

RESULTS OF OPERATIONS	Report ID: E-ROR-12A
ELECTRIC RATE OF RETURN	
For Twelve Months Ended March 31, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income	127,359,840	77,120,710	50,239,130
	Adjustments			
	Adjusted Net Operating Income	127,359,840	77,120,710	50,239,130
E-APL	Electric Net Rate Base	1,747,066,309	1,134,620,549	612,445,760
	RATE OF RETURN	7.290%	6.797%	8.203%

RESULTS OF OPERATIONS		Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES		
For Twelve Months Ended March 31, 2012 Average of Monthly Averages Basis		

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
1	Input	Production/Transmission Ratio	12-31-2011	100.000%	65.240%	34.760%
2	Input	Number of Customers Percent	03-31-2012	358,725 100.000%	235,441 65.633%	123,284 34.367%
3	E-OPS	Direct Distribution Operating Expense Percent		22,959,937 100.000%	15,462,394 67.345%	7,497,543 32.655%
	Input	Jurisdictional 4-Factor Ratio	12-31-2011			
		Direct O & M Accts 500 - 598		23,354,099	15,611,998	7,742,101
		Direct O & M Accts 901 - 935		31,755,308	22,688,342	9,066,966
		Total		55,109,407	38,300,340	16,809,067
		Percentage		100.000%	69.499%	30.501%
		Direct Labor Accts 500 - 598		9,528,184	6,357,387	3,170,797
		Direct Labor Accts 901 - 935		5,139,180	3,872,295	1,266,885
		Total		14,667,364	10,229,682	4,437,682
		Percentage		100.000%	69.745%	30.255%
		Number of Customers		360,451	236,623	123,828
		Percentage		100.000%	65.646%	34.354%
		Net Direct Plant		818,616,195	517,581,147	301,035,048
		Percentage		100.000%	63.226%	36.774%
4		Total Percentages		400.000%	268.116%	131.884%
		Percent		100.000%	67.029%	32.971%

RESULTS OF OPERATIONS		Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES		
For Twelve Months Ended March 31, 2012 Average of Monthly Averages Basis		

AVISTA UTILITIES

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

7

RESULTS OF OPERATIONS		Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES		
For Twelve Months Ended March 31, 2012 Average of Monthly Averages Basis		

AVISTA UTILITIES

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

RESULTS OF OPERATIONS		Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES		
For Twelve Months Ended March 31, 2012 Average of Monthly Averages Basis		

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
		Input	Total	Electric	Gas North	Oregon Gas
	01-01-2012	Elec/Gas North 4-Factor				
		Direct O & M Accts 500 - 894	63,873,669	58,626,203	5,247,466	0
		Direct O & M Accts 901 - 935	55,397,320	39,254,919	16,142,401	0
		Adjustments	0	0	0	0
		Total	119,270,989	97,881,122	21,389,867	0
		Percentage	100.000%	82.066%	17.934%	0.000%
		Direct Labor Accts 500 - 894	50,960,635	43,317,908	7,642,727	0
		Direct Labor Accts 901 - 935	3,273,013	3,049,259	223,754	0
		Total	54,233,648	46,367,167	7,866,481	0
		Percentage	100.000%	85.495%	14.505%	0.000%
		Number of Customers at	585,007	360,451	224,556	0
		Percentage	100.000%	61.615%	38.385%	0.000%
		Net Direct Plant	2,283,393,565	1,951,560,143	331,833,422	0
		Percentage	100.000%	85.468%	14.532%	0.000%
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	785,501,366	496,727,771	288,773,595	
		Percent	100.000%	63.237%	36.763%	
11		Book Depreciation	79,732,139	51,795,707	27,936,432	
		Percent	100.000%	64.962%	35.038%	

RESULTS OF OPERATIONS		Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES		
For Twelve Months Ended March 31, 2012 Average of Monthly Averages Basis		

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho
12		Net Electric Plant (before DFIT) Percent	2,017,904,501 100.000%	1,303,151,486 64.579%	714,753,015 35.421%
13	E-PLT	Net Electric General Plant Percent	144,560,913 100.000%	95,942,165 66.368%	48,618,748 33.632%
14		Net Allocated Schedule M's Percent	-95,912,413 100.000%	-62,027,809 64.671%	-33,884,604 35.329%
99	Input	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
For Twelve Months Ended March 31, 2012
Average of Monthly Averages Basis

Report ID:
E-OPS-12A

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	321,850,076	0	321,850,076	215,632,875	0	215,632,875	106,217,201	0	106,217,201
99	442200	Commercial - Firm & Int.	282,171,141	0	282,171,141	196,687,398	0	196,687,398	85,483,743	0	85,483,743
1	442300	Industrial	121,915,671	0	121,915,671	55,564,075	0	55,564,075	66,351,596	0	66,351,596
99	444000	Public Street & Highway Lighting	6,966,950	0	6,966,950	4,576,860	0	4,576,860	2,390,090	0	2,390,090
99	448000	Interdepartmental Revenue	1,027,937	0	1,027,937	813,652	0	813,652	214,285	0	214,285
99	499XXX	Unbilled Revenue	(1,831,086)	0	(1,831,086)	(492,690)	0	(492,690)	(1,338,396)	0	(1,338,396)
TOTAL SALES TO ULTIMATE CUSTOMERS			732,100,689	0	732,100,689	472,782,170	0	472,782,170	259,318,519	0	259,318,519
1	447XXX	Sales for Resale	0	127,588,874	127,588,874	0	83,238,981	83,238,981	0	44,349,893	44,349,893
TOTAL SALES OF ELECTRICITY			732,100,689	127,588,874	859,689,563	472,782,170	83,238,981	556,021,151	259,318,519	44,349,893	303,668,412
OTHER OPERATING REVENUE:											
99	451000	Miscellaneous Service Revenue	603,645	0	603,645	382,113	0	382,113	221,532	0	221,532
1	453000	Sales of Water & Water Power	0	541,534	541,534	0	353,297	353,297	0	188,237	188,237
1	454000	Rent from Electric Property	2,859,097	52,759	2,911,856	1,918,284	34,420	1,952,704	940,813	18,339	959,152
1	456XXX	Other Electric Revenues	179,077	176,947,369	177,126,446	129,799	115,440,464	115,570,263	49,278	61,506,905	61,556,183
TOTAL OTHER OPERATING REVENUE			3,641,819	177,541,662	181,183,481	2,430,196	115,828,181	118,258,377	1,211,623	61,713,481	62,925,104
TOTAL ELECTRIC REVENUE			735,742,508	305,130,536	1,040,873,044	475,212,366	199,067,162	674,279,528	260,530,142	106,063,374	366,593,516
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	469,579	469,579	0	306,353	306,353	0	163,226	163,226
1	501000	Fuel	0	32,835,179	32,835,179	0	21,421,671	21,421,671	0	11,413,508	11,413,508
1	502000	Steam Expense	0	4,284,337	4,284,337	0	2,795,101	2,795,101	0	1,489,236	1,489,236
1	505000	Electric Expense	0	970,605	970,605	0	633,223	633,223	0	337,382	337,382
1	506000	Miscellaneous Steam Power Generation Expense	0	2,298,490	2,298,490	0	1,499,535	1,499,535	0	798,955	798,955
1	507000	Rent	0	26,011	26,011	0	16,970	16,970	0	9,041	9,041
MAINTENANCE											
1	510000	Supervision & Engineering	0	553,761	553,761	0	361,274	361,274	0	192,487	192,487
1	511000	Structures	0	659,732	659,732	0	430,409	430,409	0	229,323	229,323
1	512000	Boiler Plant	0	6,187,736	6,187,736	0	4,036,879	4,036,879	0	2,150,857	2,150,857
1	513000	Electric Plant	0	1,139,712	1,139,712	0	743,548	743,548	0	396,164	396,164
1	514000	Miscellaneous Steam Plant	0	779,975	779,975	0	508,856	508,856	0	271,119	271,119
TOTAL STEAM POWER GENERATION EXP			0	50,205,117	50,205,117	0	32,753,819	32,753,819	0	17,451,298	17,451,298

RESULTS OF OPERATIONS		Report ID: E-OPS-12A
ELECTRIC OPERATING STATEMENT		
For Twelve Months Ended March 31, 2012 Average of Monthly Averages Basis		

