

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

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income	126,713,677	77,176,886	49,536,791
	Adjustments			
	Adjusted Net Operating Income	126,713,677	77,176,886	49,536,791
E-APL	Electric Net Rate Base	1,757,062,549	1,141,731,597	615,330,952
	RATE OF RETURN	7.212%	6.760%	8.050%

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

AVISTA UTILITIES

Basis	Ref	Description		System	Washington	Idaho
1	Input	Production/Transmission Ratio	12-31-2011	100.000%	65.240%	34.760%
2	Input	Number of Customers Percent	05-31-2012	359,119 100.000%	235,702 65.633%	123,417 34.367%
3	E-OPS	Direct Distribution Operating Expense Percent		23,327,029 100.000%	15,521,210 66.537%	7,805,819 33.463%
	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%	268.116%	131.884%
				100.000%	67.029%	32.971%

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

AVISTA UTILITIES

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

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

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
Input		Gas North/Oregon 4-Factor	Total	Electric	Gas North	Oregon Gas
	01-01-2012	Direct Expenses Accts 500 - 894	7,715,079	0	5,247,466	2,467,613
		Direct Expenses Accts 901 - 935	19,538,198	0	16,142,401	3,395,797
		Direct Expenses Accts 901 - 905 Utility 9 Only	540,555	0	540,555	0
		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%

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

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
		Input	Total	Electric	Gas North	Oregon Gas
	01-01-2012	Elec/Gas North 4-Factor				
		Direct Expenses Accts 500 - 894	63,873,669	58,626,203	5,247,466	0
		Direct Expenses Accts 901 - 935	55,397,320	39,254,919	16,142,401	0
		Adjustments	0	0	0	0
		Total	119,270,989	97,881,122	21,389,867	0
		Percentage	100.000%	82.066%	17.934%	0.000%
		Direct Labor Accts 500 - 894	50,960,635	43,317,908	7,642,727	0
		Direct Labor Accts 901 - 935	3,273,013	3,049,259	223,754	0
		Total	54,233,648	46,367,167	7,866,481	0
		Percentage	100.000%	85.495%	14.505%	0.000%
		Number of Customers at	585,007	360,451	224,556	0
		Percentage	100.000%	61.615%	38.385%	0.000%
		Net Direct Plant	2,283,393,565	1,951,560,143	331,833,422	0
		Percentage	100.000%	85.468%	14.532%	0.000%
		Total Percentages	400.000%	314.644%	85.356%	0.000%
9		Average (CD AN/ID/WA)	100.000%	78.661%	21.339%	0.000%
10	E-PLT	Net Electric Distribution Plant	794,300,257	503,336,896	290,963,361	
		Percent	100.000%	63.369%	36.631%	
11		Book Depreciation	80,367,302	52,235,181	28,132,121	
		Percent	100.000%	64.996%	35.004%	

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

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho
12		Net Electric Plant (before DFIT) Percent	2,031,525,399 100.000%	1,312,695,877 64.616%	718,829,522 35.384%
13	E-PLT	Net Electric General Plant Percent	147,505,561 100.000%	97,626,507 66.185%	49,879,054 33.815%
14		Net Allocated Schedule M's Percent	-106,005,381 100.000%	-68,558,776 64.675%	-37,446,605 35.325%
99	Input	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUE											
SALES OF ELECTRICITY:											
99	440000	Residential	319,234,952	0	319,234,952	214,437,516	0	214,437,516	104,797,436	0	104,797,436
99	442200	Commercial - Firm & Int.	283,598,531	0	283,598,531	198,495,162	0	198,495,162	85,103,369	0	85,103,369
1	442300	Industrial	121,261,681	0	121,261,681	55,875,067	0	55,875,067	65,386,614	0	65,386,614
99	444000	Public Street & Highway Lighting	7,032,366	0	7,032,366	4,627,304	0	4,627,304	2,405,062	0	2,405,062
99	448000	Interdepartmental Revenue	1,030,779	0	1,030,779	820,598	0	820,598	210,181	0	210,181
99	499XXX	Unbilled Revenue	(1,960,094)	0	(1,960,094)	(864,351)	0	(864,351)	(1,095,743)	0	(1,095,743)
TOTAL SALES TO ULTIMATE CUSTOMERS			730,198,215	0	730,198,215	473,391,296	0	473,391,296	256,806,919	0	256,806,919
1	447XXX	Sales for Resale	0	130,021,556	130,021,556	0	84,826,063	84,826,063	0	45,195,493	45,195,493
TOTAL SALES OF ELECTRICITY			730,198,215	130,021,556	860,219,771	473,391,296	84,826,063	558,217,359	256,806,919	45,195,493	302,002,412
OTHER OPERATING REVENUE:											
99	451000	Miscellaneous Service Revenue	598,527	0	598,527	383,194	0	383,194	215,333	0	215,333
1	453000	Sales of Water & Water Power	0	568,802	568,802	0	371,086	371,086	0	197,716	197,716
1	454000	Rent from Electric Property	2,870,303	55,537	2,925,840	1,921,361	36,232	1,957,593	948,942	19,305	968,247
1	456XXX	Other Electric Revenues	185,759	161,239,059	161,424,818	136,581	105,192,362	105,328,943	49,178	56,046,697	56,095,875
TOTAL OTHER OPERATING REVENUE			3,654,589	161,863,398	165,517,987	2,441,136	105,599,680	108,040,816	1,213,453	56,263,718	57,477,171
TOTAL ELECTRIC REVENUE			733,852,804	291,884,954	1,025,737,758	475,832,432	190,425,743	666,258,175	258,020,372	101,459,211	359,479,583
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	425,461	425,461	0	277,571	277,571	0	147,890	147,890
1	501000	Fuel	0	30,498,818	30,498,818	0	19,897,429	19,897,429	0	10,601,389	10,601,389
1	502000	Steam Expense	0	4,197,180	4,197,180	0	2,738,240	2,738,240	0	1,458,940	1,458,940
1	505000	Electric Expense	0	929,129	929,129	0	606,164	606,164	0	322,965	322,965
1	506000	Miscellaneous Steam Power Generation Expense	0	2,136,493	2,136,493	0	1,393,848	1,393,848	0	742,645	742,645
1	507000	Rent	0	22,339	22,339	0	14,574	14,574	0	7,765	7,765
MAINTENANCE											
1	510000	Supervision & Engineering	0	468,718	468,718	0	305,792	305,792	0	162,926	162,926
1	511000	Structures	0	540,421	540,421	0	352,571	352,571	0	187,850	187,850
1	512000	Boiler Plant	0	5,157,134	5,157,134	0	3,364,514	3,364,514	0	1,792,620	1,792,620
1	513000	Electric Plant	0	560,589	560,589	0	365,728	365,728	0	194,861	194,861
1	514000	Miscellaneous Steam Plant	0	643,165	643,165	0	419,601	419,601	0	223,564	223,564
TOTAL STEAM POWER GENERATION EXP			0	45,579,447	45,579,447	0	29,736,032	29,736,032	0	15,843,415	15,843,415

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

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	2,550,567	2,550,567	0	1,663,990	1,663,990	0	886,577	886,577
1	536000	Water for Power	0	1,193,245	1,193,245	0	778,473	778,473	0	414,772	414,772
1	537000	Hydraulic Expense	4,571,734	2,897,424	7,469,158	2,803,391	1,890,279	4,693,670	1,768,343	1,007,145	2,775,488
1	538000	Electric Expense	0	5,881,943	5,881,943	0	3,837,380	3,837,380	0	2,044,563	2,044,563
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	685,017	685,017	0	446,905	446,905	0	238,112	238,112
1	540000	Rent	0	1,409,396	1,409,396	0	919,490	919,490	0	489,906	489,906
1	540100	MT Trust Funds Land Settlement Rents	5,456,601	0	5,456,601	3,562,754	0	3,562,754	1,893,847	0	1,893,847
MAINTENANCE											
1	541000	Supervision & Engineering	0	543,444	543,444	0	354,543	354,543	0	188,901	188,901
1	542000	Structures	0	561,854	561,854	0	366,554	366,554	0	195,300	195,300
1	543000	Reservoirs, Dams, & Waterways	0	2,893,728	2,893,728	0	1,887,868	1,887,868	0	1,005,860	1,005,860
1	544000	Electric Plant	0	2,543,874	2,543,874	0	1,659,623	1,659,623	0	884,251	884,251
1	545000	Miscellaneous Hydraulic Plant	0	503,824	503,824	0	328,695	328,695	0	175,129	175,129
TOTAL HYDRO POWER GENERATION EXP			10,028,335	21,664,316	31,692,651	6,366,145	14,133,800	20,499,945	3,662,190	7,530,516	11,192,706
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	1,921,687	1,921,687	0	1,253,709	1,253,709	0	667,978	667,978
1	547000	Fuel	0	63,530,439	63,530,439	0	41,447,258	41,447,258	0	22,083,181	22,083,181
1	548000	Generation Expense	0	924,388	924,388	0	603,071	603,071	0	321,317	321,317
1	549000	Miscellaneous Other Power Generation Expense	0	667,396	667,396	0	435,409	435,409	0	231,987	231,987
1	550000	Rent	0	(31,837)	(31,837)	0	(20,770)	(20,770)	0	(11,067)	(11,067)
MAINTENANCE											
1	551000	Supervision & Engineering	0	957,197	957,197	0	624,475	624,475	0	332,722	332,722
1	552000	Structures	0	13,404	13,404	0	8,745	8,745	0	4,659	4,659
1	553000	Generating & Electric Equipment	0	2,188,551	2,188,551	0	1,427,811	1,427,811	0	760,740	760,740
1	554000	Miscellaneous Other Power Generation Plant	0	155,605	155,605	0	101,517	101,517	0	54,088	54,088
TOTAL OTHER POWER GENERATION EXP			0	70,326,830	70,326,830	0	45,881,225	45,881,225	0	24,445,605	24,445,605
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	19,204,114	195,360,014	214,564,128	0	127,452,872	127,452,872	19,204,114	67,907,142	87,111,256
1	556000	System Control & Load Dispatching	0	802,567	802,567	0	523,595	523,595	0	278,972	278,972
E-557	557XXX	Other Expense	22,711,427	163,114,512	185,825,939	13,283,129	106,415,907	119,699,036	9,428,298	56,698,605	66,126,903
TOTAL OTHER POWER SUPPLY EXPENSE			41,915,541	359,277,093	401,192,634	13,283,129	234,392,374	247,675,503	28,632,412	124,884,719	153,517,131
TOTAL PRODUCTION OPERATING EXP			51,943,876	496,847,686	548,791,562	19,649,274	324,143,431	343,792,705	32,294,602	172,704,255	204,998,857

