

RESULTS OF OPERATIONS	Report ID: E-ROR-1A
ELECTRIC RATE OF RETURN	
For Month Ended April 30, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income	11,069,241	6,853,321	4,215,920
	Adjustments			
	Adjusted Net Operating Income	11,069,241	6,853,321	4,215,920
E-APL	Electric Net Rate Base	1,780,090,322	1,156,936,316	623,154,006
	RATE OF RETURN	0.622%	0.592%	0.677%

RESULTS OF OPERATIONS		Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES		
For Month Ended April 30, 2012 Average of Monthly Averages Basis		

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
1	Input	Production/Transmission Ratio	12-31-2011	100.000%	65.240%	34.760%
2	Input	Number of Customers Percent	04-30-2012	360,513 100.000%	236,621 65.635%	123,892 34.365%
3	E-OPS	Direct Distribution Operating Expense Percent		1,812,550 100.000%	1,213,967 66.976%	598,583 33.024%
	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		400.000%	268.116%	131.884%
		Percent		100.000%	67.029%	32.971%

RESULTS OF OPERATIONS		Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES		
For Month Ended April 30, 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-1A
ELECTRIC ALLOCATION PERCENTAGES		
For Month Ended April 30, 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-1A
ELECTRIC ALLOCATION PERCENTAGES		
For Month Ended April 30, 2012 Average of Monthly Averages Basis		

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	Oregon Gas
		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%
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	813,925,690	517,581,823	296,343,867	
		Percent	100.000%	63.591%	36.409%	
11		Book Depreciation	6,837,376	4,466,651	2,370,725	
		Percent	100.000%	65.327%	34.673%	

RESULTS OF OPERATIONS		Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES		
For Month Ended April 30, 2012 Average of Monthly Averages Basis		

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho
12		Net Electric Plant (before DFIT) Percent	<u>2,061,530,687</u> <u>100.000%</u>	<u>1,332,663,687</u> <u>64.644%</u>	<u>728,867,000</u> <u>35.356%</u>
13	E-PLT	Net Electric General Plant Percent	<u>156,253,173</u> <u>100.000%</u>	<u>102,287,714</u> <u>65.463%</u>	<u>53,965,459</u> <u>34.537%</u>
14		Net Allocated Schedule M's Percent	<u>-4,204,694</u> <u>100.000%</u>	<u>-2,702,384</u> <u>64.271%</u>	<u>-1,502,310</u> <u>35.729%</u>
99	Input	Not Allocated	<u>0.000%</u>	<u>0.000%</u>	<u>0.000%</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended April 30, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUE									
		SALES OF ELECTRICITY:									
99	440000	Residential	27,791,183	0	27,791,183	18,845,280	0	18,845,280	8,945,903	0	8,945,903
99	442200	Commercial - Firm & Int.	23,153,172	0	23,153,172	16,294,743	0	16,294,743	6,858,429	0	6,858,429
1	442300	Industrial	9,638,756	0	9,638,756	4,427,738	0	4,427,738	5,211,018	0	5,211,018
99	444000	Public Street & Highway Lighting	602,689	0	602,689	399,625	0	399,625	203,064	0	203,064
99	448000	Interdepartmental Revenue	92,225	0	92,225	72,197	0	72,197	20,028	0	20,028
99	499XXX	Unbilled Revenue	(5,875,433)	0	(5,875,433)	(4,010,726)	0	(4,010,726)	(1,864,707)	0	(1,864,707)
		TOTAL SALES TO ULTIMATE CUSTOMERS	55,402,592	0	55,402,592	36,028,857	0	36,028,857	19,373,735	0	19,373,735
1	447XXX	Sales for Resale	0	9,118,086	9,118,086	0	5,948,639	5,948,639	0	3,169,447	3,169,447
		TOTAL SALES OF ELECTRICITY	55,402,592	9,118,086	64,520,678	36,028,857	5,948,639	41,977,496	19,373,735	3,169,447	22,543,182
		OTHER OPERATING REVENUE:									
99	451000	Miscellaneous Service Revenue	51,887	0	51,887	33,898	0	33,898	17,989	0	17,989
1	453000	Sales of Water & Water Power	0	35,800	35,800	0	23,356	23,356	0	12,444	12,444
1	454000	Rent from Electric Property	221,750	1,379	223,129	145,212	900	146,112	76,538	479	77,017
1	456XXX	Other Electric Revenues	15,293	14,457,782	14,473,075	11,670	9,432,257	9,443,927	3,623	5,025,525	5,029,148
		TOTAL OTHER OPERATING REVENUE	288,930	14,494,961	14,783,891	190,780	9,456,513	9,647,293	98,150	5,038,448	5,136,598
		TOTAL ELECTRIC REVENUE	55,691,522	23,613,047	79,304,569	36,219,637	15,405,152	51,624,789	19,471,885	8,207,895	27,679,780
		EXPENSE									
		STEAM POWER GENERATION EXPENSE:									
		OPERATION									
1	500000	Supervision & Engineering	0	30,814	30,814	0	20,103	20,103	0	10,711	10,711
1	501000	Fuel	0	1,217,160	1,217,160	0	794,075	794,075	0	423,085	423,085
1	502000	Steam Expense	0	461,390	461,390	0	301,011	301,011	0	160,379	160,379
1	505000	Electric Expense	0	37,135	37,135	0	24,227	24,227	0	12,908	12,908
1	506000	Miscellaneous Steam Power Generation Expense	0	232,327	232,327	0	151,570	151,570	0	80,757	80,757
1	507000	Rent	0	1,225	1,225	0	799	799	0	426	426
		MAINTENANCE									
1	510000	Supervision & Engineering	0	49,089	49,089	0	32,026	32,026	0	17,063	17,063
1	511000	Structures	0	32,640	32,640	0	21,294	21,294	0	11,346	11,346
1	512000	Boiler Plant	0	467,078	467,078	0	304,722	304,722	0	162,356	162,356
1	513000	Electric Plant	0	70,644	70,644	0	46,088	46,088	0	24,556	24,556
1	514000	Miscellaneous Steam Plant	0	55,877	55,877	0	36,454	36,454	0	19,423	19,423
		TOTAL STEAM POWER GENERATION EXP	0	2,655,379	2,655,379	0	1,732,369	1,732,369	0	923,010	923,010

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended April 30, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	206,796	206,796	0	134,914	134,914	0	71,882	71,882
1	536000	Water for Power	0	92,796	92,796	0	60,540	60,540	0	32,256	32,256
1	537000	Hydraulic Expense	431,451	255,556	687,007	266,717	166,725	433,442	164,734	88,831	253,565
1	538000	Electric Expense	0	506,353	506,353	0	330,345	330,345	0	176,008	176,008
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	56,226	56,226	0	36,682	36,682	0	19,544	19,544
1	540000	Rent	0	182,731	182,731	0	119,214	119,214	0	63,517	63,517
1	540100	MT Trust Funds Land Settlement Rents	459,930	0	459,930	300,076	0	300,076	159,854	0	159,854
MAINTENANCE											
1	541000	Supervision & Engineering	0	44,337	44,337	0	28,925	28,925	0	15,412	15,412
1	542000	Structures	0	92,075	92,075	0	60,070	60,070	0	32,005	32,005
1	543000	Reservoirs, Dams, & Waterways	0	38,940	38,940	0	25,404	25,404	0	13,536	13,536
1	544000	Electric Plant	0	135,815	135,815	0	88,606	88,606	0	47,209	47,209
1	545000	Miscellaneous Hydraulic Plant	0	20,445	20,445	0	13,338	13,338	0	7,107	7,107
TOTAL HYDRO POWER GENERATION EXP			891,381	1,632,070	2,523,451	566,793	1,064,763	1,631,556	324,588	567,307	891,895
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	140,405	140,405	0	91,600	91,600	0	48,805	48,805
1	547000	Fuel	0	2,102,863	2,102,863	0	1,371,908	1,371,908	0	730,955	730,955
1	548000	Generation Expense	0	122,297	122,297	0	79,787	79,787	0	42,510	42,510
1	549000	Miscellaneous Other Power Generation Expense	0	48,134	48,134	0	31,403	31,403	0	16,731	16,731
1	550000	Rent	0	(2,819)	(2,819)	0	(1,839)	(1,839)	0	(980)	(980)
MAINTENANCE											
1	551000	Supervision & Engineering	0	68,581	68,581	0	44,742	44,742	0	23,839	23,839
1	552000	Structures	0	8,574	8,574	0	5,594	5,594	0	2,980	2,980
1	553000	Generating & Electric Equipment	0	259,193	259,193	0	169,098	169,098	0	90,095	90,095
1	554000	Miscellaneous Other Power Generation Plant	0	5,335	5,335	0	3,481	3,481	0	1,854	1,854
TOTAL OTHER POWER GENERATION EXP			0	2,752,563	2,752,563	0	1,795,774	1,795,774	0	956,789	956,789
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	1,659,201	13,751,890	15,411,091	0	8,971,733	8,971,733	1,659,201	4,780,157	6,439,358
1	556000	System Control & Load Dispatching	0	65,995	65,995	0	43,055	43,055	0	22,940	22,940
E-557	557XXX	Other Expense	1,149,218	14,617,179	15,766,397	715,821	9,536,246	10,252,067	433,397	5,080,933	5,514,330
TOTAL OTHER POWER SUPPLY EXPENSE			2,808,419	28,435,064	31,243,483	715,821	18,551,034	19,266,855	2,092,598	9,884,030	11,976,628
TOTAL PRODUCTION OPERATING EXP			3,699,800	35,475,076	39,174,876	1,282,614	23,143,940	24,426,554	2,417,186	12,331,136	14,748,322