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	2,577,168	2,577,168	0	1,681,344	1,681,344	0	895,824	895,824
1	536000	Water for Power	0	1,156,805	1,156,805	0	754,700	754,700	0	402,105	402,105
1	537000	Hydraulic Expense	4,589,083	2,859,248	7,448,331	2,814,130	1,865,373	4,679,503	1,774,953	993,875	2,768,828
1	538000	Electric Expense	0	5,819,766	5,819,766	0	3,796,815	3,796,815	0	2,022,951	2,022,951
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	666,575	666,575	0	434,874	434,874	0	231,701	231,701
1	540000	Rent	0	1,318,623	1,318,623	0	860,270	860,270	0	458,353	458,353
1	540100	MT Trust Funds Land Settlement Rents	5,428,625	0	5,428,625	3,541,788	0	3,541,788	1,886,837	0	1,886,837
MAINTENANCE											
1	541000	Supervision & Engineering	0	531,730	531,730	0	346,901	346,901	0	184,829	184,829
1	542000	Structures	0	479,758	479,758	0	312,994	312,994	0	166,764	166,764
1	543000	Reservoirs, Dams, & Waterways	0	2,908,038	2,908,038	0	1,897,204	1,897,204	0	1,010,834	1,010,834
1	544000	Electric Plant	0	2,673,998	2,673,998	0	1,744,516	1,744,516	0	929,482	929,482
1	545000	Miscellaneous Hydraulic Plant	0	538,036	538,036	0	351,015	351,015	0	187,021	187,021
TOTAL HYDRO POWER GENERATION EXP			10,017,708	21,529,745	31,547,453	6,355,918	14,046,006	20,401,924	3,661,790	7,483,739	11,145,529
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	1,821,266	1,821,266	0	1,188,194	1,188,194	0	633,072	633,072
1	547000	Fuel	0	65,694,536	65,694,536	0	42,859,115	42,859,115	0	22,835,421	22,835,421
1	548000	Generation Expense	0	918,577	918,577	0	599,280	599,280	0	319,297	319,297
1	549000	Miscellaneous Other Power Generation Expense	0	612,125	612,125	0	399,350	399,350	0	212,775	212,775
1	550000	Rent	0	(31,837)	(31,837)	0	(20,770)	(20,770)	0	(11,067)	(11,067)
MAINTENANCE											
1	551000	Supervision & Engineering	0	898,805	898,805	0	586,380	586,380	0	312,425	312,425
1	552000	Structures	0	5,461	5,461	0	3,563	3,563	0	1,898	1,898
1	553000	Generating & Electric Equipment	0	1,804,948	1,804,948	0	1,177,548	1,177,548	0	627,400	627,400
1	554000	Miscellaneous Other Power Generation Plant	0	152,036	152,036	0	99,188	99,188	0	52,848	52,848
TOTAL OTHER POWER GENERATION EXP			0	71,875,917	71,875,917	0	46,891,848	46,891,848	0	24,984,069	24,984,069
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	19,123,424	190,770,203	209,893,627	0	124,458,481	124,458,481	19,123,424	66,311,722	85,435,146
1	556000	System Control & Load Dispatching	0	783,151	783,151	0	510,928	510,928	0	272,223	272,223
E-557	557XXX	Other Expense	22,278,824	177,210,936	199,489,760	11,049,938	115,612,416	126,662,354	11,228,886	61,598,520	72,827,406
TOTAL OTHER POWER SUPPLY EXPENSE			41,402,248	368,764,290	410,166,538	11,049,938	240,581,825	251,631,763	30,352,310	128,182,465	158,534,775
TOTAL PRODUCTION OPERATING EXP			51,419,956	512,375,069	563,795,025	17,405,856	334,273,498	351,679,354	34,014,100	178,101,571	212,115,671

RESULTS OF OPERATIONS		Report ID: E-OPS-12A
ELECTRIC OPERATING STATEMENT		
For Twelve Months Ended March 31, 2012 Average of Monthly Averages Basis		

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	92,657	1,952,184	2,044,841	39,553	1,273,605	1,313,158	53,104	678,579	731,683
1	561000	Load Dispatching	0	2,235,693	2,235,693	0	1,458,566	1,458,566	0	777,127	777,127
1	562000	Station Expense	0	400,926	400,926	0	261,564	261,564	0	139,362	139,362
1	563000	Overhead Line Expense	0	537,591	537,591	0	350,724	350,724	0	186,867	186,867
1	565000	Transmission of Electricity by Others	0	17,585,563	17,585,563	0	11,472,821	11,472,821	0	6,112,742	6,112,742
1	566000	Miscellaneous Transmission Expense	0	1,701,903	1,701,903	0	1,110,322	1,110,322	0	591,581	591,581
1	567000	Rent	0	135,157	135,157	0	88,176	88,176	0	46,981	46,981
MAINTENANCE											
1	568000	Supervision & Engineering	0	1,272,400	1,272,400	0	830,114	830,114	0	442,286	442,286
1	569000	Structures	13,358	655,348	668,706	6,105	427,549	433,654	7,253	227,799	235,052
1	570000	Station Equipment	405	1,172,828	1,173,233	405	765,153	765,558	0	407,675	407,675
1	571000	Overhead Lines	12,871	2,287,402	2,300,273	4,863	1,492,301	1,497,164	8,008	795,101	803,109
1	572000	Underground Lines	214	3,039	3,253	0	1,983	1,983	214	1,056	1,270
1	573000	Service Miscellaneous	449	37,768	38,217	227	24,640	24,867	222	13,128	13,350
TOTAL TRANSMISSION OPERATING EXP			119,954	29,977,802	30,097,756	51,153	19,557,518	19,608,671	68,801	10,420,284	10,489,085
E-DEPX		Depreciation Expense-Production	0	27,546,261	27,546,261	0	17,971,181	17,971,181	0	9,575,080	9,575,080
E-DEPX		Depreciation Expense-Transmission	0	10,369,784	10,369,784	0	6,765,247	6,765,247	0	3,604,537	3,604,537
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,001,975	1,001,975	0	653,688	653,688	0	348,287	348,287
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 Relicence	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	(7,530,447)	0	(7,530,447)	0	0	0	(7,530,447)	0	(7,530,447)
99	407350	Amortization of WA Renewable Energy Credits	118,103	0	118,103	118,103	0	118,103	0	0	0
99	407351	Amortization of CNC Transmission	85,164	0	85,164	41,155	0	41,155	44,009	0	44,009
99	407360	Amortization of CS2 & COLSTRIP O&M	(20,328)	0	(20,328)	(32,265)	0	(32,265)	11,937	0	11,937
99	407362	Amortization of LiDAR O&M	159,999	0	159,999	159,999	0	159,999	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	239,851	0	239,851	182,577	0	182,577	57,274	0	57,274
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	229,750	0	229,750	0	0	0	229,750	0	229,750
99	407422	Amortization of Spokane River Relicence	0	0	0	0	0	0	0	0	0
99	407450/407499	Amortization of BPA Residential Exchange Credit	(9,295,958)	0	(9,295,958)	(6,252,963)	0	(6,252,963)	(3,042,995)	0	(3,042,995)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(537,447)	0	(537,447)	(113,649)	0	(113,649)	(423,798)	0	(423,798)
99	407462	Amortization of Deferred LiDAR O&M	(347,780)	0	(347,780)	(347,780)	0	(347,780)	0	0	0
99	407482	Amortization of CDA Settlement	0	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	17,478,633	17,478,633	0	11,403,060	11,403,060	0	6,075,573	6,075,573
TOTAL P/T DEPR/AMRT/NON-FIT TAXES			(12,617,207)	57,528,971	44,911,764	(2,338,959)	37,531,900	35,192,941	(10,278,248)	19,997,071	9,718,823
TOTAL PRODUCTION & TRANSMISSION EXPEN			38,922,703	599,881,842	638,804,545	15,118,050	391,362,916	406,480,966	23,804,653	208,518,926	232,323,579

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12A
For Twelve Months Ended March 31, 2012		
Average of Monthly Averages Basis		

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION:											
3	580000	Supervision & Engineering	440,964	1,554,965	1,995,929	289,843	1,047,191	1,337,034	151,121	507,774	658,895
3	582000	Station Expense	646,335	40,545	686,880	413,742	27,305	441,047	232,593	13,240	245,833
3	583000	Overhead Line Expense	1,625,563	511,867	2,137,430	1,300,296	344,717	1,645,013	325,267	167,150	492,417
3	584000	Underground Line Expense	223	0	223	(172,047)	0	(172,047)	172,270	0	172,270
3	585000	Street Light & Signal System Operation Expense	267,586	0	267,586	76,850	0	76,850	190,736	0	190,736
3	586000	Meter Expense	1,974,710	60,180	2,034,890	1,613,068	40,528	1,653,596	361,642	19,652	381,294
3	587000	Customer Installations Expense	566,528	126,792	693,320	299,974	85,388	385,362	266,554	41,404	307,958
3	588000	Miscellaneous Distribution Expense	3,800,228	3,324,574	7,124,802	2,519,529	2,238,934	4,758,463	1,280,699	1,085,640	2,366,339
3	589000	Rent	4,223	284,197	288,420	4,023	191,392	195,415	200	92,805	93,005
MAINTENANCE:											
3	590000	Supervision & Engineering	363,774	978,791	1,342,565	198,785	659,167	857,952	164,989	319,624	484,613
3	591000	Structures	368,449	1,000	369,449	217,504	673	218,177	150,945	327	151,272
3	592000	Station Equipment	568,551	177,763	746,314	373,591	119,714	493,305	194,960	58,049	253,009
3	593000	Overhead Lines	7,879,871	12,154	7,892,025	4,945,579	8,185	4,953,764	2,934,292	3,969	2,938,261
3	594000	Underground Lines	1,009,434	0	1,009,434	700,452	0	700,452	308,982	0	308,982
3	595000	Line Transformers	2,402,729	386,485	2,789,214	1,897,131	260,278	2,157,409	505,598	126,207	631,805
3	596000	Street Light & Signal System Maintenance Exp	598,134	11	598,145	421,565	7	421,572	176,569	4	176,573
3	597000	Meters	93,708	0	93,708	74,689	0	74,689	19,019	0	19,019
3	598000	Miscellaneous Distribution Expense	348,927	134,291	483,218	287,820	90,438	378,258	61,107	43,853	104,960
TOTAL DISTRIBUTION OPERATING EXP			22,959,937	7,593,615	30,553,552	15,462,394	5,113,917	20,576,311	7,497,543	2,479,698	9,977,241
E-DEPX		Depreciation Expense-Distribution	30,502,773	0	30,502,773	19,626,429	0	19,626,429	10,876,344	0	10,876,344
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	26,302	0	26,302	26,302	0	26,302	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	44,878,449	0	44,878,449	38,900,592	0	38,900,592	5,977,857	0	5,977,857
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			75,407,524	0	75,407,524	58,553,323	0	58,553,323	16,854,201	0	16,854,201
TOTAL DISTRIBUTION EXPENSES			98,367,461	7,593,615	105,961,076	74,015,717	5,113,917	79,129,634	24,351,744	2,479,698	26,831,442