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

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	54,488	2,033,577	2,088,065	13,185	1,326,706	1,339,891	41,303	706,871	748,174
1	561000	Load Dispatching	0	2,245,458	2,245,458	0	1,464,937	1,464,937	0	780,521	780,521
1	562000	Station Expense	0	426,519	426,519	0	278,261	278,261	0	148,258	148,258
1	563000	Overhead Line Expense	0	588,097	588,097	0	383,674	383,674	0	204,423	204,423
1	565000	Transmission of Electricity by Others	0	17,579,254	17,579,254	0	11,468,705	11,468,705	0	6,110,549	6,110,549
1	566000	Miscellaneous Transmission Expense	0	1,675,692	1,675,692	0	1,093,221	1,093,221	0	582,471	582,471
1	567000	Rent	0	134,331	134,331	0	87,638	87,638	0	46,693	46,693
MAINTENANCE											
1	568000	Supervision & Engineering	0	1,292,538	1,292,538	0	843,252	843,252	0	449,286	449,286
1	569000	Structures	11,286	429,959	441,245	6,105	280,505	286,610	5,181	149,454	154,635
1	570000	Station Equipment	2,626	1,126,593	1,129,219	2,626	734,989	737,615	0	391,604	391,604
1	571000	Overhead Lines	13,311	2,260,925	2,274,236	4,943	1,475,027	1,479,970	8,368	785,898	794,266
1	572000	Underground Lines	0	9,038	9,038	0	5,896	5,896	0	3,142	3,142
1	573000	Service Miscellaneous	148	44,810	44,958	(74)	29,234	29,160	222	15,576	15,798
TOTAL TRANSMISSION OPERATING EXP			81,859	29,846,791	29,928,650	26,785	19,472,045	19,498,830	55,074	10,374,746	10,429,820
E-DEPX		Depreciation Expense-Production	0	27,505,823	27,505,823	0	17,944,799	17,944,799	0	9,561,024	9,561,024
E-DEPX		Depreciation Expense-Transmission	0	10,447,507	10,447,507	0	6,815,954	6,815,954	0	3,631,553	3,631,553
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,001,981	1,001,981	0	653,692	653,692	0	348,289	348,289
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	(6,209,877)	0	(6,209,877)	0	0	0	(6,209,877)	0	(6,209,877)
99	407350	Amortization of WA Renewable Energy Credits	196,838	0	196,838	196,838	0	196,838	0	0	0
99	407351	Amortization of CNC Transmission	127,270	0	127,270	68,591	0	68,591	58,679	0	58,679
99	407360	Amortization of CS2 & COLSTRIP O&M	(33,880)	0	(33,880)	(53,775)	0	(53,775)	19,895	0	19,895
99	407362	Amortization of LiDAR O&M	266,665	0	266,665	266,665	0	266,665	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	238,803	0	238,803	181,847	0	181,847	56,956	0	56,956
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	253,410	0	253,410	0	0	0	253,410	0	253,410
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	(10,231,083)	0	(10,231,083)	(6,906,398)	0	(6,906,398)	(3,324,685)	0	(3,324,685)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(1,251,849)	0	(1,251,849)	(506,035)	0	(506,035)	(745,814)	0	(745,814)
99	407462	Amortization of Deferred LiDAR O&M	(350,167)	0	(350,167)	(350,167)	0	(350,167)	0	0	0
99	407482	Amortization of CDA Settlement	0	0	0	0	0	0	0	0	0
99	407495	Optional Renew Solar Project Offset	0	(701)	(701)	0	(457)	(457)	0	(244)	(244)
E-OTX		Taxes Other Than FIT--Prod & Trans	0	17,771,484	17,771,484	0	11,594,117	11,594,117	0	6,177,367	6,177,367
TOTAL P/T DEPR/AMRT/NON-FIT TAXES			(12,711,984)	57,858,412	45,146,428	(3,196,570)	37,746,829	34,550,259	(9,515,414)	20,111,583	10,596,169
TOTAL PRODUCTION & TRANSMISSION EXPEN			39,313,751	584,552,889	623,866,640	16,479,489	381,362,305	397,841,794	22,834,262	203,190,584	226,024,846

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

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:									
		OPERATION:									
3	580000	Supervision & Engineering	438,028	1,608,572	2,046,600	284,763	1,070,296	1,355,059	153,265	538,276	691,541
3	582000	Station Expense	663,584	42,619	706,203	419,433	28,357	447,790	244,151	14,262	258,413
3	583000	Overhead Line Expense	1,951,434	526,718	2,478,152	1,496,804	350,462	1,847,266	454,630	176,256	630,886
3	584000	Underground Line Expense	233,452	0	233,452	(15,988)	0	(15,988)	249,440	0	249,440
3	585000	Street Light & Signal System Operation Expense	252,836	0	252,836	70,277	0	70,277	182,559	0	182,559
3	586000	Meter Expense	2,084,959	68,235	2,153,194	1,639,254	45,402	1,684,656	445,705	22,833	468,538
3	587000	Customer Installations Expense	505,775	135,995	641,770	240,886	90,487	331,373	264,889	45,508	310,397
3	588000	Miscellaneous Distribution Expense	3,910,450	3,367,637	7,278,087	2,578,298	2,240,725	4,819,023	1,332,152	1,126,912	2,459,064
3	589000	Rent	4,777	412,764	417,541	4,577	274,641	279,218	200	138,123	138,323
		MAINTENANCE:									
3	590000	Supervision & Engineering	378,917	1,046,645	1,425,562	219,496	696,406	915,902	159,421	350,239	509,660
3	591000	Structures	334,182	1,233	335,415	220,487	820	221,307	113,695	413	114,108
3	592000	Station Equipment	605,767	222,688	828,455	404,175	148,170	552,345	201,592	74,518	276,110
3	593000	Overhead Lines	7,589,654	14,861	7,604,515	4,698,405	9,888	4,708,293	2,891,249	4,973	2,896,222
3	594000	Underground Lines	1,050,409	0	1,050,409	716,258	0	716,258	334,151	0	334,151
3	595000	Line Transformers	2,259,898	403,192	2,663,090	1,755,705	268,272	2,023,977	504,193	134,920	639,113
3	596000	Street Light & Signal System Maintenance Exp	628,552	0	628,552	447,312	0	447,312	181,240	0	181,240
3	597000	Meters	85,209	0	85,209	58,197	0	58,197	27,012	0	27,012
3	598000	Miscellaneous Distribution Expense	349,146	153,859	503,005	282,871	102,373	385,244	66,275	51,486	117,761
		TOTAL DISTRIBUTION OPERATING EXP	23,327,029	8,005,018	31,332,047	15,521,210	5,326,299	20,847,509	7,805,819	2,678,719	10,484,538
E-DEPX		Depreciation Expense-Distribution	30,824,224	0	30,824,224	19,858,155	0	19,858,155	10,966,069	0	10,966,069
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	26,454	0	26,454	26,454	0	26,454	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	45,191,734	0	45,191,734	39,216,894	0	39,216,894	5,974,840	0	5,974,840
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	76,042,412	0	76,042,412	59,101,503	0	59,101,503	16,940,909	0	16,940,909
		TOTAL DISTRIBUTION EXPENSES	99,369,441	8,005,018	107,374,459	74,622,713	5,326,299	79,949,012	24,746,728	2,678,719	27,425,447

