

RESULTS OF OPERATIONS			Report ID: G-ROR-12A
GAS RATE OF RETURN			
For Twelve Months Ended April 30, 2012 Average of Monthly Averages Basis			

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
G-OPS		Gas Net Operating Income	19,848,549	12,716,991	7,131,558
		Adjustments			
		Adjusted Gas Net Operating Income	19,848,549	12,716,991	7,131,558
G-APL		Gas Net Adjusted Rate Base	311,425,338	202,871,240	108,554,098
		RATE OF RETURN	6.373%	6.269%	6.570%

RESULTS OF OPERATIONS			Report ID:
GAS ALLOCATION PERCENTAGES			G-ALL-12A
For Twelve Months Ended April 30, 2012			
Average of Monthly Averages Basis			

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
1	Input	System Contract Demand	11-01-2011	100.000%	69.580%	30.420%
2	Input	Number of Customers Percent	04-30-2012	223,560 100.000%	148,505 66.427%	75,055 33.573%
3	G-OPS	Direct Distribution Operating Expense Percent		10,027,110 100.000%	6,401,307 63.840%	3,625,803 36.160%
	Input	Jurisdictional 4-Factor Ratio	12-31-2011			
		Direct Expenses Accounts 798 - 894		4,111,478	2,773,192	1,338,286
		Direct Expenses Accounts 901 - 935		14,127,845	10,042,316	4,085,529
		Total		18,239,323	12,815,508	5,423,815
		Percentage		100.000%	70.263%	29.737%
		Direct Labor				
		Amount: Accounts 798 - 894		6,075,404	3,914,087	2,161,317
		Amount: Accounts 901 - 935		2,672,735	2,070,415	602,320
		Total		8,748,139	5,984,502	2,763,637
		Percentage		100.000%	68.409%	31.591%
		Total Number of Customers		224,556	149,161	75,395
		Percentage		100.000%	66.425%	33.575%
		Total Direct Plant		308,463,462	201,271,418	107,192,044
		Percentage		100.000%	65.250%	34.750%
4		Total Four Factor Allocators Percent		400.000%	270.346%	129.654%
				100.000%	67.587%	32.413%

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For Twelve Months Ended April 30, 2012	
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AVISTA UTILITIES

6	Input	Actual Therms Purchased Percent	04-30-2012	254,125,208 100.000%	176,912,245 69.616%	77,212,963 30.384%	
	Input	Elec/Gas North/Oregon 4-Factor	01-01-2012	Total	Electric	Gas North	Oregon Gas
		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	XXXXXX
		Adjustments		0			
		Total		126,542,644	98,748,812	21,930,422	5,863,410
		Percentage		100.000%	78.036%	17.330%	4.634%
		Direct Labor Accts 500 - 894		54,372,404	43,317,908	7,642,727	3,411,769
		Direct Labor Accts 901 - 935		4,295,024	3,049,259	223,754	1,022,011
		Direct Labor Accts 901 - 905 Utility 9 Only		5,547,864	3,418,316	2,129,548	XXXXXX
		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 Percentage		681,193 100.000%	360,451 52.915%	224,556 32.965%	96,186 14.120%
		Net Direct Plant Percentage		2,469,357,528 100.000%	1,967,998,952 79.697%	338,164,005 13.694%	163,194,571 6.609%
7		Total Percentages Average (CD AA)		400.000% 100.000%	288.177% 72.044%	79.555% 19.889%	32.268% 8.067%

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AVISTA UTILITIES

Input	Gas North/Oregon 4-Factor	01-01-2012	Total	Electric	Gas North	Oregon Gas
	Direct Expenses Accts 580 - 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	XXXXXX
	Total		27,793,832	0	21,930,422	5,863,410
	Percentage		100.000%	0.000%	78.904%	21.096%
	Direct Labor Accts 580 - 894		11,054,496	0	7,642,727	3,411,769
	Direct Labor Accts 901 - 935		1,245,765	0	223,754	1,022,011
	Direct Labor Accts 901 - 905 Utility 9 Only		2,129,548	0	2,129,548	XXXXXX
	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%
8	Average (GD AA)		100.000%	0.000%	71.331%	28.669%
Input	Elec/Gas North 4-Factor	01-01-2012	Total	Electric	Gas North	Oregon Gas
	Direct Expenses Accts 580 - 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 580 - 894		50,960,635	43,317,908	7,642,727	0
	Direct Labor Accts 901 - 935		3,273,013	3,049,259	223,754	0
	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%

RESULTS OF OPERATIONS	Report ID:
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For Twelve Months Ended April 30, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			Total	Electric	Gas North	Oregon Gas
JP	Gas North/Oregon JP Factor %	12-31-2010	100.000%	0.000%	80.500%	19.500%
			System	Washington	Idaho	
10	Actual Annual Throughput Percent	12-31-2011	378,337,806	254,537,052	123,800,754	
			100.000%	67.278%	32.722%	
11	Book Depreciation Percent		13,604,817	8,953,660	4,651,157	
			100.000%	65.812%	34.188%	
12	Net Gas Plant (before DFIT) Percent		355,640,221	232,279,780	123,360,441	
			100.000%	65.313%	34.687%	
13	G-PLT Net Gas General Plant Percent		36,591,548	25,617,150	10,974,398	
			100.000%	70.008%	29.992%	
14	Net Allocated Schedule M's Percent		-22,419,868	-14,687,504	-7,732,364	
			100.000%	65.511%	34.489%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended April 30, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUES									
		SALES OF GAS:									
99	480000	Residential	151,038,862	0	151,038,862	104,134,452	0	104,134,452	46,904,410	0	46,904,410
99	4812XX	Commercial - Firm & Interruptible	76,897,564	0	76,897,564	54,307,497	0	54,307,497	22,590,067	0	22,590,067
99	4813XX	Industrial-Firm	3,569,647	0	3,569,647	1,999,926	0	1,999,926	1,569,721	0	1,569,721
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	293,730	0	293,730	260,056	0	260,056	33,674	0	33,674
99	499XXX	Unbilled Revenue	(7,094,138)	0	(7,094,138)	(4,996,063)	0	(4,996,063)	(2,098,075)	0	(2,098,075)
		TOTAL SALES TO ULTIMATE CUSTOMERS	224,705,665	0	224,705,665	155,705,868	0	155,705,868	68,999,797	0	68,999,797
		OTHER OPERATING REVENUES:									
99	483XXX	Sales for Resale	121,168,992	0	121,168,992	83,587,566	0	83,587,566	37,581,426	0	37,581,426
99	488000	Miscellaneous Service Revenues	31,069	0	31,069	18,145	0	18,145	12,924	0	12,924
99	489300	Transportation For Others	4,064,057	0	4,064,057	3,650,969	0	3,650,969	413,088	0	413,088
99	493000	Rent from Gas Property	2,435	0	2,435	2,435	0	2,435	0	0	0
4	495000	Other Gas Revenues	6,051,964	104,873	6,156,837	4,195,964	70,881	4,266,845	1,856,000	33,992	1,889,992
		TOTAL OTHER OPERATING REVENUES	131,318,517	104,873	131,423,390	91,455,079	70,881	91,525,960	39,863,438	33,992	39,897,430
		TOTAL GAS REVENUES	356,024,182	104,873	356,129,055	247,160,947	70,881	247,231,828	108,863,235	33,992	108,897,227
		PRODUCTION EXPENSES:									
G-804	804/805	City Gate Purchases	249,104,239	0	249,104,239	171,872,329	0	171,872,329	77,231,910	0	77,231,910
6	808XXX	Net Natural Gas Storage Transactions	(2,448,264)	0	(2,448,264)	(1,135,596)	0	(1,135,596)	(1,312,668)	0	(1,312,668)
6	811000	Gas Used for Products Extraction	(1,304,765)	0	(1,304,765)	(909,466)	0	(909,466)	(395,299)	0	(395,299)
10	813000	Other Gas Expenses	0	1,377,997	1,377,997	0	927,089	927,089	0	450,908	450,908
99	813010	Gas Technology Institute (GTI) Expenses	104,901	0	104,901	74,956	0	74,956	29,945	0	29,945
		TOTAL PRODUCTION EXPENSES	245,456,111	1,377,997	246,834,108	169,902,223	927,089	170,829,312	75,553,888	450,908	76,004,796
		UNDERGROUND STORAGE EXPENSES:									
1	814000	Supervision & Engineering	0	9,237	9,237	0	6,427	6,427	0	2,810	2,810
1	824000	Other Expenses	0	479,733	479,733	0	333,798	333,798	0	145,935	145,935
1	837000	Other Equipment	0	443,160	443,160	0	308,351	308,351	0	134,809	134,809
		TOTAL UNDERGROUND STORAGE OPER EXP	0	932,130	932,130	0	648,576	648,576	0	283,554	283,554
G-DEPX		Depreciation Expense-Underground Storage	0	602,456	602,456	0	419,189	419,189	0	183,267	183,267
G-AMTX		Amortization Expense-Underground Storage	0	227	227	0	158	158	0	69	69
G-OTX		Taxes Other Than FIT	0	36,850	36,850	0	25,640	25,640	0	11,210	11,210
		TOTAL UG STORAGE DEPR/AMRT/NON-FIT TAXES	0	639,533	639,533	0	444,987	444,987	0	194,546	194,546
		TOTAL UNDERGROUND STORAGE EXPENSES	0	1,571,663	1,571,663	0	1,093,563	1,093,563	0	478,100	478,100