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12A
For Twelve Months Ended March 31, 2012		
Average of Monthly Averages Basis		

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	613,312	613,312	0	402,535	402,535	0	210,777	210,777
2	902000	Meter Reading Expenses	2,810,042	100,645	2,910,687	2,422,398	66,056	2,488,454	387,644	34,589	422,233
E-903	903XXX	Customer Records & Collection Expenses	1,997,940	6,221,858	8,219,798	1,344,706	4,083,592	5,428,298	653,234	2,138,266	2,791,500
2	904000	Uncollectible Accounts	0	2,661,834	2,661,834	0	1,747,042	1,747,042	0	914,792	914,792
2	905000	Misc Customer Accounts	0	143,923	143,923	0	94,461	94,461	0	49,462	49,462
TOTAL CUSTOMER ACCOUNTS EXPENSES			4,807,982	9,741,572	14,549,554	3,767,104	6,393,686	10,160,790	1,040,878	3,347,886	4,388,764
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	28,036,883	254,745	28,291,628	20,484,372	167,197	20,651,569	7,552,511	87,548	7,640,059
2	909000	Advertising	15,881	914,385	930,266	14,511	600,138	614,649	1,370	314,247	315,617
2	910000	Misc Customer Service & Info Exp	(3,275)	133,206	129,931	(3,275)	87,427	84,152	0	45,779	45,779
TOTAL CUSTOMER SERVICE & INFO EXP			28,049,489	1,302,336	29,351,825	20,495,608	854,762	21,350,370	7,553,881	447,574	8,001,455
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	423	423	0	278	278	0	145	145
TOTAL SALES EXPENSES			0	9,481	9,481	0	6,223	6,223	0	3,258	3,258
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	631,555	24,722,152	25,353,707	503,553	16,571,011	17,074,564	128,002	8,151,141	8,279,143
4	921000	Office Supplies & Expenses	86,587	3,893,509	3,980,096	86,430	2,609,780	2,696,210	157	1,283,729	1,283,886
4	922000	Admin Exp Transferred--Credit	0	(69,277)	(69,277)	0	(46,436)	(46,436)	0	(22,841)	(22,841)
4	923000	Outside Services Employed	51,454	14,317,748	14,369,202	51,454	9,597,043	9,648,497	0	4,720,705	4,720,705
4	924000	Property Insurance Premium	0	1,238,550	1,238,550	0	830,188	830,188	0	408,362	408,362
4	925XXX	Injuries and Damages	2,900	4,627,060	4,629,960	1,814	3,101,472	3,103,286	1,086	1,525,588	1,526,674
4	926XXX	Employee Pensions and Benefits	339,406	937,127	1,276,533	250,624	628,147	878,771	88,782	308,980	397,762
4	927000	Franchise Requirements	5,743	0	5,743	0	0	0	5,743	0	5,743
1	928000	Regulatory Commission Expenses	2,158,801	3,739,069	5,897,870	1,391,228	2,439,369	3,830,597	767,573	1,299,700	2,067,273
4	930000	Miscellaneous General Expenses	149,372	2,648,264	2,797,636	82,384	1,775,105	1,857,489	66,988	873,159	940,147
4	931000	Rents	33,877	855,512	889,389	24,516	573,441	597,957	9,361	282,071	291,432
4	935000	Maintenance of General Plant	816,033	7,188,438	8,004,471	354,240	4,818,338	5,172,578	461,793	2,370,100	2,831,893
TOTAL ADMIN & GEN OPERATING EXP			4,275,728	64,098,152	68,373,880	2,746,243	42,897,458	45,643,701	1,529,485	21,200,694	22,730,179

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12A
For Twelve Months Ended March 31, 2012		
Average of Monthly Averages Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	1,422,949	9,791,326	11,214,275	838,080	6,563,028	7,401,108	584,869	3,228,298	3,813,167
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	188,411	5,442,295	5,630,706	188,215	3,647,916	3,836,131	196	1,794,379	1,794,575
E-AMTX		Amortization Expense-General Plant - 390200, 396200	0	38,007	38,007	0	25,476	25,476	0	12,531	12,531
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	1,611,360	15,279,260	16,890,620	1,026,295	10,241,399	11,267,694	585,065	5,037,861	5,622,926
		TOTAL ADMIN & GENERAL EXPENSES	5,887,088	79,377,412	85,264,500	3,772,538	53,138,857	56,911,395	2,114,550	26,238,555	28,353,105
		TOTAL EXPENSES BEFORE FIT	176,034,723	697,906,258	873,940,981	117,169,017	456,870,361	574,039,378	58,865,706	241,035,897	299,901,603
		NET OPERATING INCOME BEFORE FIT			166,932,063			100,240,150			66,691,913
E-FIT		FEDERAL INCOME TAX--Normal Accrual			21,642,507			12,442,742			9,199,765
E-FIT		DEFERRED FEDERAL INCOME TAX			18,093,121			10,783,304			7,309,817
E-FIT		AMORTIZED ITC - NOXON			(163,405)			(106,606)			(56,799)
		ELECTRIC NET OPERATING INCOME			127,359,840			77,120,710			50,239,130

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.240%	34.760%
E-ALL	2	Number of Customers	100.000%	65.633%	34.367%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.345%	32.655%
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 March 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	147,449,786	147,449,786	0	96,196,240	96,196,240	0	51,253,546	51,253,546
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	19,123,424	0	19,123,424	0	0	0	19,123,424	0	19,123,424
1	555550	Non Monetary - Exchange Power	0	1,704	1,704	0	1,112	1,112	0	592	592
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	42,692,740	42,692,740	0	27,852,744	27,852,744	0	14,839,996	14,839,996
1	555710	Intercompany Purchase	0	625,973	625,973	0	408,385	408,385	0	217,588	217,588
TOTAL ACCOUNT 555			19,123,424	190,770,203	209,893,627	0	124,458,481	124,458,481	19,123,424	66,311,722	85,435,146

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 March 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	5,663,389	5,663,389	0	3,694,795	3,694,795	0	1,968,594	1,968,594
1	557010	Other Power Supply Expense - Financial	0	(17,389,306)	(17,389,306)	0	(11,344,783)	(11,344,783)	0	(6,044,523)	(6,044,523)
1	557150	Fuel - Economic Dispatch	0	139,434,823	139,434,823	0	90,967,279	90,967,279	0	48,467,544	48,467,544
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	(828,628)	0	(828,628)	0	0	0	(828,628)	0	(828,628)
1	557170	Broker Fees - Power	0	845,850	845,850	0	551,833	551,833	0	294,017	294,017
1	557200	Nez Perce	818,702	0	818,702	497,498	0	497,498	321,204	0	321,204
99	557280	Washington ERM Deferred	10,552,440	0	10,552,440	10,552,440	0	10,552,440	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	1,269,766	0	1,269,766	0	0	0	1,269,766	0	1,269,766
99	557390	Idaho PCA Amortization	10,466,544	0	10,466,544	0	0	0	10,466,544	0	10,466,544
1	557395	Optional Renewable Power Expense Offset	0	(150,253)	(150,253)	0	(98,025)	(98,025)	0	(52,228)	(52,228)
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	25,262,492	25,262,492	0	16,481,250	16,481,250	0	8,781,242	8,781,242
1	557711	Turbine Gas Bookout Offset	0	(31,615,469)	(31,615,469)	0	(20,625,932)	(20,625,932)	0	(10,989,537)	(10,989,537)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	54,785,464	54,785,464	0	35,742,037	35,742,037	0	19,043,427	19,043,427
TOTAL ACCOUNT 557			22,278,824	177,210,936	199,489,760	11,049,938	115,612,416	126,662,354	11,228,886	61,598,520	72,827,406

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: E-903-12A
ELECTRIC ALLOCATION OF CUSTOMER ACCOUNTING EXPENSES	
For Twelve Months Ended March 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records and Collections	1,997,940	6,221,858	8,219,798	1,344,706	4,083,592	5,428,298	653,234	2,138,266	2,791,500
12	903920	A/R Sold - Program Fees	0	0	0	0	0	0	0	0	0
12	903930	A/R Sold - Maturity Yield Fee	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 903	1,997,940	6,221,858	8,219,798	1,344,706	4,083,592	5,428,298	653,234	2,138,266	2,791,500

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.633%	34.367%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	64.579%	35.421%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-12A
For Twelve Months Ended March 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	348,808	254,745	603,553	202,710	167,197	369,907	146,098	87,548	233,646
99	908600	Public Purpose Tariff Rider Expense Offset	27,644,824	0	27,644,824	20,204,772	0	20,204,772	7,440,052	0	7,440,052
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	(85,082)	0	(85,082)	(51,443)	0	(51,443)	(33,639)	0	(33,639)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 908			28,036,883	254,745	28,291,628	20,484,372	167,197	20,651,569	7,552,511	87,548	7,640,059

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.633%	34.367%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC INTEREST DEDUCTION FOR FIT
 For Twelve Months Ended March 31, 2012
 Average of Monthly Averages Basis