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended April 30, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TRANSMISSION OPERATING EXPENSE:									
		OPERATION									
1	560000	Supervision & Engineering	0	170,498	170,498	0	111,233	111,233	0	59,265	59,265
1	561000	Load Dispatching	0	186,477	186,477	0	121,658	121,658	0	64,819	64,819
1	562000	Station Expense	0	24,507	24,507	0	15,988	15,988	0	8,519	8,519
1	563000	Overhead Line Expense	0	74,279	74,279	0	48,460	48,460	0	25,819	25,819
1	565000	Transmission of Electricity by Others	0	1,427,248	1,427,248	0	931,137	931,137	0	496,111	496,111
1	566000	Miscellaneous Transmission Expense	0	64,407	64,407	0	42,019	42,019	0	22,388	22,388
1	567000	Rent	0	8,428	8,428	0	5,498	5,498	0	2,930	2,930
		MAINTENANCE									
1	568000	Supervision & Engineering	0	77,851	77,851	0	50,790	50,790	0	27,061	27,061
1	569000	Structures	0	(193,997)	(193,997)	0	(126,564)	(126,564)	0	(67,433)	(67,433)
1	570000	Station Equipment	2,251	117,498	119,749	2,251	76,656	78,907	0	40,842	40,842
1	571000	Overhead Lines	0	73,070	73,070	0	47,671	47,671	0	25,399	25,399
1	572000	Underground Lines	0	9,724	9,724	0	6,344	6,344	0	3,380	3,380
1	573000	Service Miscellaneous	0	3,068	3,068	0	2,002	2,002	0	1,066	1,066
		TOTAL TRANSMISSION OPERATING EXP	2,251	2,043,058	2,045,309	2,251	1,332,892	1,335,143	0	710,166	710,166
E-DEPX		Depreciation Expense-Production	0	2,316,671	2,316,671	0	1,511,397	1,511,397	0	805,274	805,274
E-DEPX		Depreciation Expense-Transmission	0	888,191	888,191	0	579,456	579,456	0	308,735	308,735
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	83,927	83,927	0	54,754	54,754	0	29,173	29,173
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(15,881)	0	(15,881)	15,881	0	15,881
99	405930	Amortization of Investment in WNP3 Exch Power	204,169	0	204,169	204,169	0	204,169	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	8,254	0	8,254	2,645	0	2,645	5,609	0	5,609
99	407312	Amortization of Lancaster Generation	113,333	0	113,333	113,333	0	113,333	0	0	0
99	407322	Amortization of Spokane River Relicense	6,561	0	6,561	6,078	0	6,078	483	0	483
1	407324	Amortization of CDA CDR Fund	922	16,667	17,589	922	10,874	11,796	0	5,793	5,793
1	407325	Amortization of CDA IPA Interest Expense	0	0	0	0	0	0	0	0	0
99	407335	Amortization of ID DSIT	(272,600)	0	(272,600)	0	0	0	(272,600)	0	(272,600)
99	407350	Amortization of WA Renewable Energy Credits	39,368	0	39,368	39,368	0	39,368	0	0	0
99	407351	Amortization of CNC Transmission	21,053	0	21,053	13,718	0	13,718	7,335	0	7,335
99	407360	Amortization of CS2 & COLSTRIP O&M	(6,776)	0	(6,776)	(10,755)	0	(10,755)	3,979	0	3,979
99	407362	Amortization of LiDAR O&M	53,333	0	53,333	53,333	0	53,333	0	0	0
99	407380	Amortization of Wartsila Generators	28,149	0	28,149	12,761	0	12,761	15,388	0	15,388
1	407382	Amortization of CDA Settlement - Allocated	0	77,693	77,693	0	50,687	50,687	0	27,006	27,006
99	407382	Amortization of CDA Settlement - Direct	15,258	0	15,258	12,677	0	12,677	2,581	0	2,581
99	407395	Optional Renewable Power Revenue Offset	19,670	0	19,670	14,936	0	14,936	4,734	0	4,734
99	407400	Amortization of CCX Credits	0	0	0	0	0	0	0	0	0
99	407403	Amortization of Dissallowed K.F. Plant	(11,216)	0	(11,216)	(11,216)	0	(11,216)	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(8,607)	0	(8,607)	0	0	0	(8,607)	0	(8,607)
99	407420	Amortization of CS2 Levelized Return	24,075	0	24,075	0	0	0	24,075	0	24,075
99	407422	Amortization of Spokane River Relicense	0	0	0	0	0	0	0	0	0
99	407450/407499	Amortization of BPA Residential Exchange Credit	(912,040)	0	(912,040)	(628,579)	0	(628,579)	(283,461)	0	(283,461)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(422,550)	0	(422,550)	(201,916)	0	(201,916)	(220,634)	0	(220,634)
99	407462	Amortization of Deferred LiDAR O&M	19	0	19	19	0	19	0	0	0
99	407482	Amortization of CDA Settlement	0	0	0	0	0	0	0	0	0
99	407495	Optional Renew Solar Project Offset	0	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	1,662,037	1,662,037	0	1,084,312	1,084,312	0	577,725	577,725
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(1,099,625)	5,045,186	3,945,561	(394,388)	3,291,480	2,897,092	(705,237)	1,753,706	1,048,469
		TOTAL PRODUCTION & TRANSMISSION EXPEN	2,602,426	42,563,320	45,165,746	890,477	27,768,312	28,658,789	1,711,949	14,795,008	16,506,957

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended April 30, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:									
		OPERATION:									
3	580000	Supervision & Engineering	26,146	126,740	152,886	14,417	84,885	99,302	11,729	41,855	53,584
3	582000	Station Expense	44,015	2,232	46,247	28,994	1,495	30,489	15,021	737	15,758
3	583000	Overhead Line Expense	260,034	49,686	309,720	182,615	33,278	215,893	77,419	16,408	93,827
3	584000	Underground Line Expense	83,181	0	83,181	40,856	0	40,856	42,325	0	42,325
3	585000	Street Light & Signal System Operation Expense	8,053	0	8,053	(595)	0	(595)	8,648	0	8,648
3	586000	Meter Expense	198,919	1,340	200,259	162,476	897	163,373	36,443	443	36,886
3	587000	Customer Installations Expense	40,816	15,521	56,337	15,625	10,395	26,020	25,191	5,126	30,317
3	588000	Miscellaneous Distribution Expense	405,733	287,664	693,397	262,741	192,666	455,407	142,992	94,998	237,990
3	589000	Rent	318	20,609	20,927	318	13,803	14,121	0	6,806	6,806
		MAINTENANCE:									
3	590000	Supervision & Engineering	32,440	107,743	140,183	18,702	72,162	90,864	13,738	35,581	49,319
3	591000	Structures	9,571	233	9,804	7,775	156	7,931	1,796	77	1,873
3	592000	Station Equipment	57,939	31,170	89,109	54,527	20,876	75,403	3,412	10,294	13,706
3	593000	Overhead Lines	404,984	0	404,984	261,286	0	261,286	143,698	0	143,698
3	594000	Underground Lines	121,375	0	121,375	77,797	0	77,797	43,578	0	43,578
3	595000	Line Transformers	33,783	36,652	70,435	21,835	24,548	46,383	11,948	12,104	24,052
3	596000	Street Light & Signal System Maintenance Exp	48,855	0	48,855	35,098	0	35,098	13,757	0	13,757
3	597000	Meters	3,394	0	3,394	1,174	0	1,174	2,220	0	2,220
3	598000	Miscellaneous Distribution Expense	32,994	12,204	45,198	28,326	8,174	36,500	4,668	4,030	8,698
		TOTAL DISTRIBUTION OPERATING EXP	1,812,550	691,794	2,504,344	1,213,967	463,335	1,677,302	598,583	228,459	827,042
E-DEPX		Depreciation Expense-Distribution	2,631,221	0	2,631,221	1,717,702	0	1,717,702	913,519	0	913,519
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	2,246	0	2,246	2,246	0	2,246	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	3,926,365	0	3,926,365	3,377,620	0	3,377,620	548,745	0	548,745
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	6,559,832	0	6,559,832	5,097,568	0	5,097,568	1,462,264	0	1,462,264
		TOTAL DISTRIBUTION EXPENSES	8,372,382	691,794	9,064,176	6,311,535	463,335	6,774,870	2,060,847	228,459	2,289,306

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended April 30, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	54,189	54,189	0	35,567	35,567	0	18,622	18,622
2	902000	Meter Reading Expenses	241,563	8,622	250,185	206,242	5,659	211,901	35,321	2,963	38,284
E-903	903XXX	Customer Records & Collection Expenses	177,583	537,459	715,042	125,646	352,744	478,390	51,937	184,715	236,652
2	904000	Uncollectible Accounts	0	248,701	248,701	0	163,235	163,235	0	85,466	85,466
2	905000	Misc Customer Accounts	0	12,863	12,863	0	8,443	8,443	0	4,420	4,420
TOTAL CUSTOMER ACCOUNTS EXPENSES			419,146	861,834	1,280,980	331,888	565,648	897,536	87,258	296,186	383,444
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	2,087,061	24,228	2,111,289	1,514,865	15,902	1,530,767	572,196	8,326	580,522
2	909000	Advertising	765	42,159	42,924	153	27,671	27,824	612	14,488	15,100
2	910000	Misc Customer Service & Info Exp	0	14,270	14,270	0	9,366	9,366	0	4,904	4,904
TOTAL CUSTOMER SERVICE & INFO EXP			2,087,826	80,657	2,168,483	1,515,018	52,939	1,567,957	572,808	27,718	600,526
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			0	0	0	0	0	0	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	66,802	2,234,896	2,301,698	55,338	1,498,028	1,553,366	11,464	736,868	748,332
4	921000	Office Supplies & Expenses	5,346	363,889	369,235	5,346	243,911	249,257	0	119,978	119,978
4	922000	Admin Exp Transferred--Credit	0	(3,788)	(3,788)	0	(2,539)	(2,539)	0	(1,249)	(1,249)
4	923000	Outside Services Employed	(6,642)	1,003,901	997,259	(6,642)	672,905	666,263	0	330,996	330,996
4	924000	Property Insurance Premium	0	106,083	106,083	0	71,106	71,106	0	34,977	34,977
4	925XXX	Injuries and Damages	346	87,979	88,325	0	58,971	58,971	346	29,008	29,354
4	926XXX	Employee Pensions and Benefits	28,280	108,410	136,690	20,881	72,666	93,547	7,399	35,744	43,143
4	927000	Franchise Requirements	479	0	479	0	0	0	479	0	479
1	928000	Regulatory Commission Expenses	323,719	312,270	635,989	252,657	203,725	456,382	71,062	108,545	179,607
4	930000	Miscellaneous General Expenses	3,268	165,683	168,951	1,302	111,056	112,358	1,966	54,627	56,593
4	931000	Rents	2,726	160,233	162,959	1,920	107,403	109,323	806	52,830	53,636
4	935000	Maintenance of General Plant	80,034	569,820	649,854	29,268	381,945	411,213	50,766	187,875	238,641
TOTAL ADMIN & GEN OPERATING EXP			504,358	5,109,376	5,613,734	360,070	3,419,177	3,779,247	144,288	1,690,199	1,834,487

RESULTS OF OPERATIONS		Report ID: E-OPS-1A
ELECTRIC OPERATING STATEMENT		
For Month Ended April 30, 2012		
Average of Monthly Averages Basis		

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	125,887	867,151	993,038	74,208	581,243	655,451	51,679	285,908	337,587
E-AMTX		Amortization Expense-General Plant - 303000	0	636	636	0	415	415	0	221	221
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	19,713	465,072	484,785	19,321	311,733	331,054	392	153,339	153,731
E-AMTX		Amortization Expense-General Plant - 390200, 396200	0	2,263	2,263	0	1,517	1,517	0	746	746
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	145,600	1,335,122	1,480,722	93,529	894,908	988,437	52,071	440,214	492,285
		TOTAL ADMIN & GENERAL EXPENSES	649,958	6,444,498	7,094,456	453,599	4,314,085	4,767,684	196,359	2,130,413	2,326,772
		TOTAL EXPENSES BEFORE FIT	14,131,738	50,642,103	64,773,841	9,502,517	33,164,319	42,666,836	4,629,221	17,477,784	22,107,005
		NET OPERATING INCOME BEFORE FIT			14,530,728			8,957,953			5,572,775
E-FIT		FEDERAL INCOME TAX--Normal Accrual			3,306,879			2,064,043			1,242,836
E-FIT		DEFERRED FEDERAL INCOME TAX			169,153			50,078			119,075
E-FIT		AMORTIZED ITC - NOXON			(14,545)			(9,489)			(5,056)
		ELECTRIC NET OPERATING INCOME			11,069,241			6,853,321			4,215,920

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%		65.240%	34.760%
E-ALL	2	Number of Customers	100.000%		65.635%	34.365%
E-ALL	3	Direct Distribution Operating Expense	100.000%		66.976%	33.024%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%		67.029%	32.971%
E-ALL	99	Not Allocated	0.000%		0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-1A
For Month Ended April 30, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	11,774,554	11,774,554	0	7,681,719	7,681,719	0	4,092,835	4,092,835
1	555312	Purchased Power - Lancaster	0	0	0	0	0	0	0	0	0
1	555313	Energy Deviations - Lancaster	0	0	0	0	0	0	0	0	0
99	555380	Clearwater Purchases - Idaho	1,659,201	0	1,659,201	0	0	0	1,659,201	0	1,659,201
1	555550	Non Monetary - Exchange Power	0	15,733	15,733	0	10,264	10,264	0	5,469	5,469
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	1,911,086	1,911,086	0	1,246,793	1,246,793	0	664,293	664,293
1	555710	Intercompany Purchase	0	50,517	50,517	0	32,957	32,957	0	17,560	17,560
TOTAL ACCOUNT 555			1,659,201	13,751,890	15,411,091	0	8,971,733	8,971,733	1,659,201	4,780,157	6,439,358

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-557-1A
For Month Ended April 30, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	500,433	500,433	0	326,482	326,482	0	173,951	173,951
1	557010	Other Power Supply Expense - Financial	0	2,327,485	2,327,485	0	1,518,451	1,518,451	0	809,034	809,034
1	557150	Fuel - Economic Dispatch	0	6,300,877	6,300,877	0	4,110,692	4,110,692	0	2,190,185	2,190,185
1	557160	Power Supply Expense - Miscellaneous	0	28,800	28,800	0	18,789	18,789	0	10,011	10,011
99	557161	Unbilled Add-Ons	(17,708)	0	(17,708)	0	0	0	(17,708)	0	(17,708)
1	557170	Broker Fees - Power	0	75,121	75,121	0	49,009	49,009	0	26,112	26,112
1	557200	Nez Perce	68,225	0	68,225	41,458	0	41,458	26,767	0	26,767
99	557280	Washington ERM Deferred	674,363	0	674,363	674,363	0	674,363	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	223,746	0	223,746	0	0	0	223,746	0	223,746
99	557390	Idaho PCA Amortization	200,592	0	200,592	0	0	0	200,592	0	200,592
1	557395	Optional Renewable Power Expense Offset	0	(12,061)	(12,061)	0	(7,869)	(7,869)	0	(4,192)	(4,192)
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	609,000	609,000	0	397,312	397,312	0	211,688	211,688
1	557711	Turbine Gas Bookout Offset	0	(609,000)	(609,000)	0	(397,312)	(397,312)	0	(211,688)	(211,688)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	5,396,524	5,396,524	0	3,520,692	3,520,692	0	1,875,832	1,875,832
TOTAL ACCOUNT 557			1,149,218	14,617,179	15,766,397	715,821	9,536,246	10,252,067	433,397	5,080,933	5,514,330

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.240%	34.760%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ACCOUNTING EXPENSES	E-903-1A
For Month Ended April 30, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records and Collections	177,583	535,642	713,225	125,646	351,569	477,215	51,937	184,073	236,010
12	903920	A/R Sold - Program Fees	0	1,817	1,817	0	1,175	1,175	0	642	642
12	903930	A/R Sold - Maturity Yield Fee	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 903			177,583	537,459	715,042	125,646	352,744	478,390	51,937	184,715	236,652

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.635%	34.365%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	64.644%	35.356%

RESULTS OF OPERATIONS			Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES			E-908-1A
For Month Ended April 30, 2012			
Average of Monthly Averages Basis			

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	35,424	24,228	59,652	25,293	15,902	41,195	10,131	8,326	18,457
99	908600	Public Purpose Tariff Rider Expense Offset	2,308,501	0	2,308,501	1,684,264	0	1,684,264	624,237	0	624,237
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(256,864)	0	(256,864)	(194,692)	0	(194,692)	(62,172)	0	(62,172)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 908			2,087,061	24,228	2,111,289	1,514,865	15,902	1,530,767	572,196	8,326	580,522

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.635%	34.365%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-INT-1A
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Month Ended April 30, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
Debt				
1	Capital Structure - Debt Ratio		52.41%	52.41%
2	Cost of Debt		5.659%	5.814%
	Total Weighted Cost		2.966%	3.047%
E-APL	Net Rate Base	1,780,090,322	1,156,936,316	623,154,006
	Interest Deduction for FIT Calculation	53,302,234	34,314,731	18,987,503
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-1A
ELECTRIC FEDERAL INCOME TAXES	
For Month Ended April 30, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	79,304,569	51,624,789	27,679,780
E-OPS	Less: Operating & Maintenance Expense	52,787,726	33,683,739	19,103,987
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	6,397,713	4,521,165	1,876,548
E-OTX	Less: Taxes Other than FIT	5,588,402	4,461,932	1,126,470
	Net Operating Income Before FIT	14,530,728	8,957,953	5,572,775
E-INT	Less: Monthly Interest Expense	4,441,853	2,859,561	1,582,292
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(15,881)	15,881
E-SCM	Plus: Schedule M Adjustments	(573,649)	(173,296)	(400,353)
	Taxable Net Operating Income	9,515,226	5,940,977	3,574,249
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	3,330,329	2,079,342	1,250,987
1	Production Tax Credit	(23,450)	(15,299)	(8,151)
1	Investment Tax Credit - Noxon *	0	0	0
	Total Net Federal Income Tax	3,306,879	2,064,043	1,242,836
E-DTE	Deferred FIT	169,153	50,078	119,075
1	411400 Amortized Investment Tax Credit - Noxon	(14,545)	(9,489)	(5,056)
	Total Net FIT/Deferred FIT	3,461,487	2,104,632	1,356,855

