

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

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income	127,807,566	77,973,871	49,833,695
	Adjustments			
	Adjusted Net Operating Income	127,807,566	77,973,871	49,833,695
E-APL	Electric Net Rate Base	1,752,084,292	1,138,198,820	613,885,472
	RATE OF RETURN	7.295%	6.851%	8.118%

RESULTS OF OPERATIONS		Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES		
For Twelve Months Ended April 30, 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	04-30-2012	358,938 100.000%	235,578 65.632%	123,360 34.368%
3	E-OPS	Direct Distribution Operating Expense Percent		23,126,427 100.000%	15,516,985 67.096%	7,609,442 32.904%
	Input	Jurisdictional 4-Factor Ratio	12-31-2011			
		Direct Expenses Accts 500 - 598		23,354,099	15,611,998	7,742,101
		Direct Expenses Accts 901 - 935		31,755,308	22,688,342	9,066,966
		Total		55,109,407	38,300,340	16,809,067
		Percentage		100.000%	69.499%	30.501%
		Direct Labor Accts 500 - 598		9,528,184	6,357,387	3,170,797
		Direct Labor Accts 901 - 935		5,139,180	3,872,295	1,266,885
		Total		14,667,364	10,229,682	4,437,682
		Percentage		100.000%	69.745%	30.255%
		Number of Customers		360,451	236,623	123,828
		Percentage		100.000%	65.646%	34.354%
		Net Direct Plant		818,616,195	517,581,147	301,035,048
		Percentage		100.000%	63.226%	36.774%
4		Total Percentages Percent		400.000% 100.000%	268.116% 67.029%	131.884% 32.971%

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

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
Input		Elec/Gas North/Oregon 4-Factor				01-01-2012
		Direct Expenses Accts 500 - 894	Total	Electric	Gas North	Oregon Gas
		Direct Expenses Accts 901 - 935	66,341,282	58,626,203	5,247,466	2,467,613
		Direct Expenses Accts 901 - 905 Utility 9 Only	58,793,117	39,254,919	16,142,401	3,395,797
		Adjustments	1,408,245	867,690	540,555	0
			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-12A
ELECTRIC ALLOCATION PERCENTAGES		
For Twelve Months Ended April 30, 2012 Average of Monthly Averages Basis		

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
Input		Gas North/Oregon 4-Factor				
		01-01-2012				
			Total	Electric	Gas North	Oregon Gas
		Direct Expenses Accts 500 - 894	7,715,079	0	5,247,466	2,467,613
		Direct Expenses Accts 901 - 935	19,538,198	0	16,142,401	3,395,797
		Direct Expenses Accts 901 - 905 Utility 9 Only	540,555	0	540,555	0
		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-12A
ELECTRIC ALLOCATION PERCENTAGES		
For Twelve Months Ended April 30, 2012 Average of Monthly Averages Basis		

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	Oregon Gas
Input		Elec/Gas North 4-Factor	Total	Electric	Gas North	Oregon Gas
	01-01-2012	Direct Expenses Accts 500 - 894	63,873,669	58,626,203	5,247,466	0
		Direct Expenses Accts 901 - 935	55,397,320	39,254,919	16,142,401	0
		Adjustments	0	0	0	0
		Total	119,270,989	97,881,122	21,389,867	0
		Percentage	100.000%	82.066%	17.934%	0.000%
		Direct Labor Accts 500 - 894	50,960,635	43,317,908	7,642,727	0
		Direct Labor Accts 901 - 935	3,273,013	3,049,259	223,754	0
		Total	54,233,648	46,367,167	7,866,481	0
		Percentage	100.000%	85.495%	14.505%	0.000%
		Number of Customers at	585,007	360,451	224,556	0
		Percentage	100.000%	61.615%	38.385%	0.000%
		Net Direct Plant	2,283,393,565	1,951,560,143	331,833,422	0
		Percentage	100.000%	85.468%	14.532%	0.000%
9		Total Percentages	400.000%	314.644%	85.356%	0.000%
		Average (CD AN/ID/WA)	100.000%	78.661%	21.339%	0.000%
10	E-PLT	Net Electric Distribution Plant	789,839,945	499,991,759	289,848,186	
		Percent	100.000%	63.303%	36.697%	
11		Book Depreciation	80,041,724	52,010,863	28,030,861	
		Percent	100.000%	64.980%	35.020%	

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

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho
12		Net Electric Plant (before DFIT) Percent	<u>2,024,765,502</u> 100.000%	<u>1,307,982,813</u> 64.599%	<u>716,782,689</u> 35.401%
13	E-PLT	Net Electric General Plant Percent	<u>146,128,637</u> 100.000%	<u>96,871,894</u> 66.292%	<u>49,256,743</u> 33.708%
14		Net Allocated Schedule M's Percent	<u>-95,269,402</u> 100.000%	<u>-61,620,168</u> 64.680%	<u>-33,649,234</u> 35.320%
99	Input	Not Allocated	<u>0.000%</u>	<u>0.000%</u>	<u>0.000%</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
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
		REVENUE									
		SALES OF ELECTRICITY:									
99	440000	Residential	321,660,854	0	321,660,854	215,886,809	0	215,886,809	105,774,045	0	105,774,045
99	442200	Commercial - Firm & Int.	282,904,262	0	282,904,262	197,625,169	0	197,625,169	85,279,093	0	85,279,093
1	442300	Industrial	121,410,731	0	121,410,731	55,537,235	0	55,537,235	65,873,496	0	65,873,496
99	444000	Public Street & Highway Lighting	7,004,290	0	7,004,290	4,606,760	0	4,606,760	2,397,530	0	2,397,530
99	448000	Interdepartmental Revenue	1,031,100	0	1,031,100	818,396	0	818,396	212,704	0	212,704
99	499XXX	Unbilled Revenue	(3,321,612)	0	(3,321,612)	(1,473,278)	0	(1,473,278)	(1,848,334)	0	(1,848,334)
		TOTAL SALES TO ULTIMATE CUSTOMERS	730,689,625	0	730,689,625	473,001,091	0	473,001,091	257,688,534	0	257,688,534
1	447XXX	Sales for Resale	0	127,600,091	127,600,091	0	83,246,299	83,246,299	0	44,353,792	44,353,792
		TOTAL SALES OF ELECTRICITY	730,689,625	127,600,091	858,289,716	473,001,091	83,246,299	556,247,390	257,688,534	44,353,792	302,042,326
		OTHER OPERATING REVENUE:									
99	451000	Miscellaneous Service Revenue	604,336	0	604,336	385,003	0	385,003	219,333	0	219,333
1	453000	Sales of Water & Water Power	0	555,168	555,168	0	362,192	362,192	0	192,976	192,976
1	454000	Rent from Electric Property	2,855,400	52,148	2,907,548	1,910,522	34,021	1,944,543	944,878	18,127	963,005
1	456XXX	Other Electric Revenues	183,142	170,088,619	170,271,761	133,864	110,965,815	111,099,679	49,278	59,122,804	59,172,082
		TOTAL OTHER OPERATING REVENUE	3,642,878	170,695,935	174,338,813	2,429,389	111,362,028	113,791,417	1,213,489	59,333,907	60,547,396
		TOTAL ELECTRIC REVENUE	734,332,503	298,296,026	1,032,628,529	475,430,480	194,608,327	670,038,807	258,902,023	103,687,699	362,589,722
		EXPENSE									
		STEAM POWER GENERATION EXPENSE:									
		OPERATION									
1	500000	Supervision & Engineering	0	453,823	453,823	0	296,074	296,074	0	157,749	157,749
1	501000	Fuel	0	32,142,860	32,142,860	0	20,970,002	20,970,002	0	11,172,858	11,172,858
1	502000	Steam Expense	0	4,422,434	4,422,434	0	2,885,196	2,885,196	0	1,537,238	1,537,238
1	505000	Electric Expense	0	931,941	931,941	0	607,998	607,998	0	323,943	323,943
1	506000	Miscellaneous Steam Power Generation Expense	0	2,230,172	2,230,172	0	1,454,964	1,454,964	0	775,208	775,208
1	507000	Rent	0	25,304	25,304	0	16,508	16,508	0	8,796	8,796
		MAINTENANCE									
1	510000	Supervision & Engineering	0	530,672	530,672	0	346,210	346,210	0	184,462	184,462
1	511000	Structures	0	605,382	605,382	0	394,951	394,951	0	210,431	210,431
1	512000	Boiler Plant	0	5,782,626	5,782,626	0	3,772,585	3,772,585	0	2,010,041	2,010,041
1	513000	Electric Plant	0	807,394	807,394	0	526,744	526,744	0	280,650	280,650
1	514000	Miscellaneous Steam Plant	0	746,471	746,471	0	486,998	486,998	0	259,473	259,473
		TOTAL STEAM POWER GENERATION EXP	0	48,679,079	48,679,079	0	31,758,230	31,758,230	0	16,920,849	16,920,849

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
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
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	2,568,175	2,568,175	0	1,675,477	1,675,477	0	892,698	892,698
1	536000	Water for Power	0	1,174,963	1,174,963	0	766,546	766,546	0	408,417	408,417
1	537000	Hydraulic Expense	4,609,115	2,870,033	7,479,148	2,827,505	1,872,410	4,699,915	1,781,610	997,623	2,779,233
1	538000	Electric Expense	0	5,832,173	5,832,173	0	3,804,910	3,804,910	0	2,027,263	2,027,263
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	666,146	666,146	0	434,594	434,594	0	231,552	231,552
1	540000	Rent	0	1,404,859	1,404,859	0	916,530	916,530	0	488,329	488,329
1	540100	MT Trust Funds Land Settlement Rents	5,442,613	0	5,442,613	3,552,271	0	3,552,271	1,890,342	0	1,890,342
MAINTENANCE											
1	541000	Supervision & Engineering	0	532,126	532,126	0	347,159	347,159	0	184,967	184,967
1	542000	Structures	0	538,057	538,057	0	351,028	351,028	0	187,029	187,029
1	543000	Reservoirs, Dams, & Waterways	0	2,869,377	2,869,377	0	1,871,982	1,871,982	0	997,395	997,395
1	544000	Electric Plant	0	2,675,621	2,675,621	0	1,745,575	1,745,575	0	930,046	930,046
1	545000	Miscellaneous Hydraulic Plant	0	485,821	485,821	0	316,950	316,950	0	168,871	168,871
TOTAL HYDRO POWER GENERATION EXP			10,051,728	21,617,351	31,669,079	6,379,776	14,103,161	20,482,937	3,671,952	7,514,190	11,186,142
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	1,889,798	1,889,798	0	1,232,904	1,232,904	0	656,894	656,894
1	547000	Fuel	0	64,064,059	64,064,059	0	41,795,392	41,795,392	0	22,268,667	22,268,667
1	548000	Generation Expense	0	927,163	927,163	0	604,881	604,881	0	322,282	322,282
1	549000	Miscellaneous Other Power Generation Expense	0	619,099	619,099	0	403,900	403,900	0	215,199	215,199
1	550000	Rent	0	(31,837)	(31,837)	0	(20,770)	(20,770)	0	(11,067)	(11,067)
MAINTENANCE											
1	551000	Supervision & Engineering	0	931,538	931,538	0	607,735	607,735	0	323,803	323,803
1	552000	Structures	0	13,733	13,733	0	8,959	8,959	0	4,774	4,774
1	553000	Generating & Electric Equipment	0	1,847,476	1,847,476	0	1,205,293	1,205,293	0	642,183	642,183
1	554000	Miscellaneous Other Power Generation Plant	0	149,737	149,737	0	97,688	97,688	0	52,049	52,049
TOTAL OTHER POWER GENERATION EXP			0	70,410,766	70,410,766	0	45,935,982	45,935,982	0	24,474,784	24,474,784
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	19,206,432	192,264,590	211,471,022	0	125,433,419	125,433,419	19,206,432	66,831,171	86,037,603
1	556000	System Control & Load Dispatching	0	789,830	789,830	0	515,285	515,285	0	274,545	274,545
E-557	557XXX	Other Expense	20,175,335	172,066,115	192,241,450	10,403,900	112,255,934	122,659,834	9,771,435	59,810,181	69,581,616
TOTAL OTHER POWER SUPPLY EXPENSE			39,381,767	365,120,535	404,502,302	10,403,900	238,204,638	248,608,538	28,977,867	126,915,897	155,893,764
TOTAL PRODUCTION OPERATING EXP			49,433,495	505,827,731	555,261,226	16,783,676	330,002,011	346,785,687	32,649,819	175,825,720	208,475,539

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
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
		TRANSMISSION OPERATING EXPENSE:									
		OPERATION									
1	560000	Supervision & Engineering	73,573	1,974,200	2,047,773	26,369	1,287,968	1,314,337	47,204	686,232	733,436
1	561000	Load Dispatching	0	2,227,253	2,227,253	0	1,453,060	1,453,060	0	774,193	774,193
1	562000	Station Expense	0	419,579	419,579	0	273,733	273,733	0	145,846	145,846
1	563000	Overhead Line Expense	0	570,979	570,979	0	372,507	372,507	0	198,472	198,472
1	565000	Transmission of Electricity by Others	0	17,597,187	17,597,187	0	11,480,405	11,480,405	0	6,116,782	6,116,782
1	566000	Miscellaneous Transmission Expense	0	1,595,670	1,595,670	0	1,041,015	1,041,015	0	554,655	554,655
1	567000	Rent	0	132,757	132,757	0	86,611	86,611	0	46,146	46,146
		MAINTENANCE									
1	568000	Supervision & Engineering	0	1,290,894	1,290,894	0	842,179	842,179	0	448,715	448,715
1	569000	Structures	13,358	435,748	449,106	6,105	284,282	290,387	7,253	151,466	158,719
1	570000	Station Equipment	2,657	1,161,062	1,163,719	2,657	757,477	760,134	0	403,585	403,585
1	571000	Overhead Lines	13,349	2,280,233	2,293,582	4,863	1,487,624	1,492,487	8,486	792,609	801,095
1	572000	Underground Lines	0	12,587	12,587	0	8,212	8,212	0	4,375	4,375
1	573000	Service Miscellaneous	449	40,813	41,262	227	26,626	26,853	222	14,187	14,409
		TOTAL TRANSMISSION OPERATING EXP	103,386	29,738,962	29,842,348	40,221	19,401,699	19,441,920	63,165	10,337,263	10,400,428
E-DEPX		Depreciation Expense-Production	0	27,527,156	27,527,156	0	17,958,717	17,958,717	0	9,568,439	9,568,439
E-DEPX		Depreciation Expense-Transmission	0	10,411,605	10,411,605	0	6,792,531	6,792,531	0	3,619,074	3,619,074
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,001,819	1,001,819	0	653,587	653,587	0	348,232	348,232
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(190,572)	0	(190,572)	190,572	0	190,572
99	405930	Amortization of Investment in WNP3 Exch Power	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	99,047	0	99,047	31,743	0	31,743	67,304	0	67,304
99	407312	Amortization of Lancaster Generation	1,360,000	0	1,360,000	1,360,000	0	1,360,000	0	0	0
99	407322	Amortization of Spokane River Relicense	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
1	407324	Amortization of CDA CDR Fund	11,065	200,000	211,065	11,065	130,480	141,545	0	69,520	69,520
1	407325	Amortization of CDA IPA Interest Expense	0	0	0	0	0	0	0	0	0
99	407335	Amortization of ID DSIT	(6,829,770)	0	(6,829,770)	0	0	0	(6,829,770)	0	(6,829,770)
99	407350	Amortization of WA Renewable Energy Credits	157,470	0	157,470	157,470	0	157,470	0	0	0
99	407351	Amortization of CNC Transmission	106,217	0	106,217	54,873	0	54,873	51,344	0	51,344
99	407360	Amortization of CS2 & COLSTRIP O&M	(27,104)	0	(27,104)	(43,020)	0	(43,020)	15,916	0	15,916
99	407362	Amortization of LiDAR O&M	213,332	0	213,332	213,332	0	213,332	0	0	0
99	407380	Amortization of Wartsila Generators	337,788	0	337,788	153,132	0	153,132	184,656	0	184,656
1	407382	Amortization of CDA Settlement - Allocated	0	932,318	932,318	0	608,244	608,244	0	324,074	324,074
99	407382	Amortization of CDA Settlement - Direct	183,093	0	183,093	152,118	0	152,118	30,975	0	30,975
99	407395	Optional Renewable Power Revenue Offset	239,361	0	239,361	182,215	0	182,215	57,146	0	57,146
99	407400	Amortization of CCX Credits	0	0	0	0	0	0	0	0	0
99	407403	Amortization of Dissallowed K.F. Plant	(134,592)	0	(134,592)	(134,592)	0	(134,592)	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(103,282)	0	(103,282)	0	0	0	(103,282)	0	(103,282)
99	407420	Amortization of CS2 Levelized Return	241,580	0	241,580	0	0	0	241,580	0	241,580
99	407422	Amortization of Spokane River Relicense	0	0	0	0	0	0	0	0	0
99	407450/407499	Amortization of BPA Residential Exchange Credit	(9,788,336)	0	(9,788,336)	(6,597,163)	0	(6,597,163)	(3,191,173)	0	(3,191,173)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(959,997)	0	(959,997)	(315,565)	0	(315,565)	(644,432)	0	(644,432)
99	407462	Amortization of Deferred LiDAR O&M	(347,761)	0	(347,761)	(347,761)	0	(347,761)	0	0	0
99	407482	Amortization of CDA Settlement	0	0	0	0	0	0	0	0	0
99	407495	Optional Renew Solar Project Offset	0	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	17,700,351	17,700,351	0	11,547,709	11,547,709	0	6,152,642	6,152,642
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(12,713,122)	57,773,249	45,060,127	(2,789,755)	37,691,268	34,901,513	(9,923,367)	20,081,981	10,158,614
		TOTAL PRODUCTION & TRANSMISSION EXPEN	36,823,759	593,339,942	630,163,701	14,034,142	387,094,978	401,129,120	22,789,617	206,244,964	229,034,581

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
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
		DISTRIBUTION EXPENSES:									
		OPERATION:									
3	580000	Supervision & Engineering	440,608	1,549,543	1,990,151	288,911	1,039,681	1,328,592	151,697	509,862	661,559
3	582000	Station Expense	674,712	40,768	715,480	432,507	27,354	459,861	242,205	13,414	255,619
3	583000	Overhead Line Expense	1,785,529	519,050	2,304,579	1,393,585	348,262	1,741,847	391,944	170,788	562,732
3	584000	Underground Line Expense	90,700	0	90,700	(114,651)	0	(114,651)	205,351	0	205,351
3	585000	Street Light & Signal System Operation Expense	256,996	0	256,996	71,674	0	71,674	185,322	0	185,322
3	586000	Meter Expense	2,045,473	61,520	2,106,993	1,652,705	41,277	1,693,982	392,768	20,243	413,011
3	587000	Customer Installations Expense	526,903	136,197	663,100	261,524	91,383	352,907	265,379	44,814	310,193
3	588000	Miscellaneous Distribution Expense	3,860,326	3,324,686	7,185,012	2,580,150	2,230,731	4,810,881	1,280,176	1,093,955	2,374,131
3	589000	Rent	4,541	291,586	296,127	4,341	195,643	199,984	200	95,943	96,143
		MAINTENANCE:									
3	590000	Supervision & Engineering	371,162	1,007,281	1,378,443	205,878	675,845	881,723	165,284	331,436	496,720
3	591000	Structures	371,433	1,233	372,666	222,798	827	223,625	148,635	406	149,041
3	592000	Station Equipment	612,454	202,620	815,074	415,642	135,950	551,592	196,812	66,670	263,482
3	593000	Overhead Lines	7,591,658	12,133	7,603,791	4,715,191	8,141	4,723,332	2,876,467	3,992	2,880,459
3	594000	Underground Lines	1,054,353	0	1,054,353	722,325	0	722,325	332,028	0	332,028
3	595000	Line Transformers	2,387,787	396,678	2,784,465	1,873,240	266,155	2,139,395	514,547	130,523	645,070
3	596000	Street Light & Signal System Maintenance Exp	615,296	0	615,296	438,942	0	438,942	176,354	0	176,354
3	597000	Meters	85,501	0	85,501	64,499	0	64,499	21,002	0	21,002
3	598000	Miscellaneous Distribution Expense	350,995	146,495	497,490	287,724	98,292	386,016	63,271	48,203	111,474
		TOTAL DISTRIBUTION OPERATING EXP	23,126,427	7,689,790	30,816,217	15,516,985	5,159,541	20,676,526	7,609,442	2,530,249	10,139,691
E-DEPX		Depreciation Expense-Distribution	30,663,269	0	30,663,269	19,742,566	0	19,742,566	10,920,703	0	10,920,703
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	26,379	0	26,379	26,379	0	26,379	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	45,150,832	0	45,150,832	39,129,080	0	39,129,080	6,021,752	0	6,021,752
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	75,840,480	0	75,840,480	58,898,025	0	58,898,025	16,942,455	0	16,942,455
		TOTAL DISTRIBUTION EXPENSES	98,966,907	7,689,790	106,656,697	74,415,010	5,159,541	79,574,551	24,551,897	2,530,249	27,082,146

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12A
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
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	608,955	608,955	0	399,669	399,669	0	209,286	209,286
2	902000	Meter Reading Expenses	2,833,540	100,817	2,934,357	2,449,919	66,168	2,516,087	383,621	34,649	418,270
E-903	903XXX	Customer Records & Collection Expenses	2,032,531	6,245,328	8,277,859	1,376,030	4,098,915	5,474,945	656,501	2,146,413	2,802,914
2	904000	Uncollectible Accounts	0	2,672,204	2,672,204	0	1,753,821	1,753,821	0	918,383	918,383
2	905000	Misc Customer Accounts	0	144,307	144,307	0	94,712	94,712	0	49,595	49,595
TOTAL CUSTOMER ACCOUNTS EXPENSES			4,866,071	9,771,611	14,637,682	3,825,949	6,413,285	10,239,234	1,040,122	3,358,326	4,398,448
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	28,068,920	250,244	28,319,164	20,452,251	164,240	20,616,491	7,616,669	86,004	7,702,673
2	909000	Advertising	13,033	870,104	883,137	11,051	571,067	582,118	1,982	299,037	301,019
2	910000	Misc Customer Service & Info Exp	(3,275)	143,289	140,014	(3,275)	94,043	90,768	0	49,246	49,246
TOTAL CUSTOMER SERVICE & INFO EXP			28,078,678	1,263,637	29,342,315	20,460,027	829,350	21,289,377	7,618,651	434,287	8,052,938
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	9,058	9,058	0	5,945	5,945	0	3,113	3,113
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	9,058	9,058	0	5,945	5,945	0	3,113	3,113
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	651,660	24,761,233	25,412,893	521,854	16,597,207	17,119,061	129,806	8,164,026	8,293,832
4	921000	Office Supplies & Expenses	91,252	3,887,498	3,978,750	91,120	2,605,751	2,696,871	132	1,281,747	1,281,879
4	922000	Admin Exp Transferred--Credit	0	(63,342)	(63,342)	0	(42,458)	(42,458)	0	(20,884)	(20,884)
4	923000	Outside Services Employed	38,073	13,999,528	14,037,601	38,073	9,383,744	9,421,817	0	4,615,784	4,615,784
4	924000	Property Insurance Premium	0	1,242,689	1,242,689	0	832,962	832,962	0	409,727	409,727
4	925XXX	Injuries and Damages	3,246	4,433,545	4,436,791	1,814	2,971,761	2,973,575	1,432	1,461,784	1,463,216
4	926XXX	Employee Pensions and Benefits	339,406	919,760	1,259,166	250,624	616,506	867,130	88,782	303,254	392,036
4	927000	Franchise Requirements	5,745	0	5,745	0	0	0	5,745	0	5,745
1	928000	Regulatory Commission Expenses	2,322,174	3,752,840	6,075,014	1,541,743	2,448,353	3,990,096	780,431	1,304,487	2,084,918
4	930000	Miscellaneous General Expenses	147,795	2,656,881	2,804,676	82,104	1,780,881	1,862,985	65,691	876,000	941,691
4	931000	Rents	33,535	953,209	986,744	24,175	638,926	663,101	9,360	314,283	323,643
4	935000	Maintenance of General Plant	844,496	7,168,226	8,012,722	362,246	4,804,790	5,167,036	482,250	2,363,436	2,845,686
TOTAL ADMIN & GEN OPERATING EXP			4,477,382	63,712,067	68,189,449	2,913,753	42,638,423	45,552,176	1,563,629	21,073,644	22,637,273

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
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
E-DEPX		Depreciation Expense-General	1,436,251	9,904,397	11,340,648	846,488	6,638,818	7,485,306	589,763	3,265,579	3,855,342
E-AMTX		Amortization Expense-General Plant - 303000	0	7,632	7,632	0	4,979	4,979	0	2,653	2,653
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	201,628	5,449,812	5,651,440	201,040	3,652,954	3,853,994	588	1,796,858	1,797,446
E-AMTX		Amortization Expense-General Plant - 390200, 396200	0	39,650	39,650	0	26,577	26,577	0	13,073	13,073
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	1,637,879	15,401,491	17,039,370	1,047,528	10,323,328	11,370,856	590,351	5,078,163	5,668,514
		TOTAL ADMIN & GENERAL EXPENSES	6,115,261	79,113,558	85,228,819	3,961,281	52,961,751	56,923,032	2,153,980	26,151,807	28,305,787
		TOTAL EXPENSES BEFORE FIT	174,850,676	691,187,596	866,038,272	116,696,409	452,464,850	569,161,259	58,154,267	238,722,746	296,877,013
		NET OPERATING INCOME BEFORE FIT			166,590,257			100,877,548			65,712,709
E-FIT		FEDERAL INCOME TAX--Normal Accrual			20,900,488			12,280,786			8,619,702
E-FIT		DEFERRED FEDERAL INCOME TAX			18,049,320			10,731,918			7,317,402
E-FIT		AMORTIZED ITC - NOXON			(167,117)			(109,027)			(58,090)
		ELECTRIC NET OPERATING INCOME			127,807,566			77,973,871			49,833,695

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%	67.096%	32.904%
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-555-12A
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
1	555000/555100	Purchased Power	0	150,249,077	150,249,077	0	98,022,498	98,022,498	0	52,226,579	52,226,579
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	19,206,432	0	19,206,432	0	0	0	19,206,432	0	19,206,432
1	555550	Non Monetary - Exchange Power	0	(26,146)	(26,146)	0	(17,058)	(17,058)	0	(9,088)	(9,088)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	41,414,705	41,414,705	0	27,018,954	27,018,954	0	14,395,751	14,395,751
1	555710	Intercompany Purchase	0	626,954	626,954	0	409,025	409,025	0	217,929	217,929
TOTAL ACCOUNT 555			19,206,432	192,264,590	211,471,022	0	125,433,419	125,433,419	19,206,432	66,831,171	86,037,603

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 OTHER POWER SUPPLY EXPENSES	E-557-12A
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
1	557000	Other Expenses	0	5,708,177	5,708,177	0	3,724,015	3,724,015	0	1,984,162	1,984,162
1	557010	Other Power Supply Expense - Financial	0	(13,786,616)	(13,786,616)	0	(8,994,388)	(8,994,388)	0	(4,792,228)	(4,792,228)
1	557150	Fuel - Economic Dispatch	0	125,263,105	125,263,105	0	81,721,650	81,721,650	0	43,541,455	43,541,455
1	557160	Power Supply Expense - Miscellaneous	0	373,946	373,946	0	243,962	243,962	0	129,984	129,984
99	557161	Unbilled Add-Ons	(763,182)	0	(763,182)	0	0	0	(763,182)	0	(763,182)
1	557170	Broker Fees - Power	0	823,581	823,581	0	537,304	537,304	0	286,277	286,277
1	557200	Nez Perce	818,702	0	818,702	497,498	0	497,498	321,204	0	321,204
99	557280	Washington ERM Deferred	9,906,402	0	9,906,402	9,906,402	0	9,906,402	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	1,082,729	0	1,082,729	0	0	0	1,082,729	0	1,082,729
99	557390	Idaho PCA Amortization	9,130,684	0	9,130,684	0	0	0	9,130,684	0	9,130,684
1	557395	Optional Renewable Power Expense Offset	0	(145,089)	(145,089)	0	(94,656)	(94,656)	0	(50,433)	(50,433)
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	23,259,387	23,259,387	0	15,174,424	15,174,424	0	8,084,963	8,084,963
1	557711	Turbine Gas Bookout Offset	0	(23,259,387)	(23,259,387)	0	(15,174,424)	(15,174,424)	0	(8,084,963)	(8,084,963)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	53,829,011	53,829,011	0	35,118,047	35,118,047	0	18,710,964	18,710,964
TOTAL ACCOUNT 557			20,175,335	172,066,115	192,241,450	10,403,900	112,255,934	122,659,834	9,771,435	59,810,181	69,581,616

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-903-12A
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
2	903000	Customer Records and Collections	2,032,531	6,243,511	8,276,042	1,376,030	4,097,741	5,473,771	656,501	2,145,770	2,802,271
12	903920	A/R Sold - Program Fees	0	1,817	1,817	0	1,174	1,174	0	643	643
12	903930	A/R Sold - Maturity Yield Fee	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 903			2,032,531	6,245,328	8,277,859	1,376,030	4,098,915	5,474,945	656,501	2,146,413	2,802,914

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.632%	34.368%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	64.599%	35.401%

RESULTS OF OPERATIONS		Report ID: E-908-12A
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES		
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	355,056	250,244	605,300	211,991	164,240	376,231	143,065	86,004	229,069
99	908600	Public Purpose Tariff Rider Expense Offset	27,761,629	0	27,761,629	20,231,126	0	20,231,126	7,530,503	0	7,530,503
99	908610	Limited Income Tax Refund Program	128,333	0	128,333	128,333	0	128,333	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(176,098)	0	(176,098)	(119,199)	0	(119,199)	(56,899)	0	(56,899)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 908			28,068,920	250,244	28,319,164	20,452,251	164,240	20,616,491	7,616,669	86,004	7,702,673

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-12A
ELECTRIC INTEREST DEDUCTION FOR FIT	
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 Weighted Cost		2.966%	3.047%
E-APL	Net Rate Base	1,752,084,292	1,138,198,820	613,885,472
	Interest Deduction for FIT Calculation	52,464,067	33,758,977	18,705,090
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

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

Report ID:
E-FIT-12A

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	1,032,628,529	670,038,807	362,589,722
E-OPS	Less: Operating & Maintenance Expense	728,098,295	463,990,865	264,107,430
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	75,088,794	54,493,605	20,595,189
E-OTX	Less: Taxes Other than FIT	62,851,183	50,676,789	12,174,394
	Net Operating Income Before FIT	166,590,257	100,877,548	65,712,709
E-INT	Less: Interest Expense	52,464,067	33,758,977	18,705,090
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(190,572)	190,572
E-SCM	Plus: Schedule M Adjustments	(46,235,910)	(26,888,073)	(19,347,837)
	Taxable Net Operating Income	67,890,280	40,421,070	27,469,210
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	23,761,599	14,147,375	9,614,224
1	Production Tax Credit	(188,616)	(123,053)	(65,563)
1	Investment Tax Credit - Noxon *	(2,672,495)	(1,743,536)	(928,959)
	Total Net Federal Income Tax	20,900,488	12,280,786	8,619,702
E-DTE	Deferred FIT	18,049,320	10,731,918	7,317,402
1	411400 Amortized Investment Tax Credit - Noxon	(167,117)	(109,027)	(58,090)
	Total Net FIT/Deferred FIT	38,782,691	22,903,677	15,879,014

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-12A
For Twelve Months Ended April 30, 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		32,327,527	54,342,071	86,669,598	20,816,473	35,728,163	56,544,636	11,511,054	18,613,908	30,124,962
12	997001 Contributions In Aid of Construction		0	1,859,989	1,859,989	0	1,201,534	1,201,534	0	658,455	658,455
2	997002 Injuries and Damages		0	(875,000)	(875,000)	0	(574,280)	(574,280)	0	(300,720)	(300,720)
12	997003 Salvage		0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off		(103,282)	0	(103,282)	0	0	0	(103,282)	0	(103,282)
4	997005 FAS106 Current Retiree Medical Accrual		0	2,564,455	2,564,455	0	1,718,929	1,718,929	0	845,526	845,526
99	997007 Idaho PCA		10,221,274	0	10,221,274	0	0	0	10,221,274	0	10,221,274
99	997008 Idaho DSM Book Amortization		0	0	0	0	0	0	0	0	0
1	997009 Rathdrum Turbine Lease		0	(33,828)	(33,828)	0	(22,069)	(22,069)	0	(11,759)	(11,759)
4	997015 Airplane Lease Payments		0	368,419	368,419	0	246,948	246,948	0	121,471	121,471
12	997016 Redemption Expense Amortization		0	1,049,871	1,049,871	0	678,206	678,206	0	371,665	371,665
99	997017 Amort - Invest in Exch Pwr (405.92, 93, 95, 98)		2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
99	997018 DSM Tariff Rider		(433,978)	0	(433,978)	(384,957)	0	(384,957)	(49,021)	0	(49,021)
1	997019 CSS Temporary Service Fees		234,955	0	234,955	44,910	0	44,910	190,045	0	190,045
4	997020 FAS87 Current Pension Accrual		0	(9,915,864)	(9,915,864)	0	(6,646,504)	(6,646,504)	0	(3,269,360)	(3,269,360)
99	997021 Wartsilla Generators Amortization		337,788	0	337,788	153,132	0	153,132	184,656	0	184,656
99	997024 Kettle Falls Disallowance		(134,592)	0	(134,592)	(134,592)	0	(134,592)	0	0	0
2	997027 Uncollectibles		0	0	0	0	0	0	0	0	0
99	997028 RTO Funding Amortization		73,573	0	73,573	26,369	0	26,369	47,204	0	47,204
99	997029 FAS106 Post Retirement Benefits		339,356	0	339,356	250,574	0	250,574	88,782	0	88,782
12	997032 Interest Rate Swaps		0	(6,921,299)	(6,921,299)	0	(4,471,090)	(4,471,090)	0	(2,450,209)	(2,450,209)
99	997033 BPA Residential Exchange		100	0	100	45,328	0	45,328	(45,228)	0	(45,228)
99	997034 Montana Hydro Settlement		1,037,316	0	1,037,316	676,632	0	676,632	360,684	0	360,684
1	997041 Rathdrum Turbine Lease, Tax		0	(382,141)	(382,141)	0	(249,309)	(249,309)	0	(132,832)	(132,832)
99	997043 Washington Deferred Power Costs		9,906,402	0	9,906,402	9,906,402	0	9,906,402	0	0	0
1	997044 Non-Monetary Power Costs		0	(26,146)	(26,146)	0	(17,058)	(17,058)	0	(9,088)	(9,088)
1	997045 Section 199 Manufacturing Deduction		0	(3,169,341)	(3,169,341)	0	(2,067,678)	(2,067,678)	0	(1,101,663)	(1,101,663)
4	997046 Nez Perce Settlement		(16,796)	0	(16,796)	(22,008)	0	(22,008)	5,212	0	5,212
99	997047 Clark Fork Preventive Maint. Exp (PME's)		264,130	0	264,130	0	0	0	264,130	0	264,130
12	997048 AFUDC		0	(1,469,639)	(1,469,639)	0	(949,372)	(949,372)	0	(520,267)	(520,267)
11	997049 Tax Depreciation		0	(135,684,636)	(135,684,636)	0	(88,167,876)	(88,167,876)	0	(47,516,760)	(47,516,760)
99	997050 CS2 Levelized Return		241,580	0	241,580	0	0	0	241,580	0	241,580
99	997051 Wind Generation AFUDC - ID		(87,145)	0	(87,145)	0	0	0	(87,145)	0	(87,145)
4	997052 Noxon Spill		0	(67,896)	(67,896)	0	(44,295)	(44,295)	0	(23,601)	(23,601)
99	997054 Spokane River Relicensing		78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
99	997058 Colstrip Settlement		0	0	0	0	0	0	0	0	0

RESULTS OF OPERATIONS	Report ID: E-SCM-12A
ELECTRIC SCHEDULE M ITEMS	
For Twelve Months Ended April 30, 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	73,312	0	73,312	46,316	0	46,316	26,996	0	26,996
1	997061	CDA Fund Settlement	11,065	200,000	211,065	11,065	130,480	141,545	0	69,520	69,520
4	997062	Gain on Sale of Office Bldg	0	(130,728)	(130,728)	0	(87,626)	(87,626)	0	(43,102)	(43,102)
1	997063	CDA Lake Settlement	183,093	932,318	1,115,411	152,118	608,244	760,362	30,975	324,074	355,049
99	997064	Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization - Unbilled Revenue Add-Ins	(783,375)	0	(783,375)	(371,285)	0	(371,285)	(412,090)	0	(412,090)
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	1,360,000	0	1,360,000	1,360,000	0	1,360,000	0	0	0
1	997072	CDA Fund Settlement-Prepayment	0	0	0	0	0	0	0	0	0
1	997073	DSIT Amortization - ID	(7,338,997)	0	(7,338,997)	0	0	0	(7,338,997)	0	(7,338,997)
11	997080	Book Transportation Depreciation	0	1,371,782	1,371,782	0	891,384	891,384	0	480,398	480,398
1	997081	Deferred Compensation	0	(598,893)	(598,893)	0	(401,432)	(401,432)	0	(197,461)	(197,461)
1	997082	Meal Disallowances	0	340,329	340,329	0	228,119	228,119	0	112,210	112,210
1	997083	Paid Time Off	0	382,106	382,106	0	256,122	256,122	0	125,984	125,984
2	997084	Customer Uncollectibles	0	594,669	594,669	0	390,293	390,293	0	204,376	204,376
99	997088	Deferred O&M Colstrip & CS2	(987,101)	0	(987,101)	(358,585)	0	(358,585)	(628,516)	0	(628,516)
99	997089	CNC Transmission	(651,694)	0	(651,694)	(438,982)	0	(438,982)	(212,712)	0	(212,712)
99	997091	LIDAR O&M Reg Def DFIT	(134,429)	0	(134,429)	(134,429)	0	(134,429)	0	0	0
99	997092	Smart Grid	405,969	0	405,969	405,969	0	405,969	0	0	0
99	997093	EWEB Renewable Energy Credits	158,674	0	158,674	158,674	0	158,674	0	0	0
TOTAL SCHEDULE M ADJUSTMENTS			49,033,492	(95,269,402)	(46,235,910)	34,732,094	(61,620,167)	(26,888,073)	14,301,398	(33,649,235)	(19,347,837)

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%	67.096%	32.904%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.029%	32.971%
E-ALL	10	Net Electric Distribution Plant	100.000%	63.303%	36.697%
E-ALL	11	Book Depreciation	100.000%	64.980%	35.020%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	64.599%	35.401%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-DTE-12A
ELECTRIC DEFERRED INCOME TAX EXPENSES	
For Twelve Months Ended April 30, 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	23,137,963	23,137,963	0	14,965,634	14,965,634	0	8,172,329	8,172,329
99	410100	Deferred Federal Income Tax Expense - Washington	(1,739,277)	0	(1,739,277)	(1,739,277)	0	(1,739,277)	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	78,690	0	78,690	0	0	0	78,690	0	78,690
	410100	Total	(1,660,587)	23,137,963	21,477,376	(1,739,277)	14,965,634	13,226,357	78,690	8,172,329	8,251,019
14	411100	Deferred Federal Income Tax Expense - Allocated	0	148,030	148,030	0	95,746	95,746	0	52,284	52,284
99	411100	Deferred Federal Income Tax Expense - Washington	(2,590,185)	0	(2,590,185)	(2,590,185)	0	(2,590,185)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(985,901)	0	(985,901)	0	0	0	(985,901)	0	(985,901)
	411100	Total	(3,576,086)	148,030	(3,428,056)	(2,590,185)	95,746	(2,494,439)	(985,901)	52,284	(933,617)
Total Deferred Federal Income Tax Expense			(5,236,673)	23,285,993	18,049,320	(4,329,462)	15,061,380	10,731,918	(907,211)	8,224,613	7,317,402

E-ALL	14	Net Allocated Schedule M's	100.000%	64.680%	35.320%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-12A
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
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	40,004	40,004	0	26,099	26,099	0	13,905	13,905
1	408140	State Kwh Generation Tax	0	1,586,685	1,586,685	0	1,035,153	1,035,153	0	551,532	551,532
1	408150	R&P Property Tax--Production	0	11,563,087	11,563,087	0	7,543,758	7,543,758	0	4,019,329	4,019,329
1	408180	R&P Property Tax--Transmission	0	4,042,257	4,042,257	0	2,637,168	2,637,168	0	1,405,089	1,405,089
1	409100	State Income Tax--Montana & Oregon	0	468,318	468,318	0	305,531	305,531	0	162,787	162,787
TOTAL PRODUCTION & TRANSMISSION			0	17,700,351	17,700,351	0	11,547,709	11,547,709	0	6,152,642	6,152,642
DISTRIBUTION											
99	408110	State Excise Tax	18,357,866	0	18,357,866	18,357,866	0	18,357,866	0	0	0
99	408120	Municipal Occupation & License Tax	19,747,700	0	19,747,700	16,580,992	0	16,580,992	3,166,708	0	3,166,708
99	408160	Miscellaneous State or Local Tax--WA & ID	61	0	61	0	0	0	61	0	61
99	408170	R&P Property Tax--Distribution	6,573,553	0	6,573,553	4,190,222	0	4,190,222	2,383,331	0	2,383,331
99	409100	State Income Tax--Idaho	471,652	0	471,652	0	0	0	471,652	0	471,652
TOTAL DISTRIBUTION			45,150,832	0	45,150,832	39,129,080	0	39,129,080	6,021,752	0	6,021,752
TOTAL TAXES OTHER THAN FIT			45,150,832	17,700,351	62,851,183	39,129,080	11,547,709	50,676,789	6,021,752	6,152,642	12,174,394

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-12A
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
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324	CDA Lake CDR Fund - Allocated	0	9,583,333	9,583,333	0	6,252,166	6,252,166	0	3,331,167	3,331,167
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	39,341,926	39,341,926	0	25,666,673	25,666,673	0	13,675,253	13,675,253
1	302000	Franchises & Consents	589,242	44,049,218	44,638,460	589,242	28,737,710	29,326,952	0	15,311,508	15,311,508
1	303000	Misc Intangible Plant- (C-IPL)	153,179	2,021,774	2,174,953	153,179	1,319,005	1,472,184	0	702,769	702,769
1	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	1,073,040	26,755,831	27,828,871	1,070,100	17,934,166	19,004,266	2,940	8,821,665	8,824,605
1	303110	Misc Intangible Plant-PC Software (C-IPL)	0	2,057,826	2,057,826	0	1,379,340	1,379,340	0	678,486	678,486
TOTAL INTANGIBLE PLANT			1,815,461	125,809,908	127,625,369	1,812,521	82,593,860	84,406,381	2,940	43,216,048	43,218,988
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	125,457,302	125,457,302	0	81,848,344	81,848,344	0	43,608,958	43,608,958
1	312000	Boiler Plant	0	169,698,833	169,698,833	0	110,711,519	110,711,519	0	58,987,314	58,987,314
1	313000	Generators	0	6,770	6,770	0	4,417	4,417	0	2,353	2,353
1	314000	Turbogenerator Units	0	50,334,300	50,334,300	0	32,838,097	32,838,097	0	17,496,203	17,496,203
1	315000	Accessory Electric Equipment	0	27,023,516	27,023,516	0	17,630,142	17,630,142	0	9,393,374	9,393,374
1	316000	Miscellaneous Power Plant Equipment	0	15,703,075	15,703,075	0	10,244,686	10,244,686	0	5,458,389	5,458,389
TOTAL STEAM PRODUCTION PLANT			0	390,454,191	390,454,191	0	254,732,315	254,732,315	0	135,721,876	135,721,876
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	57,249,955	57,249,955	0	37,349,871	37,349,871	0	19,900,084	19,900,084
1	331XXX	Structures & Improvements	0	43,084,095	43,084,095	0	28,108,064	28,108,064	0	14,976,031	14,976,031
1	332XXX	Reservoirs, Dams, & Waterways	0	121,283,683	121,283,683	0	79,125,475	79,125,475	0	42,158,208	42,158,208
1	333000	Waterwheels, Turbines, & Generators	0	155,364,323	155,364,323	0	101,359,684	101,359,684	0	54,004,639	54,004,639
1	334000	Accessory Electric Equipment	0	33,908,694	33,908,694	0	22,122,032	22,122,032	0	11,786,662	11,786,662
1	335XXX	Miscellaneous Power Plant Equipment	0	7,777,554	7,777,554	0	5,074,076	5,074,076	0	2,703,478	2,703,478
1	336000	Roads, Railroads, & Bridges	0	2,002,212	2,002,212	0	1,306,243	1,306,243	0	695,969	695,969
TOTAL HYDRAULIC PRODUCTION PLANT			0	420,670,516	420,670,516	0	274,445,445	274,445,445	0	146,225,071	146,225,071
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	16,412,517	16,412,517	0	10,707,526	10,707,526	0	5,704,991	5,704,991
1	342000	Fuel Holders, Producers, & Accessories	0	21,176,446	21,176,446	0	13,815,513	13,815,513	0	7,360,933	7,360,933
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	199,357,790	199,357,790	0	130,061,022	130,061,022	0	69,296,768	69,296,768
1	344010	Generators - Solar	0	74,491	74,491	0	48,598	48,598	0	25,893	25,893
1	345000	Accessory Electric Equipment	0	17,060,492	17,060,492	0	11,130,265	11,130,265	0	5,930,227	5,930,227
1	345010	Accessory Electric Equipment - Solar	0	4,294	4,294	0	2,801	2,801	0	1,493	1,493
1	346000	Miscellaneous Power Plant Equipment	0	1,625,890	1,625,890	0	1,060,731	1,060,731	0	565,159	565,159
TOTAL OTHER PRODUCTION PLANT			0	278,493,868	278,493,868	0	181,689,399	181,689,399	0	96,804,469	96,804,469
TOTAL PRODUCTION PLANT			0	1,089,618,575	1,089,618,575	0	710,867,159	710,867,159	0	378,751,416	378,751,416

RESULTS OF OPERATIONS
 ELECTRIC UTILITY PLANT
 For Twelve Months Ended April 30, 2012
 Average of Monthly Averages Basis

Report ID:
 E-PLT-12A

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	19,210,559	19,210,559	0	12,532,969	12,532,969	0	6,677,590	6,677,590
1	352XXX	Structures & Improvements	0	16,694,689	16,694,689	0	10,891,615	10,891,615	0	5,803,074	5,803,074
1	353000	Station Equipment	0	199,891,206	199,891,206	0	130,409,023	130,409,023	0	69,482,183	69,482,183
1	354000	Towers & Fixtures	0	17,121,139	17,121,139	0	11,169,831	11,169,831	0	5,951,308	5,951,308
1	355000	Poles & Fixtures	0	140,525,739	140,525,739	0	91,678,992	91,678,992	0	48,846,747	48,846,747
1	356000	Overhead Conductors & Devices	0	110,664,275	110,664,275	0	72,197,373	72,197,373	0	38,466,902	38,466,902
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	510,915,412	510,915,412	0	333,321,215	333,321,215	0	177,594,197	177,594,197
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	4,514,264	0	4,514,264	3,340,938	0	3,340,938	1,173,326	0	1,173,326
99	360400	Land Easements	1,837,732	0	1,837,732	141,219	0	141,219	1,696,513	0	1,696,513
99	361000	Structures & Improvements	16,306,346	0	16,306,346	11,357,825	0	11,357,825	4,948,521	0	4,948,521
99	362000	Station Equipment	103,045,169	0	103,045,169	66,914,635	0	66,914,635	36,130,534	0	36,130,534
99	364000	Poles, Towers, & Fixtures	241,052,911	0	241,052,911	147,174,715	0	147,174,715	93,878,196	0	93,878,196
99	365000	Overhead Conductors & Devices	160,020,992	0	160,020,992	97,925,138	0	97,925,138	62,095,854	0	62,095,854
99	366000	Underground Conduit	80,825,746	0	80,825,746	50,324,499	0	50,324,499	30,501,247	0	30,501,247
99	367000	Underground Conductors & Devices	134,694,790	0	134,694,790	86,826,594	0	86,826,594	47,868,196	0	47,868,196
99	368000	Line Transformers	188,409,163	0	188,409,163	125,036,127	0	125,036,127	63,373,036	0	63,373,036
99	369XXX	Services	122,930,208	0	122,930,208	76,925,025	0	76,925,025	46,005,183	0	46,005,183
99	370000	Meters	47,228,783	0	47,228,783	26,456,955	0	26,456,955	20,771,828	0	20,771,828
99	373XXX	Street Light & Signal Systems	34,374,622	0	34,374,622	20,662,806	0	20,662,806	13,711,816	0	13,711,816
TOTAL DISTRIBUTION PLANT			1,135,240,726	0	1,135,240,726	713,086,476	0	713,086,476	422,154,250	0	422,154,250
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	978,796	3,095,087	4,073,883	370,266	2,074,606	2,444,872	608,530	1,020,481	1,629,011
4	390XXX	Structures & Improvements	11,167,603	45,110,248	56,277,851	5,704,123	30,236,948	35,941,071	5,463,480	14,873,300	20,336,780
4	391XXX	Office Furniture & Equipment	992,400	32,881,384	33,873,784	990,569	22,040,063	23,030,632	1,831	10,841,321	10,843,152
4	392XXX	Transportation Equipment	11,830,311	7,718,463	19,548,774	8,447,422	5,173,609	13,621,031	3,382,889	2,544,854	5,927,743
4	393000	Stores Equipment	290,024	1,448,983	1,739,007	124,365	971,239	1,095,604	165,659	477,744	643,403
4	394000	Tools, Shop & Garage Equipment	1,617,056	5,846,771	7,463,827	1,222,166	3,919,032	5,141,198	394,890	1,927,739	2,322,629
4	395000	Laboratory Equipment	294,546	1,224,543	1,519,089	190,427	820,799	1,011,226	104,119	403,744	507,863
4	396XXX	Power Operated Equipment	26,192,972	10,724,933	36,917,905	16,915,598	7,188,815	24,104,413	9,277,374	3,536,118	12,813,492
4	397XXX	Communications Equipment	12,222,454	47,960,642	60,183,096	6,522,193	32,147,539	38,669,732	5,700,261	15,813,103	21,513,364
4	398000	Miscellaneous Equipment	2,881	304,109	306,990	250	203,841	204,091	2,631	100,268	102,899
TOTAL GENERAL PLANT			65,589,043	156,315,163	221,904,206	40,487,379	104,776,491	145,263,870	25,101,664	51,538,672	76,640,336
TOTAL PLANT IN SERVICE			1,202,645,230	1,882,659,058	3,085,304,288	755,386,376	1,231,558,725	1,986,945,101	447,258,854	651,100,333	1,098,359,187

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-12A
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
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	0	269,252,195	269,252,195	0	175,660,132	175,660,132	0	93,592,063	93,592,063
E-ADEP		Hydro Production Plant	0	106,316,044	106,316,044	0	69,360,587	69,360,587	0	36,955,457	36,955,457
E-ADEP		Other Production Plant	0	70,264,038	70,264,038	0	45,840,258	45,840,258	0	24,423,780	24,423,780
E-ADEP		Transmission Plant	0	173,066,947	173,066,947	0	112,908,876	112,908,876	0	60,158,071	60,158,071
E-ADEP		Distribution Plant	345,400,781	0	345,400,781	213,094,717	0	213,094,717	132,306,064	0	132,306,064
E-ADEP		General Plant	20,946,542	54,829,027	75,775,569	11,640,628	36,751,348	48,391,976	9,305,914	18,077,679	27,383,593
TOTAL ACCUMULATED DEPRECIATION			366,347,323	673,728,251	1,040,075,574	224,735,345	440,521,201	665,256,546	141,611,978	233,207,050	374,819,028
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	5,909,540	5,909,540	0	3,855,384	3,855,384	0	2,054,156	2,054,156
E-AAMT		Distribution-Franchises/Misc Intangibles	63,833	0	63,833	63,833	0	63,833	0	0	0
E-AAMT		General Plant - 303000	0	28,939	28,939	0	18,880	18,880	0	10,059	10,059
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	116,543	14,116,513	14,233,056	116,502	9,462,158	9,578,660	41	4,654,355	4,654,396
E-AAMT		General Plant - 390200, 396200	120,801	107,047	227,848	117,232	71,752	188,984	3,569	35,295	38,864
TOTAL ACCUMULATED AMORTIZATION			301,177	20,162,039	20,463,216	297,567	13,408,174	13,705,741	3,610	6,753,865	6,757,475
TOTAL ACCUMULATED DEPR/AMORT			366,648,500	693,890,290	1,060,538,790	225,032,912	453,929,375	678,962,287	141,615,588	239,960,915	381,576,503
NET ELECTRIC UTILITY PLANT before DFIT			835,996,730	1,188,768,768	2,024,765,498	530,353,464	777,629,350	1,307,982,814	305,643,266	411,139,418	716,782,684
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	(443,648)	(443,648)	0	(289,436)	(289,436)	0	(154,212)	(154,212)
12		ADFIT - Electric Plant In Service (282900)	0	(273,861,756)	(273,861,756)	0	(176,911,956)	(176,911,956)	0	(96,949,800)	(96,949,800)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(20,297,548)	(20,297,548)	0	(13,605,243)	(13,605,243)	0	(6,692,305)	(6,692,305)
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	(3,354,167)	(3,354,167)	0	(2,188,259)	(2,188,259)	0	(1,165,908)	(1,165,908)
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	(13,769,674)	(13,769,674)	0	(8,983,335)	(8,983,335)	0	(4,786,339)	(4,786,339)
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(4,977,789)	(4,977,789)	0	(3,215,602)	(3,215,602)	0	(1,762,187)	(1,762,187)
TOTAL ACCUMULATED DFIT			0	(317,404,582)	(317,404,582)	0	(205,650,511)	(205,650,511)	0	(111,754,071)	(111,754,071)
NET ELECTRIC UTILITY PLANT			835,996,730	871,364,186	1,707,360,916	530,353,464	571,978,839	1,102,332,303	305,643,266	299,385,347	605,028,613

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%	64.599%	35.401%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
For Twelve Months Ended April 30, 2012
Average of Monthly Averages Basis

Report ID:
E-APL-12A

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		835,996,730	871,364,186	1,707,360,916	530,353,464	571,978,839	1,102,332,303	305,643,266	299,385,347	605,028,613
	OTHER ADJUSTMENTS										
4	Gain on Sale of General Office Bldg (253850)		0	(43,576)	(43,576)	0	(29,209)	(29,209)	0	(14,367)	(14,367)
4	ADFIT - Gain on Sale of General Office Bldg (190850)		0	15,263	15,263	0	10,231	10,231	0	5,032	5,032
99	Colstrip 3 AFUDC Reallocation		0	0	0	(1,235,737)	0	(1,235,737)	1,235,737	0	1,235,737
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)		(2,459,664)	0	(2,459,664)	(788,280)	0	(788,280)	(1,671,384)	0	(1,671,384)
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)		6,656,040	0	6,656,040	4,279,766	0	4,279,766	2,376,274	0	2,376,274
99	ADFIT - Kettle Falls Disallowed (190420)		396,888	0	396,888	396,888	0	396,888	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)		994,823	0	994,823	0	0	0	994,823	0	994,823
99	ADFIT - Boulder Park Disallowed (190040)		561,812	0	561,812	0	0	0	561,812	0	561,812
99	Investment in WNP3 Exchange Power (124900, 124930)		19,191,515	0	19,191,515	19,191,515	0	19,191,515	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)		(3,449,035)	0	(3,449,035)	(3,449,035)	0	(3,449,035)	0	0	0
99	CDA Lake Settlement - WA (182382)		1,381,740	0	1,381,740	1,381,740	0	1,381,740	0	0	0
99	CDA Lake Settlement - ID (186382)		276,193	0	276,193	0	0	0	276,193	0	276,193
99	ADFIT - CDA Lake Settlement - Direct (283382)		(580,278)	0	(580,278)	(483,610)	0	(483,610)	(96,668)	0	(96,668)
99	CDA CDR Fund - Direct (182324)		100,508	0	100,508	100,508	0	100,508	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)		(35,178)	0	(35,178)	(35,178)	0	(35,178)	0	0	0
99	Spokane River Relicensing (182322)		714,221	0	714,221	662,534	0	662,534	51,687	0	51,687
99	ADFIT - Spokane River Relicensing (283322)		(249,968)	0	(249,968)	(231,880)	0	(231,880)	(18,088)	0	(18,088)
99	Spokane River PM&Es (182323)		661,416	0	661,416	420,703	0	420,703	240,713	0	240,713
99	ADFIT - Spokane River PM&Es (283323)		(231,505)	0	(231,505)	(147,255)	0	(147,255)	(84,250)	0	(84,250)
99	Montana Riverbed Settlement (186360)		5,269,247	0	5,269,247	3,495,884	0	3,495,884	1,773,363	0	1,773,363
99	ADFIT - Montana Riverbed Settlement (283365)		(1,844,237)	0	(1,844,237)	(1,223,560)	0	(1,223,560)	(620,677)	0	(620,677)
99	Lancaster Generation (182312)		5,553,333	0	5,553,333	5,553,333	0	5,553,333	0	0	0
99	ADFIT - Lancaster Generation (283312)		(1,943,667)	0	(1,943,667)	(1,943,667)	0	(1,943,667)	0	0	0
99	Weatherization Loans - Sandpoint (124350)		63,344	0	63,344	0	0	0	63,344	0	63,344
4	Customer Advances (252000)		(849,981)	18	(849,963)	(258,102)	12	(258,090)	(591,879)	6	(591,873)
99	Customer Deposits (235199)		(3,852,358)	0	(3,852,358)	(3,852,358)	0	(3,852,358)	0	0	0
C-WKC	Working Capital		18,188,000	7,628,991	25,816,991	18,188,000	0	18,188,000	0	7,628,991	7,628,991
99	DSM Programs (186710)		0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS		37,122,680	7,600,696	44,723,376	35,885,483	(18,966)	35,866,517	1,237,197	7,619,662	8,856,859
	NET RATE BASE		873,119,410	878,964,882	1,752,084,292	566,238,947	571,959,873	1,138,198,820	306,880,463	307,005,009	613,885,472

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%	64.599%	35.401%
E-ALL	13	Net Electric General Plant	100.000%	66.292%	33.708%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-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	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	10,636,735	10,636,735			10,636,735	10,636,735		6,939,406	6,939,406		3,697,329	3,697,329	
1	Hydro (ED-AN)	8,773,867	8,773,867			8,773,867	8,773,867		5,724,071	5,724,071		3,049,796	3,049,796	
1	Other (ED-AN)	8,116,554	8,116,554			8,116,554	8,116,554		5,295,240	5,295,240		2,821,314	2,821,314	
Total Electric Production		27,527,156	27,527,156			27,527,156	27,527,156		17,958,717	17,958,717		9,568,439	9,568,439	
Electric Transmission														
1	ED-AN	10,411,605	10,411,605			10,411,605	10,411,605		6,792,531	6,792,531		3,619,074	3,619,074	
Total Electric Transmission		10,411,605	10,411,605			10,411,605	10,411,605		6,792,531	6,792,531		3,619,074	3,619,074	
Electric Distribution														
	ED-ID	10,920,703	10,920,703			10,920,703	10,920,703					10,920,703	10,920,703	
	ED-WA	19,742,566	19,742,566			19,742,566	19,742,566	19,742,566		19,742,566				
Total Electric Distribution		30,663,269	30,663,269			30,663,269	30,663,269	19,742,566		19,742,566		10,920,703	10,920,703	
Gas Underground Storage														
	GD-AN	602,456		602,456										
	GD-OR	110,621		110,621										
Total Gas Underground Storage		713,077		713,077										
Gas Distribution														
	GD-AN	49,549		49,549										
	GD-ID	3,587,617		3,587,617										
	GD-WA	6,747,806		6,747,806										
	GD-OR	3,691,974		3,691,974										
Total Gas Distribution		14,076,946		14,076,946										
General Plant														
4	ED-AN	2,542,198	2,542,198			2,542,198	2,542,198		1,704,010	1,704,010		838,188	838,188	
	ED-ID	260,548	260,548			260,548	260,548				260,548		260,548	
	ED-WA	716,614	716,614			716,614	716,614	716,614		716,614				
7,4	CD-AA	9,717,731	7,001,043	1,932,759	783,929	7,001,043	7,001,043		4,692,729	4,692,729		2,308,314	2,308,314	
9,4	CD-AN	459,129	361,156	97,973		361,156	361,156		242,079	242,079		119,077	119,077	
9	CD-ID	418,524	329,215	89,309		329,215	329,215				329,215		329,215	
9	CD-WA	165,106	129,874	35,232		129,874	129,874	129,874		129,874				
8	GD-AA	154,163		109,966	44,197									
	GD-AN	32,928		32,928										
	GD-ID	71,371		71,371										
	GD-WA	247,851		247,851										
	GD-OR	258,058		258,058										
Total General Plant		15,044,221	11,340,648	2,617,389	1,086,184	1,436,251	9,904,397	11,340,648	846,488	6,638,818	7,485,306	589,763	3,265,579	3,855,342
Total Depreciation Expense		98,436,274	79,942,678	13,604,817	4,888,779	32,099,520	47,843,158	79,942,678	20,589,054	31,390,066	51,979,120	11,510,466	16,453,092	27,963,558

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 AMORTIZATION EXPENSE	E-AMTX-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	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000)	ED-AN	915,089	915,089		915,089	915,089	597,004	597,004	318,085	318,085			
1	Misc Intangible Plt (303000)	ED-AN	86,730	86,730		86,730	86,730	56,583	56,583	30,147	30,147			
Total Production/Transmission			1,001,819	1,001,819		1,001,819	1,001,819	653,587	653,587	348,232	348,232			
Distribution														
	Franchises (302000)	ED-WA	23,570	23,570		23,570	23,570	23,570	23,570					
	Misc Intangible Plt (303000)	ED-WA	2,809	2,809		2,809	2,809	2,809	2,809					
Total Distribution			26,379	26,379		26,379	26,379	26,379	26,379					
General Plant - 303000														
9,1		CD-AN	9,702	7,632	2,070		7,632		4,979	4,979		2,653	2,653	
		GD-ID	3,824		3,824									
		GD-WA	23,106		23,106									
		GD-OR	7,770		7,770									
Total General Plant - 303000			44,402	7,632	29,000	7,770	7,632	7,632	4,979	4,979		2,653	2,653	
Miscellaneous IT Intangible Plant - 3031XX														
7,4		CD-AA	7,278,951	5,244,047	1,447,711	587,193	5,244,047	5,244,047	3,515,032	3,515,032		1,729,015	1,729,015	
4		ED-AN	205,765	205,765			205,765	205,765	137,922	137,922		67,843	67,843	
		ED-ID	588	588			588	588			588		588	
		ED-WA	201,040	201,040			201,040	201,040	201,040	201,040				
8		GD-AA	285,378		203,563	81,815								
		GD-AN	2,631		2,631									
		GD-OR	9,534		9,534									
Total Miscellaneous IT Intangible Plt - 3031XX			7,983,887	5,651,440	1,653,905	678,542	201,628	5,449,812	5,651,440	201,040	3,652,954	3,853,994	588	1,796,858
Gas Underground Storage														
		GD-AN	227		227									
Total Gas Underground Storage			227		227									
General Plant - 390200, 396200														
7,4		CD-AA	24,440	17,607	4,861	1,972	17,607	17,607	11,802	11,802		5,805	5,805	
4		ED-AN	22,043	22,043			22,043	22,043	14,775	14,775		7,268	7,268	
		GD-OR	4,652		4,652									
Total General Plant - 390200, 396200			51,135	39,650	4,861	6,624	39,650	39,650	26,577	26,577		13,073	13,073	
Total Amortization Expense			9,107,849	6,726,920	1,687,993	692,936	228,007	6,498,913	6,726,920	227,419	4,338,097	4,565,516	588	2,160,816

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-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	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1 Steam (ED-AN)	269,252,195	269,252,195				269,252,195	269,252,195		175,660,132	175,660,132		93,592,063	93,592,063	
1 Hydro (ED-AN)	106,316,044	106,316,044				106,316,044	106,316,044		69,360,587	69,360,587		36,955,457	36,955,457	
1 Other (ED-AN)	70,264,038	70,264,038				70,264,038	70,264,038		45,840,258	45,840,258		24,423,780	24,423,780	
Total Electric Production	445,832,277	445,832,277				445,832,277	445,832,277		290,860,977	290,860,977		154,971,300	154,971,300	
Electric Transmission														
1 ED-AN	173,066,947	173,066,947				173,066,947	173,066,947		112,908,876	112,908,876		60,158,071	60,158,071	
Total Electric Transmission	173,066,947	173,066,947				173,066,947	173,066,947		112,908,876	112,908,876		60,158,071	60,158,071	
Electric Distribution														
ED-ID	132,306,064	132,306,064				132,306,064	132,306,064					132,306,064	132,306,064	
ED-WA	213,094,717	213,094,717				213,094,717	213,094,717	213,094,717		213,094,717				
Total Electric Distribution	345,400,781	345,400,781				345,400,781	345,400,781	213,094,717		213,094,717		132,306,064	132,306,064	
Gas Underground Storage														
GD-AN	11,830,622		11,830,622											
GD-OR	277,774			277,774										
Total Gas Underground Storage	12,108,396		11,830,622	277,774										
Gas Distribution														
GD-AN	1,418,006		1,418,006											
GD-ID	49,334,529		49,334,529											
GD-WA	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										
General Plant														
4 ED-AN	31,586,643	31,586,643				31,586,643	31,586,643		21,172,211	21,172,211		10,414,432	10,414,432	
ED-ID	5,998,049	5,998,049			5,998,049	5,998,049	5,998,049				5,998,049		5,998,049	
ED-WA	9,949,974	9,949,974			9,949,974	9,949,974	9,949,974	9,949,974		9,949,974				
7,4 CD-AA	20,638,223	14,868,602	4,104,736	1,664,885		14,868,602	14,868,602		9,966,275	9,966,275		4,902,327	4,902,327	
9,4 CD-AN	10,645,405	8,373,782	2,271,623			8,373,782	8,373,782		5,612,862	5,612,862		2,760,920	2,760,920	
9 CD-ID	4,205,216	3,307,865	897,351			3,307,865	3,307,865				3,307,865		3,307,865	
9 CD-WA	2,149,291	1,690,654	458,637			1,690,654	1,690,654	1,690,654		1,690,654				
8 GD-AA	1,124,585		802,178	322,407										
GD-AN	869,636		869,636											
GD-ID	970,308		970,308											
GD-WA	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		20,946,542	54,829,027	75,775,569	11,640,628	36,751,348	48,391,976	9,305,914	18,077,679	27,383,593
Total Accumulated Depreciation	1,304,760,723	1,040,075,574	173,693,523	90,991,626		366,347,323	673,728,251	1,040,075,574	224,735,345	440,521,201	665,256,546	141,611,978	233,207,050	374,819,028

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAMT-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	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1 Franchises (302000) ED-AN	5,397,612	5,397,612				5,397,612	5,397,612		3,521,402	3,521,402		1,876,210	1,876,210	
1 Misc Intangible Plt (303000) ED-AN	511,928	511,928				511,928	511,928		333,982	333,982		177,946	177,946	
Total Production/Transmission	5,909,540	5,909,540				5,909,540	5,909,540		3,855,384	3,855,384		2,054,156	2,054,156	
Distribution														
Franchises (302000) ED-WA	44,797	44,797				44,797	44,797		44,797	44,797				
Misc Intangible Plt (303000) ED-WA	19,036	19,036				19,036	19,036		19,036	19,036				
Total Distribution	63,833	63,833				63,833	63,833		63,833	63,833				
General Plant - 303000														
9,1 CD-AN	36,790	28,939		7,851		28,939	28,939		18,880	18,880		10,059	10,059	
GD-ID	38,382			38,382										
GD-WA	73,310			73,310										
GD-OR	39,622			39,622										
Total General Plant - 303000	188,104	28,939	119,543	39,622		28,939	28,939		18,880	18,880		10,059	10,059	
Miscellaneous IT Intangible Plant -3031XX														
7,4 CD-AA	18,621,692	13,415,812	3,703,668	1,502,212		13,415,812	13,415,812		8,992,485	8,992,485		4,423,327	4,423,327	
4 ED-AN	700,701	700,701				700,701	700,701		469,673	469,673		231,028	231,028	
ED-ID	41	41				41	41				41		41	
ED-WA	116,502	116,502				116,502	116,502		116,502	116,502				
8 GD-AA	422,752		301,553	121,199										
GD-AN	12,491		12,491											
GD-OR	41,079			41,079										
Total Miscellaneous IT Intangible Plant - 3031XX	19,915,258	14,233,056	4,017,712	1,664,490		116,543	14,116,513	14,233,056	116,502	9,462,158	9,578,660	41	4,654,355	4,654,396
Gas Underground Storage														
GD-AN	239,139		239,139											
Total Gas Underground Storage	239,139		239,139											
General Plant - 390200, 396200														
7,4 CD-AA	125,349	90,306	24,931	10,112		90,306	90,306		60,531	60,531		29,775	29,775	
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	16,741	16,741				16,741	16,741		11,221	11,221		5,520	5,520	
ED-WA	110,678	110,678				110,678	110,678		110,678	110,678				
GD-WA	1,863		1,863											
GD-OR	44,015			44,015										
Total General Plant - 390200, 396200	311,515	227,848	29,540	54,127		120,801	107,047	227,848	117,232	71,752	188,984	3,569	35,295	38,864
Total Accumulated Amortization	26,627,389	20,463,216	4,405,934	1,758,239		301,177	20,162,039	20,463,216	297,567	13,408,174	13,705,741	3,610	6,753,865	6,757,475

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:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended April 30, 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	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

Electric Copy

***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****														
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	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
	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

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

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	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:

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-12A
For Twelve Months Ended April 30, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric 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:

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-12A
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months Ended April 30, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric 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:

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

Report ID:
C-WKC-12A

AVISTA UTILITIES

Electric Copy

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

Ref/Basis	Account	Description	***** SYSTEM *****			***** ELECTRIC *****			***** GAS NORTH *****		
			Washington	Idaho	Total	Washington	Idaho	Total	Washington	Idaho	Total
1	151120	FUEL STOCK COAL-COLSTRIP		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:

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%