Report ID:
E-INT-12A

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.37%	52.37%
2	Cost of Debt		5.647%	5.808%
	Total Weighted Cost		2.957%	3.042%
E-APL	Net Rate Base	1,747,066,309	1,134,620,549	612,445,760
	Interest Deduction for FIT Calculation	52,181,330	33,550,730	18,630,600
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-12A
ELECTRIC FEDERAL INCOME TAXES For Twelve Months Ended March 31, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	1,040,873,044	674,279,528	366,593,516
E-OPS	Less: Operating & Maintenance Expense	736,731,073	469,025,420	267,705,653
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	74,852,826	54,710,306	20,142,520
E-OTX	Less: Taxes Other than FIT	62,357,082	50,303,652	12,053,430
	Net Operating Income Before FIT	166,932,063	100,240,150	66,691,913
E-INT	Less: Interest Expense	52,181,330	33,550,730	18,630,600
E-OPS	Plus: Colstrip 3 AFUDC Reallocation Adj	0	190,572	(190,572)
E-SCM	Plus: Schedule M Adjustments	(44,741,995)	(25,997,231)	(18,744,764)
	Taxable Net Operating Income	70,008,738	40,882,761	29,125,977
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	24,503,058	14,308,966	10,194,092
1	Production Tax Credit	(188,056)	(122,688)	(65,368)
1	Investment Tax Credit - Noxon *	(2,672,495)	(1,743,536)	(928,959)
	Total Net Federal Income Tax	21,642,507	12,442,742	9,199,765
E-DTE	Deferred FIT	18,093,121	10,783,304	7,309,817
1	411400 Amortized Investment Tax Credit - Noxon	(163,405)	(106,606)	(56,799)
	Total Net FIT/Deferred FIT	39,572,223	23,119,440	16,452,783

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 March 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****				
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX/AMTX	Book Depreciation & Amortization	32,140,239	54,197,280	86,337,519	20,679,026	35,631,515	56,310,541	11,461,213	18,565,765	30,026,978
12	997001 Contributions In Aid of Construction	0	2,166,519	2,166,519	0	1,399,116	1,399,116	0	767,403	767,403
2	997002 Injuries and Damages	0	(575,040)	(575,040)	0	(377,416)	(377,416)	0	(197,624)	(197,624)
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	2,410,587	2,410,587	0	1,615,792	1,615,792	0	794,795	794,795
99	997007 Idaho PCA	11,744,171	0	11,744,171	0	0	0	11,744,171	0	11,744,171
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	366,878	366,878	0	245,915	245,915	0	120,963	120,963
12	997016 Redemption Expense Amortization	0	1,051,729	1,051,729	0	679,196	679,196	0	372,533	372,533
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	128,269	0	128,269	230,627	0	230,627	(102,358)	0	(102,358)
1	997019 CSS Temporary Service Fees	227,378	0	227,378	44,820	0	44,820	182,558	0	182,558
4	997020 FAS87 Current Pension Accrual	0	(9,926,139)	(9,926,139)	0	(6,653,392)	(6,653,392)	0	(3,272,747)	(3,272,747)
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	92,657	0	92,657	39,553	0	39,553	53,104	0	53,104
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	(6,942,177)	(6,942,177)	0	(4,483,188)	(4,483,188)	0	(2,458,989)	(2,458,989)
99	997033 BPA Residential Exchange	83,294	0	83,294	117,290	0	117,290	(33,996)	0	(33,996)
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	(385,745)	(385,745)	0	(251,660)	(251,660)	0	(134,085)	(134,085)
99	997043 Washington Deferred Power Costs	10,552,440	0	10,552,440	10,552,440	0	10,552,440	0	0	0
1	997044 Non-Monetary Power Costs	0	1,704	1,704	0	1,112	1,112	0	592	592
1	997045 Section 199 Manufacturing Deduction	0	(3,190,509)	(3,190,509)	0	(2,081,488)	(2,081,488)	0	(1,109,021)	(1,109,021)
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)	263,910	0	263,910	0	0	0	263,910	0	263,910
11	997049 Tax Depreciation	0	(137,856,565)	(137,856,565)	0	(89,554,382)	(89,554,382)	0	(48,302,183)	(48,302,183)
99	997050 CS2 Levelized Return	229,750	0	229,750	0	0	0	229,750	0	229,750
99	997051 Wind Generation AFUDC - ID	(97,846)	0	(97,846)	0	0	0	(97,846)	0	(97,846)
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:
ELECTRIC SCHEDULE M ITEMS	E-SCM-12A
For Twelve Months Ended March 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

***** SYSTEM *****		***** WASHINGTON *****			***** IDAHO *****						
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
99	997059	Spokane River Relicensing PME	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	(147,069)	(147,069)	0	(98,579)	(98,579)	0	(48,490)	(48,490)
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	(838,441)	0	(838,441)	(387,784)	0	(387,784)	(450,657)	0	(450,657)
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	(8,077,921)	0	(8,077,921)	0	0	0	(8,077,921)	0	(8,077,921)
11	997080	Book Transportation Depreciation	0	1,288,686	1,288,686	0	837,156	837,156	0	451,530	451,530
1	997081	Deferred Compensation	0	(653,233)	(653,233)	0	(437,856)	(437,856)	0	(215,377)	(215,377)
1	997082	Meal Disallowances	0	343,887	343,887	0	230,504	230,504	0	113,383	113,383
1	997083	Paid Time Off	0	194,816	194,816	0	130,583	130,583	0	64,233	64,233
2	997084	Customer Uncollectibles	0	711,384	711,384	0	466,903	466,903	0	244,481	244,481
99	997088	Deferred O&M Colstrip & CS2	(557,775)	0	(557,775)	(145,914)	0	(145,914)	(411,861)	0	(411,861)
99	997089	CNC Transmission	(672,747)	0	(672,747)	(452,700)	0	(452,700)	(220,047)	0	(220,047)
99	997091	LIDAR O&M Reg Def DFIT	(187,781)	0	(187,781)	(187,781)	0	(187,781)	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	118,825	0	118,825	118,825	0	118,825	0	0	0
TOTAL SCHEDULE M ADJUSTMENTS			51,170,418	(95,912,413)	(44,741,995)	36,030,578	(62,027,809)	(25,997,231)	15,139,840	(33,884,604)	(18,744,764)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.240%	34.760%
E-ALL	2	Number of Customers	100.000%	65.633%	34.367%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.345%	32.655%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.029%	32.971%
E-ALL	10	Net Electric Distribution Plant	100.000%	63.237%	36.763%
E-ALL	11	Book Depreciation	100.000%	64.962%	35.038%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	64.579%	35.421%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-12A
For Twelve Months Ended March 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Acct No	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
14	410100	Deferred Federal Income Tax Expense - Allocated	0	24,053,512	24,053,512	0	15,555,647	15,555,647	0	8,497,865	8,497,865
99	410100	Deferred Federal Income Tax Expense - Washington	(2,372,432)	0	(2,372,432)	(2,372,432)	0	(2,372,432)	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(308,379)	0	(308,379)	0	0	0	(308,379)	0	(308,379)
	410100	Total	(2,680,811)	24,053,512	21,372,701	(2,372,432)	15,555,647	13,183,215	(308,379)	8,497,865	8,189,486
14	411100	Deferred Federal Income Tax Expense - Allocated	0	92,483	92,483	0	59,810	59,810	0	32,673	32,673
99	411100	Deferred Federal Income Tax Expense - Washington	(2,459,721)	0	(2,459,721)	(2,459,721)	0	(2,459,721)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(912,342)	0	(912,342)	0	0	0	(912,342)	0	(912,342)
	411100	Total	(3,372,063)	92,483	(3,279,580)	(2,459,721)	59,810	(2,399,911)	(912,342)	32,673	(879,669)
Total Deferred Federal Income Tax Expense			(6,052,874)	24,145,995	18,093,121	(4,832,153)	15,615,457	10,783,304	(1,220,721)	8,530,538	7,309,817

E-ALL	14	Net Allocated Schedule M's	100.000%	64.671%	35.329%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-OTX-12A
ELECTRIC TAXES OTHER THAN FIT	
For Twelve Months Ended March 31, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	40,004	40,004	0	26,099	26,099	0	13,905	13,905
1	408140	State Kwh Generation Tax	0	1,585,423	1,585,423	0	1,034,330	1,034,330	0	551,093	551,093
1	408150	R&P Property Tax--Production	0	11,414,206	11,414,206	0	7,446,628	7,446,628	0	3,967,578	3,967,578
1	408180	R&P Property Tax--Transmission	0	3,949,930	3,949,930	0	2,576,934	2,576,934	0	1,372,996	1,372,996
1	409100	State Income Tax--Montana & Oregon	0	489,070	489,070	0	319,069	319,069	0	170,001	170,001
TOTAL PRODUCTION & TRANSMISSION			0	17,478,633	17,478,633	0	11,403,060	11,403,060	0	6,075,573	6,075,573
DISTRIBUTION											
99	408110	State Excise Tax	18,323,830	0	18,323,830	18,323,830	0	18,323,830	0	0	0
99	408120	Municipal Occupation & License Tax	19,691,312	0	19,691,312	16,521,890	0	16,521,890	3,169,422	0	3,169,422
99	408160	Miscellaneous State or Local Tax--WA & ID	(5,207)	0	(5,207)	0	0	0	(5,207)	0	(5,207)
99	408170	R&P Property Tax--Distribution	6,395,065	0	6,395,065	4,054,872	0	4,054,872	2,340,193	0	2,340,193
99	409100	State Income Tax--Idaho	473,449	0	473,449	0	0	0	473,449	0	473,449
TOTAL DISTRIBUTION			44,878,449	0	44,878,449	38,900,592	0	38,900,592	5,977,857	0	5,977,857
TOTAL TAXES OTHER THAN FIT			44,878,449	17,478,633	62,357,082	38,900,592	11,403,060	50,303,652	5,977,857	6,075,573	12,053,430