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.240%	34.760%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ITEMS	E-SCM-1A
For Month Ended April 30, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX/AMTX	Book Depreciation & Amortization		2,779,067	4,623,911	7,402,978	1,813,477	3,040,515	4,853,992	965,590	1,583,396	2,548,986
12	997001 Contributions In Aid of Construction		0	143,565	143,565	0	92,806	92,806	0	50,759	50,759
2	997002 Injuries and Damages		0	(299,960)	(299,960)	0	(196,879)	(196,879)	0	(103,081)	(103,081)
12	997003 Salvage		0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off		(8,607)	0	(8,607)	0	0	0	(8,607)	0	(8,607)
4	997005 FAS106 Current Retiree Medical Accrual		0	295,575	295,575	0	198,121	198,121	0	97,454	97,454
99	997007 Idaho PCA		424,338	0	424,338	0	0	0	424,338	0	424,338
99	997008 Idaho DSM Book Amortization		0	0	0	0	0	0	0	0	0
1	997009 Rathdrum Turbine Lease		0	(2,819)	(2,819)	0	(1,839)	(1,839)	0	(980)	(980)
4	997015 Airplane Lease Payments		0	31,363	31,363	0	21,022	21,022	0	10,341	10,341
12	997016 Redemption Expense Amortization		0	135,587	135,587	0	87,649	87,649	0	47,938	47,938
99	997017 Amort - Invest in Exch Pwr (405.92,.93,.95,.98)		204,169	0	204,169	204,169	0	204,169	0	0	0
99	997018 DSM Tariff Rider		(325,756)	0	(325,756)	(301,066)	0	(301,066)	(24,690)	0	(24,690)
1	997019 CSS Temporary Service Fees		33,733	0	33,733	4,680	0	4,680	29,053	0	29,053
4	997020 FAS87 Current Pension Accrual		0	1,013,206	1,013,206	0	679,142	679,142	0	334,064	334,064
99	997021 Wartsilla Generators Amortization		28,149	0	28,149	12,761	0	12,761	15,388	0	15,388
99	997024 Kettle Falls Disallowance		(11,216)	0	(11,216)	(11,216)	0	(11,216)	0	0	0
2	997027 Uncollectibles		0	0	0	0	0	0	0	0	0
99	997028 RTO Funding Amortization		0	0	0	0	0	0	0	0	0
99	997029 FAS106 Post Retirement Benefits		28,280	0	28,280	20,881	0	20,881	7,399	0	7,399
12	997032 Interest Rate Swaps		0	73,933	73,933	0	47,793	47,793	0	26,140	26,140
99	997033 BPA Residential Exchange		159,952	0	159,952	97,778	0	97,778	62,174	0	62,174
99	997034 Montana Hydro Settlement		86,443	0	86,443	56,386	0	56,386	30,057	0	30,057
1	997041 Rathdrum Turbine Lease, Tax		0	(31,793)	(31,793)	0	(20,742)	(20,742)	0	(11,051)	(11,051)
99	997043 Washington Deferred Power Costs		674,363	0	674,363	674,363	0	674,363	0	0	0
1	997044 Non-Monetary Power Costs		0	15,733	15,733	0	10,264	10,264	0	5,469	5,469
1	997045 Section 199 Manufacturing Deduction		0	(246,472)	(246,472)	0	(160,798)	(160,798)	0	(85,674)	(85,674)
4	997046 Nez Perce Settlement		24,933	0	24,933	(1,834)	0	(1,834)	26,767	0	26,767
99	997047 Clark Fork Preventive Maint. Exp (PME's)		22,112	0	22,112	0	0	0	22,112	0	22,112
12	997048 AFUDC		0	(141,728)	(141,728)	0	(91,619)	(91,619)	0	(50,109)	(50,109)
11	997049 Tax Depreciation		0	(10,321,231)	(10,321,231)	0	(6,742,551)	(6,742,551)	0	(3,578,680)	(3,578,680)
99	997050 CS2 Levelized Return		24,075	0	24,075	0	0	0	24,075	0	24,075
99	997051 Wind Generation AFUDC - ID		0	0	0	0	0	0	0	0	0
4	997052 Noxon Spill		0	0	0	0	0	0	0	0	0
99	997054 Spokane River Relicensing		6,561	0	6,561	6,078	0	6,078	483	0	483
99	997058 Colstrip Settlement		0	0	0	0	0	0	0	0	0

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ITEMS	E-SCM-1A
For Month Ended April 30, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	997059	Spokane River Relicensing PME	6,110	0	6,110	3,860	0	3,860	2,250	0	2,250
1	997061	CDA Fund Settlement	34,255	16,667	50,922	922	10,874	11,796	33,333	5,793	39,126
4	997062	Gain on Sale of Office Bldg	0	0	0	0	0	0	0	0	0
1	997063	CDA Lake Settlement	15,258	77,693	92,951	12,677	50,687	63,364	2,581	27,006	29,587
99	997064	Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization - Unbilled Revenue Add-Ins	(67,415)	0	(67,415)	(72,409)	0	(72,409)	4,994	0	4,994
1	997067	CDA IPA Fund	0	0	0	0	0	0	0	0	0
1	997068	Noxon	0	0	0	0	0	0	0	0	0
1	997069	Lancaster Deferral	113,333	0	113,333	113,333	0	113,333	0	0	0
1	997072	CDA Fund Settlement-Prepayment	0	166,667	166,667	0	108,734	108,734	0	57,933	57,933
1	997073	DSIT Amortization - ID	(306,019)	0	(306,019)	0	0	0	(306,019)	0	(306,019)
11	997080	Book Transportation Depreciation	0	83,096	83,096	0	54,284	54,284	0	28,812	28,812
1	997081	Deferred Compensation	0	111,001	111,001	0	74,403	74,403	0	36,598	36,598
1	997082	Meal Disallowances	0	25,965	25,965	0	17,404	17,404	0	8,561	8,561
1	997083	Paid Time Off	0	122,692	122,692	0	82,239	82,239	0	40,453	40,453
2	997084	Customer Uncollectibles	0	(97,346)	(97,346)	0	(63,893)	(63,893)	0	(33,453)	(33,453)
99	997088	Deferred O&M Colstrip & CS2	(429,326)	0	(429,326)	(212,671)	0	(212,671)	(216,655)	0	(216,655)
99	997089	CNC Transmission	21,053	0	21,053	13,718	0	13,718	7,335	0	7,335
99	997091	LIDAR O&M Reg Def DFIT	53,352	0	53,352	53,352	0	53,352	0	0	0
99	997092	Smart Grid	0	0	0	0	0	0	0	0	0
99	997093	EWEB Renewable Energy Credits	39,849	0	39,849	39,849	0	39,849	0	0	0
TOTAL SCHEDULE M ADJUSTMENTS			3,631,046	(4,204,695)	(573,649)	2,529,088	(2,702,384)	(173,296)	1,101,958	(1,502,311)	(400,353)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.240%	34.760%
E-ALL	2	Number of Customers	100.000%	65.635%	34.365%
E-ALL	3	Direct Distribution Operating Expense	100.000%	66.976%	33.024%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.029%	32.971%
E-ALL	10	Net Electric Distribution Plant	100.000%	63.591%	36.409%
E-ALL	11	Book Depreciation	100.000%	65.327%	34.673%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	64.644%	35.356%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-DTE-1A
ELECTRIC DEFERRED INCOME TAX EXPENSES	
For Month Ended April 30, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Acct No	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
14	410100	Deferred Federal Income Tax Expense - Allocated	0	354,589	354,589	0	227,898	227,898	0	126,691	126,691
99	410100	Deferred Federal Income Tax Expense - Washington	101,530	0	101,530	101,530	0	101,530	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	120,222	0	120,222	0	0	0	120,222	0	120,222
	410100	Total	221,752	354,589	576,341	101,530	227,898	329,428	120,222	126,691	246,913
14	411100	Deferred Federal Income Tax Expense - Allocated	0	51,286	51,286	0	32,962	32,962	0	18,324	18,324
99	411100	Deferred Federal Income Tax Expense - Washington	(312,312)	0	(312,312)	(312,312)	0	(312,312)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(146,162)	0	(146,162)	0	0	0	(146,162)	0	(146,162)
	411100	Total	(458,474)	51,286	(407,188)	(312,312)	32,962	(279,350)	(146,162)	18,324	(127,838)
Total Deferred Federal Income Tax Expense			(236,722)	405,875	169,153	(210,782)	260,860	50,078	(25,940)	145,015	119,075

E-ALL	14	Net Allocated Schedule M's	100.000%	64.271%	35.729%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-1A
For Month Ended April 30, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	0	0	0	0	0	0	0	0
1	408140	State Kwh Generation Tax	0	159,360	159,360	0	103,966	103,966	0	55,394	55,394
1	408150	R&P Property Tax--Production	0	1,049,922	1,049,922	0	684,969	684,969	0	364,953	364,953
1	408180	R&P Property Tax--Transmission	0	383,489	383,489	0	250,188	250,188	0	133,301	133,301
1	409100	State Income Tax--Montana & Oregon	0	69,266	69,266	0	45,189	45,189	0	24,077	24,077
TOTAL PRODUCTION & TRANSMISSION			0	1,662,037	1,662,037	0	1,084,312	1,084,312	0	577,725	577,725
DISTRIBUTION											
99	408110	State Excise Tax	1,541,895	0	1,541,895	1,541,895	0	1,541,895	0	0	0
99	408120	Municipal Occupation & License Tax	1,671,423	0	1,671,423	1,409,292	0	1,409,292	262,131	0	262,131
99	408160	Miscellaneous State or Local Tax--WA & ID	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax--Distribution	632,771	0	632,771	426,433	0	426,433	206,338	0	206,338
99	409100	State Income Tax--Idaho	80,276	0	80,276	0	0	0	80,276	0	80,276
TOTAL DISTRIBUTION			3,926,365	0	3,926,365	3,377,620	0	3,377,620	548,745	0	548,745
TOTAL TAXES OTHER THAN FIT			3,926,365	1,662,037	5,588,402	3,377,620	1,084,312	4,461,932	548,745	577,725	1,126,470

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-1A
For Month Ended April 30, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	9,491,667	9,491,667	0	6,192,364	6,192,364	0	3,299,303	3,299,303
1	182325	CDA Lake IPA Fund	0	2,000,000	2,000,000	0	1,304,800	1,304,800	0	695,200	695,200
1	182381	CDA Settlement	0	38,914,614	38,914,614	0	25,387,894	25,387,894	0	13,526,720	13,526,720
1	302000	Franchises & Consents	602,704	44,049,218	44,651,922	602,704	28,737,710	29,340,414	0	15,311,508	15,311,508
1	303000	Misc Intangible Plant- (C-IPL)	153,179	2,041,168	2,194,347	153,179	1,331,658	1,484,837	0	709,510	709,510
1	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	1,245,107	26,791,357	28,036,464	1,221,583	17,957,979	19,179,562	23,524	8,833,378	8,856,902
1	303110	Misc Intangible Plant-PC Software (C-IPL)	0	1,956,479	1,956,479	0	1,311,408	1,311,408	0	645,071	645,071
		TOTAL INTANGIBLE PLANT	2,000,990	125,244,503	127,245,493	1,977,466	82,223,813	84,201,279	23,524	43,020,690	43,044,214
		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	125,729,778	125,729,778	0	82,026,107	82,026,107	0	43,703,671	43,703,671
1	312000	Boiler Plant	0	170,086,832	170,086,832	0	110,964,649	110,964,649	0	59,122,183	59,122,183
1	313000	Generators	0	6,770	6,770	0	4,417	4,417	0	2,353	2,353
1	314000	Turbogenerator Units	0	51,537,479	51,537,479	0	33,623,051	33,623,051	0	17,914,428	17,914,428
1	315000	Accessory Electric Equipment	0	27,093,815	27,093,815	0	17,676,005	17,676,005	0	9,417,810	9,417,810
1	316000	Miscellaneous Power Plant Equipment	0	15,724,531	15,724,531	0	10,258,684	10,258,684	0	5,465,847	5,465,847
		TOTAL STEAM PRODUCTION PLANT	0	392,409,600	392,409,600	0	256,008,023	256,008,023	0	136,401,577	136,401,577
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	58,144,792	58,144,792	0	37,933,662	37,933,662	0	20,211,130	20,211,130
1	331XXX	Structures & Improvements	0	43,536,714	43,536,714	0	28,403,352	28,403,352	0	15,133,362	15,133,362
1	332XXX	Reservoirs, Dams, & Waterways	0	123,146,151	123,146,151	0	80,340,549	80,340,549	0	42,805,602	42,805,602
1	333000	Waterwheels, Turbines, & Generators	0	155,561,954	155,561,954	0	101,488,619	101,488,619	0	54,073,335	54,073,335
1	334000	Accessory Electric Equipment	0	33,976,965	33,976,965	0	22,166,572	22,166,572	0	11,810,393	11,810,393
1	335XXX	Miscellaneous Power Plant Equipment	0	8,073,504	8,073,504	0	5,267,154	5,267,154	0	2,806,350	2,806,350
1	336000	Roads, Railroads, & Bridges	0	2,020,756	2,020,756	0	1,318,341	1,318,341	0	702,415	702,415
		TOTAL HYDRAULIC PRODUCTION PLANT	0	424,460,836	424,460,836	0	276,918,249	276,918,249	0	147,542,587	147,542,587
		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	16,490,304	16,490,304	0	10,758,274	10,758,274	0	5,732,030	5,732,030
1	342000	Fuel Holders, Producers, & Accessories	0	21,245,688	21,245,688	0	13,860,687	13,860,687	0	7,385,001	7,385,001
1	343000	Prime Movers	0	21,876,781	21,876,781	0	14,272,412	14,272,412	0	7,604,369	7,604,369
1	344000	Generators	0	199,569,464	199,569,464	0	130,199,118	130,199,118	0	69,370,346	69,370,346
1	344010	Generators - Solar	0	151,789	151,789	0	99,027	99,027	0	52,762	52,762
1	345000	Accessory Electric Equipment	0	17,034,511	17,034,511	0	11,113,315	11,113,315	0	5,921,196	5,921,196
1	345010	Accessory Electric Equipment - Solar	0	34,025	34,025	0	22,198	22,198	0	11,827	11,827
1	346000	Miscellaneous Power Plant Equipment	0	1,646,872	1,646,872	0	1,074,419	1,074,419	0	572,453	572,453
		TOTAL OTHER PRODUCTION PLANT	0	278,954,601	278,954,601	0	181,989,981	181,989,981	0	96,964,620	96,964,620
		TOTAL PRODUCTION PLANT	0	1,095,825,037	1,095,825,037	0	714,916,253	714,916,253	0	380,908,784	380,908,784

RESULTS OF OPERATIONS	Report ID: E-PLT-1A
ELECTRIC UTILITY PLANT	
For Month Ended April 30, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	19,293,981	19,293,981	0	12,587,393	12,587,393	0	6,706,588	6,706,588
1	352XXX	Structures & Improvements	0	16,751,579	16,751,579	0	10,928,730	10,928,730	0	5,822,849	5,822,849
1	353000	Station Equipment	0	204,657,794	204,657,794	0	133,518,745	133,518,745	0	71,139,049	71,139,049
1	354000	Towers & Fixtures	0	17,122,353	17,122,353	0	11,170,623	11,170,623	0	5,951,730	5,951,730
1	355000	Poles & Fixtures	0	145,733,127	145,733,127	0	95,076,292	95,076,292	0	50,656,835	50,656,835
1	356000	Overhead Conductors & Devices	0	112,538,952	112,538,952	0	73,420,412	73,420,412	0	39,118,540	39,118,540
1	357000	Underground Conduit	0	2,605,487	2,605,487	0	1,699,820	1,699,820	0	905,667	905,667
1	358000	Underground Conductors & Devices	0	2,330,072	2,330,072	0	1,520,139	1,520,139	0	809,933	809,933
1	359000	Roads & Trails	0	1,872,246	1,872,246	0	1,221,453	1,221,453	0	650,793	650,793
TOTAL TRANSMISSION PLANT			0	522,905,591	522,905,591	0	341,143,607	341,143,607	0	181,761,984	181,761,984
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	4,584,631	0	4,584,631	3,340,938	0	3,340,938	1,243,693	0	1,243,693
99	360400	Land Easements	1,857,737	0	1,857,737	156,799	0	156,799	1,700,938	0	1,700,938
99	361000	Structures & Improvements	17,696,711	0	17,696,711	12,482,240	0	12,482,240	5,214,471	0	5,214,471
99	362000	Station Equipment	106,475,539	0	106,475,539	69,556,569	0	69,556,569	36,918,970	0	36,918,970
99	364000	Poles, Towers, & Fixtures	248,321,633	0	248,321,633	151,847,893	0	151,847,893	96,473,740	0	96,473,740
99	365000	Overhead Conductors & Devices	166,618,580	0	166,618,580	102,875,467	0	102,875,467	63,743,113	0	63,743,113
99	366000	Underground Conduit	82,884,428	0	82,884,428	51,691,482	0	51,691,482	31,192,946	0	31,192,946
99	367000	Underground Conductors & Devices	138,035,911	0	138,035,911	89,052,277	0	89,052,277	48,983,634	0	48,983,634
99	368000	Line Transformers	193,969,088	0	193,969,088	129,103,299	0	129,103,299	64,865,789	0	64,865,789
99	369XXX	Services	124,436,320	0	124,436,320	77,826,788	0	77,826,788	46,609,532	0	46,609,532
99	370000	Meters	47,876,954	0	47,876,954	26,915,759	0	26,915,759	20,961,195	0	20,961,195
99	373XXX	Street Light & Signal Systems	34,981,035	0	34,981,035	20,991,052	0	20,991,052	13,989,983	0	13,989,983
TOTAL DISTRIBUTION PLANT			1,167,738,567	0	1,167,738,567	735,840,563	0	735,840,563	431,898,004	0	431,898,004
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,076,471	3,095,087	4,171,558	370,266	2,074,606	2,444,872	706,205	1,020,481	1,726,686
4	390XXX	Structures & Improvements	11,440,304	49,046,060	60,486,364	5,686,224	32,875,084	38,561,308	5,754,080	16,170,976	21,925,056
4	391XXX	Office Furniture & Equipment	1,038,589	35,390,920	36,429,509	1,023,940	23,722,180	24,746,120	14,649	11,668,740	11,683,389
4	392XXX	Transportation Equipment	12,573,364	8,027,652	20,601,016	9,051,160	5,380,855	14,432,015	3,522,204	2,646,797	6,169,001
4	393000	Stores Equipment	286,235	1,584,210	1,870,445	123,355	1,061,880	1,185,235	162,880	522,330	685,210
4	394000	Tools, Shop & Garage Equipment	1,557,875	6,139,486	7,697,361	1,179,903	4,115,236	5,295,139	377,972	2,024,250	2,402,222
4	395000	Laboratory Equipment	283,910	1,174,543	1,458,453	185,439	787,284	972,723	98,471	387,259	485,730
4	396XXX	Power Operated Equipment	28,494,592	10,142,861	38,637,453	17,062,546	6,798,658	23,861,204	11,432,046	3,344,203	14,776,249
4	397XXX	Communications Equipment	13,337,484	49,140,402	62,477,886	7,432,799	32,938,320	40,371,119	5,904,685	16,202,082	22,106,767
4	398000	Miscellaneous Equipment	2,371	296,084	298,455	31	198,462	198,493	2,340	97,622	99,962
TOTAL GENERAL PLANT			70,091,195	164,037,305	234,128,500	42,115,663	109,952,565	152,068,228	27,975,532	54,084,740	82,060,272
TOTAL PLANT IN SERVICE			1,239,830,752	1,908,012,436	3,147,843,188	779,933,692	1,248,236,238	2,028,169,930	459,897,060	659,776,198	1,119,673,258