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

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	617,054	617,054	0	404,991	404,991	0	212,063	212,063
2	902000	Meter Reading Expenses	2,843,519	103,409	2,946,928	2,464,168	67,870	2,532,038	379,351	35,539	414,890
E-903	903XXX	Customer Records & Collection Expenses	2,051,651	6,325,955	8,377,606	1,385,624	4,151,914	5,537,538	666,027	2,174,041	2,840,068
2	904000	Uncollectible Accounts	0	2,550,234	2,550,234	0	1,673,795	1,673,795	0	876,439	876,439
2	905000	Misc Customer Accounts	0	157,203	157,203	0	103,177	103,177	0	54,026	54,026
TOTAL CUSTOMER ACCOUNTS EXPENSES			4,895,170	9,753,855	14,649,025	3,849,792	6,401,747	10,251,539	1,045,378	3,352,108	4,397,486
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	28,097,213	253,562	28,350,775	20,483,646	166,420	20,650,066	7,613,567	87,142	7,700,709
2	909000	Advertising	11,901	930,651	942,552	9,228	610,814	620,042	2,673	319,837	322,510
2	910000	Misc Customer Service & Info Exp	(3,275)	147,274	143,999	(3,275)	96,660	93,385	0	50,614	50,614
TOTAL CUSTOMER SERVICE & INFO EXP			28,105,839	1,331,487	29,437,326	20,489,599	873,894	21,363,493	7,616,240	457,593	8,073,833
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	11,945	11,945	0	7,840	7,840	0	4,105	4,105
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	11,945	11,945	0	7,840	7,840	0	4,105	4,105
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	650,405	25,317,242	25,967,647	519,489	16,969,894	17,489,383	130,916	8,347,348	8,478,264
4	921000	Office Supplies & Expenses	96,577	3,911,101	4,007,678	96,415	2,621,572	2,717,987	162	1,289,529	1,289,691
4	922000	Admin Exp Transferred--Credit	0	(64,881)	(64,881)	0	(43,489)	(43,489)	0	(21,392)	(21,392)
4	923000	Outside Services Employed	48,978	13,410,490	13,459,468	48,978	8,988,917	9,037,895	0	4,421,573	4,421,573
4	924000	Property Insurance Premium	0	1,251,766	1,251,766	0	839,046	839,046	0	412,720	412,720
4	925XXX	Injuries and Damages	3,246	4,467,897	4,471,143	1,814	2,994,787	2,996,601	1,432	1,473,110	1,474,542
4	926XXX	Employee Pensions and Benefits	339,406	925,293	1,264,699	250,624	620,215	870,839	88,782	305,078	393,860
4	927000	Franchise Requirements	5,747	0	5,747	0	0	0	5,747	0	5,747
1	928000	Regulatory Commission Expenses	2,495,633	3,716,705	6,212,338	1,740,794	2,424,778	4,165,572	754,839	1,291,927	2,046,766
4	930000	Miscellaneous General Expenses	142,576	2,778,061	2,920,637	81,987	1,862,107	1,944,094	60,589	915,954	976,543
4	931000	Rents	33,411	991,247	1,024,658	24,052	664,423	688,475	9,359	326,824	336,183
4	935000	Maintenance of General Plant	825,085	7,134,365	7,959,450	354,263	4,782,094	5,136,357	470,822	2,352,271	2,823,093
TOTAL ADMIN & GEN OPERATING EXP			4,641,064	63,839,286	68,480,350	3,118,416	42,724,344	45,842,760	1,522,648	21,114,942	22,637,590

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

Report ID:
E-OPS-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	1,445,457	10,045,243	11,490,700	851,303	6,733,226	7,584,529	594,154	3,312,017	3,906,171
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	209,264	5,455,995	5,665,259	208,284	3,657,099	3,865,383	980	1,798,896	1,799,876
E-AMTX		Amortization Expense-General Plant - 390200, 396200	0	41,280	41,280	0	27,670	27,670	0	13,610	13,610
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	1,654,721	15,550,150	17,204,871	1,059,587	10,422,974	11,482,561	595,134	5,127,176	5,722,310
		TOTAL ADMIN & GENERAL EXPENSES	6,295,785	79,389,436	85,685,221	4,178,003	53,147,318	57,325,321	2,117,782	26,242,118	28,359,900
		TOTAL EXPENSES BEFORE FIT	177,979,986	683,044,630	861,024,616	119,619,596	447,119,403	566,738,999	58,360,390	235,925,227	294,285,617
		NET OPERATING INCOME BEFORE FIT			164,713,142			99,519,176			65,193,966
E-FIT		FEDERAL INCOME TAX--Normal Accrual			17,036,430			9,993,786			7,042,644
E-FIT		DEFERRED FEDERAL INCOME TAX			21,133,864			12,459,953			8,673,911
E-FIT		AMORTIZED ITC - NOXON			(170,829)			(111,449)			(59,380)
		ELECTRIC NET OPERATING INCOME			126,713,677			77,176,886			49,536,791

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%	66.537%	33.463%
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 May 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	153,010,436	153,010,436	0	99,824,008	99,824,008	0	53,186,428	53,186,428
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	19,204,114	0	19,204,114	0	0	0	19,204,114	0	19,204,114
1	555550	Non Monetary - Exchange Power	0	(71,615)	(71,615)	0	(46,722)	(46,722)	0	(24,893)	(24,893)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	41,793,360	41,793,360	0	27,265,988	27,265,988	0	14,527,372	14,527,372
1	555710	Intercompany Purchase	0	627,833	627,833	0	409,598	409,598	0	218,235	218,235
TOTAL ACCOUNT 555			19,204,114	195,360,014	214,564,128	0	127,452,872	127,452,872	19,204,114	67,907,142	87,111,256

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 May 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	5,773,135	5,773,135	0	3,766,393	3,766,393	0	2,006,742	2,006,742
1	557010	Other Power Supply Expense - Financial	0	(11,893,422)	(11,893,422)	0	(7,759,269)	(7,759,269)	0	(4,134,153)	(4,134,153)
1	557150	Fuel - Economic Dispatch	0	119,424,745	119,424,745	0	77,912,704	77,912,704	0	41,512,041	41,512,041
1	557160	Power Supply Expense - Miscellaneous	0	373,768	373,768	0	243,846	243,846	0	129,922	129,922
99	557161	Unbilled Add-Ons	(655,712)	0	(655,712)	0	0	0	(655,712)	0	(655,712)
1	557170	Broker Fees - Power	0	832,848	832,848	0	543,350	543,350	0	289,498	289,498
1	557200	Nez Perce	818,702	0	818,702	497,498	0	497,498	321,204	0	321,204
99	557280	Washington ERM Deferred	12,785,631	0	12,785,631	12,785,631	0	12,785,631	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	1,898,958	0	1,898,958	0	0	0	1,898,958	0	1,898,958
99	557390	Idaho PCA Amortization	7,863,848	0	7,863,848	0	0	0	7,863,848	0	7,863,848
1	557395	Optional Renewable Power Expense Offset	0	(142,611)	(142,611)	0	(93,039)	(93,039)	0	(49,572)	(49,572)
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	20,352,825	20,352,825	0	13,278,183	13,278,183	0	7,074,642	7,074,642
1	557711	Turbine Gas Bookout Offset	0	(20,352,825)	(20,352,825)	0	(13,278,183)	(13,278,183)	0	(7,074,642)	(7,074,642)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	48,746,049	48,746,049	0	31,801,922	31,801,922	0	16,944,127	16,944,127
TOTAL ACCOUNT 557			22,711,427	163,114,512	185,825,939	13,283,129	106,415,907	119,699,036	9,428,298	56,698,605	66,126,903

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 May 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records and Collections	2,051,651	6,325,955	8,377,606	1,385,624	4,151,914	5,537,538	666,027	2,174,041	2,840,068
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			2,051,651	6,325,955	8,377,606	1,385,624	4,151,914	5,537,538	666,027	2,174,041	2,840,068

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.633%	34.367%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	64.616%	35.384%

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

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	357,398	253,562	610,960	219,767	166,420	386,187	137,631	87,142	224,773
99	908600	Public Purpose Tariff Rider Expense Offset	27,691,214	0	27,691,214	20,191,165	0	20,191,165	7,500,049	0	7,500,049
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	(79,732)	0	(79,732)	(55,619)	0	(55,619)	(24,113)	0	(24,113)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 908			28,097,213	253,562	28,350,775	20,483,646	166,420	20,650,066	7,613,567	87,142	7,700,709

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 May 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		52.44%	52.44%
2	Cost of Debt		5.671%	5.820%
	Total Weighted Cost		2.974%	3.052%
E-APL	Net Rate Base	1,757,062,549	1,141,731,597	615,330,952
	Interest Deduction for FIT Calculation	52,734,999	33,955,098	18,779,901
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 May 31, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	1,025,737,758	666,258,175	359,479,583
E-OPS	Less: Operating & Maintenance Expense	722,630,905	461,604,676	261,026,229
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	75,430,493	54,323,312	21,107,181
E-OTX	Less: Taxes Other than FIT	62,963,218	50,811,011	12,152,207
	Net Operating Income Before FIT	164,713,142	99,519,176	65,193,966
E-INT	Less: Interest Expense	52,734,999	33,955,098	18,779,901
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(190,572)	190,572
E-SCM	Plus: Schedule M Adjustments	(55,124,140)	(31,865,329)	(23,258,811)
	Taxable Net Operating Income	56,854,003	33,889,321	22,964,682
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	19,898,901	11,861,262	8,037,639
1	Production Tax Credit	(189,976)	(123,940)	(66,036)
1	Investment Tax Credit - Noxon *	(2,672,495)	(1,743,536)	(928,959)
	Total Net Federal Income Tax	17,036,430	9,993,786	7,042,644
E-DTE	Deferred FIT	21,133,864	12,459,953	8,673,911
1	411400 Amortized Investment Tax Credit - Noxon	(170,829)	(111,449)	(59,380)
	Total Net FIT/Deferred FIT	37,999,465	22,342,290	15,657,175