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 March 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	9,600,000	9,600,000	0	6,263,040	6,263,040	0	3,336,960	3,336,960
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	39,419,620	39,419,620	0	25,717,360	25,717,360	0	13,702,260	13,702,260
1	302000	Franchises & Consents	587,447	44,049,218	44,636,665	587,447	28,737,710	29,325,157	0	15,311,508	15,311,508
1	303000	Misc Intangible Plant- (C-IPL)	153,179	2,050,483	2,203,662	153,179	1,337,735	1,490,914	0	712,748	712,748
1	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	1,007,818	26,660,815	27,668,633	1,006,838	17,870,478	18,877,316	980	8,790,337	8,791,317
1	303110	Misc Intangible Plant-PC Software (C-IPL)	0	2,063,065	2,063,065	0	1,382,852	1,382,852	0	680,213	680,213
		TOTAL INTANGIBLE PLANT	1,748,444	125,843,201	127,591,645	1,747,464	82,613,975	84,361,439	980	43,229,226	43,230,206
		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	125,408,882	125,408,882	0	81,816,755	81,816,755	0	43,592,127	43,592,127
1	312000	Boiler Plant	0	169,547,014	169,547,014	0	110,612,472	110,612,472	0	58,934,542	58,934,542
1	313000	Generators	0	6,770	6,770	0	4,417	4,417	0	2,353	2,353
1	314000	Turbogenerator Units	0	50,015,148	50,015,148	0	32,629,883	32,629,883	0	17,385,265	17,385,265
1	315000	Accessory Electric Equipment	0	27,010,179	27,010,179	0	17,621,441	17,621,441	0	9,388,738	9,388,738
1	316000	Miscellaneous Power Plant Equipment	0	15,698,257	15,698,257	0	10,241,543	10,241,543	0	5,456,714	5,456,714
		TOTAL STEAM PRODUCTION PLANT	0	389,916,645	389,916,645	0	254,381,621	254,381,621	0	135,535,024	135,535,024
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	57,156,226	57,156,226	0	37,288,722	37,288,722	0	19,867,504	19,867,504
1	331XXX	Structures & Improvements	0	43,002,069	43,002,069	0	28,054,550	28,054,550	0	14,947,519	14,947,519
1	332XXX	Reservoirs, Dams, & Waterways	0	121,036,263	121,036,263	0	78,964,058	78,964,058	0	42,072,205	42,072,205
1	333000	Waterwheels, Turbines, & Generators	0	154,892,008	154,892,008	0	101,051,546	101,051,546	0	53,840,462	53,840,462
1	334000	Accessory Electric Equipment	0	33,894,681	33,894,681	0	22,112,890	22,112,890	0	11,781,791	11,781,791
1	335XXX	Miscellaneous Power Plant Equipment	0	7,716,320	7,716,320	0	5,034,127	5,034,127	0	2,682,193	2,682,193
1	336000	Roads, Railroads, & Bridges	0	2,000,446	2,000,446	0	1,305,091	1,305,091	0	695,355	695,355
		TOTAL HYDRAULIC PRODUCTION PLANT	0	419,698,013	419,698,013	0	273,810,984	273,810,984	0	145,887,029	145,887,029
		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	16,384,808	16,384,808	0	10,689,449	10,689,449	0	5,695,359	5,695,359
1	342000	Fuel Holders, Producers, & Accessories	0	21,168,665	21,168,665	0	13,810,437	13,810,437	0	7,358,228	7,358,228
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	199,329,085	199,329,085	0	130,042,295	130,042,295	0	69,286,790	69,286,790
1	344010	Generators - Solar	0	67,120	67,120	0	43,789	43,789	0	23,331	23,331
1	345000	Accessory Electric Equipment	0	17,056,038	17,056,038	0	11,127,359	11,127,359	0	5,928,679	5,928,679
1	345010	Accessory Electric Equipment - Solar	0	1,458	1,458	0	951	951	0	507	507
1	346000	Miscellaneous Power Plant Equipment	0	1,622,509	1,622,509	0	1,058,525	1,058,525	0	563,984	563,984
		TOTAL OTHER PRODUCTION PLANT	0	278,411,631	278,411,631	0	181,635,748	181,635,748	0	96,775,883	96,775,883
		TOTAL PRODUCTION PLANT	0	1,088,026,289	1,088,026,289	0	709,828,353	709,828,353	0	378,197,936	378,197,936

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

Report ID:
 E-PLT-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	19,196,519	19,196,519	0	12,523,809	12,523,809	0	6,672,710	6,672,710
1	352XXX	Structures & Improvements	0	16,681,870	16,681,870	0	10,883,252	10,883,252	0	5,798,618	5,798,618
1	353000	Station Equipment	0	199,021,171	199,021,171	0	129,841,412	129,841,412	0	69,179,759	69,179,759
1	354000	Towers & Fixtures	0	17,121,012	17,121,012	0	11,169,748	11,169,748	0	5,951,264	5,951,264
1	355000	Poles & Fixtures	0	139,740,814	139,740,814	0	91,166,907	91,166,907	0	48,573,907	48,573,907
1	356000	Overhead Conductors & Devices	0	110,343,249	110,343,249	0	71,987,936	71,987,936	0	38,355,313	38,355,313
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	508,912,440	508,912,440	0	332,014,476	332,014,476	0	176,897,964	176,897,964
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	4,498,626	0	4,498,626	3,340,938	0	3,340,938	1,157,688	0	1,157,688
99	360400	Land Easements	1,824,981	0	1,824,981	133,006	0	133,006	1,691,975	0	1,691,975
99	361000	Structures & Improvements	16,055,348	0	16,055,348	11,164,369	0	11,164,369	4,890,979	0	4,890,979
99	362000	Station Equipment	102,416,066	0	102,416,066	66,494,318	0	66,494,318	35,921,748	0	35,921,748
99	364000	Poles, Towers, & Fixtures	239,761,822	0	239,761,822	146,302,103	0	146,302,103	93,459,719	0	93,459,719
99	365000	Overhead Conductors & Devices	158,795,096	0	158,795,096	96,958,280	0	96,958,280	61,836,816	0	61,836,816
99	366000	Underground Conduit	80,439,413	0	80,439,413	50,057,262	0	50,057,262	30,382,151	0	30,382,151
99	367000	Underground Conductors & Devices	134,059,658	0	134,059,658	86,399,711	0	86,399,711	47,659,947	0	47,659,947
99	368000	Line Transformers	187,329,517	0	187,329,517	124,184,884	0	124,184,884	63,144,633	0	63,144,633
99	369XXX	Services	122,644,407	0	122,644,407	76,745,109	0	76,745,109	45,899,298	0	45,899,298
99	370000	Meters	47,225,358	0	47,225,358	26,487,986	0	26,487,986	20,737,372	0	20,737,372
99	373XXX	Street Light & Signal Systems	34,267,506	0	34,267,506	20,598,183	0	20,598,183	13,669,323	0	13,669,323
TOTAL DISTRIBUTION PLANT			1,129,317,798	0	1,129,317,798	708,866,149	0	708,866,149	420,451,649	0	420,451,649
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	957,098	3,099,394	4,056,492	370,266	2,077,493	2,447,759	586,832	1,021,901	1,608,733
4	390XXX	Structures & Improvements	10,978,794	44,377,068	55,355,862	5,567,745	29,745,505	35,313,250	5,411,049	14,631,563	20,042,612
4	391XXX	Office Furniture & Equipment	989,175	32,432,880	33,422,055	988,565	21,739,435	22,728,000	610	10,693,445	10,694,055
4	392XXX	Transportation Equipment	11,757,848	7,658,497	19,416,345	8,395,560	5,133,414	13,528,974	3,362,288	2,525,083	5,887,371
4	393000	Stores Equipment	290,530	1,429,007	1,719,537	124,500	957,849	1,082,349	166,030	471,158	637,188
4	394000	Tools, Shop & Garage Equipment	1,624,945	5,800,566	7,425,511	1,227,801	3,888,061	5,115,862	397,144	1,912,505	2,309,649
4	395000	Laboratory Equipment	295,964	1,231,209	1,527,173	191,092	825,267	1,016,359	104,872	405,942	510,814
4	396XXX	Power Operated Equipment	25,991,835	10,794,533	36,786,368	16,918,663	7,235,468	24,154,131	9,073,172	3,559,065	12,632,237
4	397XXX	Communications Equipment	12,070,600	47,767,459	59,838,059	6,407,248	32,018,050	38,425,298	5,663,352	15,749,409	21,412,761
4	398000	Miscellaneous Equipment	2,949	305,062	308,011	279	204,480	204,759	2,670	100,582	103,252
TOTAL GENERAL PLANT			64,959,738	154,895,675	219,855,413	40,191,719	103,825,022	144,016,741	24,768,019	51,070,653	75,838,672
TOTAL PLANT IN SERVICE			1,196,025,980	1,877,677,605	3,073,703,585	750,805,332	1,228,281,826	1,979,087,158	445,220,648	649,395,779	1,094,616,427

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

Report ID:
 E-PLT-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	0	268,481,524	268,481,524	0	175,157,346	175,157,346	0	93,324,178	93,324,178
E-ADEP		Hydro Production Plant	0	105,917,741	105,917,741	0	69,100,734	69,100,734	0	36,817,007	36,817,007
E-ADEP		Other Production Plant	0	69,619,569	69,619,569	0	45,419,807	45,419,807	0	24,199,762	24,199,762
E-ADEP		Transmission Plant	0	172,389,172	172,389,172	0	112,466,696	112,466,696	0	59,922,476	59,922,476
E-ADEP		Distribution Plant	343,816,432	0	343,816,432	212,138,378	0	212,138,378	131,678,054	0	131,678,054
E-ADEP		General Plant	20,943,929	54,350,571	75,294,500	11,643,932	36,430,644	48,074,576	9,299,997	17,919,927	27,219,924
		TOTAL ACCUMULATED DEPRECIATION	364,760,361	670,758,577	1,035,518,938	223,782,310	438,575,227	662,357,537	140,978,051	232,183,350	373,161,401
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	5,845,998	5,845,998	0	3,813,929	3,813,929	0	2,032,069	2,032,069
E-AAMT		Distribution-Franchises/Misc Intangibles	61,638	0	61,638	61,638	0	61,638	0	0	0
E-AAMT		General Plant - 303000	0	28,303	28,303	0	18,465	18,465	0	9,838	9,838
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	100,291	14,020,613	14,120,904	100,283	9,397,877	9,498,160	8	4,622,736	4,622,744
E-AAMT		General Plant - 390200, 396200	120,801	102,506	223,307	117,232	68,708	185,940	3,569	33,798	37,367
		TOTAL ACCUMULATED AMORTIZATION	282,730	19,997,420	20,280,150	279,153	13,298,979	13,578,132	3,577	6,698,441	6,702,018
		TOTAL ACCUMULATED DEPR/AMORT	365,043,091	690,755,997	1,055,799,088	224,061,463	451,874,206	675,935,669	140,981,628	238,881,791	379,863,419
		NET ELECTRIC UTILITY PLANT before DFIT	830,982,889	1,186,921,608	2,017,904,497	526,743,869	776,407,620	1,303,151,489	304,239,020	410,513,988	714,753,008
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	(449,626)	(449,626)	0	(293,336)	(293,336)	0	(156,290)	(156,290)
12		ADFIT - Electric Plant In Service (282900)	0	(272,909,778)	(272,909,778)	0	(176,242,406)	(176,242,406)	0	(96,667,372)	(96,667,372)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(19,782,269)	(19,782,269)	0	(13,259,857)	(13,259,857)	0	(6,522,412)	(6,522,412)
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	(3,360,000)	(3,360,000)	0	(2,192,064)	(2,192,064)	0	(1,167,936)	(1,167,936)
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	(13,796,867)	(13,796,867)	0	(9,001,076)	(9,001,076)	0	(4,795,791)	(4,795,791)
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(5,002,323)	(5,002,323)	0	(3,230,450)	(3,230,450)	0	(1,771,873)	(1,771,873)
		TOTAL ACCUMULATED DFIT	0	(316,000,863)	(316,000,863)	0	(204,675,869)	(204,675,869)	0	(111,324,994)	(111,324,994)
		NET ELECTRIC UTILITY PLANT	830,982,889	870,920,745	1,701,903,634	526,743,869	571,731,751	1,098,475,620	304,239,020	299,188,994	603,428,014

ALLOCATION RATIOS:

Ref	Account	Description	Ratio	Ratio	Ratio
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%	64.579%	35.421%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
For Twelve Months Ended March 31, 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	830,982,889	870,920,745	1,701,903,634	526,743,869	571,731,751	1,098,475,620	304,239,020	299,188,994	603,428,014
	OTHER ADJUSTMENTS									
4	Gain on Sale of General Office Bldg (253850)	0	(55,151)	(55,151)	0	(36,967)	(36,967)	0	(18,184)	(18,184)
4	ADFIT - Gain on Sale of General Office Bldg (190850)	0	19,316	19,316	0	12,947	12,947	0	6,369	6,369
99	Colstrip 3 AFUDC Reallocation	0	0	0	(1,251,618)	0	(1,251,618)	1,251,618	0	1,251,618
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)	(2,451,410)	0	(2,451,410)	(785,634)	0	(785,634)	(1,665,776)	0	(1,665,776)
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)	6,637,620	0	6,637,620	4,268,511	0	4,268,511	2,369,109	0	2,369,109
99	ADFIT - Kettle Falls Disallowed (190420)	401,558	0	401,558	401,558	0	401,558	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)	986,216	0	986,216	0	0	0	986,216	0	986,216
99	ADFIT - Boulder Park Disallowed (190040)	564,824	0	564,824	0	0	0	564,824	0	564,824
99	Investment in WNP3 Exchange Power (124900, 124930)	19,395,684	0	19,395,684	19,395,684	0	19,395,684	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(3,485,727)	0	(3,485,727)	(3,485,727)	0	(3,485,727)	0	0	0
99	CDA Lake Settlement - WA (182382)	1,394,417	0	1,394,417	1,394,417	0	1,394,417	0	0	0
99	CDA Lake Settlement - ID (186382)	278,774	0	278,774	0	0	0	278,774	0	278,774
99	ADFIT - CDA Lake Settlement - Direct (283382)	(585,618)	0	(585,618)	(488,047)	0	(488,047)	(97,571)	0	(97,571)
99	CDA CDR Fund - Direct (182324)	101,430	0	101,430	101,430	0	101,430	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	(35,501)	0	(35,501)	(35,501)	0	(35,501)	0	0	0
99	Spokane River Relicensing (182322)	720,782	0	720,782	668,612	0	668,612	52,170	0	52,170
99	ADFIT - Spokane River Relicensing (283322)	(252,267)	0	(252,267)	(234,009)	0	(234,009)	(18,258)	0	(18,258)
99	Spokane River PM&Es (182323)	667,526	0	667,526	424,563	0	424,563	242,963	0	242,963
99	ADFIT - Spokane River PM&Es (283323)	(233,641)	0	(233,641)	(148,604)	0	(148,604)	(85,037)	0	(85,037)
99	Montana Riverbed Settlement (186360)	5,355,690	0	5,355,690	3,552,270	0	3,552,270	1,803,420	0	1,803,420
99	ADFIT - Montana Riverbed Settlement (283365)	(1,874,491)	0	(1,874,491)	(1,243,295)	0	(1,243,295)	(631,196)	0	(631,196)
99	Lancaster Generation (182312)	5,666,667	0	5,666,667	5,666,667	0	5,666,667	0	0	0
99	ADFIT - Lancaster Generation (283312)	(1,983,333)	0	(1,983,333)	(1,983,333)	0	(1,983,333)	0	0	0
99	Weatherization Loans - Sandpoint (124350)	63,677	0	63,677	0	0	0	63,677	0	63,677
4	Customer Advances (252000)	(850,740)	81	(850,659)	(261,709)	54	(261,655)	(589,031)	27	(589,004)
99	Customer Deposits (235199)	(3,838,614)	0	(3,838,614)	(3,838,614)	0	(3,838,614)	0	0	0
C-WKC	Working Capital	18,188,000	7,757,435	25,945,435	18,188,000	0	18,188,000	0	7,757,435	7,757,435
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	37,440,994	7,721,681	45,162,675	36,168,895	(23,966)	36,144,929	1,272,099	7,745,647	9,017,746
	NET RATE BASE	868,423,883	878,642,426	1,747,066,309	562,912,764	571,707,785	1,134,620,549	305,511,119	306,934,641	612,445,760

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%	64.579%	35.421%
E-ALL	13	Net Electric General Plant	100.000%	66.368%	33.632%
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 March 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	10,620,113	10,620,113			10,620,113	10,620,113		6,928,562	6,928,562		3,691,551	3,691,551	
1	Hydro (ED-AN)	8,752,304	8,752,304			8,752,304	8,752,304		5,710,003	5,710,003		3,042,301	3,042,301	
1	Other (ED-AN)	8,173,844	8,173,844			8,173,844	8,173,844		5,332,616	5,332,616		2,841,228	2,841,228	
Total Electric Production		27,546,261	27,546,261			27,546,261	27,546,261		17,971,181	17,971,181		9,575,080	9,575,080	
Electric Transmission														
1	ED-AN	10,369,784	10,369,784			10,369,784	10,369,784		6,765,247	6,765,247		3,604,537	3,604,537	
Total Electric Transmission		10,369,784	10,369,784			10,369,784	10,369,784		6,765,247	6,765,247		3,604,537	3,604,537	
Electric Distribution														
	ED-ID	10,876,344	10,876,344			10,876,344	10,876,344					10,876,344	10,876,344	
	ED-WA	19,626,429	19,626,429			19,626,429	19,626,429	19,626,429		19,626,429				
Total Electric Distribution		30,502,773	30,502,773			30,502,773	30,502,773	19,626,429		19,626,429		10,876,344	10,876,344	
Gas Underground Storage														
	GD-AN	593,743		593,743										
	GD-OR	107,548			107,548									
Total Gas Underground Storage		701,291		593,743	107,548									
Gas Distribution														
	GD-AN	49,549		49,549										
	GD-ID	3,580,087		3,580,087										
	GD-WA	6,714,941		6,714,941										
	GD-OR	3,676,753			3,676,753									
Total Gas Distribution		14,021,330		10,344,577	3,676,753									
General Plant														
4	ED-AN	2,532,696	2,532,696			2,532,696	2,532,696		1,697,641	1,697,641		835,055	835,055	
	ED-ID	255,899	255,899			255,899	255,899				255,899		255,899	
	ED-WA	709,672	709,672			709,672	709,672	709,672		709,672				
7,4	CD-AA	9,575,330	6,898,451	1,904,437	772,442	6,898,451	6,898,451		4,623,963	4,623,963		2,274,488	2,274,488	
9,4	CD-AN	457,887	360,179	97,708		360,179	360,179		241,424	241,424		118,755	118,755	
9	CD-ID	418,212	328,970	89,242		328,970	328,970				328,970		328,970	
9	CD-WA	163,242	128,408	34,834		128,408	128,408	128,408		128,408				
8	GD-AA	152,911	109,073	43,838										
	GD-AN	32,925	32,925											
	GD-ID	71,085	71,085											
	GD-WA	247,824	247,824											
	GD-OR	258,682			258,682									
Total General Plant		14,876,365	11,214,275	2,587,128	1,074,962	1,422,949	9,791,326	11,214,275	838,080	6,563,028	7,401,108	584,869	3,228,298	3,813,167
Total Depreciation Expense		98,017,804	79,633,093	13,525,448	4,859,263	31,925,722	47,707,371	79,633,093	20,464,509	31,299,456	51,763,965	11,461,213	16,407,915	27,869,128

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 March 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Production/Transmission													
1 Franchises (302000)	ED-AN	914,752	914,752			914,752	914,752		596,784	596,784		317,968	317,968
1 Misc Intangible Plt (303000)	ED-AN	87,223	87,223			87,223	87,223		56,904	56,904		30,319	30,319
Total Production/Transmission		1,001,975	1,001,975			1,001,975	1,001,975		653,688	653,688		348,287	348,287
Distribution													
Franchises (302000)	ED-WA	23,498	23,498			23,498	23,498	23,498		23,498			
Misc Intangible Plt (303000)	ED-WA	2,804	2,804			2,804	2,804	2,804		2,804			
Total Distribution		26,302	26,302			26,302	26,302	26,302		26,302			
General Plant - 303000													
9,1	CD-AN	9,702	7,632	2,070		7,632	7,632		4,979	4,979		2,653	2,653
	GD-ID	3,824		3,824									
	GD-WA	23,105		23,105									
	GD-OR	7,771			7,771								
Total General Plant - 303000		44,402	7,632	28,999	7,771		7,632	7,632		4,979	4,979		2,653
Miscellaneous IT Intangible Plant - 3031XX													
7,4	CD-AA	7,267,085	5,235,499	1,445,350	586,236		5,235,499	5,235,499		3,509,303	3,509,303		1,726,196
4	ED-AN	206,796	206,796				206,796	206,796		138,613	138,613		68,183
	ED-ID	196	196			196	196	196				196	196
	ED-WA	188,215	188,215			188,215	188,215	188,215		188,215			
8	GD-AA	279,659		199,484	80,175								
	GD-AN	2,761		2,761									
	GD-OR	9,534			9,534								
Total Miscellaneous IT Intangible Plt - 3031XX		7,954,246	5,630,706	1,647,595	675,945		188,411	5,442,295	5,630,706	188,215	3,647,916	3,836,131	196
Gas Underground Storage													
	GD-AN	227		227									
Total Gas Underground Storage		227		227									
General Plant - 390200, 396200													
7,4	CD-AA	23,255	16,754	4,625	1,876		16,754	16,754		11,230	11,230		5,524
4	ED-AN	21,253	21,253				21,253	21,253		14,246	14,246		7,007
	GD-OR	4,693			4,693								
Total General Plant - 390200, 396200		49,201	38,007	4,625	6,569		38,007	38,007		25,476	25,476		12,531
Total Amortization Expense		9,076,353	6,704,622	1,681,446	690,285		214,713	6,489,909	6,704,622	214,517	4,332,059	4,546,576	2,157,850

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 March 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1 Steam (ED-AN)	268,481,524	268,481,524				268,481,524	268,481,524		175,157,346	175,157,346		93,324,178	93,324,178	
1 Hydro (ED-AN)	105,917,741	105,917,741				105,917,741	105,917,741		69,100,734	69,100,734		36,817,007	36,817,007	
1 Other (ED-AN)	69,619,569	69,619,569				69,619,569	69,619,569		45,419,807	45,419,807		24,199,762	24,199,762	
Total Electric Production	444,018,834	444,018,834				444,018,834	444,018,834		289,677,887	289,677,887		154,340,947	154,340,947	
Electric Transmission														
1 ED-AN	172,389,172	172,389,172				172,389,172	172,389,172		112,466,696	112,466,696		59,922,476	59,922,476	
Total Electric Transmission	172,389,172	172,389,172				172,389,172	172,389,172		112,466,696	112,466,696		59,922,476	59,922,476	
Electric Distribution														
ED-ID	131,678,054	131,678,054				131,678,054	131,678,054					131,678,054	131,678,054	
ED-WA	212,138,378	212,138,378				212,138,378	212,138,378		212,138,378	212,138,378				
Total Electric Distribution	343,816,432	343,816,432				343,816,432	343,816,432		212,138,378	212,138,378		131,678,054	131,678,054	
Gas Underground Storage														
GD-AN	11,791,229		11,791,229											
GD-OR	268,682			268,682										
Total Gas Underground Storage	12,059,911		11,791,229	268,682										
Gas Distribution														
GD-AN	1,413,877		1,413,877											
GD-ID	49,081,307		49,081,307											
GD-WA	97,776,319		97,776,319											
GD-OR	85,280,573			85,280,573										
Total Gas Distribution	233,552,076		148,271,503	85,280,573										
General Plant														
4 ED-AN	31,459,725	31,459,725					31,459,725							
ED-ID	6,020,039	6,020,039				6,020,039	6,020,039		21,087,139	21,087,139		10,372,586	10,372,586	
ED-WA	9,937,909	9,937,909				9,937,909	9,937,909					6,020,039	6,020,039	
7,4 CD-AA	20,157,764	14,522,459	4,009,178	1,626,127			14,522,459		9,734,259	9,734,259		4,788,200	4,788,200	
9,4 CD-AN	10,638,547	8,368,387	2,270,160				8,368,387		5,609,246	5,609,246		2,759,141	2,759,141	
9 CD-ID	4,169,738	3,279,958	889,780			3,279,958	3,279,958					3,279,958	3,279,958	
9 CD-WA	2,168,829	1,706,023	462,806			1,706,023	1,706,023		1,706,023	1,706,023				
8 GD-AA	1,111,791		793,052	318,739										
GD-AN	868,235		868,235											
GD-ID	975,861		975,861											
GD-WA	2,583,916		2,583,916											
GD-OR	3,314,076			3,314,076										
Total General Plant	93,406,430	75,294,500	12,852,988	5,258,942		20,943,929	54,350,571	75,294,500	11,643,932	36,430,644	48,074,576	9,299,997	17,919,927	27,219,924
Total Accumulated Depreciation	1,299,242,855	1,035,518,938	172,915,720	90,808,197		364,760,361	670,758,577	1,035,518,938	223,782,310	438,575,227	662,357,537	140,978,051	232,183,350	373,161,401

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAMT-12A
For Twelve Months Ended March 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
1 Franchises (302000) ED-AN	5,321,369	5,321,369				5,321,369	5,321,369		3,471,661	3,471,661			1,849,708	1,849,708	
1 Misc Intangible Plt (303000) ED-AN	524,629	524,629				524,629	524,629		342,268	342,268			182,361	182,361	
Total Production/Transmission	5,845,998	5,845,998				5,845,998	5,845,998		3,813,929	3,813,929			2,032,069	2,032,069	
Distribution															
Franchises (302000) ED-WA	42,836	42,836			42,836	42,836	42,836	42,836	42,836	42,836					
Misc Intangible Plt (303000) ED-WA	18,802	18,802			18,802	18,802	18,802	18,802	18,802	18,802					
Total Distribution	61,638	61,638			61,638	61,638	61,638	61,638	61,638	61,638					
General Plant - 303000															
9,1 CD-AN	35,981	28,303	7,678			28,303	28,303		18,465	18,465			9,838	9,838	
GD-ID	38,063		38,063												
GD-WA	71,385		71,385												
GD-OR	38,975			38,975											
Total General Plant - 303000	184,404	28,303	117,126	38,975		28,303	28,303		18,465	18,465			9,838	9,838	
Miscellaneous IT Intangible Plant -3031XX															
7,4 CD-AA	18,507,864	13,333,805	3,681,029	1,493,030		13,333,805	13,333,805		8,937,516	8,937,516			4,396,289	4,396,289	
4 ED-AN	686,808	686,808				686,808	686,808		460,361	460,361			226,447	226,447	
ED-ID	8	8			8	8	8				8			8	
ED-WA	100,283	100,283			100,283	100,283	100,283	100,283	100,283	100,283					
8 GD-AA	406,678		290,087	116,591											
GD-AN	12,266		12,266												
GD-OR	40,285			40,285											
Total Miscellaneous IT Intangible Plant - 3031XX	19,754,192	14,120,904	3,983,382	1,649,906		100,291	14,020,613	14,120,904	100,283	9,397,877	9,498,160		8	4,622,736	4,622,744
Gas Underground Storage															
GD-AN	239,120		239,120												
Total Gas Underground Storage	239,120		239,120												
General Plant - 390200, 396200															
7,4 CD-AA	123,361	88,874	24,536	9,951		88,874	88,874		59,571	59,571			29,303	29,303	
9 CD-ID	4,537	3,569	968		3,569	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	13,632	13,632				13,632	13,632	6,554	9,137	6,554			4,495	4,495	
ED-WA	110,678	110,678			110,678	110,678	110,678	110,678	110,678	110,678					
GD-WA	1,863		1,863												
GD-OR	43,626			43,626											
Total General Plant - 390200, 396200	306,029	223,307	29,145	53,577		120,801	102,506	223,307	117,232	68,708	185,940		3,569	33,798	37,367
Total Accumulated Amortization	26,391,381	20,280,150	4,368,773	1,742,458		282,730	19,997,420	20,280,150	279,153	13,298,979	13,578,132		3,577	6,698,441	6,702,018

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended March 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

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

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	265,681	0	242,907	22,774	265,681	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	3,945,086	0	0	2,842,198	2,842,198	0	0	784,638	784,638	0	318,250	318,250
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	6,365,955	370,266	586,832	3,099,393	4,056,491	577,609	93,299	848,231	1,519,139	472,075	318,250	790,325
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	4,860,946	492,015	1,695,607	2,673,324	4,860,946	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,870,443	0	0	0	0	1,870,940	0	(497)	1,870,443	0	0	0
99		GD-OR / AS	3,295,411	0	0	0	0	0	0	0	0	3,295,411	0	3,295,411
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	52,129,016	0	0	37,555,828	37,555,828	0	0	10,367,940	10,367,940	0	4,205,248	4,205,248
9		CD-WA / ID / AN	16,449,177	5,075,729	3,715,442	4,147,916	12,939,087	1,376,934	1,007,918	1,125,238	3,510,090	0	0	0
		TOTAL ACCOUNT	78,604,993	5,567,744	5,411,049	44,377,068	55,355,861	3,247,874	1,007,918	11,492,681	15,748,473	3,295,411	4,205,248	7,500,659
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	3,208,514	988,565	610	2,219,339	3,208,514	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	413,271	0	0	0	0	0	0	294,790	294,790	0	118,481	118,481
7		CD-AA	41,932,154	0	0	30,209,601	30,209,601	0	0	8,339,886	8,339,886	0	3,382,667	3,382,667
9		CD-WA / ID / AN	5,010	0	0	3,941	3,941	0	0	1,069	1,069	0	0	0
		TOTAL ACCOUNT	45,558,949	988,565	610	32,432,881	33,422,056	0	0	8,635,745	8,635,745	0	3,501,148	3,501,148
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	16,392,836	7,361,592	2,774,104	6,257,140	16,392,836	0	0	0	0	0	0	0
99		GD-WA / ID / AN	6,667,855	0	0	0	0	4,130,631	1,438,412	1,098,812	6,667,855	0	0	0
99		GD-OR / AS	2,408,461	0	0	0	0	0	0	0	0	2,408,461	0	2,408,461
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	514,355	0	0	370,562	370,562	0	0	102,300	102,300	0	41,493	41,493
9		CD-WA / ID / AN	3,372,633	1,033,968	588,184	1,030,795	2,652,947	280,493	159,561	279,632	719,686	0	0	0
		TOTAL ACCOUNT	29,356,140	8,395,560	3,362,288	7,658,497	19,416,345	4,411,124	1,597,973	1,480,744	7,489,841	2,408,461	41,493	2,449,954

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended March 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

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

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	394,297	10,739	14,745	368,813	394,297	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	1,684,748	113,760	151,286	1,060,194	1,325,240	30,861	41,040	287,607	359,508	0	0	0
		TOTAL ACCOUNT	2,220,543	124,499	166,031	1,429,007	1,719,537	115,132	41,040	287,607	443,779	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,301,879	1,197,591	389,863	1,714,425	3,301,879	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,897,450	0	0	0	0	1,034,054	445,907	417,489	1,897,450	0	0	0
99		GD-OR / AS	902,676	0	0	0	0	0	0	0	0	902,676	0	902,676
8		GD-AA	1,118,261	0	0	0	0	0	0	797,667	797,667	0	320,594	320,594
7		CD-AA	5,370,300	0	0	3,868,979	3,868,979	0	0	1,068,099	1,068,099	0	433,222	433,222
9		CD-WA / ID / AN	323,734	30,209	7,282	217,162	254,653	8,195	1,975	58,911	69,081	0	0	0
		TOTAL ACCOUNT	12,914,300	1,227,800	397,145	5,800,566	7,425,511	1,042,249	447,882	2,342,166	3,832,297	902,676	753,816	1,656,492
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	1,104,235	180,802	101,588	821,845	1,104,235	0	0	0	0	0	0	0
99		GD-WA / ID / AN	228,790	0	0	0	0	74,454	24,282	130,054	228,790	0	0	0
99		GD-OR / AS	217,439	0	0	0	0	0	0	0	0	217,439	0	217,439
8		GD-AA	82,535	0	0	0	0	0	0	58,873	58,873	0	23,662	23,662
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	211,928	10,290	3,285	153,130	166,705	2,791	891	41,541	45,223	0	0	0
		TOTAL ACCOUNT	2,200,590	191,092	104,873	1,231,209	1,527,174	77,245	25,173	301,206	403,624	217,439	52,353	269,792
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	35,019,015	16,471,934	8,665,556	9,881,525	35,019,015	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,266,309	0	0	0	0	2,889,227	829,284	547,798	4,266,309	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	1,739,366	446,729	407,616	513,858	1,368,203	121,188	110,577	139,398	371,163	0	0	0
		TOTAL ACCOUNT	41,622,560	16,918,663	9,073,172	10,794,533	36,786,368	3,010,415	939,861	797,388	4,747,664	43,834	44,694	88,528

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended March 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

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

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	42,799,463	6,042,059	2,488,911	34,268,493	42,799,463	0	0	0	0	0	0	0
99		GD-WA / ID / AN	838,007	0	0	0	0	473,838	364,169	0	838,007	0	0	0
99		GD-OR / AS	964,488	0	0	0	0	0	0	0	0	964,488	0	964,488
8		GD-AA	951,136	0	0	0	0	0	0	678,455	678,455	0	272,681	272,681
7		CD-AA	10,750,142	0	0	7,744,832	7,744,832	0	0	2,138,096	2,138,096	0	867,214	867,214
9		CD-WA/ ID / AN	11,814,959	365,190	3,174,441	5,754,134	9,293,765	99,068	861,156	1,560,970	2,521,194	0	0	0
		TOTAL ACCOUNT	68,118,195	6,407,249	5,663,352	47,767,459	59,838,060	572,906	1,225,325	4,377,521	6,175,752	964,488	1,139,895	2,104,383
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	13,224	0	2,299	10,925	13,224	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	402,371	0	0	289,884	289,884	0	0	80,028	80,028	0	32,459	32,459
9		CD-WA/ ID / AN	6,234	279	371	4,253	4,903	76	101	1,154	1,331	0	0	0
		TOTAL ACCOUNT	424,196	279	2,670	305,062	308,011	76	101	81,182	81,359	2,367	32,459	34,826
		TOTAL GENERAL PLANT	287,386,421	40,191,717	24,768,022	154,895,675	219,855,414	13,054,630	5,378,572	30,644,471	49,077,673	8,363,978	10,089,356	18,453,334

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 March 31, 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	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	2,051,013	153,179	0	1,897,834	2,051,013	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,133,431	0	0	0	0	964,981	168,450	0	1,133,431	0	0	0
99		GD-OR / AS	410,126	0	0	0	0	0	0	0	0	410,126	0	410,126
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	194,058	0	0	152,648	152,648	0	0	41,410	41,410	0	0	0
		TOTAL ACCOUNT	3,788,628	153,179	0	2,050,482	2,203,661	964,981	168,450	41,410	1,174,841	410,126	0	410,126
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	1,819,688	1,006,838	980	811,870	1,819,688	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	46,440	0	0	0	0	0	0	0	0	46,440	0	46,440
8		GD-AA	1,406,456	0	0	0	0	0	0	1,003,239	1,003,239	0	403,217	403,217
7		CD-AA	35,879,386	0	0	25,848,945	25,848,945	0	0	7,136,051	7,136,051	0	2,894,390	2,894,390
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	39,151,970	1,006,838	980	26,660,815	27,668,633	0	0	8,139,290	8,139,290	46,440	3,297,607	3,344,047
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	254,425	0	0	254,425	254,425	0	0	0	0	0	0	0
99		GD-WA / ID / AN	19,337	0	0	0	0	0	0	19,337	19,337	0	0	0
99		GD-OR / AS	1,231	0	0	0	0	0	0	0	0	1,231	0	1,231
8		GD-AA	63,487	0	0	0	0	0	0	45,286	45,286	0	18,201	18,201
7		CD-AA	2,510,466	0	0	1,808,640	1,808,640	0	0	499,307	499,307	0	202,519	202,519
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	2,848,946	0	0	2,063,065	2,063,065	0	0	563,930	563,930	1,231	220,720	221,951
		TOTAL	45,789,544	1,160,017	980	30,774,362	31,935,359	964,981	168,450	8,744,630	9,878,061	457,797	3,518,327	3,976,124

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: C-DTX-12A
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months Ended March 31, 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	(25,475,797)	(18,353,783)	(5,066,881)	(2,055,133)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,816,002)	(1,428,485)	(387,517)	0
		Total	<u>(27,291,799)</u>	<u>(19,782,268)</u>	<u>(5,454,398)</u>	<u>(2,055,133)</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 March 31, 2012
 Average of Monthly Averages Basis

Report ID:
C-WKC-12A

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	***** SYSTEM *****			***** ELECTRIC *****			***** GAS NORTH *****		
			Washington	Idaho	Total	Washington	Idaho	Total	Washington	Idaho	Total
1	151120	FUEL STOCK COAL-COLSTRIP		701,626	701,626	701,626	701,626		0	0	
1	151210	FUEL STOCK HOG FUEL-KFGS		1,425,012	1,425,012	1,425,012	1,425,012		0	0	
4	154100	PLANT MATERIALS & OPER SUPPLIES		6,212,866	6,212,866	4,886,652	4,886,652	1,326,214	1,326,214	1,326,214	
1	154300	PLANT MATERIALS & OPER SUP-CS2		281,801	281,801	221,647	221,647	60,154	60,154	60,154	
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		654,058	654,058	514,441	514,441	139,617	139,617	139,617	
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		1,630	1,630	1,282	1,282	348	348	348	
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		(913)	(913)	(718)	(718)	(195)	(195)	(195)	
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		9,527	9,527	7,493	7,493	2,034	2,034	2,034	
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	18,188,000		18,188,000	18,188,000	18,188,000	0		0	
TOTAL			18,188,000	9,285,607	27,473,607	18,188,000	7,757,435	25,945,435	0	1,528,172	1,528,172

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%