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

Report ID:
E-PLT-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	0	273,308,148	273,308,148	0	178,306,236	178,306,236	0	95,001,912	95,001,912
E-ADEP		Hydro Production Plant	0	109,791,079	109,791,079	0	71,627,700	71,627,700	0	38,163,379	38,163,379
E-ADEP		Other Production Plant	0	73,726,032	73,726,032	0	48,098,863	48,098,863	0	25,627,169	25,627,169
E-ADEP		Transmission Plant	0	176,934,043	176,934,043	0	115,431,770	115,431,770	0	61,502,273	61,502,273
E-ADEP		Distribution Plant	353,812,877	0	353,812,877	218,258,740	0	218,258,740	135,554,137	0	135,554,137
E-ADEP		General Plant	20,955,529	56,919,798	77,875,327	11,627,743	38,152,771	49,780,514	9,327,786	18,767,027	28,094,813
		TOTAL ACCUMULATED DEPRECIATION	374,768,406	690,679,100	1,065,447,506	229,886,483	451,617,340	681,503,823	144,881,923	239,061,760	383,943,683
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	6,358,972	6,358,972	0	4,148,593	4,148,593	0	2,210,379	2,210,379
E-AAMT		Distribution-Franchises/Misc Intangibles	76,007	0	76,007	76,007	0	76,007	0	0	0
E-AAMT		General Plant - 303000	0	32,437	32,437	0	21,162	21,162	0	11,275	11,275
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	213,034	13,925,540	14,138,574	212,642	9,334,150	9,546,792	392	4,591,390	4,591,782
E-AAMT		General Plant - 390200, 396200	120,801	138,192	258,993	117,232	92,629	209,861	3,569	45,563	49,132
		TOTAL ACCUMULATED AMORTIZATION	409,842	20,455,141	20,864,983	405,881	13,596,534	14,002,415	3,961	6,858,607	6,862,568
		TOTAL ACCUMULATED DEPR/AMORT	375,178,248	711,134,241	1,086,312,489	230,292,364	465,213,874	695,506,238	144,885,884	245,920,367	390,806,251
		NET ELECTRIC UTILITY PLANT before DFIT	864,652,504	1,196,878,195	2,061,530,699	549,641,328	783,022,364	1,332,663,692	315,011,176	413,855,831	728,867,007
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	(410,770)	(410,770)	0	(267,986)	(267,986)	0	(142,784)	(142,784)
12		ADFIT - Electric Plant In Service (282900)	0	(278,447,020)	(278,447,020)	0	(179,999,292)	(179,999,292)	0	(98,447,728)	(98,447,728)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(22,778,654)	(22,778,654)	0	(15,268,304)	(15,268,304)	0	(7,510,350)	(7,510,350)
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	(3,322,083)	(3,322,083)	0	(2,167,327)	(2,167,327)	0	(1,154,756)	(1,154,756)
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	(13,620,115)	(13,620,115)	0	(8,885,763)	(8,885,763)	0	(4,734,352)	(4,734,352)
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(4,926,289)	(4,926,289)	0	(3,184,550)	(3,184,550)	0	(1,741,739)	(1,741,739)
		TOTAL ACCUMULATED DFIT	0	(324,204,931)	(324,204,931)	0	(210,229,902)	(210,229,902)	0	(113,975,029)	(113,975,029)
		NET ELECTRIC UTILITY PLANT	864,652,504	872,673,264	1,737,325,768	549,641,328	572,792,462	1,122,433,790	315,011,176	299,880,802	614,891,978

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%	64.644%	35.356%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

Report ID:
E-APL-1A

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		864,652,504	872,673,264	1,737,325,768	549,641,328	572,792,462	1,122,433,790	315,011,176	299,880,802	614,891,978
	OTHER ADJUSTMENTS										
4	Gain on Sale of General Office Bldg (253850)		0	0	0	0	0	0	0	0	0
4	ADFIT - Gain on Sale of General Office Bldg (190850)		0	0	0	0	0	0	0	0	0
99	Colstrip 3 AFUDC Reallocation		0	0	0	(1,148,391)	0	(1,148,391)	1,148,391	0	1,148,391
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)		(2,505,060)	0	(2,505,060)	(802,828)	0	(802,828)	(1,702,232)	0	(1,702,232)
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)		6,757,352	0	6,757,352	4,341,669	0	4,341,669	2,415,683	0	2,415,683
99	ADFIT - Kettle Falls Disallowed (190420)		371,201	0	371,201	371,201	0	371,201	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)		1,042,160	0	1,042,160	0	0	0	1,042,160	0	1,042,160
99	ADFIT - Boulder Park Disallowed (190040)		545,244	0	545,244	0	0	0	545,244	0	545,244
99	Investment in WNP3 Exchange Power (124900, 124930)		18,068,584	0	18,068,584	18,068,584	0	18,068,584	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)		(3,247,229)	0	(3,247,229)	(3,247,229)	0	(3,247,229)	0	0	0
99	CDA Lake Settlement - WA (182382)		1,312,019	0	1,312,019	1,312,019	0	1,312,019	0	0	0
99	CDA Lake Settlement - ID (186382)		261,996	0	261,996	0	0	0	261,996	0	261,996
99	ADFIT - CDA Lake Settlement - Direct (283382)		(550,907)	0	(550,907)	(459,208)	0	(459,208)	(91,699)	0	(91,699)
99	CDA CDR Fund - Direct (182324)		95,436	0	95,436	95,436	0	95,436	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)		(33,403)	0	(33,403)	(33,403)	0	(33,403)	0	0	0
99	Spokane River Relicensing (182322)		678,133	0	678,133	629,103	0	629,103	49,030	0	49,030
99	ADFIT - Spokane River Relicensing (283322)		(237,322)	0	(237,322)	(220,167)	0	(220,167)	(17,155)	0	(17,155)
99	Spokane River PM&Es (182323)		627,815	0	627,815	399,475	0	399,475	228,340	0	228,340
99	ADFIT - Spokane River PM&Es (283323)		(219,759)	0	(219,759)	(139,840)	0	(139,840)	(79,919)	0	(79,919)
99	Montana Riverbed Settlement (186360)		4,793,811	0	4,793,811	3,185,761	0	3,185,761	1,608,050	0	1,608,050
99	ADFIT - Montana Riverbed Settlement (283365)		(1,677,834)	0	(1,677,834)	(1,115,017)	0	(1,115,017)	(562,817)	0	(562,817)
99	Lancaster Generation (182312)		4,930,000	0	4,930,000	4,930,000	0	4,930,000	0	0	0
99	ADFIT - Lancaster Generation (283312)		(1,725,500)	0	(1,725,500)	(1,725,500)	0	(1,725,500)	0	0	0
99	Weatherization Loans - Sandpoint (124350)		61,177	0	61,177	0	0	0	61,177	0	61,177
4	Customer Advances (252000)		(849,789)	(196)	(849,985)	(233,545)	(131)	(233,676)	(616,244)	(65)	(616,309)
99	Customer Deposits (235199)		(3,756,737)	0	(3,756,737)	(3,756,737)	0	(3,756,737)	0	0	0
C-WKC	Working Capital		18,188,000	7,225,891	25,413,891	18,188,000	0	18,188,000	0	7,225,891	7,225,891
99	DSM Programs (186710)		0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS		35,538,859	7,225,695	42,764,554	34,502,657	(131)	34,502,526	1,036,202	7,225,826	8,262,028
	NET RATE BASE		900,191,363	879,898,959	1,780,090,322	584,143,985	572,792,331	1,156,936,316	316,047,378	307,106,628	623,154,006

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%	64.644%	35.356%
E-ALL	13	Net Electric General Plant	100.000%	65.463%	34.537%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-1A
For Month Ended April 30, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	891,445	891,445			891,445	891,445		581,579	581,579		309,866	309,866	
1	Hydro (ED-AN)	735,599	735,599			735,599	735,599		479,905	479,905		255,694	255,694	
1	Other (ED-AN)	689,627	689,627			689,627	689,627		449,913	449,913		239,714	239,714	
Total Electric Production		2,316,671	2,316,671			2,316,671	2,316,671		1,511,397	1,511,397		805,274	805,274	
Electric Transmission														
1	ED-AN	888,191	888,191			888,191	888,191		579,456	579,456		308,735	308,735	
Total Electric Transmission		888,191	888,191			888,191	888,191		579,456	579,456		308,735	308,735	
Electric Distribution														
	ED-ID	913,519	913,519			913,519	913,519					913,519	913,519	
	ED-WA	1,717,702	1,717,702			1,717,702	1,717,702	1,717,702		1,717,702				
Total Electric Distribution		2,631,221	2,631,221			2,631,221	2,631,221	1,717,702		1,717,702		913,519	913,519	
Gas Underground Storage														
	GD-AN	52,014		52,014										
	GD-OR	9,357			9,357									
Total Gas Underground Storage		61,371		52,014	9,357									
Gas Distribution														
	GD-AN	4,129		4,129										
	GD-ID	302,704		302,704										
	GD-WA	576,003		576,003										
	GD-OR	314,326			314,326									
Total Gas Distribution		1,197,162		882,836	314,326									
General Plant														
4	ED-AN	215,708	215,708			215,708	215,708		144,587	144,587		71,121	71,121	
	ED-ID	24,176	24,176			24,176	24,176				24,176		24,176	
	ED-WA	64,567	64,567			64,567	64,567	64,567		64,567				
7,4	CD-AA	878,861	633,166	174,797	70,898	633,166	633,166		424,405	424,405		208,761	208,761	
9,4	CD-AN	23,235	18,277	4,958		18,277	18,277		12,251	12,251		6,026	6,026	
9	CD-ID	34,964	27,503	7,461		27,503	27,503				27,503		27,503	
9	CD-WA	12,256	9,641	2,615		9,641	9,641	9,641		9,641				
8	GD-AA	13,638		9,728	3,910									
	GD-AN	2,733		2,733										
	GD-ID	6,129		6,129										
	GD-WA	20,870		20,870										
	GD-OR	21,312			21,312									
Total General Plant		1,318,449	993,038	229,291	96,120	125,887	867,151	993,038	74,208	581,243	655,451	51,679	285,908	337,587
Total Depreciation Expense		8,413,065	6,829,121	1,164,141	419,803	2,757,108	4,072,013	6,829,121	1,791,910	2,672,096	4,464,006	965,198	1,399,917	2,365,115

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-1A
For Month Ended April 30, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
1	Franchises (302000)	ED-AN	76,453	76,453		76,453	76,453		49,878	49,878		26,575	26,575		
1	Misc Intangible Plt (303000)	ED-AN	7,474	7,474		7,474	7,474		4,876	4,876		2,598	2,598		
Total Production/Transmission			83,927	83,927		83,927	83,927		54,754	54,754		29,173	29,173		
Distribution															
	Franchises (302000)	ED-WA	2,009	2,009		2,009	2,009		2,009	2,009					
	Misc Intangible Plt (303000)	ED-WA	237	237		237	237		237	237					
Total Distribution			2,246	2,246		2,246	2,246		2,246	2,246					
General Plant - 303000															
9,1		CD-AN	809	636	173		636	636		415	415		221	221	
		GD-ID	319		319										
		GD-WA	1,926		1,926										
		GD-OR	647		647										
Total General Plant - 303000			3,701	636	2,418		636	636		415	415		221	221	
Miscellaneous IT Intangible Plant - 3031XX															
7,4		CD-AA	622,544	448,506	123,817	50,221	448,506	448,506		300,629	300,629		147,877	147,877	
4		ED-AN	16,566	16,566			16,566	16,566		11,104	11,104		5,462	5,462	
		ED-ID	392	392			392	392				392		392	
		ED-WA	19,321	19,321			19,321	19,321	19,321		19,321				
8		GD-AA	26,579		18,959	7,620									
		GD-AN	192		192										
		GD-OR	795		795										
Total Miscellaneous IT Intangible Plt - 3031XX			686,389	484,785	142,968	58,636	465,072	465,072	19,321	311,733	311,054	392	153,339	153,731	
Gas Underground Storage															
		GD-AN	19		19										
Total Gas Underground Storage			19		19										
General Plant - 390200, 396200															
7,4		CD-AA	2,044	1,472	407	165	1,472	1,472		987	987		485	485	
4		ED-AN	791	791			791	791		530	530		261	261	
		GD-OR	362		362										
Total General Plant - 390200, 396200			3,197	2,263	407	527	2,263	2,263		1,517	1,517		746	746	
Total Amortization Expense			779,479	573,857	145,812	59,810	21,959	551,898	573,857	21,567	368,419	389,986	392	183,479	183,871

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-1A
For Month Ended April 30, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	273,308,148	273,308,148			273,308,148	273,308,148		178,306,236	178,306,236		95,001,912	95,001,912	
1	Hydro (ED-AN)	109,791,079	109,791,079			109,791,079	109,791,079		71,627,700	71,627,700		38,163,379	38,163,379	
1	Other (ED-AN)	73,726,032	73,726,032			73,726,032	73,726,032		48,098,863	48,098,863		25,627,169	25,627,169	
Total Electric Production		456,825,259	456,825,259			456,825,259	456,825,259		298,032,799	298,032,799		158,792,460	158,792,460	
Electric Transmission														
1	ED-AN	176,934,043	176,934,043			176,934,043	176,934,043		115,431,770	115,431,770		61,502,273	61,502,273	
Total Electric Transmission		176,934,043	176,934,043			176,934,043	176,934,043		115,431,770	115,431,770		61,502,273	61,502,273	
Electric Distribution														
	ED-ID	135,554,137	135,554,137			135,554,137	135,554,137					135,554,137	135,554,137	
	ED-WA	218,258,740	218,258,740			218,258,740	218,258,740	218,258,740	218,258,740	218,258,740				
Total Electric Distribution		353,812,877	353,812,877			353,812,877	353,812,877	218,258,740	218,258,740	218,258,740		135,554,137	135,554,137	
Gas Underground Storage														
	GD-AN	12,024,993		12,024,993										
	GD-OR	329,091			329,091									
Total Gas Underground Storage		12,354,084		12,024,993	329,091									
Gas Distribution														
	GD-AN	1,440,716		1,440,716										
	GD-ID	50,729,940		50,729,940										
	GD-WA	100,517,176		100,517,176										
	GD-OR	86,065,488			86,065,488									
Total Gas Distribution		238,753,320		152,687,832	86,065,488									
General Plant														
4	ED-AN	32,118,383	32,118,383						21,528,631	21,528,631			10,589,752	
	ED-ID	5,866,674	5,866,674			5,866,674	5,866,674				5,866,674		5,866,674	
	ED-WA	10,056,774	10,056,774			10,056,774	10,056,774	10,056,774		10,056,774				
7,4	CD-AA	22,814,359	16,436,377	4,537,548	1,840,434	16,436,377	16,436,377		11,017,139	11,017,139		5,419,238	5,419,238	
9,4	CD-AN	10,634,289	8,365,038	2,269,251		8,365,038	8,365,038		5,607,001	5,607,001		2,758,037	2,758,037	
9	CD-ID	4,400,036	3,461,112	938,924		3,461,112	3,461,112				3,461,112		3,461,112	
9	CD-WA	1,997,138	1,570,969	426,169		1,570,969	1,570,969	1,570,969		1,570,969				
8	GD-AA	1,196,222		853,277	342,945									
	GD-AN	871,638		871,638										
	GD-ID	927,502		927,502										
	GD-WA	2,195,001		2,195,001										
	GD-OR	3,406,539			3,406,539									
Total General Plant		96,484,555	77,875,327	13,019,310	5,589,918	20,955,529	56,919,798	77,875,327	11,627,743	38,152,771	49,780,514	9,327,786	18,767,027	28,094,813
Total Accumulated Depreciation		1,335,164,138	1,065,447,506	177,732,135	91,984,497	374,768,406	690,679,100	1,065,447,506	229,886,483	451,617,340	681,503,823	144,881,923	239,061,760	383,943,683

Allocation Ratios:				Jurisdiction -			
Service -	Electric	Gas-North	Gas-South	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 AMORTIZATION	E-AAAMT-1A
For Month Ended April 30, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
1	Franchises (302000)	ED-AN	5,817,419	5,817,419		5,817,419	5,817,419		3,795,284	3,795,284		2,022,135	2,022,135		
1	Misc Intangible Plt (303000)	ED-AN	541,553	541,553		541,553	541,553		353,309	353,309		188,244	188,244		
Total Production/Transmission			6,358,972	6,358,972		6,358,972	6,358,972		4,148,593	4,148,593		2,210,379	2,210,379		
Distribution															
	Franchises (302000)	ED-WA	55,678	55,678		55,678	55,678		55,678	55,678					
	Misc Intangible Plt (303000)	ED-WA	20,329	20,329		20,329	20,329		20,329	20,329					
Total Distribution			76,007	76,007		76,007	76,007		76,007	76,007					
General Plant - 303000															
9,1		CD-AN	41,236	32,437	8,799		32,437	32,437		21,162	21,162		11,275	11,275	
		GD-ID	40,135		40,135										
		GD-WA	83,901		83,901										
		GD-OR	43,183				43,183								
Total General Plant - 303000			208,455	32,437	132,835		32,437	32,437		21,162	21,162		11,275	11,275	
Miscellaneous IT Intangible Plant -3031XX															
7,4		CD-AA	18,260,743	13,155,769	3,631,880	1,473,094		13,155,769	13,155,769		8,818,180	8,818,180		4,337,589	4,337,589
4		ED-AN	769,771	769,771				769,771	769,771		515,970	515,970		253,801	253,801
		ED-ID	392	392				392	392				392	392	
		ED-WA	212,642	212,642				212,642	212,642		212,642	212,642			
8		GD-AA	502,624		358,527	144,097									
		GD-AN	13,583		13,583										
		GD-OR	45,449			45,449									
Total Miscellaneous IT Intangible Plant - 3031XX			19,805,204	14,138,574	4,003,990	1,662,640		13,925,540	13,925,540		9,334,150	9,334,150		4,591,390	4,591,390
Gas Underground Storage															
		GD-AN	239,244		239,244										
Total Gas Underground Storage			239,244		239,244										
General Plant - 390200, 396200															
7,4		CD-AA	139,407	100,434	27,727	11,246		100,434	100,434		67,320	67,320		33,114	33,114
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	37,758	37,758				37,758	37,758		25,309	25,309		12,449	12,449
		ED-WA	110,678	110,678				110,678	110,678		110,678	110,678			
		GD-WA	1,863		1,863										
		GD-OR	46,103			46,103									
Total General Plant - 390200, 396200			348,678	258,993	32,336	57,349		138,192	138,192		92,629	92,629		45,563	45,563
Total Accumulated Amortization			27,036,560	20,864,983	4,408,405	1,763,172		20,455,141	20,455,141		13,596,534	13,596,534		6,858,607	6,858,607

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
COMMON GENERAL PLANT
For Month Ended April 30, 2012
Average of Monthly Averages Basis

Report ID:
C-GPL-1A

AVISTA UTILITIES

Electric Copy

***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****														
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	385,053	0	362,279	22,774	385,053	0	0	0	0	0	0	0
99		GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	477,164	0	0	0
99		GD-OR / AS	472,075	0	0	0	0	0	0	0	0	472,075	0	472,075
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	3,939,109	0	0	2,837,892	2,837,892	0	0	783,449	783,449	0	317,768	317,768
9		CD-WA / ID / AN	1,205,949	370,266	343,925	234,421	948,612	100,445	93,299	63,593	257,337	0	0	0
		TOTAL ACCOUNT	6,479,350	370,266	706,204	3,095,087	4,171,557	577,609	93,299	847,042	1,517,950	472,075	317,768	789,843
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	5,752,987	487,645	1,973,731	3,291,611	5,752,987	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,881,304	0	0	0	0	1,881,304	0	0	1,881,304	0	0	0
99		GD-OR / AS	3,311,870	0	0	0	0	0	0	0	0	3,311,870	0	3,311,870
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	57,711,062	0	0	41,577,358	41,577,358	0	0	11,478,153	11,478,153	0	4,655,551	4,655,551
9		CD-WA / ID / AN	16,724,956	5,198,579	3,780,348	4,177,091	13,156,018	1,410,260	1,025,525	1,133,153	3,568,938	0	0	0
		TOTAL ACCOUNT	85,382,179	5,686,224	5,754,079	49,046,060	60,486,363	3,291,564	1,025,525	12,611,306	16,928,395	3,311,870	4,655,551	7,967,421
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	3,315,331	1,023,940	14,649	2,276,742	3,315,331	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	429,446	0	0	0	0	0	0	306,328	306,328	0	123,118	123,118
7		CD-AA	45,917,929	0	0	33,081,113	33,081,113	0	0	9,132,617	9,132,617	0	3,704,199	3,704,199
9		CD-WA / ID / AN	42,035	0	0	33,065	33,065	0	0	8,970	8,970	0	0	0
		TOTAL ACCOUNT	49,704,741	1,023,940	14,649	35,390,920	36,429,509	0	0	9,447,915	9,447,915	0	3,827,317	3,827,317
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	17,179,747	7,828,828	2,935,190	6,415,729	17,179,747	0	0	0	0	0	0	0
99		GD-WA / ID / AN	6,944,670	0	0	0	0	4,267,607	1,611,565	1,065,498	6,944,670	0	0	0
99		GD-OR / AS	2,403,529	0	0	0	0	0	0	0	0	2,403,529	0	2,403,529
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	529,797	0	0	381,687	381,687	0	0	105,371	105,371	0	42,739	42,739
9		CD-WA / ID / AN	3,864,155	1,222,332	587,014	1,230,237	3,039,583	331,592	159,244	333,736	824,572	0	0	0
		TOTAL ACCOUNT	30,921,898	9,051,160	3,522,204	8,027,653	20,601,017	4,599,199	1,770,809	1,504,605	7,874,613	2,403,529	42,739	2,446,268

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended April 30, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

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

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	395,329	10,739	14,745	369,845	395,329	0	0	0	0	0	0	0
99		GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	84,271	0	0	0
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	0	57,227	0	57,227
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	1,875,282	112,615	148,135	1,214,365	1,475,115	30,550	40,186	329,431	400,167	0	0	0
		TOTAL ACCOUNT	2,412,109	123,354	162,880	1,584,210	1,870,444	114,821	40,186	329,431	484,438	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,248,523	1,151,597	370,781	1,726,145	3,248,523	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,128,081	0	0	0	0	1,253,483	444,947	429,651	2,128,081	0	0	0
99		GD-OR / AS	920,755	0	0	0	0	0	0	0	0	920,755	0	920,755
8		GD-AA	1,223,977	0	0	0	0	0	0	873,075	873,075	0	350,902	350,902
7		CD-AA	5,797,063	0	0	4,176,436	4,176,436	0	0	1,152,978	1,152,978	0	467,649	467,649
9		CD-WA / ID / AN	346,299	28,306	7,191	236,905	272,402	7,679	1,951	64,267	73,897	0	0	0
		TOTAL ACCOUNT	13,664,698	1,179,903	377,972	6,139,486	7,697,361	1,261,162	446,898	2,519,971	4,228,031	920,755	818,551	1,739,306
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	1,047,345	175,888	95,422	776,035	1,047,345	0	0	0	0	0	0	0
99		GD-WA / ID / AN	210,157	0	0	0	0	68,391	22,304	119,462	210,157	0	0	0
99		GD-OR / AS	187,966	0	0	0	0	0	0	0	0	187,966	0	187,966
8		GD-AA	82,554	0	0	0	0	0	0	58,887	58,887	0	23,667	23,667
7		CD-AA	355,663	0	0	256,234	256,234	0	0	70,738	70,738	0	28,691	28,691
9		CD-WA / ID / AN	196,889	9,552	3,049	142,274	154,875	2,591	827	38,596	42,014	0	0	0
		TOTAL ACCOUNT	2,080,574	185,440	98,471	1,174,543	1,458,454	70,982	23,131	287,683	381,796	187,966	52,358	240,324
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	37,030,139	16,793,374	11,024,430	9,212,335	37,030,139	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,378,423	0	0	0	0	2,737,897	810,101	830,425	4,378,423	0	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	554,036	0	0	399,150	399,150	0	0	110,192	110,192	0	44,694	44,694
9		CD-WA / ID / AN	1,535,911	269,171	407,616	531,376	1,208,163	73,020	110,577	144,151	327,748	0	0	0
		TOTAL ACCOUNT	43,542,343	17,062,545	11,432,046	10,142,861	38,637,452	2,810,917	920,678	1,084,768	4,816,363	43,834	44,694	88,528

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended April 30, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****														
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	44,740,538	7,067,609	2,730,244	34,942,685	44,740,538	0	0	0	0	0	0	0
99		GD-WA / ID / AN	991,845	0	0	0	0	545,729	446,116	0	991,845	0	0	0
99		GD-OR / AS	956,324	0	0	0	0	0	0	0	0	956,324	0	956,324
8		GD-AA	992,933	0	0	0	0	0	0	708,269	708,269	0	284,664	284,664
7		CD-AA	11,706,165	0	0	8,433,590	8,433,590	0	0	2,328,239	2,328,239	0	944,336	944,336
9		CD-WA/ID / AN	11,827,663	365,190	3,174,441	5,764,127	9,303,758	99,068	861,156	1,563,681	2,523,905	0	0	0
		TOTAL ACCOUNT	71,215,468	7,432,799	5,904,685	49,140,402	62,477,886	644,797	1,307,272	4,600,189	6,552,258	956,324	1,229,000	2,185,324
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	13,158	0	2,299	10,859	13,158	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	390,403	0	0	281,262	281,262	0	0	77,647	77,647	0	31,494	31,494
9		CD-WA/ID / AN	5,129	31	41	3,963	4,035	8	11	1,075	1,094	0	0	0
		TOTAL ACCOUNT	411,057	31	2,340	296,084	298,455	8	11	78,722	78,741	2,367	31,494	33,861
		TOTAL GENERAL PLANT	305,814,417	42,115,662	27,975,530	164,037,306	234,128,498	13,371,059	5,627,809	33,311,632	52,310,500	8,355,947	11,019,472	19,375,419

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended April 30, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS*****				
				Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	2,041,699	153,179	0	1,888,520	2,041,699	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	3,779,314	153,179	0	2,041,168	2,194,347	964,981	168,450	41,410	1,174,841	410,126	0	410,126
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	2,040,025	1,221,583	23,524	794,918	2,040,025	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	1,594,698	0	0	0	0	0	0	1,137,514	1,137,514	0	457,184	457,184
7		CD-AA	36,084,113	0	0	25,996,439	25,996,439	0	0	7,176,769	7,176,769	0	2,910,905	2,910,905
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	39,765,276	1,221,583	23,524	26,791,357	28,036,464	0	0	8,314,283	8,314,283	46,440	3,368,089	3,414,529
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	248,546	0	0	248,546	248,546	0	0	0	0	0	0	0
99		GD-WA / ID / AN	19,337	0	0	0	0	0	0	19,337	19,337	0	0	0
99		GD-OR / AS	1,231	0	0	0	0	0	0	0	0	1,231	0	1,231
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	2,370,679	0	0	1,707,932	1,707,932	0	0	471,504	471,504	0	191,243	191,243
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	2,639,793	0	0	1,956,478	1,956,478	0	0	490,841	490,841	1,231	191,243	192,474
		TOTAL	46,184,383	1,374,762	23,524	30,789,003	32,187,289	964,981	168,450	8,846,534	9,979,965	457,797	3,559,332	4,017,129

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 ACCUMULATED DEFERRED FIT	C-DTX-1A
For Month Ended April 30, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		Deferred FIT - Common Plant (For Report APL)				
7	282900	CD-AA	(29,593,766)	(21,320,533)	(5,885,904)	(2,387,329)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,853,677)	(1,458,121)	(395,556)	0
		Total	<u>(31,447,443)</u>	<u>(22,778,654)</u>	<u>(6,281,460)</u>	<u>(2,387,329)</u>

ALLOCATION RATIOS:

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

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

Report ID:
C-WKC-1A

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	***** SYSTEM *****			***** ELECTRIC *****			***** GAS NORTH *****		
			Washington	Idaho	Total	Washington	Idaho	Total	Washington	Idaho	Total
1	151120	FUEL STOCK COAL-COLSTRIP		683,954	683,954	683,954	683,954		0	0	
1	151210	FUEL STOCK HOG FUEL-KFGS		908,680	908,680	908,680	908,680		0	0	
4	154100	PLANT MATERIALS & OPER SUPPLIES		6,151,248	6,151,248	4,838,187	4,838,187	1,313,061	1,313,061	1,313,061	
1	154300	PLANT MATERIALS & OPER SUP-CS2		312,133	312,133	245,504	245,504	66,629	66,629	66,629	
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		694,172	694,172	545,992	545,992	148,180	148,180	148,180	
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		1,643	1,643	1,292	1,292	351	351	351	
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		2,269	2,269	1,785	1,785	484	484	484	
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		632	632	497	497	135	135	135	
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	18,188,000		18,188,000	18,188,000	18,188,000	0	0	0	
TOTAL			18,188,000	8,754,731	26,942,731	18,188,000	7,225,891	25,413,891	0	1,528,840	1,528,840

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%