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

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX/AMTX	Book Depreciation & Amortization	32,505,399	54,505,461	87,010,860	20,944,196	35,837,419	56,781,615	11,561,203	18,668,042	30,229,245
12	997001 Contributions In Aid of Construction	0	1,627,440	1,627,440	0	1,051,587	1,051,587	0	575,853	575,853
2	997002 Injuries and Damages	0	(557,000)	(557,000)	0	(365,576)	(365,576)	0	(191,424)	(191,424)
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	2,945,216	2,945,216	0	1,974,149	1,974,149	0	971,067	971,067
99	997007 Idaho PCA	9,770,667	0	9,770,667	0	0	0	9,770,667	0	9,770,667
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	369,967	369,967	0	247,985	247,985	0	121,982	121,982
12	997016 Redemption Expense Amortization	0	1,048,994	1,048,994	0	677,818	677,818	0	371,176	371,176
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	(1,790,125)	0	(1,790,125)	(1,345,726)	0	(1,345,726)	(444,399)	0	(444,399)
1	997019 CSS Temporary Service Fees	244,074	0	244,074	45,180	0	45,180	198,894	0	198,894
4	997020 FAS87 Current Pension Accrual	0	(9,748,030)	(9,748,030)	0	(6,534,007)	(6,534,007)	0	(3,214,023)	(3,214,023)
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	54,488	0	54,488	13,185	0	13,185	41,303	0	41,303
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	(20,262,328)	(20,262,328)	0	(13,092,706)	(13,092,706)	0	(7,169,622)	(7,169,622)
99	997033 BPA Residential Exchange	(84,802)	0	(84,802)	(17,498)	0	(17,498)	(67,304)	0	(67,304)
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	(378,536)	(378,536)	0	(246,957)	(246,957)	0	(131,579)	(131,579)
99	997043 Washington Deferred Power Costs	12,785,631	0	12,785,631	12,785,631	0	12,785,631	0	0	0
1	997044 Non-Monetary Power Costs	0	(71,615)	(71,615)	0	(46,722)	(46,722)	0	(24,893)	(24,893)
1	997045 Section 199 Manufacturing Deduction	0	(3,148,173)	(3,148,173)	0	(2,053,868)	(2,053,868)	0	(1,094,305)	(1,094,305)
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)	264,350	0	264,350	0	0	0	264,350	0	264,350
12	997048 AFUDC	0	(1,495,632)	(1,495,632)	0	(966,418)	(966,418)	0	(529,214)	(529,214)
11	997049 Tax Depreciation	0	(133,512,708)	(133,512,708)	0	(86,777,920)	(86,777,920)	0	(46,734,788)	(46,734,788)
99	997050 CS2 Levelized Return	253,410	0	253,410	0	0	0	253,410	0	253,410
99	997051 Wind Generation AFUDC - ID	(76,428)	0	(76,428)	0	0	0	(76,428)	0	(76,428)
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 May 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
99	997059	Spokane River Relicensing PME	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	(114,387)	(114,387)	0	(76,672)	(76,672)	0	(37,715)	(37,715)
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	(632,098)	0	(632,098)	(283,765)	0	(283,765)	(348,333)	0	(348,333)
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	(6,634,093)	0	(6,634,093)	0	0	0	(6,634,093)	0	(6,634,093)
11	997080	Book Transportation Depreciation	0	1,454,879	1,454,879	0	945,613	945,613	0	509,266	509,266
1	997081	Deferred Compensation	0	(900,565)	(900,565)	0	(603,640)	(603,640)	0	(296,925)	(296,925)
1	997082	Meal Disallowances	0	352,443	352,443	0	236,239	236,239	0	116,204	116,204
1	997083	Paid Time Off	0	399,648	399,648	0	267,880	267,880	0	131,768	131,768
2	997084	Customer Uncollectibles	0	448,952	448,952	0	294,661	294,661	0	154,291	154,291
99	997088	Deferred O&M Colstrip & CS2	(1,285,729)	0	(1,285,729)	(559,810)	0	(559,810)	(725,919)	0	(725,919)
99	997089	CNC Transmission	(630,641)	0	(630,641)	(425,264)	0	(425,264)	(205,377)	0	(205,377)
99	997091	LIDAR O&M Reg Def DFIT	(83,502)	0	(83,502)	(83,502)	0	(83,502)	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	198,643	0	198,643	198,643	0	198,643	0	0	0
TOTAL SCHEDULE M ADJUSTMENTS			50,881,240	(106,005,380)	(55,124,140)	36,693,446	(68,558,775)	(31,865,329)	14,187,794	(37,446,605)	(23,258,811)

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%	66.537%	33.463%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.029%	32.971%
E-ALL	10	Net Electric Distribution Plant	100.000%	63.369%	36.631%
E-ALL	11	Book Depreciation	100.000%	64.996%	35.004%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	64.616%	35.384%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

Report ID:
E-DTE-12A

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	26,770,347	26,770,347	0	17,313,722	17,313,722	0	9,456,625	9,456,625
99	410100	Deferred Federal Income Tax Expense - Washington	(2,255,699)	0	(2,255,699)	(2,255,699)	0	(2,255,699)	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	203,397	0	203,397	0	0	0	203,397	0	203,397
	410100	Total	(2,052,302)	26,770,347	24,718,045	(2,255,699)	17,313,722	15,058,023	203,397	9,456,625	9,660,022
14	411100	Deferred Federal Income Tax Expense - Allocated	0	181,457	181,457	0	117,357	117,357	0	64,100	64,100
99	411100	Deferred Federal Income Tax Expense - Washington	(2,715,427)	0	(2,715,427)	(2,715,427)	0	(2,715,427)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(1,050,211)	0	(1,050,211)	0	0	0	(1,050,211)	0	(1,050,211)
	411100	Total	(3,765,638)	181,457	(3,584,181)	(2,715,427)	117,357	(2,598,070)	(1,050,211)	64,100	(986,111)
Total Deferred Federal Income Tax Expense			(5,817,940)	26,951,804	21,133,864	(4,971,126)	17,431,079	12,459,953	(846,814)	9,520,725	8,673,911

E-ALL	14	Net Allocated Schedule M's	100.000%	64.675%	35.325%
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 May 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
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	1,584,583	1,584,583	0	1,033,782	1,033,782	0	550,801	550,801
1	408150	R&P Property Tax--Production	0	11,674,238	11,674,238	0	7,616,273	7,616,273	0	4,057,965	4,057,965
1	408180	R&P Property Tax--Transmission	0	4,099,755	4,099,755	0	2,674,680	2,674,680	0	1,425,075	1,425,075
1	409100	State Income Tax--Montana & Oregon	0	372,904	372,904	0	243,283	243,283	0	129,621	129,621
TOTAL PRODUCTION & TRANSMISSION			0	17,771,484	17,771,484	0	11,594,117	11,594,117	0	6,177,367	6,177,367
DISTRIBUTION											
99	408110	State Excise Tax	18,395,195	0	18,395,195	18,395,195	0	18,395,195	0	0	0
99	408120	Municipal Occupation & License Tax	19,719,938	0	19,719,938	16,568,685	0	16,568,685	3,151,253	0	3,151,253
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	6,679,483	0	6,679,483	4,253,014	0	4,253,014	2,426,469	0	2,426,469
99	409100	State Income Tax--Idaho	397,057	0	397,057	0	0	0	397,057	0	397,057
TOTAL DISTRIBUTION			45,191,734	0	45,191,734	39,216,894	0	39,216,894	5,974,840	0	5,974,840
TOTAL TAXES OTHER THAN FIT			45,191,734	17,771,484	62,963,218	39,216,894	11,594,117	50,811,011	5,974,840	6,177,367	12,152,207

