

RESULTS OF OPERATIONS	Report ID: E-ROR-12E
ELECTRIC RATE OF RETURN	
For Twelve Months Ended March 31, 2012 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income	127,705,810	77,351,101	50,354,709
	Adjustments			
	Adjusted Net Operating Income	127,705,810	77,351,101	50,354,709
E-APL	Electric Net Rate Base	1,780,186,074	1,156,853,525	623,332,549
	RATE OF RETURN	7.174%	6.686%	8.078%

RESULTS OF OPERATIONS		Report ID: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES		
For Twelve Months Ended March 31, 2012 Ending Balance Basis		

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
1	Input	Production/Transmission Ratio	12-31-2011	100.000%	65.240%	34.760%
2	Input	Number of Customers Percent	03-31-2012	360,177 100.000%	236,393 65.632%	123,784 34.368%
3	E-OPS	Direct Distribution Operating Expense Percent		22,959,937 100.000%	15,462,394 67.345%	7,497,543 32.655%
	Input	Jurisdictional 4-Factor Ratio	12-31-2011			
		Direct O & M Accts 500 - 598		23,354,099	15,611,998	7,742,101
		Direct O & M Accts 901 - 935		31,755,308	22,688,342	9,066,966
		Total		55,109,407	38,300,340	16,809,067
		Percentage		100.000%	69.499%	30.501%
		Direct Labor Accts 500 - 598		9,528,184	6,357,387	3,170,797
		Direct Labor Accts 901 - 935		5,139,180	3,872,295	1,266,885
		Total		14,667,364	10,229,682	4,437,682
		Percentage		100.000%	69.745%	30.255%
		Number of Customers		360,451	236,623	123,828
		Percentage		100.000%	65.646%	34.354%
		Net Direct Plant		818,616,195	517,581,147	301,035,048
		Percentage		100.000%	63.226%	36.774%
4		Total Percentages Percent		400.000% 100.000%	268.116% 67.029%	131.884% 32.971%

RESULTS OF OPERATIONS		Report ID: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES		
For Twelve Months Ended March 31, 2012 Ending Balance Basis		

AVISTA UTILITIES

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

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RESULTS OF OPERATIONS	Report ID: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months Ended March 31, 2012 Ending Balance Basis	

AVISTA UTILITIES

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

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RESULTS OF OPERATIONS	Report ID: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months Ended March 31, 2012 Ending Balance Basis	

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
		Input	Total	Electric	Gas North	Oregon Gas
	01-01-2012	Elec/Gas North 4-Factor				
		Direct O & M Accts 500 - 894	63,873,669	58,626,203	5,247,466	0
		Direct O & M Accts 901 - 935	55,397,320	39,254,919	16,142,401	0
		Adjustments	0	0	0	0
		Total	119,270,989	97,881,122	21,389,867	0
		Percentage	100.000%	82.066%	17.934%	0.000%
		Direct Labor Accts 500 - 894	50,960,635	43,317,908	7,642,727	0
		Direct Labor Accts 901 - 935	3,273,013	3,049,259	223,754	0
		Total	54,233,648	46,367,167	7,866,481	0
		Percentage	100.000%	85.495%	14.505%	0.000%
		Number of Customers at	585,007	360,451	224,556	0
		Percentage	100.000%	61.615%	38.385%	0.000%
		Net Direct Plant	2,283,393,565	1,951,560,143	331,833,422	0
		Percentage	100.000%	85.468%	14.532%	0.000%
		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	812,788,588	516,672,095	296,116,493	
		Percent	100.000%	63.568%	36.432%	
11		Book Depreciation	79,732,181	51,795,734	27,936,447	
		Percent	100.000%	64.962%	35.038%	

RESULTS OF OPERATIONS		Report ID: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES		
For Twelve Months Ended March 31, 2012 Ending Balance Basis		

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho
12		Net Electric Plant (before DFIT) Percent	2,061,207,995 100.000%	1,332,265,921 64.635%	728,942,074 35.365%
13	E-PLT	Net Electric General Plant Percent	156,306,241 100.000%	102,296,797 65.446%	54,009,444 34.554%
14		Net Allocated Schedule M's Percent	-95,912,372 100.000%	-62,029,869 64.673%	-33,882,503 35.327%
99	Input	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended March 31, 2012	
Ending Balance Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUE									
		SALES OF ELECTRICITY:									
99	440000	Residential	321,850,076	0	321,850,076	215,632,875	0	215,632,875	106,217,201	0	106,217,201
99	442200	Commercial - Firm & Int.	282,171,141	0	282,171,141	196,687,398	0	196,687,398	85,483,743	0	85,483,743
1	442300	Industrial	121,915,671	0	121,915,671	55,564,075	0	55,564,075	66,351,596	0	66,351,596
99	444000	Public Street & Highway Lighting	6,966,950	0	6,966,950	4,576,860	0	4,576,860	2,390,090	0	2,390,090
99	448000	Interdepartmental Revenue	1,027,937	0	1,027,937	813,652	0	813,652	214,285	0	214,285
99	499XXX	Unbilled Revenue	(1,831,086)	0	(1,831,086)	(492,690)	0	(492,690)	(1,338,396)	0	(1,338,396)
		TOTAL SALES TO ULTIMATE CUSTOMERS	732,100,689	0	732,100,689	472,782,170	0	472,782,170	259,318,519	0	259,318,519
1	447XXX	Sales for Resale	0	127,588,874	127,588,874	0	83,238,981	83,238,981	0	44,349,893	44,349,893
		TOTAL SALES OF ELECTRICITY	732,100,689	127,588,874	859,689,563	472,782,170	83,238,981	556,021,151	259,318,519	44,349,893	303,668,412
		OTHER OPERATING REVENUE:									
99	451000	Miscellaneous Service Revenue	603,645	0	603,645	382,113	0	382,113	221,532	0	221,532
1	453000	Sales of Water & Water Power	0	541,534	541,534	0	353,297	353,297	0	188,237	188,237
1	454000	Rent from Electric Property	2,859,097	52,759	2,911,856	1,918,284	34,420	1,952,704	940,813	18,339	959,152
1	456XXX	Other Electric Revenues	179,077	176,947,369	177,126,446	129,799	115,440,464	115,570,263	49,278	61,506,905	61,556,183
		TOTAL OTHER OPERATING REVENUE	3,641,819	177,541,662	181,183,481	2,430,196	115,828,181	118,258,377	1,211,623	61,713,481	62,925,104
		TOTAL ELECTRIC REVENUE	735,742,508	305,130,536	1,040,873,044	475,212,366	199,067,162	674,279,528	260,530,142	106,063,374	366,593,516
		EXPENSE									
		STEAM POWER GENERATION EXPENSE:									
		OPERATION									
1	500000	Supervision & Engineering	0	469,579	469,579	0	306,353	306,353	0	163,226	163,226
1	501000	Fuel	0	32,835,179	32,835,179	0	21,421,671	21,421,671	0	11,413,508	11,413,508
1	502000	Steam Expense	0	4,284,337	4,284,337	0	2,795,101	2,795,101	0	1,489,236	1,489,236
1	505000	Electric Expense	0	970,605	970,605	0	633,223	633,223	0	337,382	337,382
1	506000	Miscellaneous Steam Power Generation Expense	0	2,298,490	2,298,490	0	1,499,535	1,499,535	0	798,955	798,955
1	507000	Rent	0	26,011	26,011	0	16,970	16,970	0	9,041	9,041
		MAINTENANCE									
1	510000	Supervision & Engineering	0	553,761	553,761	0	361,274	361,274	0	192,487	192,487
1	511000	Structures	0	659,732	659,732	0	430,409	430,409	0	229,323	229,323
1	512000	Boiler Plant	0	6,187,736	6,187,736	0	4,036,879	4,036,879	0	2,150,857	2,150,857
1	513000	Electric Plant	0	1,139,712	1,139,712	0	743,548	743,548	0	396,164	396,164
1	514000	Miscellaneous Steam Plant	0	779,975	779,975	0	508,856	508,856	0	271,119	271,119
		TOTAL STEAM POWER GENERATION EXP	0	50,205,117	50,205,117	0	32,753,819	32,753,819	0	17,451,298	17,451,298

RESULTS OF OPERATIONS		Report ID: E-OPS-12E
ELECTRIC OPERATING STATEMENT		
For Twelve Months Ended March 31, 2012		
Ending Balance Basis		

AVISTA UTILITIES

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

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

RESULTS OF OPERATIONS		Report ID: E-OPS-12E
ELECTRIC OPERATING STATEMENT		
For Twelve Months Ended March 31, 2012		
Ending Balance Basis		