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For Twelve Months Ended April 30, 2012		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:									
		OPERATION									
3	870000	Supervision & Engineering	165,351	939,042	1,104,393	133,884	599,484	733,368	31,467	339,558	371,025
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	2,445,490	856,137	3,301,627	1,474,381	546,558	2,020,939	971,109	309,579	1,280,688
3	875000	Measuring & Reg Sta Exp-General	121,864	94	121,958	79,281	60	79,341	42,583	34	42,617
3	876000	Measuring & Reg Sta Exp-Industrial	10,106	0	10,106	9,580	0	9,580	526	0	526
3	877000	Measuring & Reg Sta Exp-City Gate	194,065	0	194,065	80,205	0	80,205	113,860	0	113,860
3	878000	Meter & House Regulator Expenses	642,394	0	642,394	491,054	0	491,054	151,340	0	151,340
3	879000	Customer Installation Expenses	1,479,038	85,587	1,564,625	849,994	54,639	904,633	629,044	30,948	659,992
3	880000	Other Expenses	1,058,624	774,807	1,833,431	705,764	494,637	1,200,401	352,860	280,170	633,030
3	881000	Rents	0	37,852	37,852	0	24,165	24,165	0	13,687	13,687
		MAINTENANCE									
3	885000	Supervision & Engineering	141,874	20,273	162,147	54,160	12,942	67,102	87,714	7,331	95,045
3	887000	Mains	1,823,800	23,425	1,847,225	1,337,318	14,955	1,352,273	486,482	8,470	494,952
3	889000	Measuring & Reg Sta Exp-General	197,957	0	197,957	130,109	0	130,109	67,848	0	67,848
3	890000	Measuring & Reg Sta Exp-Industrial	172,010	4,296	176,306	56,294	2,743	59,037	115,716	1,553	117,269
3	891000	Measuring & Reg Sta Exp-City Gate	87,471	0	87,471	53,796	0	53,796	33,675	0	33,675
3	892000	Services	882,932	56,229	939,161	519,540	35,897	555,437	363,392	20,332	383,724
3	893000	Meters & House Regulators	604,021	643,289	1,247,310	425,947	410,676	836,623	178,074	232,613	410,687
3	894000	Other Equipment	113	152,832	152,945	0	97,568	97,568	113	55,264	55,377
		TOTAL DISTRIBUTION OPERATING EXP	10,027,110	3,593,863	13,620,973	6,401,307	2,294,324	8,695,631	3,625,803	1,299,539	4,925,342
G-DEPX		Depreciation Expense-Distribution	10,335,423	49,549	10,384,972	6,747,806	34,494	6,782,300	3,587,617	15,055	3,602,672
G-OTX		Taxes Other Than FIT	16,448,128	0	16,448,128	14,170,830	0	14,170,830	2,277,298	0	2,277,298
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	26,783,551	49,549	26,833,100	20,918,636	34,494	20,953,130	5,864,915	15,055	5,879,970
		TOTAL DISTRIBUTION EXPENSES	36,810,661	3,643,412	40,454,073	27,319,943	2,328,818	29,648,761	9,490,718	1,314,594	10,805,312
		CUSTOMER ACCOUNTS EXPENSES:									
2	901000	Supervision	0	378,694	378,694	0	251,555	251,555	0	127,139	127,139
2	902000	Meter Reading Expenses	1,698,597	62,695	1,761,292	1,482,254	41,646	1,523,900	216,343	21,049	237,392
G-903	903XXX	Customer Records & Collection Expenses	1,100,174	3,880,226	4,980,400	782,761	2,577,514	3,360,275	317,413	1,302,712	1,620,125
2	904000	Uncollectible Accounts	0	1,661,951	1,661,951	0	1,103,984	1,103,984	0	557,967	557,967
2	905000	Misc Customer Accounts	0	89,745	89,745	0	59,615	59,615	0	30,130	30,130
		TOTAL CUSTOMER ACCOUNTS EXPENSES	2,798,771	6,073,311	8,872,082	2,265,015	4,034,314	6,299,329	533,756	2,038,997	2,572,753
		CUSTOMER SERVICE & INFO EXPENSES:									
G-908	908XXX	Customer Assistance Expenses	9,582,601	156,377	9,738,978	7,362,449	103,877	7,466,326	2,220,152	52,500	2,272,652
2	909000	Advertising	17,776	632,785	650,561	16,228	420,340	436,568	1,548	212,445	213,993
2	910000	Misc Customer Service & Info Exp	0	89,117	89,117	0	59,198	59,198	0	29,919	29,919
		TOTAL CUSTOMER SERVICE & INFO EXP	9,600,377	878,279	10,478,656	7,378,677	583,415	7,962,092	2,221,700	294,864	2,516,564

