000	Miscellaneous Other Power Generation Expense	0	67,690	67,690	0	44,161	44,161	0	23,529	23,529
1	550000	Rent	0	(2,819)	(2,819)	0	(1,839)	(1,839)	0	(980)	(980)
MAINTENANCE											
1	551000	Supervision & Engineering	0	218,788	218,788	0	142,737	142,737	0	76,051	76,051
1	552000	Structures	0	1,087	1,087	0	709	709	0	378	378
1	553000	Generating & Electric Equipment	0	382,133	382,133	0	249,304	249,304	0	132,829	132,829
1	554000	Miscellaneous Other Power Generation Plant	0	3,801	3,801	0	2,480	2,480	0	1,321	1,321
TOTAL OTHER POWER GENERATION EXP			0	5,413,186	5,413,186	0	3,531,564	3,531,564	0	1,881,622	1,881,622
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	1,141,844	18,243,639	19,385,483	0	11,902,151	11,902,151	1,141,844	6,341,488	7,483,332
1	556000	System Control & Load Dispatching	0	64,930	64,930	0	42,360	42,360	0	22,570	22,570
E-557	557XXX	Other Expense	872,745	10,184,288	11,057,033	505,395	6,644,229	7,149,624	367,350	3,540,059	3,907,409
TOTAL OTHER POWER SUPPLY EXPENSE			2,014,589	28,492,857	30,507,446	505,395	18,588,740	19,094,135	1,509,194	9,904,117	11,413,311
TOTAL PRODUCTION OPERATING EXP			2,846,680	39,204,331	42,051,011	1,033,507	25,576,905	26,610,412	1,813,173	13,627,426	15,440,599

RESULTS OF OPERATIONS	Report ID: E-OPS-1A
ELECTRIC OPERATING STATEMENT	
For Month Ended March 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	142,784	142,784	0	93,152	93,152	0	49,632	49,632
1	561000	Load Dispatching	0	208,519	208,519	0	136,038	136,038	0	72,481	72,481
1	562000	Station Expense	0	78,422	78,422	0	51,163	51,163	0	27,259	27,259
1	563000	Overhead Line Expense	0	48,897	48,897	0	31,900	31,900	0	16,997	16,997
1	565000	Transmission of Electricity by Others	0	1,480,538	1,480,538	0	965,903	965,903	0	514,635	514,635
1	566000	Miscellaneous Transmission Expense	0	149,898	149,898	0	97,793	97,793	0	52,105	52,105
1	567000	Rent	0	9,102	9,102	0	5,938	5,938	0	3,164	3,164
MAINTENANCE											
1	568000	Supervision & Engineering	0	80,324	80,324	0	52,403	52,403	0	27,921	27,921
1	569000	Structures	1,508	281,125	282,633	0	183,406	183,406	1,508	97,719	99,227
1	570000	Station Equipment	0	81,159	81,159	0	52,948	52,948	0	28,211	28,211
1	571000	Overhead Lines	2,787	91,882	94,669	0	59,944	59,944	2,787	31,938	34,725
1	572000	Underground Lines	0	(119)	(119)	0	(78)	(78)	0	(41)	(41)
1	573000	Service Miscellaneous	0	3,803	3,803	0	2,481	2,481	0	1,322	1,322
TOTAL TRANSMISSION OPERATING EXP			4,295	2,656,334	2,660,629	0	1,732,991	1,732,991	4,295	923,343	927,638
E-DEPX		Depreciation Expense-Production	0	2,316,110	2,316,110	0	1,511,030	1,511,030	0	805,080	805,080
E-DEPX		Depreciation Expense-Transmission	0	887,029	887,029	0	578,698	578,698	0	308,331	308,331
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	83,650	83,650	0	54,573	54,573	0	29,077	29,077
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 Relicence	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	(313,868)	0	(313,868)	0	0	0	(313,868)	0	(313,868)
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	19,770	0	19,770	15,032	0	15,032	4,738	0	4,738
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 Relicence	0	0	0	0	0	0	0	0	0
99	407450/407499	Amortization of BPA Residential Exchange Credit	(1,174,890)	0	(1,174,890)	(812,948)	0	(812,948)	(361,942)	0	(361,942)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(451,601)	0	(451,601)	(299,656)	0	(299,656)	(151,945)	0	(151,945)
99	407462	Amortization of Deferred LiDAR O&M	(2,948)	0	(2,948)	(2,948)	0	(2,948)	0	0	0
99	407482	Amortization of CDA Settlement	0	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	1,633,273	1,633,273	0	1,065,546	1,065,546	0	567,727	567,727
TOTAL P/T DEPR/AMRT/NON-FIT TAXES			(1,435,661)	5,014,422	3,578,761	(679,368)	3,271,408	2,592,040	(756,293)	1,743,014	986,721
TOTAL PRODUCTION & TRANSMISSION EXPEN			1,415,314	46,875,087	48,290,401	354,139	30,581,304	30,935,443	1,061,175	16,293,783	17,354,958

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

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION:											
3	580000	Supervision & Engineering	28,672	135,916	164,588	16,297	95,591	111,888	12,375	40,325	52,700
3	582000	Station Expense	39,787	2,584	42,371	19,546	1,817	21,363	20,241	767	21,008
3	583000	Overhead Line Expense	179,992	62,294	242,286	147,539	43,812	191,351	32,453	18,482	50,935
3	584000	Underground Line Expense	47,739	0	47,739	17,377	0	17,377	30,362	0	30,362
3	585000	Street Light & Signal System Operation Expense	10,585	0	10,585	4,375	0	4,375	6,210	0	6,210
3	586000	Meter Expense	217,462	5,872	223,334	158,602	4,130	162,732	58,860	1,742	60,602
3	587000	Customer Installations Expense	50,657	7,003	57,660	20,643	4,925	25,568	30,014	2,078	32,092
3	588000	Miscellaneous Distribution Expense	215,214	285,018	500,232	190,362	200,456	390,818	24,852	84,562	109,414
3	589000	Rent	0	30,013	30,013	0	21,108	21,108	0	8,905	8,905
MAINTENANCE:											
3	590000	Supervision & Engineering	22,389	128,541	150,930	14,436	90,404	104,840	7,953	38,137	46,090
3	591000	Structures	19,033	0	19,033	12,928	0	12,928	6,105	0	6,105
3	592000	Station Equipment	48,154	32,612	80,766	37,194	22,936	60,130	10,960	9,676	20,636
3	593000	Overhead Lines	973,085	550	973,635	636,589	387	636,976	336,496	163	336,659
3	594000	Underground Lines	96,509	0	96,509	69,276	0	69,276	27,233	0	27,233
3	595000	Line Transformers	92,849	26,317	119,166	90,793	18,509	109,302	2,056	7,808	9,864
3	596000	Street Light & Signal System Maintenance Exp	49,696	0	49,696	32,856	0	32,856	16,840	0	16,840
3	597000	Meters	4,294	0	4,294	2,894	0	2,894	1,400	0	1,400
3	598000	Miscellaneous Distribution Expense	32,517	12,614	45,131	25,387	8,872	34,259	7,130	3,742	10,872
TOTAL DISTRIBUTION OPERATING EXP			2,128,634	729,334	2,857,968	1,497,094	512,947	2,010,041	631,540	216,387	847,927
E-DEPX		Depreciation Expense-Distribution	2,616,505	0	2,616,505	1,706,803	0	1,706,803	909,702	0	909,702
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	4,170,722	0	4,170,722	3,560,472	0	3,560,472	610,250	0	610,250
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			6,789,473	0	6,789,473	5,269,521	0	5,269,521	1,519,952	0	1,519,952
TOTAL DISTRIBUTION EXPENSES			8,918,107	729,334	9,647,441	6,766,615	512,947	7,279,562	2,151,492	216,387	2,367,879