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	92,657	1,952,184	2,044,841	39,553	1,273,605	1,313,158	53,104	678,579	731,683
1	561000	Load Dispatching	0	2,235,693	2,235,693	0	1,458,566	1,458,566	0	777,127	777,127
1	562000	Station Expense	0	400,926	400,926	0	261,564	261,564	0	139,362	139,362
1	563000	Overhead Line Expense	0	537,591	537,591	0	350,724	350,724	0	186,867	186,867
1	565000	Transmission of Electricity by Others	0	17,585,563	17,585,563	0	11,472,821	11,472,821	0	6,112,742	6,112,742
1	566000	Miscellaneous Transmission Expense	0	1,701,903	1,701,903	0	1,110,322	1,110,322	0	591,581	591,581
1	567000	Rent	0	135,157	135,157	0	88,176	88,176	0	46,981	46,981
MAINTENANCE											
1	568000	Supervision & Engineering	0	1,272,400	1,272,400	0	830,114	830,114	0	442,286	442,286
1	569000	Structures	13,358	655,348	668,706	6,105	427,549	433,654	7,253	227,799	235,052
1	570000	Station Equipment	405	1,172,828	1,173,233	405	765,153	765,558	0	407,675	407,675
1	571000	Overhead Lines	12,871	2,287,402	2,300,273	4,863	1,492,301	1,497,164	8,008	795,101	803,109
1	572000	Underground Lines	214	3,039	3,253	0	1,983	1,983	214	1,056	1,270
1	573000	Service Miscellaneous	449	37,768	38,217	227	24,640	24,867	222	13,128	13,350
TOTAL TRANSMISSION OPERATING EXP			119,954	29,977,802	30,097,756	51,153	19,557,518	19,608,671	68,801	10,420,284	10,489,085
E-DEPX		Depreciation Expense-Production	0	27,546,302	27,546,302	0	17,971,208	17,971,208	0	9,575,094	9,575,094
E-DEPX		Depreciation Expense-Transmission	0	10,369,784	10,369,784	0	6,765,247	6,765,247	0	3,604,537	3,604,537
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,001,975	1,001,975	0	653,688	653,688	0	348,287	348,287
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(190,572)	0	(190,572)	190,572	0	190,572
99	405930	Amortization of Investment in WNP3 Exch Power	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
99	406100	Amort of Acq Adj-Colstrip Common AFUDC	99,047	0	99,047	31,743	0	31,743	67,304	0	67,304
99	407312	Amortization of Lancaster Generation	1,360,000	0	1,360,000	1,360,000	0	1,360,000	0	0	0
99	407322	Amortization of Spokane River Relicence	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
1	407324	Amortization of CDA CDR Fund	11,065	200,000	211,065	11,065	130,480	141,545	0	69,520	69,520
1	407325	Amortization of CDA IPA Interest Expense	0	0	0	0	0	0	0	0	0
99	407335	Amortization of ID DSIT	(7,530,447)	0	(7,530,447)	0	0	0	(7,530,447)	0	(7,530,447)
99	407350	Amortization of WA Renewable Energy Credits	118,103	0	118,103	118,103	0	118,103	0	0	0
99	407351	Amortization of CNC Transmission	85,164	0	85,164	41,155	0	41,155	44,009	0	44,009
99	407360	Amortization of CS2 & COLSTRIP O&M	(20,328)	0	(20,328)	(32,265)	0	(32,265)	11,937	0	11,937
99	407362	Amortization of LiDAR O&M	159,999	0	159,999	159,999	0	159,999	0	0	0
99	407380	Amortization of Wartsila Generators	337,788	0	337,788	153,132	0	153,132	184,656	0	184,656
1	407382	Amortization of CDA Settlement - Allocated	0	932,318	932,318	0	608,244	608,244	0	324,074	324,074
99	407382	Amortization of CDA Settlement - Direct	183,093	0	183,093	152,118	0	152,118	30,975	0	30,975
99	407395	Optional Renewable Power Revenue Offset	239,851	0	239,851	182,577	0	182,577	57,274	0	57,274
99	407400	Amortization of CCX Credits	0	0	0	0	0	0	0	0	0
99	407403	Amortization of Dissallowed K.F. Plant	(134,592)	0	(134,592)	(134,592)	0	(134,592)	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(103,282)	0	(103,282)	0	0	0	(103,282)	0	(103,282)
99	407420	Amortization of CS2 Levelized Return	229,750	0	229,750	0	0	0	229,750	0	229,750
99	407422	Amortization of Spokane River Relicence	0	0	0	0	0	0	0	0	0
99	407450/407499	Amortization of BPA Residential Exchange Credit	(9,295,958)	0	(9,295,958)	(6,252,963)	0	(6,252,963)	(3,042,995)	0	(3,042,995)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(537,447)	0	(537,447)	(113,649)	0	(113,649)	(423,798)	0	(423,798)
99	407462	Amortization of Deferred LiDAR O&M	(347,780)	0	(347,780)	(347,780)	0	(347,780)	0	0	0
99	407482	Amortization of CDA Settlement	0	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT-Prod & Trans	0	17,478,633	17,478,633	0	11,403,060	11,403,060	0	6,075,573	6,075,573
TOTAL P/T DEPR/AMRT/NON-FIT TAXES			(12,617,207)	57,529,012	44,911,805	(2,338,959)	37,531,927	35,192,968	(10,278,248)	19,997,085	9,718,837
TOTAL PRODUCTION & TRANSMISSION EXPEN			38,922,703	599,881,883	638,804,586	15,118,050	391,362,943	406,480,993	23,804,653	208,518,940	232,323,593

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
For Twelve Months Ended March 31, 2012
Ending Balance Basis

Report ID:
E-OPS-12E

AVISTA UTILITIES

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

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

RESULTS OF OPERATIONS		Report ID: E-OPS-12E
ELECTRIC OPERATING STATEMENT		
For Twelve Months Ended March 31, 2012		
Ending Balance Basis		

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	613,312	613,312	0	402,529	402,529	0	210,783	210,783
2	902000	Meter Reading Expenses	2,810,042	100,645	2,910,687	2,422,398	66,055	2,488,453	387,644	34,590	422,234
E-903	903XXX	Customer Records & Collection Expenses	1,997,940	6,221,858	8,219,798	1,344,706	4,083,530	5,428,236	653,234	2,138,328	2,791,562
2	904000	Uncollectible Accounts	0	2,661,834	2,661,834	0	1,747,015	1,747,015	0	914,819	914,819
2	905000	Misc Customer Accounts	0	143,923	143,923	0	94,460	94,460	0	49,463	49,463
TOTAL CUSTOMER ACCOUNTS EXPENSES			4,807,982	9,741,572	14,549,554	3,767,104	6,393,589	10,160,693	1,040,878	3,347,983	4,388,861
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	28,036,883	254,745	28,291,628	20,484,372	167,194	20,651,566	7,552,511	87,551	7,640,062
2	909000	Advertising	15,881	914,385	930,266	14,511	600,129	614,640	1,370	314,256	315,626
2	910000	Misc Customer Service & Info Exp	(3,275)	133,206	129,931	(3,275)	87,426	84,151	0	45,780	45,780
TOTAL CUSTOMER SERVICE & INFO EXP			28,049,489	1,302,336	29,351,825	20,495,608	854,749	21,350,357	7,553,881	447,587	8,001,468
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	9,058	9,058	0	5,945	5,945	0	3,113	3,113
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	423	423	0	278	278	0	145	145
TOTAL SALES EXPENSES			0	9,481	9,481	0	6,223	6,223	0	3,258	3,258
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	631,555	24,722,152	25,353,707	503,553	16,571,011	17,074,564	128,002	8,151,141	8,279,143
4	921000	Office Supplies & Expenses	86,587	3,893,509	3,980,096	86,430	2,609,780	2,696,210	157	1,283,729	1,283,886
4	922000	Admin Exp Transferred--Credit	0	(69,277)	(69,277)	0	(46,436)	(46,436)	0	(22,841)	(22,841)
4	923000	Outside Services Employed	51,454	14,317,748	14,369,202	51,454	9,597,043	9,648,497	0	4,720,705	4,720,705
4	924000	Property Insurance Premium	0	1,238,550	1,238,550	0	830,188	830,188	0	408,362	408,362
4	925XXX	Injuries and Damages	2,900	4,627,060	4,629,960	1,814	3,101,472	3,103,286	1,086	1,525,588	1,526,674
4	926XXX	Employee Pensions and Benefits	339,406	937,127	1,276,533	250,624	628,147	878,771	88,782	308,980	397,762
4	927000	Franchise Requirements	5,743	0	5,743	0	0	0	5,743	0	5,743
1	928000	Regulatory Commission Expenses	2,158,801	3,739,069	5,897,870	1,391,228	2,439,369	3,830,597	767,573	1,299,700	2,067,273
4	930000	Miscellaneous General Expenses	149,372	2,648,264	2,797,636	82,384	1,775,105	1,857,489	66,988	873,159	940,147
4	931000	Rents	33,877	855,512	889,389	24,516	573,441	597,957	9,361	282,071	291,432
4	935000	Maintenance of General Plant	816,033	7,188,438	8,004,471	354,240	4,818,338	5,172,578	461,793	2,370,100	2,831,893
TOTAL ADMIN & GEN OPERATING EXP			4,275,728	64,098,152	68,373,880	2,746,243	42,897,458	45,643,701	1,529,485	21,200,694	22,730,179