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For Twelve Months Ended April 30, 2012	
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AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		SALES EXPENSES:									
2	912000	Demonstrating & Selling Expenses	0	5,628	5,628	0	3,739	3,739	0	1,889	1,889
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	5,628	5,628	0	3,739	3,739	0	1,889	1,889
		ADMINISTRATIVE & GENERAL EXPENSES:									
4	920000	Salaries	141,251	6,443,920	6,585,171	106,611	4,355,252	4,461,863	34,640	2,088,668	2,123,308
4	921000	Office Supplies & Expenses	1,369	1,047,980	1,049,349	1,369	708,298	709,667	0	339,682	339,682
4	922000	Admin. Expenses Transferred - Credit	0	(33,108)	(33,108)	0	(22,377)	(22,377)	0	(10,731)	(10,731)
4	923000	Outside Services Employed	6,212	3,778,181	3,784,393	6,212	2,553,559	2,559,771	0	1,224,622	1,224,622
4	924000	Property Insurance Premium	0	292,774	292,774	0	197,877	197,877	0	94,897	94,897
4	925XXX	Injuries and Damages	864	961,681	962,545	481	649,971	650,452	383	311,710	312,093
4	926XXX	Employee Pensions and Benefits	55,561	199,514	255,075	55,561	134,846	190,407	0	64,668	64,668
4	928000	Regulatory Commission Expenses	762,861	311,466	1,074,327	530,985	210,511	741,496	231,876	100,955	332,831
4	930000	Miscellaneous General Expenses	38,366	855,028	893,394	20,778	577,888	598,666	17,588	277,140	294,728
4	931000	Rents	11,028	244,805	255,833	10,333	165,456	175,789	695	79,349	80,044
4	935000	Maintenance of General Plant	247,932	1,831,558	2,079,490	156,843	1,237,895	1,394,738	91,089	593,663	684,752
		TOTAL ADMIN & GEN OPERATING EXP	1,265,444	15,933,799	17,199,243	889,173	10,769,176	11,658,349	376,271	5,164,623	5,540,894
G-DEPX		Depreciation Expense-General Plant	443,763	2,173,626	2,617,389	283,083	1,469,089	1,752,172	160,680	704,537	865,217
G-AMTX		Amortization Expense - General Plant - 303000	26,930	2,070	29,000	23,106	1,399	24,505	3,824	671	4,495
G-AMTX		Amortization Expense - Misc IT Intangible Plant - 3031XX	0	1,653,905	1,653,905	0	1,117,824	1,117,824	0	536,081	536,081
G-AMTX		Amortization Expense-General Plant - 390200, 396200	0	4,861	4,861	0	3,285	3,285	0	1,576	1,576
99	407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99	407X28	Reg Credit/Debit Decoupling Def Rev	(200,128)	0	(200,128)	(200,128)	0	(200,128)	0	0	0
99	407329	Reg Debit Amt Decoupling Surcharge	323,791	0	323,791	323,791	0	323,791	0	0	0
99	407335	DSIT Amortization - ID	(69,550)	0	(69,550)	0	0	0	(69,550)	0	(69,550)
99	407425	WA GRC Jackson Prairie Deferral	(448,795)	0	(448,795)	(448,795)	0	(448,795)	0	0	0
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	76,011	3,834,462	3,910,473	(18,943)	2,591,597	2,572,654	94,954	1,242,865	1,337,819
		TOTAL ADMIN & GENERAL EXPENSES	1,341,455	19,768,261	21,109,716	870,230	13,360,773	14,231,003	471,225	6,407,488	6,878,713
		TOTAL EXPENSES BEFORE FIT	296,007,375	33,318,551	329,325,926	207,736,088	22,331,711	230,067,799	88,271,287	10,986,840	99,258,127
		NET OPERATING INCOME BEFORE FIT			26,803,129			17,164,029			9,639,100
G-FIT		FEDERAL INCOME TAX			1,887,604			1,002,080			885,524
G-FIT		DEFERRED FEDERAL INCOME TAX			5,110,132			3,471,226			1,638,906
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			(43,156)			(26,268)			(16,888)
		GAS NET OPERATING INCOME			19,848,549			12,716,991			7,131,558

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended April 30, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ALLOCATION RATIOS:											
G-ALL	1	System Contract Demand		100.000%		69.580%				30.420%	
G-ALL	2	Number of Customers		100.000%		66.427%				33.573%	
G-ALL	3	Direct Distribution Operating Expense		100.000%		63.840%				36.160%	
G-ALL	4	Jurisdictional 4-Factor Ratio		100.000%		67.587%				32.413%	
G-ALL	6	Actual Therms Purchased		100.000%		69.616%				30.384%	
G-ALL	10	Actual Annual Throughput		100.000%		67.278%				32.722%	
G-ALL	99	Not Allocated		0.000%		0.000%				0.000%	

RESULTS OF OPERATIONS
ALLOCATION OF PURCHASED GAS COSTS
For Twelve Months Ended April 30, 2012
Average of Monthly Averages Basis

Report ID:
G-804-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	195,138,295	0	195,138,295	134,677,151	0	134,677,151	60,461,144	0	60,461,144
1	804001	Pipeline Demand Costs	26,183,162	0	26,183,162	18,195,947	0	18,195,947	7,987,215	0	7,987,215
1	804002	Transport Variable Charges	671,086	0	671,086	466,671	0	466,671	204,415	0	204,415
6	804010	Gas Costs - Fixed Hedge	161,155	0	161,155	118,962	0	118,962	42,193	0	42,193
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	219,523	0	219,523	151,155	0	151,155	68,368	0	68,368
6	804140	Gas Research Contributions	0	0	0	0	0	0	0	0	0
6	804170	Gas Transaction Fees	0	0	0	0	0	0	0	0	0
6	804600	Gas Purchases - Financial	6,728,452	0	6,728,452	4,698,099	0	4,698,099	2,030,353	0	2,030,353
6	804700	Gas Costs - Offsystem Bookout	4,651,179	0	4,651,179	3,206,699	0	3,206,699	1,444,480	0	1,444,480
6	804711	Gas Costs - Offsystem Bookout Offset	(4,651,179)	0	(4,651,179)	(2,962,673)	0	(2,962,673)	(1,688,506)	0	(1,688,506)
6	804730	Gas Costs - Intracompany LDC Gas	20,934,281	0	20,934,281	14,165,231	0	14,165,231	6,769,050	0	6,769,050
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(9,530,500)	0	(9,530,500)	(6,750,985)	0	(6,750,985)	(2,779,515)	0	(2,779,515)
99	805120	Gas Expense - Rate Deferrals	8,598,785	0	8,598,785	5,906,072	0	5,906,072	2,692,713	0	2,692,713
		TOTAL PURCHASED GAS COSTS	249,104,239	0	249,104,239	171,872,329	0	171,872,329	77,231,910	0	77,231,910

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.580%	30.420%
G-ALL	6	Actual Therms Purchased	100.000%	69.616%	30.384%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 903	G-903-12A
For Twelve Months Ended April 30, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records & Collections	1,100,174	3,879,914	4,980,088	782,761	2,577,310	3,360,071	317,413	1,302,604	1,620,017
12	903920	Accts Rec Sold - Program Fees	0	312	312	0	204	204	0	108	108
12	903930	Accts Rec Sold - Maturity Yield Fees	0	0	0	0	0	0	0	0	0
Total Account 903			1,100,174	3,880,226	4,980,400	782,761	2,577,514	3,360,275	317,413	1,302,712	1,620,125

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.427%	33.573%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	65.313%	34.687%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-12A
For Twelve Months Ended April 30, 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	908000	Customer Assistance Expense	220,807	156,377	377,184	131,852	103,877	235,729	88,955	52,500	141,455
99	908600	Public Purpose Tariff Rider Expense Offset	9,992,237	0	9,992,237	7,647,999	0	7,647,999	2,344,238	0	2,344,238
99	908610	Limited Income Tax Refund Program	85,555	0	85,555	85,555	0	85,555	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	(733,546)	0	(733,546)	(502,957)	0	(502,957)	(230,589)	0	(230,589)
99	908990	DSM Amortization	17,548	0	17,548	0	0	0	17,548	0	17,548
		Total Account 908	9,582,601	156,377	9,738,978	7,362,449	103,877	7,466,326	2,220,152	52,500	2,272,652

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.427%	33.573%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-12A
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Twelve Months Ended April 30, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.41%	52.41%
2	Cost of Debt		5.659%	5.814%
	Total Cost of Debt		2.966%	3.047%
	Total Weighted Cost		2.966%	3.047%
G-APL	Net Rate Base	311,425,338	202,871,240	108,554,098
	Interest Deduction for FIT Calculation	9,324,804	6,017,161	3,307,643
1	#			
2	#			

RESULTS OF OPERATIONS	Report ID: G-FIT-12A
FEDERAL INCOME TAXES--GAS	
For Twelve Months Ended April 30, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	356,129,055	247,231,828	108,897,227
G-OPS	Operating & Maintenance Expense	297,942,820	206,097,028	91,845,792
G-OPS	Book Deprec/Amort and Reg Amortizations	14,898,128	9,774,301	5,123,827
G-OTX	Taxes Other than FIT	16,484,978	14,196,470	2,288,508
	Net Operating Income Before FIT	26,803,129	17,164,029	9,639,100
G-INT	Less: Interest Expense	9,324,804	6,017,161	3,307,643
G-SCM	Schedule M Adjustments	(12,085,170)	(8,283,782)	(3,801,388)
	Taxable Net Operating Income	5,393,155	2,863,086	2,530,069
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	1,887,604	1,002,080	885,524
G-DTE	Deferred FIT	5,110,132	3,471,226	1,638,906
99	411400 Amortized Investment Tax Credit	(43,156)	(26,268)	(16,888)
	Total FIT/Deferred FIT & ITC	6,954,580	4,447,038	2,507,542