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 May 31, 2012		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	9,566,667	9,566,667	0	6,241,294	6,241,294	0	3,325,373	3,325,373
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	39,264,233	39,264,233	0	25,615,986	25,615,986	0	13,648,247	13,648,247
1	302000	Franchises & Consents	591,037	44,049,218	44,640,255	591,037	28,737,710	29,328,747	0	15,311,508	15,311,508
1	303000	Misc Intangible Plant- (C-IPL)	153,179	2,009,107	2,162,286	153,179	1,310,741	1,463,920	0	698,366	698,366
1	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	1,129,542	26,849,003	27,978,545	1,124,641	17,996,618	19,121,259	4,901	8,852,385	8,852,385
1	303110	Misc Intangible Plant-PC Software (C-IPL)	0	2,049,925	2,049,925	0	1,374,044	1,374,044	0	675,881	675,881
		TOTAL INTANGIBLE PLANT	1,873,758	125,788,153	127,661,911	1,868,857	82,581,193	84,450,050	4,901	43,206,960	43,211,861
		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	125,510,498	125,510,498	0	81,883,049	81,883,049	0	43,627,449	43,627,449
1	312000	Boiler Plant	0	169,830,667	169,830,667	0	110,797,527	110,797,527	0	59,033,140	59,033,140
1	313000	Generators	0	6,770	6,770	0	4,417	4,417	0	2,353	2,353
1	314000	Turbogenerator Units	0	50,645,809	50,645,809	0	33,041,326	33,041,326	0	17,604,483	17,604,483
1	315000	Accessory Electric Equipment	0	27,036,786	27,036,786	0	17,638,799	17,638,799	0	9,397,987	9,397,987
1	316000	Miscellaneous Power Plant Equipment	0	15,708,161	15,708,161	0	10,248,004	10,248,004	0	5,460,157	5,460,157
		TOTAL STEAM PRODUCTION PLANT	0	390,969,086	390,969,086	0	255,068,232	255,068,232	0	135,900,854	135,900,854
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	57,343,686	57,343,686	0	37,411,021	37,411,021	0	19,932,665	19,932,665
1	331XXX	Structures & Improvements	0	43,165,933	43,165,933	0	28,161,455	28,161,455	0	15,004,478	15,004,478
1	332XXX	Reservoirs, Dams, & Waterways	0	121,529,973	121,529,973	0	79,286,154	79,286,154	0	42,243,819	42,243,819
1	333000	Waterwheels, Turbines, & Generators	0	155,773,838	155,773,838	0	101,626,852	101,626,852	0	54,146,986	54,146,986
1	334000	Accessory Electric Equipment	0	33,923,184	33,923,184	0	22,131,485	22,131,485	0	11,791,699	11,791,699
1	335XXX	Miscellaneous Power Plant Equipment	0	7,841,122	7,841,122	0	5,115,548	5,115,548	0	2,725,574	2,725,574
1	336000	Roads, Railroads, & Bridges	0	2,003,978	2,003,978	0	1,307,395	1,307,395	0	696,583	696,583
		TOTAL HYDRAULIC PRODUCTION PLANT	0	421,581,714	421,581,714	0	275,039,910	275,039,910	0	146,541,804	146,541,804
		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	16,440,658	16,440,658	0	10,725,885	10,725,885	0	5,714,773	5,714,773
1	342000	Fuel Holders, Producers, & Accessories	0	21,184,226	21,184,226	0	13,820,589	13,820,589	0	7,363,637	7,363,637
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	199,385,800	199,385,800	0	130,079,296	130,079,296	0	69,306,504	69,306,504
1	344010	Generators - Solar	0	81,651	81,651	0	53,269	53,269	0	28,382	28,382
1	345000	Accessory Electric Equipment	0	17,063,308	17,063,308	0	11,132,102	11,132,102	0	5,931,206	5,931,206
1	345010	Accessory Electric Equipment - Solar	0	7,048	7,048	0	4,598	4,598	0	2,450	2,450
1	346000	Miscellaneous Power Plant Equipment	0	1,627,537	1,627,537	0	1,061,805	1,061,805	0	565,732	565,732
		TOTAL OTHER PRODUCTION PLANT	0	278,572,176	278,572,176	0	181,740,487	181,740,487	0	96,831,689	96,831,689
		TOTAL PRODUCTION PLANT	0	1,091,122,976	1,091,122,976	0	711,848,629	711,848,629	0	379,274,347	379,274,347

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-12A
For Twelve Months Ended May 31, 2012		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	19,225,018	19,225,018	0	12,542,402	12,542,402	0	6,682,616	6,682,616
1	352XXX	Structures & Improvements	0	16,705,236	16,705,236	0	10,898,496	10,898,496	0	5,806,740	5,806,740
1	353000	Station Equipment	0	200,807,440	200,807,440	0	131,006,774	131,006,774	0	69,800,666	69,800,666
1	354000	Towers & Fixtures	0	17,121,268	17,121,268	0	11,169,915	11,169,915	0	5,951,353	5,951,353
1	355000	Poles & Fixtures	0	141,315,287	141,315,287	0	92,194,093	92,194,093	0	49,121,194	49,121,194
1	356000	Overhead Conductors & Devices	0	110,984,916	110,984,916	0	72,406,559	72,406,559	0	38,578,357	38,578,357
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	512,966,970	512,966,970	0	334,659,651	334,659,651	0	178,307,319	178,307,319
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	4,529,901	0	4,529,901	3,340,938	0	3,340,938	1,188,963	0	1,188,963
99	360400	Land Easements	1,845,396	0	1,845,396	146,403	0	146,403	1,698,993	0	1,698,993
99	361000	Structures & Improvements	16,553,008	0	16,553,008	11,548,077	0	11,548,077	5,004,931	0	5,004,931
99	362000	Station Equipment	103,630,435	0	103,630,435	67,305,914	0	67,305,914	36,324,521	0	36,324,521
99	364000	Poles, Towers, & Fixtures	242,382,982	0	242,382,982	148,069,365	0	148,069,365	94,313,617	0	94,313,617
99	365000	Overhead Conductors & Devices	161,248,284	0	161,248,284	98,878,543	0	98,878,543	62,369,741	0	62,369,741
99	366000	Underground Conduit	81,206,266	0	81,206,266	50,585,238	0	50,585,238	30,621,028	0	30,621,028
99	367000	Underground Conductors & Devices	135,346,477	0	135,346,477	87,264,545	0	87,264,545	48,081,932	0	48,081,932
99	368000	Line Transformers	189,498,866	0	189,498,866	125,881,387	0	125,881,387	63,617,479	0	63,617,479
99	369XXX	Services	123,223,610	0	123,223,610	77,111,959	0	77,111,959	46,111,651	0	46,111,651
99	370000	Meters	47,284,947	0	47,284,947	26,480,194	0	26,480,194	20,804,753	0	20,804,753
99	373XXX	Street Light & Signal Systems	34,485,548	0	34,485,548	20,729,496	0	20,729,496	13,756,052	0	13,756,052
TOTAL DISTRIBUTION PLANT			1,141,235,720	0	1,141,235,720	717,342,059	0	717,342,059	423,893,661	0	423,893,661
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,000,493	3,095,087	4,095,580	370,266	2,074,606	2,444,872	630,227	1,020,481	1,650,708
4	390XXX	Structures & Improvements	11,181,778	45,810,504	56,992,282	5,672,972	30,706,323	36,379,295	5,508,806	15,104,181	20,612,987
4	391XXX	Office Furniture & Equipment	992,359	33,355,864	34,348,223	989,307	22,358,102	23,347,409	3,052	10,997,762	11,000,814
4	392XXX	Transportation Equipment	11,897,975	7,763,058	19,661,033	8,500,163	5,203,500	13,703,663	3,397,812	2,559,558	5,957,370
4	393000	Stores Equipment	289,519	1,468,971	1,758,490	124,230	984,637	1,108,867	165,289	484,334	649,623
4	394000	Tools, Shop & Garage Equipment	1,609,165	5,902,393	7,511,558	1,216,531	3,956,315	5,172,846	392,634	1,946,078	2,338,712
4	395000	Laboratory Equipment	293,128	1,217,876	1,511,004	189,762	816,330	1,006,092	103,366	401,546	504,912
4	396XXX	Power Operated Equipment	26,381,715	10,654,050	37,035,765	16,911,099	7,141,303	24,052,402	9,470,616	3,512,747	12,983,363
4	397XXX	Communications Equipment	12,376,200	48,157,044	60,533,244	6,641,226	32,279,185	38,920,411	5,734,974	15,877,859	21,612,833
4	398000	Miscellaneous Equipment	2,813	303,154	305,967	221	203,201	203,422	2,592	99,953	102,545
TOTAL GENERAL PLANT			66,025,145	157,728,001	223,753,146	40,615,777	105,723,502	146,339,279	25,409,368	52,004,499	77,413,867
TOTAL PLANT IN SERVICE			1,209,134,623	1,887,606,100	3,096,740,723	759,826,693	1,234,812,975	1,994,639,668	449,307,930	652,793,125	1,102,101,055