RESULTS OF OPERATIONS		Report ID: E-OPS-1A
ELECTRIC OPERATING STATEMENT		
For Month Ended March 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
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	44,173	44,173	0	28,992	28,992	0	15,181	15,181
2	902000	Meter Reading Expenses	247,856	9,079	256,935	211,652	5,959	217,611	36,204	3,120	39,324
E-903	903XXX	Customer Records & Collection Expenses	156,309	548,444	704,753	107,999	359,955	467,954	48,310	188,489	236,799
2	904000	Uncollectible Accounts	0	248,259	248,259	0	162,937	162,937	0	85,322	85,322
2	905000	Misc Customer Accounts	0	16,275	16,275	0	10,682	10,682	0	5,593	5,593
TOTAL CUSTOMER ACCOUNTS EXPENSES			404,165	866,230	1,270,395	319,651	568,525	888,176	84,514	297,705	382,219
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	2,458,245	22,416	2,480,661	1,813,012	14,712	1,827,724	645,233	7,704	652,937
2	909000	Advertising	899	136,675	137,574	822	89,703	90,525	77	46,972	47,049
2	910000	Misc Customer Service & Info Exp	0	5,576	5,576	0	3,660	3,660	0	1,916	1,916
TOTAL CUSTOMER SERVICE & INFO EXP			2,459,144	164,667	2,623,811	1,813,834	108,075	1,921,909	645,310	56,592	701,902
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			0	0	0	0	0	0	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	45,381	2,298,534	2,343,915	29,414	1,540,684	1,570,098	15,967	757,850	773,817
4	921000	Office Supplies & Expenses	1,929	288,339	290,268	1,929	193,271	195,200	0	95,068	95,068
4	922000	Admin Exp Transferred--Credit	0	(7,037)	(7,037)	0	(4,717)	(4,717)	0	(2,320)	(2,320)
4	923000	Outside Services Employed	3,217	1,102,220	1,105,437	3,217	738,807	742,024	0	363,413	363,413
4	924000	Property Insurance Premium	0	109,423	109,423	0	73,345	73,345	0	36,078	36,078
4	925XXX	Injuries and Damages	236	152,514	152,750	0	102,229	102,229	236	50,285	50,521
4	926XXX	Employee Pensions and Benefits	28,231	103,531	131,762	20,832	69,396	90,228	7,399	34,135	41,534
4	927000	Franchise Requirements	479	0	479	0	0	0	479	0	479
1	928000	Regulatory Commission Expenses	282,066	249,386	531,452	216,321	162,699	379,020	65,745	86,687	152,432
4	930000	Miscellaneous General Expenses	27,085	261,038	288,123	14,750	174,971	189,721	12,335	86,067	98,402
4	931000	Rents	2,634	89,856	92,490	1,828	60,230	62,058	806	29,626	30,432
4	935000	Maintenance of General Plant	78,248	533,754	612,002	34,284	357,770	392,054	43,964	175,984	219,948
TOTAL ADMIN & GEN OPERATING EXP			469,506	5,181,558	5,651,064	322,575	3,468,685	3,791,260	146,931	1,712,873	1,859,804

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	124,251	850,344	974,595	72,366	569,977	642,343	51,885	280,367	332,252
E-AMTX		Amortization Expense-General Plant - 303000	0	636	636	0	415	415	0	221	221
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	15,068	457,995	473,063	14,872	306,989	321,861	196	151,006	151,202
E-AMTX		Amortization Expense-General Plant - 390200, 396200	0	2,306	2,306	0	1,546	1,546	0	760	760
TOTAL A&G DEPR/AMRT/NON-FIT TAXES			139,319	1,311,281	1,450,600	87,238	878,927	966,165	52,081	432,354	484,435
TOTAL ADMIN & GENERAL EXPENSES			608,825	6,492,839	7,101,664	409,813	4,347,612	4,757,425	199,012	2,145,227	2,344,239
TOTAL EXPENSES BEFORE FIT			13,805,555	55,128,157	68,933,712	9,664,052	36,118,463	45,782,515	4,141,503	19,009,694	23,151,197
NET OPERATING INCOME BEFORE FIT					15,023,360			9,604,702			5,418,658
E-FIT		FEDERAL INCOME TAX--Normal Accrual			5,167,014			3,431,380			1,735,634
E-FIT		DEFERRED FEDERAL INCOME TAX			(1,570,906)			(998,263)			(572,643)
E-FIT		AMORTIZED ITC - NOXON			(14,545)			(9,489)			(5,056)
ELECTRIC NET OPERATING INCOME					11,441,797			7,181,074			4,260,723

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%		65.240%	34.760%
E-ALL	2	Number of Customers	100.000%		65.632%	34.368%
E-ALL	3	Direct Distribution Operating Expense	100.000%		70.331%	29.669%
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 March 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	15,196,874	15,196,874	0	9,914,441	9,914,441	0	5,282,433	5,282,433
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	1,141,844	0	1,141,844	0	0	0	1,141,844	0	1,141,844
1	555550	Non Monetary - Exchange Power	0	18,682	18,682	0	12,188	12,188	0	6,494	6,494
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	2,974,270	2,974,270	0	1,940,414	1,940,414	0	1,033,856	1,033,856
1	555710	Intercompany Purchase	0	53,813	53,813	0	35,108	35,108	0	18,705	18,705
TOTAL ACCOUNT 555			1,141,844	18,243,639	19,385,483	0	11,902,151	11,902,151	1,141,844	6,341,488	7,483,332

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
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES
For Month Ended March 31, 2012
Average of Monthly Averages Basis

Report ID:
E-557-1A

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	505,879	505,879	0	330,035	330,035	0	175,844	175,844
1	557010	Other Power Supply Expense - Financial	0	(85,290)	(85,290)	0	(55,643)	(55,643)	0	(29,647)	(29,647)
1	557150	Fuel - Economic Dispatch	0	8,811,364	8,811,364	0	5,748,534	5,748,534	0	3,062,830	3,062,830
1	557160	Power Supply Expense - Miscellaneous	0	26,604	26,604	0	17,356	17,356	0	9,248	9,248
99	557161	Unbilled Add-Ons	(4,716)	0	(4,716)	0	0	0	(4,716)	0	(4,716)
1	557170	Broker Fees - Power	0	58,865	58,865	0	38,404	38,404	0	20,461	20,461
1	557200	Nez Perce	68,225	0	68,225	41,458	0	41,458	26,767	0	26,767
99	557280	Washington ERM Deferred	463,937	0	463,937	463,937	0	463,937	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	140,609	0	140,609	0	0	0	140,609	0	140,609
99	557390	Idaho PCA Amortization	204,690	0	204,690	0	0	0	204,690	0	204,690
1	557395	Optional Renewable Power Expense Offset	0	(16,588)	(16,588)	0	(10,822)	(10,822)	0	(5,766)	(5,766)
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	518,338	518,338	0	338,164	338,164	0	180,174	180,174
1	557711	Turbine Gas Bookout Offset	0	(518,338)	(518,338)	0	(338,164)	(338,164)	0	(180,174)	(180,174)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	883,454	883,454	0	576,365	576,365	0	307,089	307,089
TOTAL ACCOUNT 557			872,745	10,184,288	11,057,033	505,395	6,644,229	7,149,624	367,350	3,540,059	3,907,409