ALLOCATION RATIOS:

G-ALL	99	Not Allocated	0.000%	0.000%	0.000%
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RESULTS OF OPERATIONS	Report ID: G-SCM-12A
GAS SCHEDULE M ITEMS	
For Twelve Months Ended April 30, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-DEPX/AMTX		Book Depreciation & Amortization	10,806,116	4,486,694	15,292,810	7,053,995	3,045,438	10,099,433	3,752,121	1,441,256	5,193,377
12	997001	Contributions In Aid of Construction	0	463,209	463,209	0	302,536	302,536	0	160,673	160,673
2	997002	Injuries and Damages	0	(75,000)	(75,000)	0	(49,820)	(49,820)	0	(25,180)	(25,180)
12	997003	Salvage	0	0	0	0	0	0	0	0	0
4	997005	FAS106 Current Retiree Medical Accrual	0	697,898	697,898	0	471,688	471,688	0	226,210	226,210
6	997008	DSM Book Amortization	0	17,548	17,548	0	12,216	12,216	0	5,332	5,332
99	997010	Deferred Gas Credit and Refunds	(1,380,510)	0	(1,380,510)	(1,293,708)	0	(1,293,708)	(86,802)	0	(86,802)
4	997015	Airplane Lease Payments	0	100,005	100,005	0	67,590	67,590	0	32,415	32,415
12	997016	Redemption Expense Amortization	0	226,672	226,672	0	148,046	148,046	0	78,626	78,626
4	997020	FAS87 Current Pension Accrual	0	(2,641,067)	(2,641,067)	0	(1,785,018)	(1,785,018)	0	(856,049)	(856,049)
99	997029	FAS 106 Post Retirement Benefits	55,561	0	55,561	55,561	0	55,561	0	0	0
99	997031	Decoupling Mechanism	119,205	0	119,205	119,205	0	119,205	0	0	0
12	997032	Interest Rate Swaps	0	(1,860,335)	(1,860,335)	0	(1,215,041)	(1,215,041)	0	(645,294)	(645,294)
4	997033	DSM Tariff Rider	1,537,422	0	1,537,422	971,628	0	971,628	565,794	0	565,794
12	997048	AFUDC	0	(97,749)	(97,749)	0	(63,843)	(63,843)	0	(33,906)	(33,906)
11	997049	Tax Depreciation	0	(24,387,372)	(24,387,372)	0	(16,049,817)	(16,049,817)	0	(8,337,555)	(8,337,555)
1	997055	Deferred Gas Exchange	0	40	40	0	28	28	0	12	12
4	997062	Gain on Sale of Office Building	0	(43,576)	(43,576)	0	(29,452)	(29,452)	0	(14,124)	(14,124)
99	997065	Amortization of Unbilled Revenue Add-Ins	(698,086)	0	(698,086)	(502,957)	0	(502,957)	(195,129)	0	(195,129)
99	997073	DSIT Amortization - ID	(105,010)	0	(105,010)	0	0	0	(105,010)	0	(105,010)
11	997080	Book Transportation Depreciation	0	486,109	486,109	0	319,918	319,918	0	166,191	166,191
4	997081	Deferred Compensation	0	(156,218)	(156,218)	0	(105,583)	(105,583)	0	(50,635)	(50,635)
4	997082	Meal Disallowances	0	92,298	92,298	0	62,381	62,381	0	29,917	29,917
4	997083	Paid Time Off	0	105,631	105,631	0	71,393	71,393	0	34,238	34,238
2	997084	Customer Uncollectibles	0	165,345	165,345	0	109,834	109,834	0	55,511	55,511
TOTAL SCHEDULE M ADJUSTMENTS			10,334,698	(22,419,868)	(12,085,170)	6,403,724	(14,687,506)	(8,283,782)	3,930,974	(7,732,362)	(3,801,388)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.580%	30.420%
G-ALL	2	Number of Customers	100.000%	66.427%	33.573%
G-ALL	3	Direct Distribution Operating Expense	100.000%	63.840%	36.160%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.587%	32.413%
G-ALL	6	Actual Therms Purchased	100.000%	69.616%	30.384%
G-ALL	11	Book Depreciation	100.000%	65.812%	34.188%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	65.313%	34.687%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
DEFERRED INCOME TAX EXPENSE--GAS	G-DTE-12A
For Twelve Months Ended April 30, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	4,949,918	3,242,741	1,707,177
99	410100	Deferred Federal Income Tax Exp	(85,475)	51,560	(137,035)
		SUBTOTAL	4,864,443	3,294,301	1,570,142
14	411100	Deferred Federal Income Tax Expense - Allocated	1,359	890	469
99	411100	Deferred Federal Income Tax Exp	244,330	176,035	68,295
		SUBTOTAL	245,689	176,925	68,764
		Total Deferred Federal Income Tax Expense	5,110,132	3,471,226	1,638,906

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	65.511%	34.489%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
TAXES OTHER THAN FEDERAL INCOME TAX
 For Twelve Months Ended April 30, 2012
 Average of Monthly Averages Basis

Report ID:
G-OTX-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
16	408190	R&P Property Tax - Storage	0	36,850	36,850	0	25,640	25,640	0	11,210	11,210
		TOTAL UNDERGROUND STORAGE TAX	0	36,850	36,850	0	25,640	25,640	0	11,210	11,210
		DISTRIBUTION									
99	408110	State Excise Tax	6,213,471	0	6,213,471	6,213,471	0	6,213,471	0	0	0
99	408120	Municipal Occupation & License Tax	7,248,566	0	7,248,566	5,978,422	0	5,978,422	1,270,144	0	1,270,144
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax - Distribution	2,870,027	0	2,870,027	1,978,937	0	1,978,937	891,090	0	891,090
99	409100	State Income Tax	116,064	0	116,064	0	0	0	116,064	0	116,064
		TOTAL DISTRIBUTION TAX	16,448,128	0	16,448,128	14,170,830	0	14,170,830	2,277,298	0	2,277,298
		TOTAL TAXES OTHER THAN FIT	16,448,128	36,850	16,484,978	14,170,830	25,640	14,196,470	2,277,298	11,210	2,288,508