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-12A
For Twelve Months Ended May 31, 2012		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	0	270,023,588	270,023,588	0	176,163,389	176,163,389	0	93,860,199	93,860,199
E-ADEP		Hydro Production Plant	0	106,706,896	106,706,896	0	69,615,579	69,615,579	0	37,091,317	37,091,317
E-ADEP		Other Production Plant	0	70,898,735	70,898,735	0	46,254,335	46,254,335	0	24,644,400	24,644,400
E-ADEP		Transmission Plant	0	173,745,213	173,745,213	0	113,351,377	113,351,377	0	60,393,836	60,393,836
E-ADEP		Distribution Plant	346,935,463	0	346,935,463	214,005,163	0	214,005,163	132,930,300	0	132,930,300
E-ADEP		General Plant	20,924,155	55,323,430	76,247,585	11,630,030	37,082,742	48,712,772	9,294,125	18,240,688	27,534,813
TOTAL ACCUMULATED DEPRECIATION			367,859,618	676,697,862	1,044,557,480	225,635,193	442,467,422	668,102,615	142,224,425	234,230,440	376,454,865
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	5,983,057	5,983,057	0	3,903,346	3,903,346	0	2,079,711	2,079,711
E-AAMT		Distribution-Franchises/Misc Intangibles	66,035	0	66,035	66,035	0	66,035	0	0	0
E-AAMT		General Plant - 303000	0	29,575	29,575	0	19,295	19,295	0	10,280	10,280
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	133,663	14,212,984	14,346,647	133,557	9,526,821	9,660,378	106	4,686,163	4,686,269
E-AAMT		General Plant - 390200, 396200	120,801	111,726	232,527	117,232	74,889	192,121	3,569	36,837	40,406
TOTAL ACCUMULATED AMORTIZATION			320,499	20,337,342	20,657,841	316,824	13,524,351	13,841,175	3,675	6,812,991	6,816,666
TOTAL ACCUMULATED DEPR/AMORT			368,180,117	697,035,204	1,065,215,321	225,952,017	455,991,773	681,943,790	142,228,100	241,043,431	383,271,531
NET ELECTRIC UTILITY PLANT before DFIT			840,954,506	1,190,570,896	2,031,525,402	533,874,676	778,821,202	1,312,695,878	307,079,830	411,749,694	718,829,524
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	(437,670)	(437,670)	0	(285,536)	(285,536)	0	(152,134)	(152,134)
12		ADFIT - Electric Plant In Service (282900)	0	(274,776,996)	(274,776,996)	0	(177,549,904)	(177,549,904)	0	(97,227,092)	(97,227,092)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(20,792,943)	(20,792,943)	0	(13,937,302)	(13,937,302)	0	(6,855,641)	(6,855,641)
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	(3,348,333)	(3,348,333)	0	(2,184,452)	(2,184,452)	0	(1,163,881)	(1,163,881)
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	(13,742,482)	(13,742,482)	0	(8,965,595)	(8,965,595)	0	(4,776,887)	(4,776,887)
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(4,953,279)	(4,953,279)	0	(3,200,611)	(3,200,611)	0	(1,752,668)	(1,752,668)
TOTAL ACCUMULATED DFIT			0	(318,751,703)	(318,751,703)	0	(206,580,080)	(206,580,080)	0	(112,171,623)	(112,171,623)
NET ELECTRIC UTILITY PLANT			840,954,506	871,819,193	1,712,773,699	533,874,676	572,241,122	1,106,115,798	307,079,830	299,578,071	606,657,901

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%	64.616%	35.384%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
For Twelve Months Ended May 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		840,954,506	871,819,193	1,712,773,699	533,874,676	572,241,122	1,106,115,798	307,079,830	299,578,071	606,657,901
	OTHER ADJUSTMENTS										
4	Gain on Sale of General Office Bldg (253850)		0	(33,363)	(33,363)	0	(22,363)	(22,363)	0	(11,000)	(11,000)
4	ADFIT - Gain on Sale of General Office Bldg (190850)		0	11,687	11,687	0	7,834	7,834	0	3,853	3,853
99	Colstrip 3 AFUDC Reallocation		0	0	0	(1,219,856)	0	(1,219,856)	1,219,856	0	1,219,856
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)		(2,467,918)	0	(2,467,918)	(790,925)	0	(790,925)	(1,676,993)	0	(1,676,993)
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)		6,674,460	0	6,674,460	4,291,021	0	4,291,021	2,383,439	0	2,383,439
99	ADFIT - Kettle Falls Disallowed (190420)		392,218	0	392,218	392,218	0	392,218	0	0	0
99	Boulder Park Disallowed Plant (101050)		(2,600,000)	0	(2,600,000)	0	0	0	(2,600,000)	0	(2,600,000)
99	Boulder Park Disallowed Accumulated Depr (108050)		1,003,429	0	1,003,429	0	0	0	1,003,429	0	1,003,429
99	ADFIT - Boulder Park Disallowed (190040)		558,800	0	558,800	0	0	0	558,800	0	558,800
99	Investment in WNP3 Exchange Power (124900, 124930)		18,987,346	0	18,987,346	18,987,346	0	18,987,346	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)		(3,412,343)	0	(3,412,343)	(3,412,343)	0	(3,412,343)	0	0	0
99	CDA Lake Settlement - WA (182382)		1,369,064	0	1,369,064	1,369,064	0	1,369,064	0	0	0
99	CDA Lake Settlement - ID (186382)		273,612	0	273,612	0	0	0	273,612	0	273,612
99	ADFIT - CDA Lake Settlement - Direct (283382)		(574,937)	0	(574,937)	(479,173)	0	(479,173)	(95,764)	0	(95,764)
99	CDA CDR Fund - Direct (182324)		99,586	0	99,586	99,586	0	99,586	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)		(34,855)	0	(34,855)	(34,855)	0	(34,855)	0	0	0
99	Spokane River Relicensing (182322)		707,659	0	707,659	656,455	0	656,455	51,204	0	51,204
99	ADFIT - Spokane River Relicensing (283322)		(247,670)	0	(247,670)	(229,751)	0	(229,751)	(17,919)	0	(17,919)
99	Spokane River PM&Es (182323)		655,307	0	655,307	416,844	0	416,844	238,463	0	238,463
99	ADFIT - Spokane River PM&Es (283323)		(229,368)	0	(229,368)	(145,906)	0	(145,906)	(83,462)	0	(83,462)
99	Montana Riverbed Settlement (186360)		5,182,804	0	5,182,804	3,439,498	0	3,439,498	1,743,306	0	1,743,306
99	ADFIT - Montana Riverbed Settlement (283365)		(1,813,982)	0	(1,813,982)	(1,203,825)	0	(1,203,825)	(610,157)	0	(610,157)
99	Lancaster Generation (182312)		5,440,000	0	5,440,000	5,440,000	0	5,440,000	0	0	0
99	ADFIT - Lancaster Generation (283312)		(1,904,000)	0	(1,904,000)	(1,904,000)	0	(1,904,000)	0	0	0
99	Weatherization Loans - Sandpoint (124350)		63,011	0	63,011	0	0	0	63,011	0	63,011
4	Customer Advances (252000)		(854,327)	(77)	(854,404)	(254,561)	(52)	(254,613)	(599,766)	(25)	(599,791)
99	Customer Deposits (235199)		(3,837,731)	0	(3,837,731)	(3,837,731)	0	(3,837,731)	0	0	0
C-WKC	Working Capital		18,188,000	7,482,967	25,670,967	18,188,000	0	18,188,000	0	7,482,967	7,482,967
99	DSM Programs (186710)		0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS		36,827,636	7,461,214	44,288,850	35,630,380	(14,581)	35,615,799	1,197,256	7,475,795	8,673,051
	NET RATE BASE		877,782,142	879,280,407	1,757,062,549	569,505,056	572,226,541	1,141,731,597	308,277,086	307,053,866	615,330,952

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%	64.616%	35.384%
E-ALL	13	Net Electric General Plant	100.000%	66.185%	33.815%
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 May 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
1	Steam (ED-AN)	10,652,679	10,652,679			10,652,679	10,652,679		6,949,808	6,949,808		3,702,871	3,702,871
1	Hydro (ED-AN)	8,793,683	8,793,683			8,793,683	8,793,683		5,736,999	5,736,999		3,056,684	3,056,684
1	Other (ED-AN)	8,059,461	8,059,461			8,059,461	8,059,461		5,257,992	5,257,992		2,801,469	2,801,469
Total Electric Production		27,505,823	27,505,823			27,505,823	27,505,823		17,944,799	17,944,799		9,561,024	9,561,024
Electric Transmission													
1	ED-AN	10,447,507	10,447,507			10,447,507	10,447,507		6,815,954	6,815,954		3,631,553	3,631,553
Total Electric Transmission		10,447,507	10,447,507			10,447,507	10,447,507		6,815,954	6,815,954		3,631,553	3,631,553
Electric Distribution													
	ED-ID	10,966,069	10,966,069			10,966,069	10,966,069					10,966,069	10,966,069
	ED-WA	19,858,155	19,858,155			19,858,155	19,858,155	19,858,155		19,858,155			
Total Electric Distribution		30,824,224	30,824,224			30,824,224	30,824,224	19,858,155		19,858,155		10,966,069	10,966,069
Gas Underground Storage													
	GD-AN	610,976		610,976									
	GD-OR	112,143			112,143								
Total Gas Underground Storage		723,119		610,976	112,143								
Gas Distribution													
	GD-AN	49,470		49,470									
	GD-ID	3,595,177		3,595,177									
	GD-WA	6,780,212		6,780,212									
	GD-OR	3,707,110			3,707,110								
Total Gas Distribution		14,131,969		10,424,859	3,707,110								
General Plant													
4	ED-AN	2,550,744	2,550,744			2,550,744	2,550,744		1,709,738	1,709,738		841,006	841,006
	ED-ID	264,697	264,697			264,697	264,697				264,697		264,697
	ED-WA	723,057	723,057			723,057	723,057	723,057		723,057			
7,4	CD-AA	9,867,597	7,109,011	1,962,567	796,019	7,109,011	7,109,011		4,765,099	4,765,099		2,343,912	2,343,912
9,4	CD-AN	490,063	385,488	104,575		385,488	385,488		258,389	258,389		127,099	127,099
9	CD-ID	418,832	329,457	89,375		329,457	329,457				329,457		329,457
9	CD-WA	163,036	128,246	34,790		34,790	34,790	128,246		128,246			
8	GD-AA	155,683		111,050	44,633								
	GD-AN	32,983		32,983									
	GD-ID	71,720		71,720									
	GD-WA	248,327		248,327									
	GD-OR	257,439			257,439								
Total General Plant		15,244,178	11,490,700	2,655,387	1,098,091	1,445,457	10,045,243	11,490,700	851,303	6,733,226	7,584,529	594,154	3,312,017
Total Depreciation Expense		98,876,820	80,268,254	13,691,222	4,917,344	32,269,681	47,998,573	80,268,254	20,709,458	31,493,979	52,203,437	11,560,223	16,504,594

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	34.760%
8	Gas North/Oregon 4-Factor	0.000%	71.331%	28.669%	4	Jurisdictional 4-Factor Ratio	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 May 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1 Franchises (302000) ED-AN	915,425	915,425				915,425	915,425		597,223	597,223			318,202	318,202
1 Misc Intangible PIt (303000) ED-AN	86,556	86,556				86,556	86,556		56,469	56,469			30,087	30,087
Total Production/Transmission	1,001,981	1,001,981				1,001,981	1,001,981		653,692	653,692			348,289	348,289
Distribution														
Franchises (302000) ED-WA	23,641	23,641				23,641	23,641		23,641	23,641				
Misc Intangible PIt (303000) ED-WA	2,813	2,813				2,813	2,813		2,813	2,813				
Total Distribution	26,454	26,454				26,454	26,454		26,454	26,454				
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	23,106		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	7,288,511	5,250,935	1,449,612	587,964		5,250,935	5,250,935		3,519,649	3,519,649			1,731,286	1,731,286
4 ED-AN	205,060	205,060				205,060	205,060		137,450	137,450			67,610	67,610
ED-ID	980	980				980	980					980		980
ED-WA	208,284	208,284				208,284	208,284		208,284	208,284				
8 GD-AA	290,935		207,527	83,408										
GD-AN	2,501		2,501											
GD-OR	9,534			9,534										
Total Miscellaneous IT Intangible PIt - 3031XX	8,005,805	5,665,259	1,659,640	680,906		5,455,995	5,665,259		208,284	3,657,099		3,865,383	980	1,798,896
Gas Underground Storage														
GD-AN	227		227											
Total Gas Underground Storage	227		227											
General Plant - 390200, 396200														
7,4 CD-AA	25,606	18,447	5,093	2,066		18,447	18,447		12,365	12,365			6,082	6,082
4 ED-AN	22,833	22,833				22,833	22,833		15,305	15,305			7,528	7,528
GD-OR	4,610			4,610										
Total General Plant - 390200, 396200	53,049	41,280	5,093	6,676		41,280	41,280		27,670	27,670			13,610	13,610
Total Amortization Expense	9,131,918	6,742,606	1,693,960	695,352		235,718	6,506,888		6,742,606	6,742,606		234,738	4,343,440	4,578,178

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 May 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	270,023,588	270,023,588			270,023,588	270,023,588		176,163,389	176,163,389		93,860,199	93,860,199	
1	Hydro (ED-AN)	106,706,896	106,706,896			106,706,896	106,706,896		69,615,579	69,615,579		37,091,317	37,091,317	
1	Other (ED-AN)	70,898,735	70,898,735			70,898,735	70,898,735		46,254,335	46,254,335		24,644,400	24,644,400	
Total Electric Production		447,629,219	447,629,219			447,629,219	447,629,219		292,033,303	292,033,303		155,595,916	155,595,916	
Electric Transmission														
1	ED-AN	173,745,213	173,745,213			173,745,213	173,745,213		113,351,377	113,351,377		60,393,836	60,393,836	
Total Electric Transmission		173,745,213	173,745,213			173,745,213	173,745,213		113,351,377	113,351,377		60,393,836	60,393,836	
Electric Distribution														
	ED-ID	132,930,300	132,930,300			132,930,300	132,930,300					132,930,300	132,930,300	
	ED-WA	214,005,163	214,005,163			214,005,163	214,005,163		214,005,163	214,005,163				
Total Electric Distribution		346,935,463	346,935,463			346,935,463	346,935,463		214,005,163	214,005,163		132,930,300	132,930,300	
Gas Underground Storage														
	GD-AN	11,870,457		11,870,457										
	GD-OR	287,059				287,059								
Total Gas Underground Storage		12,157,516		11,870,457		287,059								
Gas Distribution														
	GD-AN	1,420,839		1,420,839										
	GD-ID	49,591,366		49,591,366										
	GD-WA	98,623,222		98,623,222										
	GD-OR	85,522,576				85,522,576								
Total Gas Distribution		235,158,003		149,635,427		85,522,576								
General Plant														
4	ED-AN	31,715,683	31,715,683			31,715,683	31,715,683		21,258,705	21,258,705		10,456,978	10,456,978	
	ED-ID	5,958,474	5,958,474			5,958,474	5,958,474					5,958,474	5,958,474	
	ED-WA	9,956,371	9,956,371			9,956,371	9,956,371		9,956,371	9,956,371				
7,4	CD-AA	21,137,227	15,228,104	4,203,983	1,705,140	15,228,104	15,228,104		10,207,246	10,207,246		5,020,858	5,020,858	
9,4	CD-AN	10,652,855	8,379,643	2,273,212		8,379,643	8,379,643		5,616,791	5,616,791		2,762,852	2,762,852	
9	CD-ID	4,240,540	3,335,651	904,889		3,335,651	3,335,651					3,335,651	3,335,651	
	CD-WA	2,127,686	1,673,659	454,027		1,673,659	1,673,659							
8	GD-AA	1,137,496		811,387	326,109				1,673,659	1,673,659				
	GD-AN	871,033		871,033										
	GD-ID	962,559		962,559										
	GD-WA	2,485,259		2,485,259										
	GD-OR	3,332,927			3,332,927									
Total General Plant		94,578,110	76,247,585	12,966,349	5,364,176	20,924,155	55,323,430	76,247,585	11,630,030	37,082,742	48,712,772	9,294,125	18,240,688	27,534,813
Total Accumulated Depreciation		1,310,203,524	1,044,557,480	174,472,233	91,173,811	367,859,618	676,697,862	1,044,557,480	225,635,193	442,467,422	668,102,615	142,224,425	234,230,440	376,454,865

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

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

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000) ED-AN	5,473,883	5,473,883			5,473,883	5,473,883		3,571,161	3,571,161		1,902,722	1,902,722	
1	Misc Intangible Plt (303000) ED-AN	509,174	509,174			509,174	509,174		332,185	332,185		176,989	176,989	
Total Production/Transmission		5,983,057	5,983,057			5,983,057	5,983,057		3,903,346	3,903,346		2,079,711	2,079,711	
Distribution														
	Franchises (302000) ED-WA	46,764	46,764			46,764	46,764	46,764		46,764				
	Misc Intangible Plt (303000) ED-WA	19,271	19,271			19,271	19,271	19,271		19,271				
Total Distribution		66,035	66,035			66,035	66,035	66,035		66,035				
General Plant - 303000														
9,1	CD-AN	37,599	29,575	8,024		29,575	29,575		19,295	19,295		10,280	10,280	
	GD-ID	38,700		38,700										
	GD-WA	75,236		75,236										
	GD-OR	40,270			40,270									
Total General Plant - 303000		191,805	29,575	121,960	40,270		29,575	29,575		19,295	19,295		10,280	10,280
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	18,736,417	13,498,464	3,726,486	1,511,467	13,498,464	13,498,464		9,047,885	9,047,885		4,450,579	4,450,579	
4	ED-AN	714,520	714,520			714,520	714,520		478,936	478,936		235,584	235,584	
	ED-ID	106	106			106	106				106		106	
	ED-WA	133,557	133,557			133,557	133,557	133,557		133,557				
8	GD-AA	439,296		313,355	125,941									
	GD-AN	12,705		12,705										
	GD-OR	41,874			41,874									
Total Miscellaneous IT Intangible Plant - 3031XX		20,078,475	14,346,647	4,052,546	1,679,282	133,663	14,212,984	14,346,647	133,557	9,526,821	9,660,378	106	4,686,163	4,686,269
Gas Underground Storage														
	GD-AN	239,158		239,158										
Total Gas Underground Storage		239,158		239,158										
General Plant - 390200, 396200														
7,4	CD-AA	127,433	91,808	25,345	10,280	91,808	91,808		61,538	61,538		30,270	30,270	
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	19,918	19,918			19,918	19,918		13,351	13,351		6,567	6,567	
	ED-WA	110,678	110,678			110,678	110,678	110,678		110,678				
	GD-WA	1,863		1,863										
	GD-OR	44,401			44,401									
Total General Plant - 390200, 396200		317,162	232,527	29,954	54,681	120,801	111,726	232,527	117,232	74,889	192,121	3,569	36,837	40,406
Total Accumulated Amortization		26,875,692	20,657,841	4,443,618	1,774,233	320,499	20,337,342	20,657,841	316,824	13,524,351	13,841,175	3,675	6,812,991	6,816,666