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended March 31, 2012	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	1,422,949	9,791,326	11,214,275	838,080	6,563,028	7,401,108	584,869	3,228,298	3,813,167
E-AMTX		Amortization Expense-General Plant - 303000	0	7,632	7,632	0	4,979	4,979	0	2,653	2,653
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	188,411	5,442,295	5,630,706	188,215	3,647,916	3,836,131	196	1,794,379	1,794,575
E-AMTX		Amortization Expense-General Plant - 390200, 396200	0	38,007	38,007	0	25,476	25,476	0	12,531	12,531
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	1,611,360	15,279,260	16,890,620	1,026,295	10,241,399	11,267,694	585,065	5,037,861	5,622,926
		TOTAL ADMIN & GENERAL EXPENSES	5,887,088	79,377,412	85,264,500	3,772,538	53,138,857	56,911,395	2,114,550	26,238,555	28,353,105
		TOTAL EXPENSES BEFORE FIT	176,034,723	697,906,299	873,941,022	117,169,017	456,870,278	574,039,295	58,865,706	241,036,021	299,901,727
		NET OPERATING INCOME BEFORE FIT			166,932,022			100,240,233			66,691,789
E-FIT		FEDERAL INCOME TAX--Normal Accrual			21,296,496			12,211,951			9,084,545
E-FIT		DEFERRED FEDERAL INCOME TAX			18,093,121			10,783,787			7,309,334
E-FIT		AMORTIZED ITC - NOXON			(163,405)			(106,606)			(56,799)
		ELECTRIC NET OPERATING INCOME			127,705,810			77,351,101			50,354,709

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.240%	34.760%
E-ALL	2	Number of Customers	100.000%	65.632%	34.368%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.345%	32.655%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.029%	32.971%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-12E
For Twelve Months Ended March 31, 2012	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	147,449,786	147,449,786	0	96,196,240	96,196,240	0	51,253,546	51,253,546
1	555312	Purchased Power - Lancaster	0	0	0	0	0	0	0	0	0
1	555313	Energy Deviations - Lancaster	0	0	0	0	0	0	0	0	0
99	555380	Clearwater Purchases - Idaho	19,123,424	0	19,123,424	0	0	0	19,123,424	0	19,123,424
1	555550	Non Monetary - Exchange Power	0	1,704	1,704	0	1,112	1,112	0	592	592
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	42,692,740	42,692,740	0	27,852,744	27,852,744	0	14,839,996	14,839,996
1	555710	Intercompany Purchase	0	625,973	625,973	0	408,385	408,385	0	217,588	217,588
TOTAL ACCOUNT 555			19,123,424	190,770,203	209,893,627	0	124,458,481	124,458,481	19,123,424	66,311,722	85,435,146

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES
For Twelve Months Ended March 31, 2012
Ending Balance Basis

Report ID:
E-557-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	5,663,389	5,663,389	0	3,694,795	3,694,795	0	1,968,594	1,968,594
1	557010	Other Power Supply Expense - Financial	0	(17,389,306)	(17,389,306)	0	(11,344,783)	(11,344,783)	0	(6,044,523)	(6,044,523)
1	557150	Fuel - Economic Dispatch	0	139,434,823	139,434,823	0	90,967,279	90,967,279	0	48,467,544	48,467,544
1	557160	Power Supply Expense - Miscellaneous	0	373,946	373,946	0	243,962	243,962	0	129,984	129,984
99	557161	Unbilled Add-Ons	(828,628)	0	(828,628)	0	0	0	(828,628)	0	(828,628)
1	557170	Broker Fees - Power	0	845,850	845,850	0	551,833	551,833	0	294,017	294,017
1	557200	Nez Perce	818,702	0	818,702	497,498	0	497,498	321,204	0	321,204
99	557280	Washington ERM Deferred	10,552,440	0	10,552,440	10,552,440	0	10,552,440	0	0	0
99	557290	Washington ERM Amortization	0	0	0	0	0	0	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	1,269,766	0	1,269,766	0	0	0	1,269,766	0	1,269,766
99	557390	Idaho PCA Amortization	10,466,544	0	10,466,544	0	0	0	10,466,544	0	10,466,544
1	557395	Optional Renewable Power Expense Offset	0	(150,253)	(150,253)	0	(98,025)	(98,025)	0	(52,228)	(52,228)
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	25,262,492	25,262,492	0	16,481,250	16,481,250	0	8,781,242	8,781,242
1	557711	Turbine Gas Bookout Offset	0	(31,615,469)	(31,615,469)	0	(20,625,932)	(20,625,932)	0	(10,989,537)	(10,989,537)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	54,785,464	54,785,464	0	35,742,037	35,742,037	0	19,043,427	19,043,427
TOTAL ACCOUNT 557			22,278,824	177,210,936	199,489,760	11,049,938	115,612,416	126,662,354	11,228,886	61,598,520	72,827,406

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ACCOUNTING EXPENSES	E-903-12E
For Twelve Months Ended March 31, 2012	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records and Collections	1,997,940	6,221,858	8,219,798	1,344,706	4,083,530	5,428,236	653,234	2,138,328	2,791,562
12	903920	A/R Sold - Program Fees	0	0	0	0	0	0	0	0	0
12	903930	A/R Sold - Maturity Yield Fee	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 903	1,997,940	6,221,858	8,219,798	1,344,706	4,083,530	5,428,236	653,234	2,138,328	2,791,562

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.632%	34.368%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	64.635%	35.365%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-12E
For Twelve Months Ended March 31, 2012	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	348,808	254,745	603,553	202,710	167,194	369,904	146,098	87,551	233,649
99	908600	Public Purpose Tariff Rider Expense Offset	27,644,824	0	27,644,824	20,204,772	0	20,204,772	7,440,052	0	7,440,052
99	908610	Limited Income Tax Refund Program	128,333	0	128,333	128,333	0	128,333	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(85,082)	0	(85,082)	(51,443)	0	(51,443)	(33,639)	0	(33,639)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	28,036,883	254,745	28,291,628	20,484,372	167,194	20,651,566	7,552,511	87,551	7,640,062

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.632%	34.368%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-INT-12E
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Twelve Months Ended March 31, 2012 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.37%	52.37%
2	Cost of Debt		5.647%	5.808%
	Total Weighted Cost		2.957%	3.042%
E-APL	Net Rate Base	1,780,186,074	1,156,853,525	623,332,549
	Interest Deduction for FIT Calculation	53,169,935	34,208,159	18,961,776
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-12E
ELECTRIC FEDERAL INCOME TAXES	
For Twelve Months Ended March 31, 2012 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	1,040,873,044	674,279,528	366,593,516
E-OPS	Less: Operating & Maintenance Expense	736,731,073	469,025,310	267,705,763
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	74,852,867	54,710,333	20,142,534
E-OTX	Less: Taxes Other than FIT	62,357,082	50,303,652	12,053,430
	Net Operating Income Before FIT	166,932,022	100,240,233	66,691,789
E-INT	Less: Interest Expense	53,169,935	34,208,159	18,961,776
E-OPS	Plus: Colstrip 3 AFUDC Reallocation Adj	0	190,572	(190,572)
E-SCM	Plus: Schedule M Adjustments	(44,741,954)	(25,999,290)	(18,742,664)
	Taxable Net Operating Income	69,020,133	40,223,356	28,796,777
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	24,157,047	14,078,175	10,078,872
1	Production Tax Credit	(188,056)	(122,688)	(65,368)
1	Investment Tax Credit - Noxon *	(2,672,495)	(1,743,536)	(928,959)
	Total Net Federal Income Tax	21,296,496	12,211,951	9,084,545
E-DTE	Deferred FIT	18,093,121	10,783,787	7,309,334
1	411400 Amortized Investment Tax Credit - Noxon	(163,405)	(106,606)	(56,799)
	Total Net FIT/Deferred FIT	39,226,212	22,889,132	16,337,080