ALLOCATION RATIOS:
 G-ALL 1

System Contract Demand

100.000%

69.580%

30.420%

RESULTS OF OPERATIONS	Report ID:
GAS UTILITY PLANT	G-PLT-12A
For Twelve Months Ended April 30, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
4	303000	Misc Intangible Plant (303000)	1,133,431	41,410	1,174,841	964,981	27,988	992,969	168,450	13,422	181,872
4	3031XX	Misc Intangible IT Plant (3031XX)	0	8,743,742	8,743,742	0	5,909,633	5,909,633	0	2,834,109	2,834,109
4		TOTAL INTANGIBLE PLANT	1,133,431	8,785,152	9,918,583	964,981	5,937,621	6,902,602	168,450	2,847,531	3,015,981
		UNDERGROUND STORAGE PLANT:									
1	350XXX	Land & Land Rights	0	469,044	469,044	0	326,361	326,361	0	142,683	142,683
1	351XXX	Structures & Improvements	0	1,328,385	1,328,385	0	924,290	924,290	0	404,095	404,095
1	352XXX	Wells	0	17,280,049	17,280,049	0	12,023,458	12,023,458	0	5,256,591	5,256,591
1	353000	Lines	0	1,044,477	1,044,477	0	726,747	726,747	0	317,730	317,730
1	354000	Compressor Station Equipment	0	11,386,279	11,386,279	0	7,922,573	7,922,573	0	3,463,706	3,463,706
1	355000	Measuring & Regulating Equipment	0	183,806	183,806	0	127,892	127,892	0	55,914	55,914
1	356000	Purification Equipment	0	407,617	407,617	0	283,620	283,620	0	123,997	123,997
1	357000	Other Equipment	0	1,471,410	1,471,410	0	1,023,807	1,023,807	0	447,603	447,603
		TOTAL UNDERGROUND STORAGE PLANT	0	33,571,067	33,571,067	0	23,358,748	23,358,748	0	10,212,319	10,212,319
		DISTRIBUTION PLANT:									
6	374200	Land & Land Rights	88,507	0	88,507	63,837	0	63,837	24,670	0	24,670
6	374400	Land & Land Rights	64,233	0	64,233	1,098	0	1,098	63,135	0	63,135
6	375000	Structures & Improvements	774,862	22,254	797,116	508,779	15,492	524,271	266,083	6,762	272,845
6	376000	Mains	218,685,458	2,512,520	221,197,978	140,426,609	1,749,116	142,175,725	78,258,849	763,404	79,022,253
6	378000	Measuring & Reg Station Equip-General	5,087,260	57,441	5,144,701	3,090,523	39,988	3,130,511	1,996,737	17,453	2,014,190
6	379000	Measuring & Reg Station Equip-City Gate	5,879,021	60,967	5,939,988	1,734,280	42,443	1,776,723	4,144,741	18,524	4,163,265
6	380000	Services	142,433,489	0	142,433,489	95,228,947	0	95,228,947	47,204,542	0	47,204,542
6	381000	Meters	62,224,488	0	62,224,488	41,660,234	0	41,660,234	20,564,254	0	20,564,254
6	382000	Meter Installations	0	0	0	0	0	0	0	0	0
6	383000	House Regulators	0	0	0	0	0	0	0	0	0
6	384000	House Regulator Installations	0	0	0	0	0	0	0	0	0
6	385000	Industrial Measuring & Reg Sta Equip	2,828,154	0	2,828,154	2,219,380	0	2,219,380	608,774	0	608,774
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	438,065,472	2,653,182	440,718,654	284,933,687	1,847,039	286,780,726	153,131,785	806,143	153,937,928

RESULTS OF OPERATIONS		Report ID:
GAS UTILITY PLANT		G-PLT-12A
For Twelve Months Ended April 30, 2012		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		GENERAL PLANT									
4	389XXX	Land & Land Rights	670,908	847,043	1,517,951	577,609	572,491	1,150,100	93,299	274,552	367,851
4	390XXX	Structures & Improvements	4,301,719	11,656,750	15,958,469	3,289,975	7,878,448	11,168,423	1,011,744	3,778,302	4,790,046
4	391XXX	Office Furniture & Equipment	0	8,758,313	8,758,313	0	5,919,481	5,919,481	0	2,838,832	2,838,832
4	392XXX	Transportation Equipment	6,043,004	1,483,251	7,526,255	4,425,221	1,002,485	5,427,706	1,617,783	480,766	2,098,549
4	393000	Stores Equipment	156,036	292,914	448,950	115,096	197,972	313,068	40,940	94,942	135,882
4	394000	Tools, Shop & Garage Equipment	1,509,706	2,362,074	3,871,780	1,061,870	1,596,455	2,658,325	447,836	765,619	1,213,455
4	395000	Laboratory Equipment	101,442	299,615	401,057	76,509	202,501	279,010	24,933	97,114	122,047
4	396XXX	Power Operated Equipment	3,923,474	822,707	4,746,181	2,986,064	556,043	3,542,107	937,410	266,664	1,204,074
4	397XXX	Communications Equipment	1,812,995	4,408,348	6,221,343	579,168	2,979,470	3,558,638	1,233,827	1,428,878	2,662,705
4	398000	Miscellaneous Equipment	158	80,921	81,079	68	54,692	54,760	90	26,229	26,319
		TOTAL GENERAL PLANT	18,519,442	31,011,936	49,531,378	13,111,580	20,960,038	34,071,618	5,407,862	10,051,898	15,459,760
		TOTAL PLANT IN SERVICE	457,718,345	76,021,337	533,739,682	299,010,248	52,103,446	351,113,694	158,708,097	23,917,891	182,625,988
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	11,830,622	11,830,622	0	8,231,747	8,231,747	0	3,598,875	3,598,875
G-ADEP		Distribution Plant	147,534,605	1,418,006	148,952,611	98,200,076	987,159	99,187,235	49,334,529	430,847	49,765,376
G-ADEP		General Plant	4,862,117	8,048,173	12,910,290	2,994,458	5,439,519	8,433,977	1,867,659	2,608,654	4,476,313
		TOTAL ACCUMULATED DEPRECIATION	152,396,722	21,296,801	173,693,523	101,194,534	14,658,425	115,852,959	51,202,188	6,638,376	57,840,564
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	111,692	7,851	119,543	73,310	5,306	78,616	38,382	2,545	40,927
G-AAMT		Misc IT Intangible Plant - 3031XX	0	4,017,712	4,017,712	0	2,715,450	2,715,450	0	1,302,262	1,302,262
G-AAMT		Underground Storage	0	239,139	239,139	0	166,393	166,393	0	72,746	72,746
G-AAMT		General Plant - 390200, 396200	4,609	24,931	29,540	3,641	16,850	20,491	968	8,081	9,049
		TOTAL ACCUMULATED AMORTIZATION	116,301	4,289,633	4,405,934	76,951	2,903,999	2,980,950	39,350	1,385,634	1,424,984
		TOTAL ACCUMULATED DEPR/AMORT	152,513,023	25,586,434	178,099,457	101,271,485	17,562,424	118,833,909	51,241,538	8,024,010	59,265,548
		NET GAS UTILITY PLANT before DFIT	305,205,322	50,434,903	355,640,225	197,738,763	34,541,022	232,279,785	107,466,559	15,893,881	123,360,440
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(59,019,876)	(59,019,876)	0	(38,547,652)	(38,547,652)	0	(20,472,224)	(20,472,224)
4	282900	ADFIT - Common Plant (282900 from C-DTX)	0	(5,596,628)	(5,596,628)	0	(3,773,752)	(3,773,752)	0	(1,822,876)	(1,822,876)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(1,374,206)	(1,374,206)	0	(897,535)	(897,535)	0	(476,671)	(476,671)
		TOTAL ACCUMULATED DFIT	0	(65,990,710)	(65,990,710)	0	(43,218,939)	(43,218,939)	0	(22,771,771)	(22,771,771)
		NET GAS UTILITY PLANT	305,205,322	(15,555,807)	289,649,515	197,738,763	(8,677,917)	189,060,846	107,466,559	(6,877,890)	100,588,669
ALLOCATION RATIOS:											
G-ALL	1	System Contract Demand		100.000%			69.580%			30.420%	
G-ALL	4	Jurisdictional 4-Factor Ratio		100.000%			67.587%			32.413%	
G-ALL	6	Actual Therms Purchased		100.000%			69.616%			30.384%	
G-ALL	12	Net Gas Plant (before DFIT)		100.000%			65.313%			34.687%	