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	34.760%
8	Gas North/Oregon 4-Factor	0.000%	71.331%	28.669%	4	Jurisdictional 4-Factor Ratio	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 May 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

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

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	309,076	0	286,302	22,774	309,076	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	6,403,373	370,266	630,227	3,095,087	4,095,580	577,609	93,299	847,042	1,517,950	472,075	317,768	789,843
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	5,174,515	488,228	1,767,536	2,918,751	5,174,515	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,877,627	0	0	0	0	1,878,124	0	(497)	1,877,627	0	0	0
99		GD-OR / AS	3,300,107	0	0	0	0	0	0	0	0	3,300,107	0	3,300,107
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	53,764,369	0	0	38,734,002	38,734,002	0	0	10,693,195	10,693,195	0	4,337,172	4,337,172
9		CD-WA / ID / AN	16,633,106	5,184,744	3,741,271	4,157,752	13,083,767	1,406,507	1,014,925	1,127,907	3,549,339	0	0	0
		TOTAL ACCOUNT	80,749,724	5,672,972	5,508,807	45,810,505	56,992,284	3,284,631	1,014,925	11,820,605	16,120,161	3,300,107	4,337,172	7,637,279
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	3,230,299	989,307	3,052	2,237,940	3,230,299	0	0	0	0	0	0	0
99		GD-WA / ID / AN	264	0	0	0	0	0	0	264	264	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	417,584	0	0	0	0	0	0	297,867	297,867	0	119,717	119,717
7		CD-AA	43,178,915	0	0	31,107,818	31,107,818	0	0	8,587,854	8,587,854	0	3,483,243	3,483,243
9		CD-WA / ID / AN	12,848	0	0	10,106	10,106	0	0	2,742	2,742	0	0	0
		TOTAL ACCOUNT	46,839,910	989,307	3,052	33,355,864	34,348,223	0	0	8,888,727	8,888,727	0	3,602,960	3,602,960
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	16,562,742	7,438,896	2,809,851	6,313,995	16,562,742	0	0	0	0	0	0	0
99		GD-WA / ID / AN	6,721,837	0	0	0	0	4,153,354	1,477,892	1,090,591	6,721,837	0	0	0
99		GD-OR / AS	2,409,419	0	0	0	0	0	0	0	0	2,409,419	0	2,409,419
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	519,971	0	0	374,608	374,608	0	0	103,417	103,417	0	41,946	41,946
9		CD-WA / ID / AN	3,462,558	1,061,267	587,961	1,074,455	2,723,683	287,898	159,501	291,476	738,875	0	0	0
		TOTAL ACCOUNT	29,676,527	8,500,163	3,397,812	7,763,058	19,661,033	4,441,252	1,637,393	1,485,484	7,564,129	2,409,419	41,946	2,451,365

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

AVISTA UTILITIES
Electric Copy

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

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	395,123	10,739	14,745	369,639	395,123	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	1,733,219	113,491	150,544	1,099,332	1,363,367	30,788	40,839	298,225	369,852	0	0	0
		TOTAL ACCOUNT	2,269,840	124,230	165,289	1,468,971	1,758,490	115,059	40,839	298,225	454,123	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,296,913	1,186,769	385,374	1,724,770	3,296,913	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,938,789	0	0	0	0	1,073,676	445,819	419,294	1,938,789	0	0	0
99		GD-OR / AS	905,149	0	0	0	0	0	0	0	0	905,149	0	905,149
8		GD-AA	1,144,568	0	0	0	0	0	0	816,432	816,432	0	328,136	328,136
7		CD-AA	5,493,495	0	0	3,957,734	3,957,734	0	0	1,092,601	1,092,601	0	443,160	443,160
9		CD-WA / ID / AN	326,605	29,761	7,260	219,889	256,910	8,074	1,970	59,651	69,695	0	0	0
		TOTAL ACCOUNT	13,105,519	1,216,530	392,634	5,902,393	7,511,557	1,081,750	447,789	2,387,978	3,917,517	905,149	771,296	1,676,445
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	1,090,849	179,646	100,137	811,066	1,090,849	0	0	0	0	0	0	0
99		GD-WA / ID / AN	224,407	0	0	0	0	73,028	23,817	127,562	224,407	0	0	0
99		GD-OR / AS	210,504	0	0	0	0	0	0	0	0	210,504	0	210,504
8		GD-AA	82,539	0	0	0	0	0	0	58,876	58,876	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	208,389	10,116	3,229	150,576	163,921	2,744	876	40,848	44,468	0	0	0
		TOTAL ACCOUNT	2,172,351	189,762	103,366	1,217,876	1,511,004	75,772	24,693	298,024	398,489	210,504	52,354	262,858
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	35,302,405	16,506,149	9,062,999	9,733,257	35,302,405	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,268,378	0	0	0	0	2,849,927	822,124	596,327	4,268,378	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	1,696,152	404,950	407,616	521,644	1,334,210	109,854	110,577	141,511	361,942	0	0	0
		TOTAL ACCOUNT	41,864,805	16,911,099	9,470,615	10,654,051	37,035,765	2,959,781	932,701	848,030	4,740,512	43,834	44,694	88,528

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

AVISTA UTILITIES

Electric Copy

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

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	43,300,247	6,276,036	2,559,963	34,464,248	43,300,247	0	0	0	0	0	0	0
99		GD-WA / ID / AN	868,274	0	0	0	0	486,753	381,521	0	868,274	0	0	0
99		GD-OR / AS	959,489	0	0	0	0	0	0	0	0	959,489	0	959,489
8		GD-AA	962,279	0	0	0	0	0	0	686,403	686,403	0	275,876	275,876
7		CD-AA	10,997,606	0	0	7,923,115	7,923,115	0	0	2,187,314	2,187,314	0	887,177	887,177
9		CD-WA / ID / AN	11,835,449	365,190	3,175,011	5,769,681	9,309,882	99,068	861,311	1,565,188	2,525,567	0	0	0
		TOTAL ACCOUNT	68,923,344	6,641,226	5,734,974	48,157,044	60,533,244	585,821	1,242,832	4,438,905	6,267,558	959,489	1,163,053	2,122,542
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	13,209	0	2,299	10,910	13,209	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	399,838	0	0	288,059	288,059	0	0	79,524	79,524	0	32,255	32,255
9		CD-WA / ID / AN	5,975	221	294	4,185	4,700	60	80	1,135	1,275	0	0	0
		TOTAL ACCOUNT	421,389	221	2,593	303,154	305,968	60	80	80,659	80,799	2,367	32,255	34,622
		TOTAL GENERAL PLANT	292,426,782	40,615,776	25,409,369	157,728,003	223,753,148	13,121,735	5,434,551	31,393,679	49,949,965	8,360,171	10,363,498	18,723,669

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 May 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
			Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	2,009,638	153,179	0	1,856,459	2,009,638	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	3,747,253	153,179	0	2,009,107	2,162,286	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	1,938,287	1,124,641	4,901	808,745	1,938,287	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	1,462,839	0	0	0	0	0	0	1,043,458	1,043,458	0	419,381	419,381
7		CD-AA	36,144,936	0	0	26,040,258	26,040,258	0	0	7,188,866	7,188,866	0	2,915,812	2,915,812
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	39,592,502	1,124,641	4,901	26,849,003	27,978,545	0	0	8,232,324	8,232,324	46,440	3,335,193	3,381,633
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	253,042	0	0	253,042	253,042	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	48,548	0	0	0	0	0	0	34,630	34,630	0	13,918	13,918
7		CD-AA	2,494,146	0	0	1,796,882	1,796,882	0	0	496,061	496,061	0	201,203	201,203
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	2,816,304	0	0	2,049,924	2,049,924	0	0	550,028	550,028	1,231	215,121	216,352
	TOTAL		46,156,059	1,277,820	4,901	30,908,034	32,190,755	964,981	168,450	8,823,762	9,957,193	457,797	3,550,314	4,008,111

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 May 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	(26,865,814)	(19,355,207)	(5,343,342)	(2,167,265)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,827,763)	(1,437,737)	(390,026)	0
		Total	(28,693,577)	(20,792,944)	(5,733,368)	(2,167,265)

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 May 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		709,114	709,114	709,114	709,114		0	0	
1	151210	FUEL STOCK HOG FUEL-KFGS		1,179,481	1,179,481	1,179,481	1,179,481		0	0	
4	154100	PLANT MATERIALS & OPER SUPPLIES		6,151,394	6,151,394	4,838,302	4,838,302	1,313,092	1,313,092	1,313,092	
1	154300	PLANT MATERIALS & OPER SUP-CS2		288,005	288,005	226,527	226,527	61,478	61,478	61,478	
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		664,938	664,938	522,999	522,999	141,939	141,939	141,939	
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		1,793	1,793	1,410	1,410	383	383	383	
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		(364)	(364)	(286)	(286)	(78)	(78)	(78)	
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		6,891	6,891	5,420	5,420	1,471	1,471	1,471	
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	18,188,000		18,188,000	18,188,000	18,188,000	0		0	
TOTAL			18,188,000	9,001,252	27,189,252	18,188,000	7,482,967	25,670,967	0	1,518,285	1,518,285

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%