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
ELECTRIC SCHEDULE M ITEMS
For Twelve Months Ended March 31, 2012
Ending Balance Basis

Report ID:
E-SCM-12E

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX/AMTX	Book Depreciation & Amortization	32,140,239	54,197,321	86,337,560	20,679,026	35,631,542	56,310,568	11,461,213	18,565,779	30,026,992
12	997001 Contributions In Aid of Construction	0	2,166,519	2,166,519	0	1,400,330	1,400,330	0	766,189	766,189
2	997002 Injuries and Damages	0	(575,040)	(575,040)	0	(377,410)	(377,410)	0	(197,630)	(197,630)
12	997003 Salvage	0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off	(103,282)	0	(103,282)	0	0	0	(103,282)	0	(103,282)
4	997005 FAS106 Current Retiree Medical Accrual	0	2,410,587	2,410,587	0	1,615,792	1,615,792	0	794,795	794,795
99	997007 Idaho PCA	11,744,171	0	11,744,171	0	0	0	11,744,171	0	11,744,171
99	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0	0
1	997009 Rathdrum Turbine Lease	0	(33,828)	(33,828)	0	(22,069)	(22,069)	0	(11,759)	(11,759)
4	997015 Airplane Lease Payments	0	366,878	366,878	0	245,915	245,915	0	120,963	120,963
12	997016 Redemption Expense Amortization	0	1,051,729	1,051,729	0	679,785	679,785	0	371,944	371,944
99	997017 Amort - Invest in Exch Pwr (405.92,.93,.95,.98)	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
99	997018 DSM Tariff Rider	128,269	0	128,269	230,627	0	230,627	(102,358)	0	(102,358)
1	997019 CSS Temporary Service Fees	227,378	0	227,378	44,820	0	44,820	182,558	0	182,558
4	997020 FAS87 Current Pension Accrual	0	(9,926,139)	(9,926,139)	0	(6,653,392)	(6,653,392)	0	(3,272,747)	(3,272,747)
99	997021 Wartsilla Generators Amortization	337,788	0	337,788	153,132	0	153,132	184,656	0	184,656
99	997024 Kettle Falls Disallowance	(134,592)	0	(134,592)	(134,592)	0	(134,592)	0	0	0
2	997027 Uncollectibles	0	0	0	0	0	0	0	0	0
99	997028 RTO Funding Amortization	92,657	0	92,657	39,553	0	39,553	53,104	0	53,104
99	997029 FAS106 Post Retirement Benefits	339,356	0	339,356	250,574	0	250,574	88,782	0	88,782
12	997032 Interest Rate Swaps	0	(6,942,177)	(6,942,177)	0	(4,487,076)	(4,487,076)	0	(2,455,101)	(2,455,101)
99	997033 BPA Residential Exchange	83,294	0	83,294	117,290	0	117,290	(33,996)	0	(33,996)
99	997034 Montana Hydro Settlement	1,037,316	0	1,037,316	676,632	0	676,632	360,684	0	360,684
1	997041 Rathdrum Turbine Lease, Tax	0	(385,745)	(385,745)	0	(251,660)	(251,660)	0	(134,085)	(134,085)
99	997043 Washington Deferred Power Costs	10,552,440	0	10,552,440	10,552,440	0	10,552,440	0	0	0
1	997044 Non-Monetary Power Costs	0	1,704	1,704	0	1,112	1,112	0	592	592
1	997045 Section 199 Manufacturing Deduction	0	(3,190,509)	(3,190,509)	0	(2,081,488)	(2,081,488)	0	(1,109,021)	(1,109,021)
4	997046 Nez Perce Settlement	(16,796)	0	(16,796)	(22,008)	0	(22,008)	5,212	0	5,212
99	997047 Clark Fork Preventive Maint. Exp (PME's)	263,910	0	263,910	0	0	0	263,910	0	263,910
11	997049 Tax Depreciation	0	(137,856,565)	(137,856,565)	0	(89,554,382)	(89,554,382)	0	(48,302,183)	(48,302,183)
99	997050 CS2 Levelized Return	229,750	0	229,750	0	0	0	229,750	0	229,750
99	997051 Wind Generation AFUDC - ID	(97,846)	0	(97,846)	0	0	0	(97,846)	0	(97,846)
4	997052 Noxon Spill	0	(67,896)	(67,896)	0	(44,295)	(44,295)	0	(23,601)	(23,601)
99	997054 Spokane River Relicensing	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
99	997058 Colstrip Settlement	0	0	0	0	0	0	0	0	0

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ITEMS	E-SCM-12E
For Twelve Months Ended March 31, 2012	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	997059	Spokane River Relicensing PME	73,312	0	73,312	46,316	0	46,316	26,996	0	26,996
1	997061	CDA Fund Settlement	11,065	200,000	211,065	11,065	130,480	141,545	0	69,520	69,520
4	997062	Gain on Sale of Office Bldg	0	(147,069)	(147,069)	0	(98,579)	(98,579)	0	(48,490)	(48,490)
1	997063	CDA Lake Settlement	183,093	932,318	1,115,411	152,118	608,244	760,362	30,975	324,074	355,049
99	997064	Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization - Unbilled Revenue Add-Ins	(838,441)	0	(838,441)	(387,784)	0	(387,784)	(450,657)	0	(450,657)
1	997067	CDA IPA Fund	0	0	0	0	0	0	0	0	0
1	997068	Noxon	0	0	0	0	0	0	0	0	0
1	997069	Lancaster Deferral	1,360,000	0	1,360,000	1,360,000	0	1,360,000	0	0	0
1	997072	CDA Fund Settlement-Prepayment	0	0	0	0	0	0	0	0	0
1	997073	DSIT Amortization - ID	(8,077,921)	0	(8,077,921)	0	0	0	(8,077,921)	0	(8,077,921)
11	997080	Book Transportation Depreciation	0	1,288,686	1,288,686	0	837,156	837,156	0	451,530	451,530
1	997081	Deferred Compensation	0	(653,233)	(653,233)	0	(437,856)	(437,856)	0	(215,377)	(215,377)
1	997082	Meal Disallowances	0	343,887	343,887	0	230,504	230,504	0	113,383	113,383
1	997083	Paid Time Off	0	194,816	194,816	0	130,583	130,583	0	64,233	64,233
2	997084	Customer Uncollectibles	0	711,384	711,384	0	466,896	466,896	0	244,488	244,488
99	997088	Deferred O&M Colstrip & CS2	(557,775)	0	(557,775)	(145,914)	0	(145,914)	(411,861)	0	(411,861)
99	997089	CNC Transmission	(672,747)	0	(672,747)	(452,700)	0	(452,700)	(220,047)	0	(220,047)
99	997091	LIDAR O&M Reg Def DFIT	(187,781)	0	(187,781)	(187,781)	0	(187,781)	0	0	0
99	997092	Smart Grid	405,969	0	405,969	405,969	0	405,969	0	0	0
99	997093	EWEB Renewable Energy Credits	118,825	0	118,825	118,825	0	118,825	0	0	0
TOTAL SCHEDULE M ADJUSTMENTS			51,170,418	(95,912,372)	(44,741,954)	36,030,578	(62,029,868)	(25,999,290)	15,139,840	(33,882,504)	(18,742,664)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.240%	34.760%
E-ALL	2	Number of Customers	100.000%	65.632%	34.368%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.345%	32.655%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.029%	32.971%
E-ALL	10	Net Electric Distribution Plant	100.000%	63.568%	36.432%
E-ALL	11	Book Depreciation	100.000%	64.962%	35.038%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	64.635%	35.365%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID: E-DTE-12E
ELECTRIC DEFERRED INCOME TAX EXPENSES		
For Twelve Months Ended March 31, 2012		
Ending Balance Basis		

AVISTA UTILITIES

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

Ref/Basis	Acct No	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
14	410100	Deferred Federal Income Tax Expense - Allocated	0	24,053,512	24,053,512	0	15,556,128	15,556,128	0	8,497,384	8,497,384
99	410100	Deferred Federal Income Tax Expense - Washington	(2,372,432)	0	(2,372,432)	(2,372,432)	0	(2,372,432)	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(308,379)	0	(308,379)	0	0	0	(308,379)	0	(308,379)
	410100	Total	(2,680,811)	24,053,512	21,372,701	(2,372,432)	15,556,128	13,183,696	(308,379)	8,497,384	8,189,005
14	411100	Deferred Federal Income Tax Expense - Allocated	0	92,483	92,483	0	59,812	59,812	0	32,671	32,671
99	411100	Deferred Federal Income Tax Expense - Washington	(2,459,721)	0	(2,459,721)	(2,459,721)	0	(2,459,721)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(912,342)	0	(912,342)	0	0	0	(912,342)	0	(912,342)
	411100	Total	(3,372,063)	92,483	(3,279,580)	(2,459,721)	59,812	(2,399,909)	(912,342)	32,671	(879,671)
Total Deferred Federal Income Tax Expense			(6,052,874)	24,145,995	18,093,121	(4,832,153)	15,615,940	10,783,787	(1,220,721)	8,530,055	7,309,334

E-ALL	14	Net Allocated Schedule M's	100.000%	64.673%	35.327%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-OTX-12E
ELECTRIC TAXES OTHER THAN FIT	
For Twelve Months Ended March 31, 2012 Ending Balance Basis	

AVISTA UTILITIES

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

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

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-12E
For Twelve Months Ended March 31, 2012		
Ending Balance 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	9,500,000	9,500,000	0	6,197,800	6,197,800	0	3,302,200	3,302,200
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	38,953,461	38,953,461	0	25,413,238	25,413,238	0	13,540,223	13,540,223
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)	1,250,043	26,609,915	27,859,958	1,226,519	17,836,360	19,062,879	23,524	8,773,555	8,797,079
1	303110	Misc Intangible Plant-PC Software (C-IPL)	0	1,951,503	1,951,503	0	1,308,073	1,308,073	0	643,430	643,430
		TOTAL INTANGIBLE PLANT	2,005,926	125,105,265	127,111,191	1,982,402	82,129,639	84,112,041	23,524	42,975,626	42,999,150
		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	125,697,868	125,697,868	0	82,005,289	82,005,289	0	43,692,579	43,692,579
1	312000	Boiler Plant	0	170,067,908	170,067,908	0	110,952,303	110,952,303	0	59,115,605	59,115,605
1	313000	Generators	0	6,770	6,770	0	4,417	4,417	0	2,353	2,353
1	314000	Turbogenerator Units	0	51,537,140	51,537,140	0	33,622,830	33,622,830	0	17,914,310	17,914,310
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	15,720,930	15,720,930	0	10,256,335	10,256,335	0	5,464,595	5,464,595
		TOTAL STEAM PRODUCTION PLANT	0	392,354,826	392,354,826	0	255,972,289	255,972,289	0	136,382,537	136,382,537
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	57,644,578	57,644,578	0	37,607,323	37,607,323	0	20,037,255	20,037,255
1	331XXX	Structures & Improvements	0	43,536,628	43,536,628	0	28,403,296	28,403,296	0	15,133,332	15,133,332
1	332XXX	Reservoirs, Dams, & Waterways	0	123,145,825	123,145,825	0	80,340,336	80,340,336	0	42,805,489	42,805,489
1	333000	Waterwheels, Turbines, & Generators	0	155,565,388	155,565,388	0	101,490,859	101,490,859	0	54,074,529	54,074,529
1	334000	Accessory Electric Equipment	0	33,973,015	33,973,015	0	22,163,995	22,163,995	0	11,809,020	11,809,020
1	335XXX	Miscellaneous Power Plant Equipment	0	8,045,570	8,045,570	0	5,248,930	5,248,930	0	2,796,640	2,796,640
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	423,931,760	423,931,760	0	276,573,080	276,573,080	0	147,358,680	147,358,680
		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	16,490,062	16,490,062	0	10,758,116	10,758,116	0	5,731,946	5,731,946
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	199,565,824	199,565,824	0	130,196,744	130,196,744	0	69,369,080	69,369,080
1	344010	Generators - Solar	0	154,327	154,327	0	100,683	100,683	0	53,644	53,644
1	345000	Accessory Electric Equipment	0	17,034,442	17,034,442	0	11,113,270	11,113,270	0	5,921,172	5,921,172
1	345010	Accessory Electric Equipment - Solar	0	35,001	35,001	0	22,835	22,835	0	12,166	12,166
1	346000	Miscellaneous Power Plant Equipment	0	1,646,686	1,646,686	0	1,074,298	1,074,298	0	572,388	572,388
		TOTAL OTHER PRODUCTION PLANT	0	278,953,978	278,953,978	0	181,989,576	181,989,576	0	96,964,402	96,964,402
		TOTAL PRODUCTION PLANT	0	1,095,240,564	1,095,240,564	0	714,534,945	714,534,945	0	380,705,619	380,705,619

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT
For Twelve Months Ended March 31, 2012
Ending Balance Basis

Report ID:
E-PLT-12E

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	19,265,334	19,265,334	0	12,568,704	12,568,704	0	6,696,630	6,696,630
1	352XXX	Structures & Improvements	0	16,778,062	16,778,062	0	10,946,008	10,946,008	0	5,832,054	5,832,054
1	353000	Station Equipment	0	204,490,233	204,490,233	0	133,409,428	133,409,428	0	71,080,805	71,080,805
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	145,609,689	145,609,689	0	94,995,761	94,995,761	0	50,613,928	50,613,928
1	356000	Overhead Conductors & Devices	0	112,477,591	112,477,591	0	73,380,380	73,380,380	0	39,097,211	39,097,211
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	522,551,067	522,551,067	0	340,912,316	340,912,316	0	181,638,751	181,638,751
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	1,852,729	0	1,852,729	152,664	0	152,664	1,700,065	0	1,700,065
99	361000	Structures & Improvements	17,742,310	0	17,742,310	12,515,311	0	12,515,311	5,226,999	0	5,226,999
99	362000	Station Equipment	106,747,197	0	106,747,197	69,782,814	0	69,782,814	36,964,383	0	36,964,383
99	364000	Poles, Towers, & Fixtures	247,927,334	0	247,927,334	151,569,051	0	151,569,051	96,358,283	0	96,358,283
99	365000	Overhead Conductors & Devices	166,208,924	0	166,208,924	102,554,768	0	102,554,768	63,654,156	0	63,654,156
99	366000	Underground Conduit	82,808,894	0	82,808,894	51,640,757	0	51,640,757	31,168,137	0	31,168,137
99	367000	Underground Conductors & Devices	137,755,050	0	137,755,050	88,847,718	0	88,847,718	48,907,332	0	48,907,332
99	368000	Line Transformers	193,547,436	0	193,547,436	128,904,456	0	128,904,456	64,642,980	0	64,642,980
99	369XXX	Services	124,243,793	0	124,243,793	77,674,944	0	77,674,944	46,568,849	0	46,568,849
99	370000	Meters	47,847,405	0	47,847,405	26,895,974	0	26,895,974	20,951,431	0	20,951,431
99	373XXX	Street Light & Signal Systems	34,918,378	0	34,918,378	20,953,650	0	20,953,650	13,964,728	0	13,964,728
TOTAL DISTRIBUTION PLANT			1,166,184,081	0	1,166,184,081	734,833,045	0	734,833,045	431,351,036	0	431,351,036
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	11,439,401	49,042,948	60,482,349	5,685,321	32,872,998	38,558,319	5,754,080	16,169,950	21,924,030
4	391XXX	Office Furniture & Equipment	1,010,279	35,047,490	36,057,769	995,630	23,491,982	24,487,612	14,649	11,555,508	11,570,157
4	392XXX	Transportation Equipment	12,665,103	8,069,203	20,734,306	9,089,234	5,408,706	14,497,940	3,575,869	2,660,497	6,236,366
4	393000	Stores Equipment	286,235	1,582,907	1,869,142	123,355	1,061,007	1,184,362	162,880	521,900	684,780
4	394000	Tools, Shop & Garage Equipment	1,557,875	6,081,292	7,639,167	1,179,903	4,076,229	5,256,132	377,972	2,005,063	2,383,035
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	28,690,010	10,124,419	38,814,429	17,079,746	6,786,297	23,866,043	11,610,264	3,338,122	14,948,386
4	397XXX	Communications Equipment	13,324,226	49,143,002	62,467,228	7,420,566	32,940,063	40,360,629	5,903,660	16,202,939	22,106,599
4	398000	Miscellaneous Equipment	2,371	296,084	298,455	31	198,462	198,493	2,340	97,622	99,962
TOTAL GENERAL PLANT			70,335,881	163,656,975	233,992,856	42,129,491	109,697,634	151,827,125	28,206,390	53,959,341	82,165,731
TOTAL PLANT IN SERVICE			1,238,525,888	1,906,553,871	3,145,079,759	778,944,938	1,247,274,534	2,026,219,472	459,580,950	659,279,337	1,118,860,287

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-12E
For Twelve Months Ended March 31, 2012		
Ending Balance 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	272,862,425	272,862,425	0	178,015,446	178,015,446	0	94,846,979	94,846,979
E-ADEP		Hydro Production Plant	0	109,420,248	109,420,248	0	71,385,770	71,385,770	0	38,034,478	38,034,478
E-ADEP		Other Production Plant	0	73,381,208	73,381,208	0	47,873,900	47,873,900	0	25,507,308	25,507,308
E-ADEP		Transmission Plant	0	176,547,719	176,547,719	0	115,179,732	115,179,732	0	61,367,987	61,367,987
E-ADEP		Distribution Plant	353,395,493	0	353,395,493	218,160,950	0	218,160,950	135,234,543	0	135,234,543
E-ADEP		General Plant	21,182,268	56,504,347	77,686,615	11,656,029	37,874,299	49,530,328	9,526,239	18,630,048	28,156,287
TOTAL ACCUMULATED DEPRECIATION			374,577,761	688,715,947	1,063,293,708	229,816,979	450,329,147	680,146,126	144,760,782	238,386,800	383,147,582
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	6,317,008	6,317,008	0	4,121,216	4,121,216	0	2,195,792	2,195,792
E-AAAMT		Distribution-Franchises/Misc Intangibles	74,884	0	74,884	74,884	0	74,884	0	0	0
E-AAAMT		General Plant - 303000	0	32,120	32,120	0	20,955	20,955	0	11,165	11,165
E-AAAMT		Miscellaneous IT Intangible Plant - 3031XX	203,178	13,693,007	13,896,185	202,982	9,178,285	9,381,267	196	4,514,722	4,514,918
E-AAAMT		General Plant - 390200, 396200	120,801	137,062	257,863	117,232	91,871	209,103	3,569	45,191	48,760
TOTAL ACCUMULATED AMORTIZATION			398,863	20,179,197	20,578,060	395,098	13,412,327	13,807,425	3,765	6,766,870	6,770,635
TOTAL ACCUMULATED DEPR/AMORT			374,976,624	708,895,144	1,083,871,768	230,212,077	463,741,474	693,953,551	144,764,547	245,153,670	389,918,217
NET ELECTRIC UTILITY PLANT before DFIT			863,549,264	1,197,658,727	2,061,207,991	548,732,861	783,533,060	1,332,265,921	314,816,403	414,125,667	728,942,070
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	(413,759)	(413,759)	0	(269,936)	(269,936)	0	(143,823)	(143,823)
12		ADFIT - Electric Plant In Service (282900)	0	(278,127,168)	(278,127,168)	0	(179,767,495)	(179,767,495)	0	(98,359,673)	(98,359,673)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(22,605,519)	(22,605,519)	0	(15,152,253)	(15,152,253)	0	(7,453,266)	(7,453,266)
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	(3,325,000)	(3,325,000)	0	(2,169,230)	(2,169,230)	0	(1,155,770)	(1,155,770)
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	(13,633,711)	(13,633,711)	0	(8,894,633)	(8,894,633)	0	(4,739,078)	(4,739,078)
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(4,947,027)	(4,947,027)	0	(3,197,511)	(3,197,511)	0	(1,749,516)	(1,749,516)
TOTAL ACCUMULATED DFIT			0	(323,752,184)	(323,752,184)	0	(209,907,738)	(209,907,738)	0	(113,844,446)	(113,844,446)
NET ELECTRIC UTILITY PLANT			863,549,264	873,906,543	1,737,455,807	548,732,861	573,625,322	1,122,358,183	314,816,403	300,281,221	615,097,624

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%	64.635%	35.365%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
For Twelve Months Ended March 31, 2012
Ending Balance Basis

Report ID:
E-APL-12E

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	863,549,264	873,906,543	1,737,455,807	548,732,861	573,625,322	1,122,358,183	314,816,403	300,281,221	615,097,624
	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	(1,156,332)	0	(1,156,332)	1,156,332	0	1,156,332
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)	(2,500,934)	0	(2,500,934)	(801,506)	0	(801,506)	(1,699,428)	0	(1,699,428)
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)	6,748,141	0	6,748,141	4,336,041	0	4,336,041	2,412,100	0	2,412,100
99	ADFIT - Kettle Falls Disallowed (190420)	373,536	0	373,536	373,536	0	373,536	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)	1,037,857	0	1,037,857	0	0	0	1,037,857	0	1,037,857
99	ADFIT - Boulder Park Disallowed (190040)	546,750	0	546,750	0	0	0	546,750	0	546,750
99	Investment in WNP3 Exchange Power (124900, 124930)	18,170,669	0	18,170,669	18,170,669	0	18,170,669	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(3,265,575)	0	(3,265,575)	(3,265,575)	0	(3,265,575)	0	0	0
99	CDA Lake Settlement - WA (182382)	1,318,358	0	1,318,358	1,318,358	0	1,318,358	0	0	0
99	CDA Lake Settlement - ID (186382)	263,287	0	263,287	0	0	0	263,287	0	263,287
99	ADFIT - CDA Lake Settlement - Direct (283382)	(553,576)	0	(553,576)	(461,426)	0	(461,426)	(92,150)	0	(92,150)
99	CDA CDR Fund - Direct (182324)	95,897	0	95,897	95,897	0	95,897	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	(33,564)	0	(33,564)	(33,564)	0	(33,564)	0	0	0
99	Spokane River Relicensing (182322)	681,413	0	681,413	632,142	0	632,142	49,271	0	49,271
99	ADFIT - Spokane River Relicensing (283322)	(238,471)	0	(238,471)	(221,231)	0	(221,231)	(17,240)	0	(17,240)
99	Spokane River PM&Es (182323)	630,870	0	630,870	401,405	0	401,405	229,465	0	229,465
99	ADFIT - Spokane River PM&Es (283323)	(220,829)	0	(220,829)	(140,516)	0	(140,516)	(80,313)	0	(80,313)
99	Montana Riverbed Settlement (186360)	4,837,032	0	4,837,032	3,213,954	0	3,213,954	1,623,078	0	1,623,078
99	ADFIT - Montana Riverbed Settlement (283365)	(1,692,962)	0	(1,692,962)	(1,124,885)	0	(1,124,885)	(568,077)	0	(568,077)
99	Lancaster Generation (182312)	4,986,667	0	4,986,667	4,986,667	0	4,986,667	0	0	0
99	ADFIT - Lancaster Generation (283312)	(1,745,333)	0	(1,745,333)	(1,745,333)	0	(1,745,333)	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)	(837,813)	(392)	(838,205)	(234,724)	(263)	(234,987)	(603,089)	(129)	(603,218)
99	Customer Deposits (235199)	(3,899,246)	0	(3,899,246)	(3,899,246)	0	(3,899,246)	0	0	0
C-WKC	Working Capital	18,188,000	7,169,837	25,357,837	18,188,000	0	18,188,000	0	7,169,837	7,169,837
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	35,560,822	7,169,445	42,730,267	34,495,605	(263)	34,495,342	1,065,217	7,169,708	8,234,925
	NET RATE BASE	899,110,086	881,075,988	1,780,186,074	583,228,466	573,625,059	1,156,853,525	315,881,620	307,450,929	623,332,549

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%	64.635%	35.365%
E-ALL	13	Net Electric General Plant	100.000%	65.446%	34.554%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12E
For Twelve Months Ended March 31, 2012	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1 Steam (ED-AN)	10,620,113	10,620,113				10,620,113	10,620,113		6,928,562	6,928,562			3,691,551	3,691,551
1 Hydro (ED-AN)	8,752,304	8,752,304				8,752,304	8,752,304		5,710,003	5,710,003			3,042,301	3,042,301
1 Other (ED-AN)	8,173,885	8,173,885				8,173,885	8,173,885		5,332,643	5,332,643			2,841,242	2,841,242
Total Electric Production	27,546,302	27,546,302				27,546,302	27,546,302		17,971,208	17,971,208			9,575,094	9,575,094
Electric Transmission														
1 ED-AN	10,369,784	10,369,784				10,369,784	10,369,784		6,765,247	6,765,247			3,604,537	3,604,537
Total Electric Transmission	10,369,784	10,369,784				10,369,784	10,369,784		6,765,247	6,765,247			3,604,537	3,604,537
Electric Distribution														
ED-ID	10,876,344	10,876,344				10,876,344	10,876,344					10,876,344		10,876,344
ED-WA	19,626,429	19,626,429				19,626,429	19,626,429		19,626,429	19,626,429				
Total Electric Distribution	30,502,773	30,502,773				30,502,773	30,502,773		19,626,429	19,626,429		10,876,344		10,876,344
Gas Underground Storage														
GD-AN	593,743		593,743											
GD-OR	107,548			107,548										
Total Gas Underground Storage	701,291		593,743	107,548										
Gas Distribution														
GD-AN	49,549		49,549											
GD-ID	3,580,087		3,580,087											
GD-WA	6,714,941		6,714,941											
GD-OR	3,676,753			3,676,753										
Total Gas Distribution	14,021,330		10,344,577	3,676,753										
General Plant														
4 ED-AN	2,532,696	2,532,696				2,532,696	2,532,696		1,697,641	1,697,641			835,055	835,055
ED-ID	255,899	255,899			255,899	255,899	255,899				255,899			255,899
ED-WA	709,672	709,672			709,672	709,672	709,672	709,672						
7,4 CD-AA	9,575,330	6,898,451	1,904,437	772,442		6,898,451	6,898,451		4,623,963	4,623,963			2,274,488	2,274,488
9,4 CD-AN	457,887	360,179	97,708			360,179	360,179		241,424	241,424			118,755	118,755
9 CD-ID	418,212	328,970	89,242		328,970	328,970	328,970				328,970			328,970
9 CD-WA	163,242	128,408	34,834		128,408	128,408	128,408	128,408						
8 GD-AA	152,911		109,073	43,838										
GD-AN	32,925		32,925											
GD-ID	71,085		71,085											
GD-WA	247,824		247,824											
GD-OR	258,682			258,682										
Total General Plant	14,876,365	11,214,275	2,587,128	1,074,962	1,422,949	9,791,326	11,214,275	838,080	6,563,028	7,401,108	584,869	3,228,298	3,813,167	
Total Depreciation Expense	98,017,845	79,633,134	13,525,448	4,859,263	31,925,722	47,707,412	79,633,134	20,464,509	31,299,483	51,763,992	11,461,213	16,407,929	27,869,142	

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-12E
For Twelve Months Ended March 31, 2012	
Ending Balance 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	914,752	914,752		914,752	914,752		596,784	596,784		317,968	317,968		
1	Misc Intangible Plt (303000)	ED-AN	87,223	87,223		87,223	87,223		56,904	56,904		30,319	30,319		
Total Production/Transmission			1,001,975	1,001,975		1,001,975	1,001,975		653,688	653,688		348,287	348,287		
Distribution															
	Franchises (302000)	ED-WA	23,498	23,498		23,498	23,498		23,498	23,498					
	Misc Intangible Plt (303000)	ED-WA	2,804	2,804		2,804	2,804		2,804	2,804					
Total Distribution			26,302	26,302		26,302	26,302		26,302	26,302					
General Plant - 303000															
9,1		CD-AN	9,702	7,632	2,070		7,632	7,632		4,979	4,979		2,653	2,653	
		GD-ID	3,824		3,824										
		GD-WA	23,105		23,105										
		GD-OR	7,771			7,771									
Total General Plant - 303000			44,402	7,632	28,999	7,771	7,632	7,632	4,979	4,979		2,653	2,653		
Miscellaneous IT Intangible Plant - 3031XX															
7,4		CD-AA	7,267,085	5,235,499	1,445,350	586,236		5,235,499		3,509,303	3,509,303		1,726,196	1,726,196	
4		ED-AN	206,796	206,796				206,796		138,613	138,613		68,183	68,183	
		ED-ID	196	196			196					196		196	
		ED-WA	188,215	188,215			188,215		188,215	188,215					
8		GD-AA	279,659		199,484	80,175									
		GD-AN	2,761		2,761										
		GD-OR	9,534			9,534									
Total Miscellaneous IT Intangible Plt - 3031XX			7,954,246	5,630,706	1,647,595	675,945	188,411	5,442,295	5,630,706	188,215	3,647,916	3,836,131	196	1,794,379	1,794,575
Gas Underground Storage															
		GD-AN	227		227										
Total Gas Underground Storage			227		227										
General Plant - 390200, 396200															
7,4		CD-AA	23,255	16,754	4,625	1,876		16,754		11,230	11,230		5,524	5,524	
4		ED-AN	21,253	21,253				21,253		14,246	14,246		7,007	7,007	
		GD-OR	4,693			4,693									
Total General Plant - 390200, 396200			49,201	38,007	4,625	6,569		38,007	38,007	25,476	25,476		12,531	12,531	
Total Amortization Expense			9,076,353	6,704,622	1,681,446	690,285	214,713	6,489,909	6,704,622	214,517	4,332,059	4,546,576	2,157,850	2,158,046	

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-12E
For Twelve Months Ended March 31, 2012	
Ending Balance 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)	272,862,425	272,862,425				272,862,425	272,862,425		178,015,446	178,015,446		94,846,979	94,846,979	
1 Hydro (ED-AN)	109,420,248	109,420,248				109,420,248	109,420,248		71,385,770	71,385,770		38,034,478	38,034,478	
1 Other (ED-AN)	73,381,208	73,381,208				73,381,208	73,381,208		47,873,900	47,873,900		25,507,308	25,507,308	
Total Electric Production	455,663,881	455,663,881				455,663,881	455,663,881		297,275,116	297,275,116		158,388,765	158,388,765	
Electric Transmission														
1 ED-AN	176,547,719	176,547,719				176,547,719	176,547,719		115,179,732	115,179,732		61,367,987	61,367,987	
Total Electric Transmission	176,547,719	176,547,719				176,547,719	176,547,719		115,179,732	115,179,732		61,367,987	61,367,987	
Electric Distribution														
ED-ID	135,234,543	135,234,543			135,234,543	135,234,543					135,234,543		135,234,543	
ED-WA	218,160,950	218,160,950			218,160,950	218,160,950		218,160,950	218,160,950				218,160,950	
Total Electric Distribution	353,395,493	353,395,493			353,395,493	353,395,493		218,160,950	218,160,950		135,234,543		135,234,543	
Gas Underground Storage														
GD-AN	11,998,798		11,998,798											
GD-OR	324,393			324,393										
Total Gas Underground Storage	12,323,191		11,998,798	324,393										
Gas Distribution														
GD-AN	1,438,652		1,438,652											
GD-ID	50,586,444		50,586,444											
GD-WA	100,371,334		100,371,334											
GD-OR	86,006,970			86,006,970										
Total Gas Distribution	238,403,400		152,396,430	86,006,970										
General Plant														
4 ED-AN	32,022,141	32,022,141							21,464,121	21,464,121		10,558,020	10,558,020	
ED-ID	6,079,326	6,079,326			6,079,326	6,079,326					6,079,326		6,079,326	
ED-WA	10,071,791	10,071,791			10,071,791	10,071,791		10,071,791	10,071,791				10,071,791	
7,4 CD-AA	22,374,412	16,119,421	4,450,047	1,804,944	16,119,421	16,119,421		10,804,687	10,804,687		5,314,734	5,314,734		
9,4 CD-AN	10,631,424	8,362,785	2,268,639		8,362,785	8,362,785		5,605,491	5,605,491		2,757,294	2,757,294		
9 CD-ID	4,381,985	3,446,913	935,072		3,446,913	3,446,913					3,446,913	3,446,913		
9 CD-WA	2,014,007	1,584,238	429,769		1,584,238	1,584,238		1,584,238	1,584,238					
8 GD-AA	1,189,402		848,412	340,990										
GD-AN	868,904		868,904											
GD-ID	952,411		952,411											
GD-WA	2,213,180		2,213,180											
GD-OR	3,389,903			3,389,903										
Total General Plant	96,188,886	77,686,615	12,966,434	5,535,837	21,182,268	56,504,347	77,686,615	11,656,029	37,874,299	49,530,328	9,526,239	18,630,048	28,156,287	
Total Accumulated Depreciation	1,332,522,570	1,063,293,708	177,361,662	91,867,200	374,577,761	688,715,947	1,063,293,708	229,816,979	450,329,147	680,146,126	144,760,782	238,386,800	383,147,582	

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%
8	Gas North/Oregon 4-Factor	0.000%	71.331%	28.669%	4	Jurisdictional 4-Factor Ratio	67.029%
9	Elec/Gas North 4-Factor	78.661%	21.339%	0.000%			32.971%

RESULTS OF OPERATIONS
ELECTRIC ACCUMULATED AMORTIZATION
For Twelve Months Ended March 31, 2012
Ending Balance Basis