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12A
For Twelve Months Ended April 30, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE	305,205,322	(15,555,807)	289,649,515	197,738,763	(8,677,917)	189,060,846	107,466,559	(6,877,890)	100,588,669
		OTHER ADJUSTMENTS:									
4	253850	Gain on Sale of General Office Bldg	0	(14,525)	(14,525)	0	(9,817)	(9,817)	0	(4,708)	(4,708)
4	190850	DFIT - Gain on Sale of General Office Bldg	0	5,099	5,099	0	3,446	3,446	0	1,653	1,653
1	117100	Gas Stored - Recoverable Base Gas	0	5,570,218	5,570,218	0	3,875,758	3,875,758	0	1,694,460	1,694,460
1	164100	Gas Inventory--Jackson Prairie	0	15,819,555	15,819,555	0	11,007,246	11,007,246	0	4,812,309	4,812,309
4	252000	Customer Advances	(87,242)	5	(87,237)	(21,182)	3	(21,179)	(66,060)	2	(66,058)
99	235199	Customer Deposits	(1,045,060)	0	(1,045,060)	(1,045,060)	0	(1,045,060)	0	0	0
C-WKC		Working Capital	0	1,526,282	1,526,282	0	0	0	0	1,526,282	1,526,282
99	186710	DSM Programs	1,491	0	1,491	0	0	0	1,491	0	1,491
		TOTAL OTHER ADJUSTMENTS	(1,130,811)	22,906,634	21,775,823	(1,066,242)	14,876,636	13,810,394	(64,569)	8,029,998	7,965,429
		NET RATE BASE	304,074,511	7,350,827	311,425,338	196,672,521	6,198,719	202,871,240	107,401,990	1,152,108	108,554,098

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-12A
For Twelve Months Ended April 30, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Electric Production															
	Steam (ED-AN)	10,636,735	10,636,735												
	Hydro (ED-AN)	8,773,867	8,773,867												
	Other (ED-AN)	8,116,554	8,116,554												
Total Electric Production		27,527,156	27,527,156												
Electric Transmission															
	ED-AN	10,411,605	10,411,605												
Total Electric Transmission		10,411,605	10,411,605												
Electric Distribution															
	ED-ID	10,920,703	10,920,703												
	ED-WA	19,742,566	19,742,566												
Total Electric Distribution		30,663,269	30,663,269												
Gas Underground Storage															
1	GD-AN	602,456		602,456			602,456			419,189			183,267	183,267	
	GD-OR	110,621			110,621										
Total Gas Underground Storage		713,077		602,456	110,621		602,456			419,189			183,267	183,267	
Gas Distribution															
6	GD-AN	49,549		49,549			49,549			34,494			15,055	15,055	
	GD-ID	3,587,617		3,587,617		3,587,617						3,587,617		3,587,617	
	GD-WA	6,747,806		6,747,806		6,747,806		6,747,806		6,747,806					
	GD-OR	3,691,974			3,691,974										
Total Gas Distribution		14,076,946		10,384,972	3,691,974		10,335,423	49,549	10,384,972	6,747,806	34,494	6,782,300	3,587,617	15,055	3,602,672
General Plant															
	ED-AN	2,542,198	2,542,198												
	ED-ID	260,548	260,548												
	ED-WA	716,614	716,614												
7,4	CD-AA	9,717,731	7,001,043	1,932,759	783,929		1,932,759	1,932,759		1,306,294	1,306,294		626,465	626,465	
9,4	CD-AN	459,129	361,156	97,973			97,973	97,973		66,217	66,217		31,756	31,756	
9	CD-ID	418,524	329,215	89,309		89,309	89,309	89,309				89,309		89,309	
9	CD-WA	165,106	129,874	35,232		35,232	35,232	35,232	35,232						
8,4	GD-AA	154,163	109,966	44,197		109,966	109,966	109,966		74,323	74,323		35,643	35,643	
4	GD-AN	32,928	32,928			32,928	32,928	32,928		22,255	22,255		10,673	10,673	
	GD-ID	71,371	71,371			71,371	71,371	71,371				71,371		71,371	
	GD-WA	247,851	247,851			247,851	247,851	247,851	247,851						
	GD-OR	258,058	258,058			258,058	258,058	258,058							
Total General Plant		15,044,221	11,340,648	2,617,389	1,086,184		443,763	2,173,626	2,617,389	283,083	1,469,089	1,752,172	160,680	704,537	865,217
Total Depreciation Expense		98,436,274	79,942,678	13,604,817	4,888,779		10,779,186	2,825,631	13,604,817	7,030,889	1,922,772	8,953,661	3,748,297	902,859	4,651,156

Allocation Ratios:		Electric	Gas-North	Gas-South	Jurisdiction -		Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	72.044%	19.889%	8.067%	1	System Contract Demand	69.580%	30.420%
8	Gas North/Oregon 4-Factor	0.000%	71.331%	28.669%	4	Jurisdictional 4-Factor Ratio	67.587%	32.413%
9	Elec/Gas North 4-Factor	78.661%	21.339%	0.000%	6	Actual Therms Purchased	69.616%	30.384%

RESULTS OF OPERATIONS
GAS-NORTH AMORTIZATION EXPENSE
For Twelve Months Ended April 30, 2012
Average of Monthly Averages Basis

Report ID:
G-AMTX-12A

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000)	ED-AN	915,089	915,089											
Misc Intangible Plt (303000)	ED-AN	86,730	86,730											
Total Production/Transmission		1,001,819	1,001,819											
Distribution														
Franchises (302000)	ED-WA	23,570	23,570											
Misc Intangible Plt (303000)	ED-WA	2,809	2,809											
Total Distribution		26,379	26,379											
General Plant - 303000														
9,4	CD-AN	9,702	7,632	2,070		2,070	2,070		1,399	1,399			671	671
	GD-ID	3,824		3,824	3,824		3,824				3,824			3,824
	GD-WA	23,106		23,106	23,106		23,106	23,106		23,106				
	GD-OR	7,770			7,770									
Total General Plant - 303000		44,402	7,632	29,000	7,770	26,930	2,070	29,000	23,106	1,399	24,505	3,824	671	4,495
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	7,278,951	5,244,047	1,447,711	587,193	1,447,711	1,447,711		978,464	978,464		469,247	469,247	
	ED-AN	205,765	205,765											
	ED-ID	588	588											
	ED-WA	201,040	201,040											
8,4	GD-AA	285,378		203,563	81,815	203,563	203,563		137,582	137,582		65,981	65,981	
4	GD-AN	2,631		2,631		2,631	2,631		1,778	1,778		853	853	
	GD-OR	9,534			9,534									
Total Miscellaneous IT Intangible Plant - 3031XX		7,983,887	5,651,440	1,653,905	678,542	1,653,905	1,653,905		1,117,824	1,117,824		536,081	536,081	
Gas Underground Storage														
1	GD-AN	227		227		227	227		158	158		69	69	
Total Gas Underground Storage		227		227		227	227		158	158		69	69	
General Plant - 390200, 396200														
7,4	CD-AA	24,440	17,607	4,861	1,972	4,861	4,861		3,285	3,285		1,576	1,576	
4	ED-AN	22,043	22,043											
	GD-OR	4,652			4,652									
Total General Plant- 390200, 396200		51,135	39,650	4,861	6,624	4,861	4,861		3,285	3,285		1,576	1,576	
Total Amortization Expense		9,107,849	6,726,920	1,687,993	692,936	26,930	1,661,063	1,687,993	23,106	1,122,666	1,145,772	3,824	538,397	542,221

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 System Contract Demand	69.580%	30.420%
8 Gas North/Oregon 4-Factor	0.000%	71.331%	28.669%	4 Jurisdictional 4-Factor Ratio	67.587%	32.413%
9 Elec/Gas North 4-Factor	78.661%	21.339%	0.000%			