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 March 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records and Collections	156,309	548,444	704,753	107,999	359,955	467,954	48,310	188,489	236,799
12	903920	A/R Sold - Program Fees	0	0	0	0	0	0	0	0	0
12	903930	A/R Sold - Maturity Yield Fee	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 903			156,309	548,444	704,753	107,999	359,955	467,954	48,310	188,489	236,799

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.632%	34.368%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	64.635%	35.365%

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

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	37,709	22,416	60,125	27,021	14,712	41,733	10,688	7,704	18,392
99	908600	Public Purpose Tariff Rider Expense Offset	2,464,771	0	2,464,771	1,812,897	0	1,812,897	651,874	0	651,874
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(44,235)	0	(44,235)	(26,906)	0	(26,906)	(17,329)	0	(17,329)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 908			2,458,245	22,416	2,480,661	1,813,012	14,712	1,827,724	645,233	7,704	652,937

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.632%	34.368%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.37%	52.37%
2	Cost of Debt		5.647%	5.808%
	Total Weighted Cost		2.957%	3.042%
E-APL	Net Rate Base	1,776,343,572	1,154,488,792	621,854,780
	Interest Deduction for FIT Calculation	53,055,056	34,138,234	18,916,822
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 March 31, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	83,957,072	55,387,217	28,569,855
E-OPS	Less: Operating & Maintenance Expense	57,114,878	36,954,789	20,160,089
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	6,014,839	4,201,708	1,813,131
E-OTX	Less: Taxes Other than FIT	5,803,995	4,626,018	1,177,977
	Net Operating Income Before FIT	15,023,360	9,604,702	5,418,658
E-INT	Less: Monthly Interest Expense	4,421,255	2,844,853	1,576,402
E-OPS	Plus: Colstrip 3 AFUDC Reallocation Adj	0	15,881	(15,881)
E-SCM	Plus: Schedule M Adjustments	4,198,025	3,052,504	1,145,521
	Taxable Net Operating Income	14,800,130	9,828,234	4,971,896
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	5,180,046	3,439,882	1,740,164
1	Production Tax Credit	(13,032)	(8,502)	(4,530)
1	Investment Tax Credit - Noxon *	0	0	0
	Total Net Federal Income Tax	5,167,014	3,431,380	1,735,634
E-DTE	Deferred FIT	(1,570,906)	(998,263)	(572,643)
1	411400 Amortized Investment Tax Credit - Noxon	(14,545)	(9,489)	(5,056)
	Total Net FIT/Deferred FIT	3,581,563	2,423,628	1,157,935

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 March 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		2,757,874	4,598,070	7,355,944	1,796,287	3,023,228	4,819,515	961,587	1,574,842	2,536,429
12	997001 Contributions In Aid of Construction		0	245,843	245,843	0	158,901	158,901	0	86,942	86,942
2	997002 Injuries and Damages		0	10	10	0	7	7	0	3	3
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	273,125	273,125	0	183,073	183,073	0	90,052	90,052
99	997007 Idaho PCA		345,299	0	345,299	0	0	0	345,299	0	345,299
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	31,219	31,219	0	20,926	20,926	0	10,293	10,293
12	997016 Redemption Expense Amortization		0	(431,776)	(431,776)	0	(279,078)	(279,078)	0	(152,698)	(152,698)
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		875,678	0	875,678	662,832	0	662,832	212,846	0	212,846
1	997019 CSS Temporary Service Fees		19,974	0	19,974	3,600	0	3,600	16,374	0	16,374
4	997020 FAS87 Current Pension Accrual		0	956,415	956,415	0	641,075	641,075	0	315,340	315,340
99	997021 Watsilla Generators Amortization		28,149	0	28,149	12,761	0	12,761	15,388	0	15,388
99	997024 Kettle Falls Disallowance		(11,216)	0	(11,216)	(11,216)	0	(11,216)	0	0	0
2	997027 Uncollectibles		0	0	0	0	0	0	0	0	0
99	997028 RTO Funding Amortization		0	0	0	0	0	0	0	0	0
99	997029 FAS106 Post Retirement Benefits		28,280	0	28,280	20,881	0	20,881	7,399	0	7,399
12	997032 Interest Rate Swaps		0	73,933	73,933	0	47,787	47,787	0	26,146	26,146
99	997033 BPA Residential Exchange		225,969	0	225,969	120,696	0	120,696	105,273	0	105,273
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	(29,287)	(29,287)	0	(19,107)	(19,107)	0	(10,180)	(10,180)
99	997043 Washington Deferred Power Costs		463,937	0	463,937	463,937	0	463,937	0	0	0
1	997044 Non-Monetary Power Costs		0	18,682	18,682	0	12,188	12,188	0	6,494	6,494
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)		22,093	0	22,093	0	0	0	22,093	0	22,093
11	997049 Tax Depreciation		0	(6,901,635)	(6,901,635)	0	(4,506,285)	(4,506,285)	0	(2,395,350)	(2,395,350)
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 March 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	18,265	0	18,265	12,957	0	12,957	5,308	0	5,308
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	(323,585)	0	(323,585)	0	0	0	(323,585)	0	(323,585)
11	997080	Book Transportation Depreciation	0	88,956	88,956	0	58,082	58,082	0	30,874	30,874
1	997081	Deferred Compensation	0	285,359	285,359	0	191,273	191,273	0	94,086	94,086
1	997082	Meal Disallowances	0	30,290	30,290	0	20,303	20,303	0	9,987	9,987
1	997083	Paid Time Off	0	(34,724)	(34,724)	0	(23,275)	(23,275)	0	(11,449)	(11,449)
2	997084	Customer Uncollectibles	0	371,772	371,772	0	244,001	244,001	0	127,771	127,771
99	997088	Deferred O&M Colstrip & CS2	(458,377)	0	(458,377)	(310,411)	0	(310,411)	(147,966)	0	(147,966)
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	50,385	0	50,385	50,385	0	50,385	0	0	0
99	997092	Smart Grid	0	0	0	0	0	0	0	0	0
99	997093	EWEB Renewable Energy Credits	39,729	0	39,729	39,729	0	39,729	0	0	0
TOTAL SCHEDULE M ADJUSTMENTS			4,610,037	(412,012)	4,198,025	3,271,747	(219,243)	3,052,504	1,338,290	(192,769)	1,145,521

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.240%	34.760%
E-ALL	2	Number of Customers	100.000%	65.632%	34.368%
E-ALL	3	Direct Distribution Operating Expense	100.000%	70.331%	29.669%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.029%	32.971%
E-ALL	10	Net Electric Distribution Plant	100.000%	63.538%	36.462%
E-ALL	11	Book Depreciation	100.000%	65.293%	34.707%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	64.635%	35.365%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-DTE-1A
ELECTRIC DEFERRED INCOME TAX EXPENSES	
For Month Ended March 31, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Acct No	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
14	410100	Deferred Federal Income Tax Expense - Allocated	0	(755,332)	(755,332)	0	(401,935)	(401,935)	0	(353,397)	(353,397)
99	410100	Deferred Federal Income Tax Expense - Washington	(91,213)	0	(91,213)	(91,213)	0	(91,213)	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	62,493	0	62,493	0	0	0	62,493	0	62,493
	410100	Total	(28,720)	(755,332)	(784,052)	(91,213)	(401,935)	(493,148)	62,493	(353,397)	(290,904)
14	411100	Deferred Federal Income Tax Expense - Allocated	0	(223,823)	(223,823)	0	(119,103)	(119,103)	0	(104,720)	(104,720)
99	411100	Deferred Federal Income Tax Expense - Washington	(386,012)	0	(386,012)	(386,012)	0	(386,012)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(177,019)	0	(177,019)	0	0	0	(177,019)	0	(177,019)
	411100	Total	(563,031)	(223,823)	(786,854)	(386,012)	(119,103)	(505,115)	(177,019)	(104,720)	(281,739)
Total Deferred Federal Income Tax Expense			(591,751)	(979,155)	(1,570,906)	(477,225)	(521,038)	(998,263)	(114,526)	(458,117)	(572,643)

E-ALL	14	Net Allocated Schedule M's	100.000%	53.213%	46.787%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-OTX-1A
ELECTRIC TAXES OTHER THAN FIT	
For Month Ended March 31, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	0	0	0	0	0	0	0	0
1	408140	State Kwh Generation Tax	0	128,569	128,569	0	83,878	83,878	0	44,691	44,691
1	408150	R&P Property Tax--Production	0	1,012,214	1,012,214	0	660,368	660,368	0	351,846	351,846
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	143,829	143,829	0	93,834	93,834	0	49,995	49,995
TOTAL PRODUCTION & TRANSMISSION			0	1,633,273	1,633,273	0	1,065,546	1,065,546	0	567,727	567,727
DISTRIBUTION											
99	408110	State Excise Tax	1,669,406	0	1,669,406	1,669,406	0	1,669,406	0	0	0
99	408120	Municipal Occupation & License Tax	1,817,015	0	1,817,015	1,537,191	0	1,537,191	279,824	0	279,824
99	408160	Miscellaneous State or Local Tax--WA & ID	21	0	21	0	0	0	21	0	21
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	124,067	0	124,067	0	0	0	124,067	0	124,067
TOTAL DISTRIBUTION			4,170,722	0	4,170,722	3,560,472	0	3,560,472	610,250	0	610,250
TOTAL TAXES OTHER THAN FIT			4,170,722	1,633,273	5,803,995	3,560,472	1,065,546	4,626,018	610,250	567,727	1,177,977

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-1A
For Month Ended March 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
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324	CDA Lake CDR Fund - Allocated	0	9,508,333	9,508,333	0	6,203,236	6,203,236	0	3,305,097	3,305,097
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	38,992,307	38,992,307	0	25,438,581	25,438,581	0	13,553,726	13,553,726
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	2,020,919	2,174,098	153,179	1,318,448	1,471,627	0	702,471	702,471
1	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	1,246,579	26,319,339	27,565,918	1,234,817	17,641,590	18,876,407	11,762	8,677,749	8,689,511
1	303110	Misc Intangible Plant-PC Software (C-IPL)	0	1,951,058	1,951,058	0	1,307,775	1,307,775	0	643,283	643,283
TOTAL INTANGIBLE PLANT			2,002,462	124,841,174	126,843,636	1,990,700	81,952,140	83,942,840	11,762	42,889,034	42,900,796
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	2,230,395	2,230,395	0	1,455,110	1,455,110	0	775,285	775,285
1	311XXX	Structures & Improvements	0	125,697,436	125,697,436	0	82,005,007	82,005,007	0	43,692,429	43,692,429
1	312000	Boiler Plant	0	170,060,118	170,060,118	0	110,947,221	110,947,221	0	59,112,897	59,112,897
1	313000	Generators	0	6,770	6,770	0	4,417	4,417	0	2,353	2,353
1	314000	Turbogenerator Units	0	51,537,733	51,537,733	0	33,623,217	33,623,217	0	17,914,516	17,914,516
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	15,717,863	15,717,863	0	10,254,334	10,254,334	0	5,463,529	5,463,529
TOTAL STEAM PRODUCTION PLANT			0	392,344,130	392,344,130	0	255,965,311	255,965,311	0	136,378,819	136,378,819
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	57,644,109	57,644,109	0	37,607,017	37,607,017	0	20,037,092	20,037,092
1	331XXX	Structures & Improvements	0	43,514,240	43,514,240	0	28,388,690	28,388,690	0	15,125,550	15,125,550
1	332XXX	Reservoirs, Dams, & Waterways	0	123,127,557	123,127,557	0	80,328,418	80,328,418	0	42,799,139	42,799,139
1	333000	Waterwheels, Turbines, & Generators	0	155,557,180	155,557,180	0	101,485,504	101,485,504	0	54,071,676	54,071,676
1	334000	Accessory Electric Equipment	0	33,976,205	33,976,205	0	22,166,076	22,166,076	0	11,810,129	11,810,129
1	335XXX	Miscellaneous Power Plant Equipment	0	8,044,257	8,044,257	0	5,248,073	5,248,073	0	2,796,184	2,796,184
1	336000	Roads, Railroads, & Bridges	0	2,010,159	2,010,159	0	1,311,428	1,311,428	0	698,731	698,731
TOTAL HYDRAULIC PRODUCTION PLANT			0	423,873,707	423,873,707	0	276,535,206	276,535,206	0	147,338,501	147,338,501
OTHER PRODUCTION PLANT:											
1	340200	Land & Land Rights	0	905,167	905,167	0	590,531	590,531	0	314,636	314,636
1	341000	Structures & Improvements	0	16,489,703	16,489,703	0	10,757,882	10,757,882	0	5,731,821	5,731,821
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	199,564,713	199,564,713	0	130,196,019	130,196,019	0	69,368,694	69,368,694
1	344010	Generators - Solar	0	108,828	108,828	0	70,999	70,999	0	37,829	37,829
1	345000	Accessory Electric Equipment	0	17,034,059	17,034,059	0	11,113,020	11,113,020	0	5,921,039	5,921,039
1	345010	Accessory Electric Equipment - Solar	0	17,500	17,500	0	11,417	11,417	0	6,083	6,083
1	346000	Miscellaneous Power Plant Equipment	0	1,643,132	1,643,132	0	1,071,979	1,071,979	0	571,153	571,153
TOTAL OTHER PRODUCTION PLANT			0	278,885,571	278,885,571	0	181,944,946	181,944,946	0	96,940,625	96,940,625
TOTAL PRODUCTION PLANT			0	1,095,103,408	1,095,103,408	0	714,445,463	714,445,463	0	380,657,945	380,657,945

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

Report ID:
E-PLT-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	19,262,937	19,262,937	0	12,567,140	12,567,140	0	6,695,797	6,695,797
1	352XXX	Structures & Improvements	0	16,777,925	16,777,925	0	10,945,918	10,945,918	0	5,832,007	5,832,007
1	353000	Station Equipment	0	204,064,830	204,064,830	0	133,131,895	133,131,895	0	70,932,935	70,932,935
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	145,659,266	145,659,266	0	95,028,105	95,028,105	0	50,631,161	50,631,161
1	356000	Overhead Conductors & Devices	0	112,619,842	112,619,842	0	73,473,185	73,473,185	0	39,146,657	39,146,657
1	357000	Underground Conduit	0	2,605,487	2,605,487	0	1,699,820	1,699,820	0	905,667	905,667
1	358000	Underground Conductors & Devices	0	2,330,072	2,330,072	0	1,520,139	1,520,139	0	809,933	809,933
1	359000	Roads & Trails	0	1,872,246	1,872,246	0	1,221,453	1,221,453	0	650,793	650,793
TOTAL TRANSMISSION PLANT			0	522,314,958	522,314,958	0	340,758,278	340,758,278	0	181,556,680	181,556,680
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	4,584,631	0	4,584,631	3,340,938	0	3,340,938	1,243,693	0	1,243,693
99	360400	Land Easements	1,852,729	0	1,852,729	152,664	0	152,664	1,700,065	0	1,700,065
99	361000	Structures & Improvements	17,681,919	0	17,681,919	12,454,933	0	12,454,933	5,226,986	0	5,226,986
99	362000	Station Equipment	106,395,099	0	106,395,099	69,470,870	0	69,470,870	36,924,229	0	36,924,229
99	364000	Poles, Towers, & Fixtures	246,585,911	0	246,585,911	150,760,072	0	150,760,072	95,825,839	0	95,825,839
99	365000	Overhead Conductors & Devices	165,149,977	0	165,149,977	101,825,517	0	101,825,517	63,324,460	0	63,324,460
99	366000	Underground Conduit	82,722,563	0	82,722,563	51,557,755	0	51,557,755	31,164,808	0	31,164,808
99	367000	Underground Conductors & Devices	137,390,569	0	137,390,569	88,549,043	0	88,549,043	48,841,526	0	48,841,526
99	368000	Line Transformers	193,065,571	0	193,065,571	128,628,695	0	128,628,695	64,436,876	0	64,436,876
99	369XXX	Services	124,101,834	0	124,101,834	77,603,332	0	77,603,332	46,498,502	0	46,498,502
99	370000	Meters	47,799,781	0	47,799,781	26,855,229	0	26,855,229	20,944,552	0	20,944,552
99	373XXX	Street Light & Signal Systems	34,890,356	0	34,890,356	20,947,695	0	20,947,695	13,942,661	0	13,942,661
TOTAL DISTRIBUTION PLANT			1,162,220,940	0	1,162,220,940	732,146,743	0	732,146,743	430,074,197	0	430,074,197
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,076,471	3,095,087	4,171,558	370,266	2,074,606	2,444,872	706,205	1,020,481	1,726,686
4	390XXX	Structures & Improvements	11,432,353	49,014,644	60,446,997	5,678,273	32,854,026	38,532,299	5,754,080	16,160,618	21,914,698
4	391XXX	Office Furniture & Equipment	1,000,146	34,409,420	35,409,566	992,821	23,064,290	24,057,111	7,325	11,345,130	11,352,455
4	392XXX	Transportation Equipment	12,547,464	7,943,278	20,490,742	8,971,595	5,324,300	14,295,895	3,575,869	2,618,978	6,194,847
4	393000	Stores Equipment	286,235	1,576,716	1,862,951	123,355	1,056,857	1,180,212	162,880	519,859	682,739
4	394000	Tools, Shop & Garage Equipment	1,557,875	6,038,462	7,596,337	1,179,903	4,047,521	5,227,424	377,972	1,990,941	2,368,913
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	28,148,400	10,105,753	38,254,153	17,078,586	6,773,785	23,852,371	11,069,814	3,331,968	14,401,782
4	397XXX	Communications Equipment	13,046,794	48,971,984	62,018,778	7,144,187	32,825,431	39,969,618	5,902,607	16,146,553	22,049,160
4	398000	Miscellaneous Equipment	2,371	296,084	298,455	31	198,462	198,493	2,340	97,622	99,962
TOTAL GENERAL PLANT			69,382,019	162,625,971	232,007,990	41,724,456	109,006,562	150,731,018	27,657,563	53,619,409	81,276,972
TOTAL PLANT IN SERVICE			1,233,605,421	1,904,885,511	3,138,490,932	775,861,899	1,246,162,443	2,022,024,342	457,743,522	658,723,068	1,116,466,590

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-1A
For Month Ended March 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
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	0	272,416,770	272,416,770	0	177,724,701	177,724,701	0	94,692,069	94,692,069
E-ADEP		Hydro Production Plant	0	109,056,176	109,056,176	0	71,148,249	71,148,249	0	37,907,927	37,907,927
E-ADEP		Other Production Plant	0	73,036,505	73,036,505	0	47,649,016	47,649,016	0	25,387,489	25,387,489
E-ADEP		Transmission Plant	0	176,186,358	176,186,358	0	114,943,980	114,943,980	0	61,242,378	61,242,378
E-ADEP		Distribution Plant	352,828,379	0	352,828,379	217,877,945	0	217,877,945	134,950,434	0	134,950,434
E-ADEP		General Plant	21,079,171	56,039,361	77,118,532	11,592,675	37,562,623	49,155,298	9,486,496	18,476,738	27,963,234
		TOTAL ACCUMULATED DEPRECIATION	373,907,550	686,735,170	1,060,642,720	229,470,620	449,028,569	678,499,189	144,436,930	237,706,601	382,143,531
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	6,275,183	6,275,183	0	4,093,929	4,093,929	0	2,181,254	2,181,254
E-AAMT		Distribution-Franchises/Misc Intangibles	73,761	0	73,761	73,761	0	73,761	0	0	0
E-AAMT		General Plant - 303000	0	31,801	31,801	0	20,747	20,747	0	11,054	11,054
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	195,643	13,464,009	13,659,652	195,545	9,024,790	9,220,335	98	4,439,219	4,439,317
E-AAMT		General Plant - 390200, 396200	120,801	135,907	256,708	117,232	91,097	208,329	3,569	44,810	48,379
		TOTAL ACCUMULATED AMORTIZATION	390,205	19,906,900	20,297,105	386,538	13,230,563	13,617,101	3,667	6,676,337	6,680,004
		TOTAL ACCUMULATED DEPR/AMORT	374,297,755	706,642,070	1,080,939,825	229,857,158	462,259,132	692,116,290	144,440,597	244,382,938	388,823,535
		NET ELECTRIC UTILITY PLANT before DFIT	859,307,666	1,198,243,441	2,057,551,107	546,004,741	783,903,311	1,329,908,052	313,302,925	414,340,130	727,643,055
ACCUMULATED DFIT											
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
1		ADFIT - Colstrip PCB (283200)	0	(416,748)	(416,748)	0	(271,886)	(271,886)	0	(144,862)	(144,862)
12		ADFIT - Electric Plant In Service (282900)	0	(278,242,231)	(278,242,231)	0	(179,841,866)	(179,841,866)	0	(98,400,365)	(98,400,365)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(22,670,983)	(22,670,983)	0	(15,196,133)	(15,196,133)	0	(7,474,850)	(7,474,850)
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	(3,327,917)	(3,327,917)	0	(2,171,133)	(2,171,133)	0	(1,156,784)	(1,156,784)
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	(13,647,308)	(13,647,308)	0	(8,903,504)	(8,903,504)	0	(4,743,804)	(4,743,804)
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(4,868,478)	(4,868,478)	0	(3,146,741)	(3,146,741)	0	(1,721,737)	(1,721,737)
		TOTAL ACCUMULATED DFIT	0	(323,873,665)	(323,873,665)	0	(209,987,943)	(209,987,943)	0	(113,885,722)	(113,885,722)
		NET ELECTRIC UTILITY PLANT	859,307,666	874,369,776	1,733,677,442	546,004,741	573,915,368	1,119,920,109	313,302,925	300,454,408	613,757,333

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%	64.635%	35.365%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****				
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	859,307,666	874,369,776	1,733,677,442	546,004,741	573,915,368	1,119,920,109	313,302,925	300,454,408	613,757,333
	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	(1,164,272)	0	(1,164,272)	1,164,272	0	1,164,272
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)	(2,496,806)	0	(2,496,806)	(800,183)	0	(800,183)	(1,696,623)	0	(1,696,623)
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)	6,738,932	0	6,738,932	4,330,414	0	4,330,414	2,408,518	0	2,408,518
99	ADFIT - Kettle Falls Disallowed (190420)	375,870	0	375,870	375,870	0	375,870	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)	1,033,553	0	1,033,553	0	0	0	1,033,553	0	1,033,553
99	ADFIT - Boulder Park Disallowed (190040)	548,256	0	548,256	0	0	0	548,256	0	548,256
99	Investment in WNP3 Exchange Power (124900, 124930)	18,272,754	0	18,272,754	18,272,754	0	18,272,754	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(3,283,921)	0	(3,283,921)	(3,283,921)	0	(3,283,921)	0	0	0
99	CDA Lake Settlement - WA (182382)	1,324,696	0	1,324,696	1,324,696	0	1,324,696	0	0	0
99	CDA Lake Settlement - ID (186382)	264,577	0	264,577	0	0	0	264,577	0	264,577
99	ADFIT - CDA Lake Settlement - Direct (283382)	(556,247)	0	(556,247)	(463,645)	0	(463,645)	(92,602)	0	(92,602)
99	CDA CDR Fund - Direct (182324)	96,358	0	96,358	96,358	0	96,358	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	(33,726)	0	(33,726)	(33,726)	0	(33,726)	0	0	0
99	Spokane River Relicensing (182322)	684,694	0	684,694	635,181	0	635,181	49,513	0	49,513
99	ADFIT - Spokane River Relicensing (283322)	(239,620)	0	(239,620)	(222,295)	0	(222,295)	(17,325)	0	(17,325)
99	Spokane River PM&Es (182323)	633,925	0	633,925	403,335	0	403,335	230,590	0	230,590
99	ADFIT - Spokane River PM&Es (283323)	(221,897)	0	(221,897)	(141,191)	0	(141,191)	(80,706)	0	(80,706)
99	Montana Riverbed Settlement (186360)	4,880,254	0	4,880,254	3,242,147	0	3,242,147	1,638,107	0	1,638,107
99	ADFIT - Montana Riverbed Settlement (283365)	(1,708,089)	0	(1,708,089)	(1,134,752)	0	(1,134,752)	(573,337)	0	(573,337)
99	Lancaster Generation (182312)	5,043,333	0	5,043,333	5,043,333	0	5,043,333	0	0	0
99	ADFIT - Lancaster Generation (283312)	(1,765,167)	0	(1,765,167)	(1,765,167)	0	(1,765,167)	0	0	0
99	Weatherization Loans - Sandpoint (124350)	61,177	0	61,177	0	0	0	61,177	0	61,177
4	Customer Advances (252000)	(834,296)	(196)	(834,492)	(233,144)	(131)	(233,275)	(601,152)	(65)	(601,217)
99	Customer Deposits (235199)	(3,964,252)	0	(3,964,252)	(3,964,252)	0	(3,964,252)	0	0	0
C-WKC	Working Capital	18,188,000	7,014,497	25,202,497	18,188,000	0	18,188,000	0	7,014,497	7,014,497
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	35,651,829	7,014,301	42,666,130	34,568,814	(131)	34,568,683	1,083,015	7,014,432	8,097,447
	NET RATE BASE	894,959,495	881,384,077	1,776,343,572	580,573,555	573,915,237	1,154,488,792	314,385,940	307,468,840	621,854,780

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%	64.635%	35.365%
E-ALL	13	Net Electric General Plant	100.000%	65.579%	34.421%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
1	Steam (ED-AN)	891,309	891,309			891,309	891,309		581,490	581,490		309,819	309,819
1	Hydro (ED-AN)	735,417	735,417			735,417	735,417		479,786	479,786		255,631	255,631
1	Other (ED-AN)	689,384	689,384			689,384	689,384		449,754	449,754		239,630	239,630
Total Electric Production		2,316,110	2,316,110			2,316,110	2,316,110		1,511,030	1,511,030		805,080	805,080
Electric Transmission													
1	ED-AN	887,029	887,029			887,029	887,029		578,698	578,698		308,331	308,331
Total Electric Transmission		887,029	887,029			887,029	887,029		578,698	578,698		308,331	308,331
Electric Distribution													
	ED-ID	909,702	909,702			909,702	909,702				909,702		909,702
	ED-WA	1,706,803	1,706,803			1,706,803	1,706,803		1,706,803	1,706,803			
Total Electric Distribution		2,616,505	2,616,505			2,616,505	2,616,505		1,706,803	1,706,803		909,702	909,702
Gas Underground Storage													
	GD-AN	51,841	51,841										
	GD-OR	9,338			9,338								
Total Gas Underground Storage		61,179	51,841		9,338								
Gas Distribution													
	GD-AN	4,129	4,129										
	GD-ID	302,209	302,209										
	GD-WA	574,396	574,396										
	GD-OR	313,223			313,223								
Total Gas Distribution		1,193,957	880,734		313,223								
General Plant													
4	ED-AN	215,405	215,405			215,405	215,405		144,384	144,384		71,021	71,021
	ED-ID	24,382	24,382			24,382	24,382				24,382		24,382
	ED-WA	62,737	62,737			62,737	62,737	62,737					
7,4	CD-AA	855,994	616,692	170,249	69,053	616,692	616,692		413,362	413,362		203,330	203,330
9,4	CD-AN	23,198	18,247	4,951		18,247	18,247		12,231	12,231		6,016	6,016
9	CD-ID	34,964	27,503	7,461		27,503	27,503				27,503		27,503
9	CD-WA	12,241	9,629	2,612		9,629	9,629	9,629					
8	GD-AA	13,339		9,515	3,824								
	GD-AN	2,697		2,697									
	GD-ID	6,259		6,259									
	GD-WA	20,642		20,642									
	GD-OR	21,217			21,217								
Total General Plant		1,293,075	974,595	224,386	94,094	124,251	850,344	974,595	72,366	569,977	642,343	51,885	280,367
Total Depreciation Expense		8,367,855	6,794,239	1,156,961	416,655	2,740,756	4,053,483	6,794,239	1,779,169	2,659,705	4,438,874	961,587	1,393,778

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	34.760%
9	Elec/Gas North 4-Factor	78.661%	21.339%	0.000%			32.971%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-1A
For Month Ended March 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		
Production/Transmission															
1	Franchises (302000)	ED-AN	76,453	76,453		76,453	76,453		49,878	49,878		26,575	26,575		
1	Misc Intangible Plt (303000)	ED-AN	7,197	7,197		7,197	7,197		4,695	4,695		2,502	2,502		
Total Production/Transmission			83,650	83,650		83,650	83,650		54,573	54,573		29,077	29,077		
Distribution															
	Franchises (302000)	ED-WA	2,009	2,009		2,009	2,009		2,009	2,009					
	Misc Intangible Plt (303000)	ED-WA	237	237		237	237		237	237					
Total Distribution			2,246	2,246		2,246	2,246		2,246	2,246					
General Plant - 303000															
9,1		CD-AN	809	636	173		636	636		415	415		221	221	
		GD-ID	319		319										
		GD-WA	1,926		1,926										
		GD-OR	647				647								
Total General Plant - 303000			3,701	636	2,418		636	636		415	415		221	221	
Miscellaneous IT Intangible Plant - 3031XX															
7,4		CD-AA	612,807	441,491	121,881	49,435		441,491		295,927	295,927		145,564	145,564	
4		ED-AN	16,504	16,504				16,504		11,062	11,062		5,442	5,442	
		ED-ID	196	196			196					196		196	
		ED-WA	14,872	14,872			14,872								
8		GD-AA	24,669		17,597	7,072			14,872	14,872					
		GD-AN	192		192										
		GD-OR	794			794									
Total Miscellaneous IT Intangible Plt - 3031XX			670,034	473,063	139,670	57,301		15,068	457,995	473,063		14,872	306,989	321,861	
Gas Underground Storage															
		GD-AN	19		19										
Total Gas Underground Storage			19		19										
General Plant - 390200, 396200															
7,4		CD-AA	1,887	1,359	376	152		1,359		911	911		448	448	
4		ED-AN	947	947				947		635	635		312	312	
		GD-OR	362			362									
Total General Plant - 390200, 396200			3,196	2,306	376	514		2,306	2,306		1,546	1,546		760	760
Total Amortization Expense			762,846	561,901	142,483	58,462		17,314	544,587	561,901		17,118	363,523	380,641	