Report ID:
E-AAMT-12E

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	5,779,192	5,779,192				5,779,192	5,779,192		3,770,345	3,770,345		2,008,847	2,008,847	
1 Misc Intangible Plt (303000) ED-AN	537,816	537,816				537,816	537,816		350,871	350,871		186,945	186,945	
Total Production/Transmission	6,317,008	6,317,008				6,317,008	6,317,008		4,121,216	4,121,216		2,195,792	2,195,792	
Distribution														
Franchises (302000) ED-WA	54,673	54,673			54,673	54,673	54,673	54,673	54,673	54,673				
Misc Intangible Plt (303000) ED-WA	20,211	20,211			20,211	20,211	20,211	20,211	20,211	20,211				
Total Distribution	74,884	74,884			74,884	74,884	74,884	74,884	74,884	74,884				
General Plant - 303000														
9,1 CD-AN	40,833	32,120	8,713			32,120	32,120		20,955	20,955		11,165	11,165	
GD-ID	39,975		39,975											
GD-WA	82,938		82,938											
GD-OR	42,860			42,860										
Total General Plant - 303000	206,606	32,120	131,626	42,860		32,120	32,120		20,955	20,955		11,165	11,165	
Miscellaneous IT Intangible Plant -3031XX														
7,4 CD-AA	17,949,471	12,931,517	3,569,971	1,447,983		12,931,517	12,931,517		8,667,866	8,667,866		4,263,651	4,263,651	
4 ED-AN	761,490	761,490				761,490	761,490		510,419	510,419		251,071	251,071	
ED-ID	196	196			196	196	196				196		196	
ED-WA	202,982	202,982			202,982	202,982	202,982	202,982	202,982	202,982				
8 GD-AA	489,336		349,048	140,288										
GD-AN	13,486		13,486											
GD-OR	45,052			45,052										
Total Miscellaneous IT Intangible Plant - 3031XX	19,462,013	13,896,185	3,932,505	1,633,323		203,178	13,693,007	13,896,185	202,982	9,178,285	9,381,267	196	4,514,722	4,514,918
Gas Underground Storage														
GD-AN	239,234		239,234											
Total Gas Underground Storage	239,234		239,234											
General Plant - 390200, 396200														
7,4 CD-AA	138,386	99,699	27,523	11,164		99,699	99,699		66,827	66,827		32,872	32,872	
9 CD-ID	4,537	3,569	968		3,569	3,569	3,569				3,569	32,872	32,872	
9 CD-WA	8,332	6,554	1,778		6,554	6,554	6,554	6,554	6,554	6,554			3,569	
4 ED-AN	37,363	37,363				37,363	37,363		25,044	25,044		12,319	12,319	
ED-WA	110,678	110,678			110,678	110,678	110,678	110,678	110,678	110,678				
GD-WA	1,863		1,863											
GD-OR	45,922			45,922										
Total General Plant - 390200, 396200	347,081	257,863	32,132	57,086		120,801	137,062	257,863	117,232	91,871	209,103	3,569	45,191	48,760
Total Accumulated Amortization	26,646,826	20,578,060	4,335,497	1,733,269		398,863	20,179,197	20,578,060	395,098	13,412,327	13,807,425	3,765	6,766,870	6,770,635

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended March 31, 2012	
Ending Balance 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	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	5,753,459	487,645	1,973,731	3,292,083	5,753,459	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	57,706,088	0	0	41,573,774	41,573,774	0	0	11,477,164	11,477,164	0	4,655,150	4,655,150
9		CD-WA / ID / AN	16,723,808	5,197,676	3,780,348	4,177,091	13,155,115	1,410,015	1,025,525	1,133,153	3,568,693	0	0	0
		TOTAL ACCOUNT	85,376,529	5,685,321	5,754,079	49,042,948	60,482,348	3,291,319	1,025,525	12,610,317	16,927,161	3,311,870	4,655,150	7,967,020
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	3,286,916	995,630	14,649	2,276,637	3,286,916	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	45,441,594	0	0	32,737,942	32,737,942	0	0	9,037,879	9,037,879	0	3,665,773	3,665,773
9		CD-WA / ID / AN	41,839	0	0	32,911	32,911	0	0	8,928	8,928	0	0	0
		TOTAL ACCOUNT	49,199,795	995,630	14,649	35,047,490	36,057,769	0	0	9,353,135	9,353,135	0	3,788,891	3,788,891
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	17,285,832	7,847,500	2,988,855	6,449,477	17,285,832	0	0	0	0	0	0	0
99		GD-WA / ID / AN	6,956,780	0	0	0	0	4,277,338	1,613,944	1,065,498	6,956,780	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	3,898,739	1,241,734	587,014	1,238,039	3,066,787	336,855	159,244	335,853	831,952	0	0	0
		TOTAL ACCOUNT	31,074,677	9,089,234	3,575,869	8,069,203	20,734,306	4,614,193	1,773,188	1,506,722	7,894,103	2,403,529	42,739	2,446,268

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended March 31, 2012	
Ending Balance 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	1,873,625	112,615	148,135	1,213,062	1,473,812	30,550	40,186	329,077	399,813	0	0	0
		TOTAL ACCOUNT	2,410,452	123,354	162,880	1,582,907	1,869,141	114,821	40,186	329,077	484,084	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,239,124	1,151,597	370,781	1,716,746	3,239,124	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	1,174,984	0	0	0	0	0	0	838,128	838,128	0	336,856	336,856
7		CD-AA	5,729,333	0	0	4,127,641	4,127,641	0	0	1,139,507	1,139,507	0	462,185	462,185
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	13,538,576	1,179,903	377,972	6,081,292	7,639,167	1,261,162	446,898	2,471,553	4,179,613	920,755	799,041	1,719,796
	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	37,207,117	16,810,575	11,202,648	9,193,894	37,207,117	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,428,636	0	0	0	0	2,761,080	837,200	830,356	4,428,636	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	43,769,534	17,079,746	11,610,264	10,124,420	38,814,430	2,834,100	947,777	1,084,699	4,866,576	43,834	44,694	88,528

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended March 31, 2012	
Ending Balance 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	44,726,373	7,055,377	2,729,219	34,941,777	44,726,373	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	11,711,035	0	0	8,437,098	8,437,098	0	0	2,329,208	2,329,208	0	944,729	944,729
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	71,206,173	7,420,567	5,903,660	49,143,002	62,467,229	644,797	1,307,272	4,601,158	6,553,227	956,324	1,229,393	2,185,717
	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	305,546,717	42,129,492	28,206,388	163,656,976	233,992,856	13,408,991	5,657,287	33,170,108	52,236,386	8,355,947	10,961,528	19,317,475

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-12E
For Twelve Months Ended March 31, 2012	
Ending Balance 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	2,041,699	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	2,041,177	1,226,519	23,524	791,134	2,041,177	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	1,594,245	0	0	0	0	0	0	1,137,191	1,137,191	0	457,054	457,054
7		CD-AA	35,837,518	0	0	25,818,781	25,818,781	0	0	7,127,724	7,127,724	0	2,891,013	2,891,013
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	39,519,380	1,226,519	23,524	26,609,915	27,859,958	0	0	8,264,915	8,264,915	46,440	3,348,067	3,394,507
	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	2,363,774	0	0	1,702,957	1,702,957	0	0	470,131	470,131	0	190,686	190,686
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	2,632,888	0	0	1,951,503	1,951,503	0	0	489,468	489,468	1,231	190,686	191,917
	TOTAL		45,931,582	1,379,698	23,524	30,602,586	32,005,808	964,981	168,450	8,795,793	9,929,224	457,797	3,538,753	3,996,550

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-12E
For Twelve Months Ended March 31, 2012	
Ending Balance 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	(29,356,493)	(21,149,592)	(5,838,713)	(2,368,188)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,850,888)	(1,455,927)	(394,961)	0
		Total	<u>(31,207,381)</u>	<u>(22,605,519)</u>	<u>(6,233,674)</u>	<u>(2,368,188)</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
For Twelve Months Ended March 31, 2012
Ending Balance Basis

Report ID:
C-WKC-12E

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		673,000	673,000		673,000	673,000		0	0
1	151210	FUEL STOCK HOG FUEL-KFGS		807,284	807,284		807,284	807,284		0	0
4	154100	PLANT MATERIALS & OPER SUPPLIES		6,223,069	6,223,069		4,894,677	4,894,677		1,328,392	1,328,392
1	154300	PLANT MATERIALS & OPER SUP-CS2		313,676	313,676		246,718	246,718		66,958	66,958
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		691,129	691,129		543,599	543,599		147,530	147,530
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		3,285	3,285		2,584	2,584		701	701
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		0	0		0	0		0	0
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		2,511	2,511		1,975	1,975		536	536
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	18,188,000		18,188,000	18,188,000		18,188,000		0	0
TOTAL			18,188,000	8,713,954	26,901,954	18,188,000	7,169,837	25,357,837	0	1,544,117	1,544,117

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%