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12A
For Twelve Months Ended April 30, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
Steam (ED-AN)	269,252,195	269,252,195											
Hydro (ED-AN)	106,316,044	106,316,044											
Other (ED-AN)	70,264,038	70,264,038											
Total Electric Production	445,832,277	445,832,277											
Electric Transmission													
ED-AN	173,066,947	173,066,947											
Total Electric Transmission	173,066,947	173,066,947											
Electric Distribution													
ED-ID	132,306,064	132,306,064											
ED-WA	213,094,717	213,094,717											
Total Electric Distribution	345,400,781	345,400,781											
Gas Underground Storage													
1 GD-AN	11,830,622		11,830,622			11,830,622	11,830,622		8,231,747	8,231,747		3,598,875	3,598,875
GD-OR	277,774			277,774									
Total Gas Underground Storage	12,108,396		11,830,622	277,774		11,830,622	11,830,622		8,231,747	8,231,747		3,598,875	3,598,875
Gas Distribution													
6 GD-AN	1,418,006		1,418,006			1,418,006	1,418,006		987,159	987,159		430,847	430,847
GD-ID	49,334,529		49,334,529		49,334,529	49,334,529	49,334,529				49,334,529		49,334,529
GD-WA	98,200,076		98,200,076		98,200,076	98,200,076	98,200,076	98,200,076					
GD-OR	85,403,202			85,403,202									
Total Gas Distribution	234,355,813		148,952,611	85,403,202	147,534,605	1,418,006	148,952,611	98,200,076	987,159	99,187,235	49,334,529	430,847	49,765,376
General Plant													
ED-AN	31,586,643	31,586,643											
ED-ID	5,998,049	5,998,049											
ED-WA	9,949,974	9,949,974											
7,4 CD-AA	20,638,223	14,868,602	4,104,736	1,664,885		4,104,736	4,104,736		2,774,268	2,774,268		1,330,468	1,330,468
9,4 CD-AN	10,645,405	8,373,782	2,271,623			2,271,623	2,271,623		1,535,322	1,535,322		736,301	736,301
9 CD-ID	4,205,216	3,307,865	897,351		897,351	897,351	897,351				897,351		897,351
9 CD-WA	2,149,291	1,690,654	458,637		458,637	458,637	458,637	458,637					
8,4 GD-AA	1,124,585	802,178	322,407		802,178	802,178	802,178		542,168	542,168		260,010	260,010
4 GD-AN	869,636	869,636			869,636	869,636	869,636		587,761	587,761		281,875	281,875
GD-ID	970,308	970,308			970,308	970,308	970,308				970,308		970,308
GD-WA	2,535,821	2,535,821			2,535,821	2,535,821	2,535,821	2,535,821					
GD-OR	3,323,358		3,323,358										
Total General Plant	93,996,509	75,775,569	12,910,290	5,310,650	4,862,117	8,048,173	12,910,290	2,994,458	5,439,519	8,433,977	1,867,659	2,608,654	4,476,313
Total Accumulated Depreciation	1,304,760,723	1,040,075,574	173,693,523	90,991,626	152,396,722	21,296,801	173,693,523	101,194,534	14,658,425	115,852,959	51,202,188	6,638,376	57,840,564

Allocation Ratios:		Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	72.044%	19.889%	8.067%	1 System Contract Demand	69.580%	30.420%
8	Gas North/Oregon 4-Factor	0.000%	71.331%	28.669%	4 Jurisdictional 4-Factor Ratio	67.587%	32.413%
9	Elec/Gas North 4-Factor	78.661%	21.339%	0.000%	6 Actual Therms Purchased	69.616%	30.384%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAAMT-12A
For Twelve Months Ended April 30, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
Franchises (302000)	ED-AN	5,397,612	5,397,612												
Misc Intangible Plt (303000)	ED-AN	511,928	511,928												
Total Production/Transmission		5,909,540	5,909,540												
Distribution															
Franchises (302000)	ED-WA	44,797	44,797												
Misc Intangible Plt (303000)	ED-WA	19,036	19,036												
Total Distribution		63,833	63,833												
General Plant - 303000															
9,4	CD-AN	36,790	28,939	7,851					5,306	5,306					
	GD-ID	38,382		38,382								38,382	2,545		
	GD-WA	73,310		73,310	38,382	7,851	38,382						38,382		
	GD-OR	39,622			73,310		73,310	73,310		73,310					
Total General Plant - 303000		188,104	28,939	119,543	39,622		111,692	7,851	119,543	73,310	5,306	78,616	38,382	2,545	40,927
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	18,621,692	13,415,812	3,703,668	1,502,212										
	ED-AN	700,701	700,701							2,503,198	2,503,198		1,200,470	1,200,470	
	ED-WA	116,502	116,502												
8,4	GD-AA	422,752		301,553	121,199		301,553	301,553		203,810	203,810		97,743	97,743	
4	GD-AN	12,491		12,491			12,491	12,491		8,442	8,442		4,049	4,049	
	GD-OR	41,079			41,079										
Total Miscellaneous IT Intangible Plant - 3031XX		19,915,217	14,233,015	4,017,712	1,664,490		4,017,712	4,017,712		2,715,450	2,715,450		1,302,262	1,302,262	
Gas Underground Storage															
1	GD-AN	239,139		239,139			239,139	239,139		166,393	166,393		72,746	72,746	
Total Gas Underground Storage		239,139		239,139			239,139	239,139		166,393	166,393		72,746	72,746	
General Plant - 390200, 396200															
7,4	CD-AA	125,349	90,306	24,931	10,112										
9	CD-ID	4,537	3,569	968			968	968					968	968	
9	CD-WA	8,332	6,554	1,778			1,778	1,778	1,778						
4	ED-AN	16,741	16,741												
	ED-WA	110,678	110,678												
	GD-WA	1,863		1,863			1,863	1,863	1,863		1,863				
	GD-OR	44,015			44,015										
Total General Plant - 390200, 396200		311,515	227,848	29,540	54,127		4,609	24,931	29,540	3,641	16,850	20,491	968	8,081	9,049
Total Accumulated Amortization		26,627,348	20,463,175	4,405,934	1,758,239		116,301	4,289,633	4,405,934	76,951	2,903,999	2,980,950	39,350	1,385,634	1,424,984

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	System Contract Demand	69.580%		30.420%				
8	Gas North/Oregon 4-Factor	0.000%	71.331%	28.669%	4	Jurisdictional 4-Factor Ratio	67.587%		32.413%				
9	Elec/Gas North 4-Factor	78.661%	21.339%	0.000%									

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended April 30, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

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

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	287,378	0	264,604	22,774	287,378	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	6,381,675	370,266	608,529	3,095,087	4,073,882	577,609	93,299	847,042	1,517,950	472,075	317,768	789,843
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	5,036,309	490,272	1,733,935	2,812,102	5,036,309	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,875,075	0	0	0	0	1,875,572	0	(497)	1,875,075	0	0	0
99		GD-OR / AS	3,297,605	0	0	0	0	0	0	0	0	3,297,605	0	3,297,605
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	52,946,622	0	0	38,144,864	38,144,864	0	0	10,530,554	10,530,554	0	4,271,204	4,271,204
9		CD-WA / ID / AN	16,649,518	5,213,850	3,729,545	4,153,282	13,096,677	1,414,403	1,011,744	1,126,694	3,552,841	0	0	0
		TOTAL ACCOUNT	79,805,129	5,704,122	5,463,480	45,110,248	56,277,850	3,289,975	1,011,744	11,656,751	15,958,470	3,297,605	4,271,204	7,568,809
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	3,221,791	990,569	1,831	2,229,391	3,221,791	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	415,428	0	0	0	0	0	0	296,329	296,329	0	119,099	119,099
7		CD-AA	42,536,918	0	0	30,645,297	30,645,297	0	0	8,460,168	8,460,168	0	3,431,453	3,431,453
9		CD-WA / ID / AN	8,513	0	0	6,696	6,696	0	0	1,817	1,817	0	0	0
		TOTAL ACCOUNT	46,182,650	990,569	1,831	32,881,384	33,873,784	0	0	8,758,314	8,758,314	0	3,550,552	3,550,552
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	16,486,560	7,398,996	2,794,817	6,292,747	16,486,560	0	0	0	0	0	0	0
99		GD-WA / ID / AN	6,693,758	0	0	0	0	4,140,806	1,458,251	1,094,701	6,693,758	0	0	0
99		GD-OR / AS	2,408,609	0	0	0	0	0	0	0	0	2,408,609	0	2,408,609
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	517,164	0	0	372,585	372,585	0	0	102,859	102,859	0	41,720	41,720
9		CD-WA / ID / AN	3,419,267	1,048,426	588,073	1,053,131	2,689,630	284,415	159,531	285,691	729,637	0	0	0
		TOTAL ACCOUNT	29,525,358	8,447,422	3,382,890	7,718,463	19,548,775	4,425,221	1,617,782	1,483,251	7,526,254	2,408,609	41,720	2,450,329