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-IA
For Month Ended March 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1 Steam (ED-AN)	272,416,770	272,416,770				272,416,770	272,416,770		177,724,701	177,724,701		94,692,069	94,692,069	
1 Hydro (ED-AN)	109,056,176	109,056,176				109,056,176	109,056,176		71,148,249	71,148,249		37,907,927	37,907,927	
1 Other (ED-AN)	73,036,505	73,036,505				73,036,505	73,036,505		47,649,016	47,649,016		25,387,489	25,387,489	
Total Electric Production	454,509,451	454,509,451				454,509,451	454,509,451		296,521,966	296,521,966		157,987,485	157,987,485	
Electric Transmission														
1 ED-AN	176,186,358	176,186,358				176,186,358	176,186,358		114,943,980	114,943,980		61,242,378	61,242,378	
Total Electric Transmission	176,186,358	176,186,358				176,186,358	176,186,358		114,943,980	114,943,980		61,242,378	61,242,378	
Electric Distribution														
ED-ID	134,950,434	134,950,434				134,950,434	134,950,434					134,950,434	134,950,434	
ED-WA	217,877,945	217,877,945				217,877,945	217,877,945		217,877,945	217,877,945				
Total Electric Distribution	352,828,379	352,828,379				352,828,379	352,828,379		217,877,945	217,877,945		134,950,434	134,950,434	
Gas Underground Storage														
GD-AN	11,972,877		11,972,877											
GD-OR	319,724			319,724										
Total Gas Underground Storage	12,292,601		11,972,877	319,724										
Gas Distribution														
GD-AN	1,436,587		1,436,587											
GD-ID	50,444,813		50,444,813											
GD-WA	100,159,864		100,159,864											
GD-OR	85,884,167			85,884,167										
Total Gas Distribution	237,925,431		152,041,264	85,884,167										
General Plant														
4 ED-AN	31,876,164	31,876,164												
ED-ID	6,053,932	6,053,932				6,053,932	6,053,932					6,053,932	10,509,890	
ED-WA	10,014,607	10,014,607				10,014,607	10,014,607		10,014,607	10,014,607			6,053,932	
7,4 CD-AA	21,945,814	15,810,642	4,364,803	1,770,369		15,810,642	15,810,642					5,212,927	5,212,927	
9,4 CD-AN	10,618,420	8,352,555	2,265,865			8,352,555	8,352,555		5,598,634	5,598,634		2,753,921	2,753,921	
9 CD-ID	4,363,743	3,432,564	931,179			3,432,564	3,432,564					3,432,564	3,432,564	
9 CD-WA	2,006,163	1,578,068	428,095			1,578,068	1,578,068		1,578,068	1,578,068				
8 GD-AA	1,182,733		843,655	339,078										
GD-AN	866,158		866,158											
GD-ID	947,539		947,539											
GD-WA	2,197,945		2,197,945											
GD-OR	3,375,199			3,375,199										
Total General Plant	95,448,417	77,118,532	12,845,239	5,484,646		21,079,171	56,039,361	77,118,532	11,592,675	37,562,623	49,155,298	9,486,496	18,476,738	27,963,234
Total Accumulated Depreciation	1,329,190,637	1,060,642,720	176,859,380	91,688,537		373,907,550	686,735,170	1,060,642,720	229,470,620	449,028,569	678,499,189	144,436,930	237,706,601	382,143,531

Allocation Ratios:				Jurisdiction -			
Service -	Electric	Gas-North	Gas-South	1	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%	34.760%
9 Elec/Gas North 4-Factor	78.661%	21.339%	0.000%				32.971%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAMT-1A
For Month Ended March 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
1 Franchises (302000) ED-AN	5,740,966	5,740,966				5,740,966	5,740,966		3,745,406	3,745,406			1,995,560	1,995,560	
1 Misc Intangible Plt (303000) ED-AN	534,217	534,217				534,217	534,217		348,523	348,523			185,694	185,694	
Total Production/Transmission	6,275,183	6,275,183				6,275,183	6,275,183		4,093,929	4,093,929			2,181,254	2,181,254	
Distribution															
Franchises (302000) ED-WA	53,669	53,669				53,669	53,669		53,669	53,669					
Misc Intangible Plt (303000) ED-WA	20,092	20,092				20,092	20,092		20,092	20,092					
Total Distribution	73,761	73,761				73,761	73,761		73,761	73,761					
General Plant - 303000															
9,1 CD-AN	40,428	31,801	8,627				31,801	31,801		20,747	20,747		11,054	11,054	
GD-ID	39,816		39,816												
GD-WA	81,975		81,975												
GD-OR	42,536			42,536											
Total General Plant - 303000	204,755	31,801	130,418	42,536			31,801	31,801		20,747	20,747		11,054	11,054	
Miscellaneous IT Intangible Plant -3031XX															
7,4 CD-AA	17,643,068	12,710,772	3,509,030	1,423,266		12,710,772	12,710,772		8,519,903	8,519,903			4,190,869	4,190,869	
4 ED-AN	753,237	753,237				753,237	753,237		504,887	504,887			248,350	248,350	
ED-ID	98	98				98	98					98		98	
ED-WA	195,545	195,545				195,545	195,545		195,545	195,545					
8 GD-AA	477,001		340,250	136,751											
GD-AN	13,390		13,390												
GD-OR	44,654			44,654											
Total Miscellaneous IT Intangible Plant - 3031XX	19,126,993	13,659,652	3,862,670	1,604,671		195,643	13,464,009	13,659,652		195,545	9,024,790	9,220,335	98	4,439,219	4,439,317
Gas Underground Storage															
GD-AN	239,224		239,224												
Total Gas Underground Storage	239,224		239,224												
General Plant - 390200, 396200															
7,4 CD-AA	137,440	99,018	27,335	11,087		99,018	99,018		66,371	66,371			32,647	32,647	
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	36,889	36,889				36,889	36,889		24,726	24,726			12,163	12,163	
ED-WA	110,678	110,678				110,678	110,678		110,678	110,678					
GD-WA	1,863		1,863												
GD-OR	45,741			45,741											
Total General Plant - 390200, 396200	345,480	256,708	31,944	56,828		120,801	135,907	256,708		117,232	91,097	208,329	3,569	44,810	48,379
Total Accumulated Amortization	26,265,396	20,297,105	4,264,256	1,704,035		390,205	19,906,900	20,297,105		386,538	13,230,563	13,617,101	3,667	6,676,337	6,680,004

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%	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 March 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

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

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	385,053	0	362,279	22,774	385,053	0	0	0	0	0	0	0
99		GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	477,164	0	0	0
99		GD-OR / AS	472,075	0	0	0	0	0	0	0	0	472,075	0	472,075
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	3,939,109	0	0	2,837,892	2,837,892	0	0	783,449	783,449	0	317,768	317,768
9		CD-WA / ID / AN	1,205,949	370,266	343,925	234,421	948,612	100,445	93,299	63,593	257,337	0	0	0
		TOTAL ACCOUNT	6,479,350	370,266	706,204	3,095,087	4,171,557	577,609	93,299	847,042	1,517,950	472,075	317,768	789,843
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	5,745,787	487,645	1,973,731	3,284,411	5,745,787	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	3,311,870	0	0	0	0	0	0	0	0	3,311,870	0	3,311,870
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	57,677,450	0	0	41,553,142	41,553,142	0	0	11,471,468	11,471,468	0	4,652,840	4,652,840
9		CD-WA / ID / AN	16,714,848	5,190,628	3,780,348	4,177,091	13,148,067	1,408,103	1,025,525	1,133,153	3,566,781	0	0	0
		TOTAL ACCOUNT	85,331,259	5,678,273	5,754,079	49,014,644	60,446,996	3,289,407	1,025,525	12,604,621	16,919,553	3,311,870	4,652,840	7,964,710
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	3,270,770	992,821	7,325	2,270,624	3,270,770	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	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	44,565,715	0	0	32,106,924	32,106,924	0	0	8,863,675	8,863,675	0	3,595,116	3,595,116
9		CD-WA / ID / AN	40,518	0	0	31,872	31,872	0	0	8,646	8,646	0	0	0
		TOTAL ACCOUNT	48,306,449	992,821	7,325	34,409,420	35,409,566	0	0	9,178,649	9,178,649	0	3,718,234	3,718,234
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	17,252,084	7,847,500	2,988,855	6,415,729	17,252,084	0	0	0	0	0	0	0
99		GD-WA / ID / AN	6,956,780	0	0	0	0	4,277,338	1,613,944	1,065,498	6,956,780	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	3,632,004	1,124,095	587,014	1,145,862	2,856,971	304,942	159,244	310,847	775,033	0	0	0
		TOTAL ACCOUNT	30,774,194	8,971,595	3,575,869	7,943,278	20,490,742	4,582,280	1,773,188	1,481,716	7,837,184	2,403,529	42,739	2,446,268

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended March 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
	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	1,865,755	112,615	148,135	1,206,871	1,467,621	30,550	40,186	327,398	398,134	0	0	0
		TOTAL ACCOUNT	2,402,582	123,354	162,880	1,576,716	1,862,950	114,821	40,186	327,398	482,405	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,236,901	1,151,597	370,781	1,714,523	3,236,901	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,032,171	0	0	0	0	1,166,554	444,947	420,670	2,032,171	0	0	0
99		GD-OR / AS	908,283	0	0	0	0	0	0	0	0	908,283	0	908,283
8		GD-AA	1,153,557	0	0	0	0	0	0	822,844	822,844	0	330,713	330,713
7		CD-AA	5,695,610	0	0	4,103,345	4,103,345	0	0	1,132,800	1,132,800	0	459,465	459,465
9		CD-WA / ID / AN	325,563	28,306	7,191	220,594	256,091	7,679	1,951	59,842	69,472	0	0	0
		TOTAL ACCOUNT	13,352,085	1,179,903	377,972	6,038,462	7,596,337	1,174,233	446,898	2,436,156	4,057,287	908,283	790,178	1,698,461
	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	36,646,839	16,809,414	10,662,198	9,175,227	36,646,839	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,275,862	0	0	0	0	2,761,080	837,200	677,582	4,275,862	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	43,056,482	17,078,585	11,069,814	10,105,753	38,254,152	2,834,100	947,777	931,925	4,713,802	43,834	44,694	88,528

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

AVISTA UTILITIES

Electric Copy

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

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	44,408,025	6,778,998	2,728,166	34,900,861	44,408,025	0	0	0	0	0	0	0
99		GD-WA / ID / AN	973,044	0	0	0	0	532,416	440,628	0	973,044	0	0	0
99		GD-OR / AS	956,324	0	0	0	0	0	0	0	0	956,324	0	956,324
8		GD-AA	992,933	0	0	0	0	0	0	708,269	708,269	0	284,664	284,664
7		CD-AA	11,530,494	0	0	8,307,029	8,307,029	0	0	2,293,300	2,293,300	0	930,165	930,165
9		CD-WA/ ID / AN	11,827,620	365,190	3,174,441	5,764,093	9,303,724	99,068	861,156	1,563,672	2,523,896	0	0	0
		TOTAL ACCOUNT	70,688,440	7,144,188	5,902,607	48,971,983	62,018,778	631,484	1,301,784	4,565,241	6,498,509	956,324	1,214,829	2,171,153
	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	302,882,472	41,724,456	27,657,561	162,625,970	232,007,987	13,274,924	5,651,799	32,739,153	51,665,876	8,343,475	10,865,134	19,208,609

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended March 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	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	2,021,450	153,179	0	1,868,271	2,021,450	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
		TOTAL ACCOUNT	3,759,065	153,179	0	2,020,919	2,174,098	964,981	168,450	41,410	1,174,841	410,126	0	410,126
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	2,037,713	1,234,817	11,762	791,134	2,037,713	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	1,578,078	0	0	0	0	0	0	1,125,659	1,125,659	0	452,419	452,419
7		CD-AA	35,434,186	0	0	25,528,205	25,528,205	0	0	7,047,505	7,047,505	0	2,858,476	2,858,476
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	39,096,417	1,234,817	11,762	26,319,339	27,565,918	0	0	8,173,164	8,173,164	46,440	3,310,895	3,357,335
	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	2,363,155	0	0	1,702,511	1,702,511	0	0	470,008	470,008	0	190,636	190,636
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	2,632,269	0	0	1,951,057	1,951,057	0	0	489,345	489,345	1,231	190,636	191,867
	TOTAL		45,487,751	1,387,996	11,762	30,291,315	31,691,073	964,981	168,450	8,703,919	9,837,350	457,797	3,501,531	3,959,328

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: C-DTX-1A
COMMON ACCUMULATED DEFERRED FIT	
For Month Ended March 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	(29,449,911)	(21,216,894)	(5,857,293)	(2,375,724)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,848,551)	(1,454,089)	(394,462)	0
		Total	<u>(31,298,462)</u>	<u>(22,670,983)</u>	<u>(6,251,755)</u>	<u>(2,375,724)</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 March 31, 2012
Average of Monthly Averages Basis

Report ID:
C-WKC-1A

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	***** SYSTEM *****			***** ELECTRIC *****			***** GAS NORTH *****		
			Washington	Idaho	Total	Washington	Idaho	Total	Washington	Idaho	Total
1	151120	FUEL STOCK COAL-COLSTRIP		681,499	681,499	681,499	681,499		0	0	
1	151210	FUEL STOCK HOG FUEL-KFGS		732,573	732,573	732,573	732,573		0	0	
4	154100	PLANT MATERIALS & OPER SUPPLIES		6,119,532	6,119,532	4,813,241	4,813,241	1,306,291		1,306,291	
1	154300	PLANT MATERIALS & OPER SUP-CS2		314,148	314,148	247,089	247,089	67,059		67,059	
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		689,891	689,891	542,625	542,625	147,266		147,266	
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		1,643	1,643	1,292	1,292	351		351	
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		(613)	(613)	(482)	(482)	(131)		(131)	
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		(4,247)	(4,247)	(3,340)	(3,340)	(907)		(907)	
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	18,188,000		18,188,000	18,188,000	18,188,000	0		0	
TOTAL			18,188,000	8,534,426	26,722,426	18,188,000	7,014,497	25,202,497	0	1,519,929	1,519,929

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%