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended April 30, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****														
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	394,710	10,739	14,745	369,226	394,710	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	1,708,975	113,625	150,915	1,079,757	1,344,297	30,824	40,940	292,914	364,678	0	0	0
		TOTAL ACCOUNT	2,245,183	124,364	165,660	1,448,983	1,739,007	115,095	40,940	292,914	448,949	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,298,780	1,192,180	387,619	1,718,981	3,298,780	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,917,990	0	0	0	0	1,053,736	445,863	418,391	1,917,990	0	0	0
99		GD-OR / AS	903,913	0	0	0	0	0	0	0	0	903,913	0	903,913
8		GD-AA	1,128,795	0	0	0	0	0	0	805,181	805,181	0	323,614	323,614
7		CD-AA	5,426,217	0	0	3,909,264	3,909,264	0	0	1,079,220	1,079,220	0	437,733	437,733
9		CD-WA / ID / AN	325,168	29,985	7,271	218,525	255,781	8,134	1,972	59,281	69,387	0	0	0
		TOTAL ACCOUNT	13,000,863	1,222,165	394,890	5,846,770	7,463,825	1,061,870	447,835	2,362,073	3,871,778	903,913	761,347	1,665,260
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	1,097,541	180,224	100,862	816,455	1,097,541	0	0	0	0	0	0	0
99		GD-WA / ID / AN	226,598	0	0	0	0	73,741	24,049	128,808	226,598	0	0	0
99		GD-OR / AS	213,972	0	0	0	0	0	0	0	0	213,972	0	213,972
8		GD-AA	82,537	0	0	0	0	0	0	58,874	58,874	0	23,663	23,663
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	210,159	10,203	3,257	151,853	165,313	2,768	884	41,194	44,846	0	0	0
		TOTAL ACCOUNT	2,186,470	190,427	104,119	1,224,542	1,519,088	76,509	24,933	299,614	401,056	213,972	52,354	266,326

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended April 30, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****														
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	35,167,548	16,489,758	8,869,758	9,808,032	35,167,548	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,269,436	0	0	0	0	2,870,543	826,833	572,060	4,269,436	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	1,717,759	425,839	407,616	517,751	1,351,206	115,521	110,577	140,455	366,553	0	0	0
		TOTAL ACCOUNT	41,752,613	16,915,597	9,277,374	10,724,933	36,917,904	2,986,064	937,410	822,707	4,746,181	43,834	44,694	88,528
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	43,047,104	6,157,004	2,525,820	34,364,280	43,047,104	0	0	0	0	0	0	0
99		GD-WA / ID / AN	852,771	0	0	0	0	480,100	372,671	0	852,771	0	0	0
99		GD-OR / AS	961,978	0	0	0	0	0	0	0	0	961,978	0	961,978
8		GD-AA	956,707	0	0	0	0	0	0	682,429	682,429	0	274,278	274,278
7		CD-AA	10,875,232	0	0	7,834,952	7,834,952	0	0	2,162,975	2,162,975	0	877,305	877,305
9		CD-WA / ID / AN	11,824,209	365,190	3,174,441	5,761,410	9,301,041	99,068	861,156	1,562,944	2,523,168	0	0	0
		TOTAL ACCOUNT	68,518,001	6,522,194	5,700,261	47,960,642	60,183,097	579,168	1,233,827	4,408,348	6,221,343	961,978	1,151,583	2,113,561
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	13,216	0	2,299	10,917	13,216	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	401,105	0	0	288,972	288,972	0	0	79,776	79,776	0	32,357	32,357
9		CD-WA / ID / AN	6,105	250	333	4,219	4,802	68	90	1,145	1,303	0	0	0
		TOTAL ACCOUNT	422,793	250	2,632	304,108	306,990	68	90	80,921	81,079	2,367	32,357	34,724
		TOTAL GENERAL PLANT	290,020,735	40,487,376	25,101,666	156,315,160	221,904,202	13,111,579	5,407,860	31,011,935	49,531,374	8,361,580	10,223,579	18,585,159

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12A
For Twelve Months Ended April 30, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS*****		
				Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct
	303000	Intangible Plant										
99		ED-WA / ID / AN	2,022,305	153,179	0	1,869,126	2,022,305	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
99		GD-OR / AS	410,126	0	0	0	0	0	0	0	0	410,126
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	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
		TOTAL ACCOUNT	3,759,920	153,179	0	2,021,774	2,174,953	964,981	168,450	41,410	1,174,841	410,126
	303100	Misc Intangible Plant--Mainframe Software										
99		ED-WA / ID / AN	1,883,187	1,070,100	2,940	810,147	1,883,187	0	0	0	0	0
99		GD-WA / ID / AN	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
8		GD-AA	1,435,052	0	0	0	0	0	0	1,023,637	1,023,637	0
7		CD-AA	36,013,665	0	0	25,945,685	25,945,685	0	0	7,162,758	7,162,758	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	39,378,344	1,070,100	2,940	26,755,832	27,828,872	0	0	8,186,395	8,186,395	46,440
	303110	Misc Intangible Plant--PC Software										
99		ED-WA / ID / AN	253,734	0	0	253,734	253,734	0	0	0	0	0
99		GD-WA / ID / AN	19,337	0	0	0	0	0	0	19,337	19,337	0
99		GD-OR / AS	1,231	0	0	0	0	0	0	0	0	1,231
8		GD-AA	56,018	0	0	0	0	0	0	39,958	39,958	0
7		CD-AA	2,504,153	0	0	1,804,092	1,804,092	0	0	498,051	498,051	0
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	2,834,473	0	0	2,057,826	2,057,826	0	0	557,346	557,346	1,231
		TOTAL	45,972,737	1,223,279	2,940	30,835,432	32,061,651	964,981	168,450	8,785,151	9,918,582	457,797

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: C-DTX-12A
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months Ended April 30, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		Deferred FIT - Common Plant (For Report APL)				
7	282900	CD-AA	(26,184,584)	(18,864,422)	(5,207,852)	(2,112,310)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,821,901)	(1,433,126)	(388,775)	0
		Total	<u>(28,006,485)</u>	<u>(20,297,548)</u>	<u>(5,596,627)</u>	<u>(2,112,310)</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
For Twelve Months Ended April 30, 2012
Average of Monthly Averages Basis

Report ID:
C-WKC-12A

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	***** SYSTEM *****			***** ELECTRIC *****			***** GAS NORTH *****		
			Washington	Idaho	Total	Washington	Idaho	Total	Washington	Idaho	Total
1	151120	FUEL STOCK COAL-COLSTRIP		713,563	713,563	713,563	713,563		0	0	
1	151210	FUEL STOCK HOG FUEL-KFGS		1,291,591	1,291,591	1,291,591	1,291,591		0	0	
4	154100	PLANT MATERIALS & OPER SUPPLIES		6,196,222	6,196,222	4,873,561	4,873,561	1,322,661		1,322,661	
1	154300	PLANT MATERIALS & OPER SUP-CS2		285,436	285,436	224,506	224,506	60,930		60,930	
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		659,326	659,326	518,585	518,585	140,741		140,741	
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		1,776	1,776	1,397	1,397	379		379	
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		(725)	(725)	(570)	(570)	(155)		(155)	
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		8,084	8,084	6,358	6,358	1,726		1,726	
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	18,188,000		18,188,000	18,188,000	18,188,000	0		0	
TOTAL			18,188,000	9,155,273	27,343,273	18,188,000	7,628,991	25,816,991	0	1,526,282	1,526,282

ALLOCATION RATIOS: