

RESULTS OF OPERATIONS	Report ID: E-ROR-1A
ELECTRIC RATE OF RETURN	
For Month Ended January 31, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income	14,280,920	8,769,730	5,511,190
	Colstrip 3 AFUDC Reallocation Adj	0	(15,881)	15,881
	Adjusted Net Operating Income	14,280,920	8,753,849	5,527,071
E-APL	Electric Net Rate Base	1,775,695,890	1,155,865,566	619,830,324
	RATE OF RETURN	0.804%	0.757%	0.892%

RESULTS OF OPERATIONS		Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES		
For Month Ended January 31, 2012 Average of Monthly Averages Basis		

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
1	Input	Production/Transmission Ratio	12-31-2011	100.000%	65.240%	34.760%
2	Input	Number of Customers Percent	01-31-2012	360,564 100.000%	236,712 65.650%	123,852 34.350%
3	E-OPS	Direct Distribution Operating Expense Percent		1,428,267 100.000%	853,108 59.730%	575,159 40.270%
	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-1A
ELECTRIC ALLOCATION PERCENTAGES	
For Month Ended January 31, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
Input		Elec/Gas North/Oregon 4-Factor	Total	Electric	Gas North	Oregon Gas
	01-01-2012	Direct 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	99.999%	52.914%	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	399.999%	288.176%	79.556%	32.267%
		Average (CD AA)	100.000%	72.044%	19.889%	8.067%

7

RESULTS OF OPERATIONS	Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES	
For Month Ended January 31, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES	
For Month Ended January 31, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
Input		Elec/Gas North 4-Factor	Total	Electric	Gas North	Oregon Gas
	01-01-2012	Direct O & M Accts 500 - 894	63,873,669	58,626,203	5,247,466	0
		Direct O & M Accts 901 - 935	55,397,320	39,254,919	16,142,401	0
		Adjustments	0	0	0	0
		Total	119,270,989	97,881,122	21,389,867	0
		Percentage	100.000%	82.066%	17.934%	0.000%
		Direct Labor Accts 500 - 894	50,960,635	43,317,908	7,642,727	0
		Direct Labor Accts 901 - 935	3,273,013	3,049,259	223,754	0
		Total	54,233,648	46,367,167	7,866,481	0
		Percentage	100.000%	85.495%	14.505%	0.000%
		Number of Customers at	585,007	360,451	224,556	0
		Percentage	100.000%	61.615%	38.385%	0.000%
		Net Direct Plant	2,283,393,565	1,951,560,143	331,833,422	0
		Percentage	100.000%	85.468%	14.532%	0.000%
9		Total Percentages	400.000%	314.644%	85.356%	0.000%
		Average (CD AN/ID/WA)	100.000%	78.661%	21.339%	0.000%
10	E-PLT	Net Electric Distribution Plant	806,518,672	513,026,616	293,492,056	
		Percent	100.000%	63.610%	36.390%	
11		Book Depreciation	6,779,458	4,418,639	2,360,819	
		Percent	100.000%	65.177%	34.823%	

RESULTS OF OPERATIONS	Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES	
For Month Ended January 31, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho
12		Net Electric Plant (before DFIT) Percent	2,054,514,338 100.000%	1,329,558,344 64.714%	724,955,994 35.286%
13	E-PLT	Net Electric General Plant Percent	150,611,417 100.000%	99,761,184 66.237%	50,850,233 33.763%
14		Net Allocated Schedule M's Percent	-5,597,828 100.000%	-3,598,653 64.287%	-1,999,175 35.713%
99	Input	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended January 31, 2012		
Average of Monthly Averages Basis		

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUE											
SALES OF ELECTRICITY:											
99	440000	Residential	35,912,350	0	35,912,350	23,767,266	0	23,767,266	12,145,084	0	12,145,084
99	442200	Commercial - Firm & Int.	24,583,794	0	24,583,794	16,857,363	0	16,857,363	7,726,431	0	7,726,431
1	442300	Industrial	9,860,481	0	9,860,481	4,358,554	0	4,358,554	5,501,927	0	5,501,927
99	444000	Public Street & Highway Lighting	582,902	0	582,902	374,447	0	374,447	208,455	0	208,455
99	448000	Interdepartmental Revenue	96,405	0	96,405	70,879	0	70,879	25,526	0	25,526
99	499XXX	Unbilled Revenue	(40,012)	0	(40,012)	431,152	0	431,152	(471,164)	0	(471,164)
TOTAL SALES TO ULTIMATE CUSTOMERS			70,995,920	0	70,995,920	45,859,661	0	45,859,661	25,136,259	0	25,136,259
1	447XXX	Sales for Resale	0	13,950,056	13,950,056	0	9,101,017	9,101,017	0	4,849,039	4,849,039
TOTAL SALES OF ELECTRICITY			70,995,920	13,950,056	84,945,976	45,859,661	9,101,017	54,960,678	25,136,259	4,849,039	29,985,298
OTHER OPERATING REVENUE:											
99	451000	Miscellaneous Service Revenue	52,307	0	52,307	34,923	0	34,923	17,384	0	17,384
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	229,685	2,168	231,853	153,722	1,414	155,136	75,963	754	76,717
1	456XXX	Other Electric Revenues	28,674	6,798,183	6,826,857	25,051	4,435,135	4,460,186	3,623	2,363,048	2,366,671
TOTAL OTHER OPERATING REVENUE			310,666	6,836,151	7,146,817	213,696	4,459,905	4,673,601	96,970	2,376,246	2,473,216
TOTAL ELECTRIC REVENUE			71,306,586	20,786,207	92,092,793	46,073,357	13,560,922	59,634,279	25,233,229	7,225,285	32,458,514
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	42,228	42,228	0	27,550	27,550	0	14,678	14,678
1	501000	Fuel	0	3,924,606	3,924,606	0	2,560,413	2,560,413	0	1,364,193	1,364,193
1	502000	Steam Expense	0	397,371	397,371	0	259,245	259,245	0	138,126	138,126
1	505000	Electric Expense	0	93,192	93,192	0	60,798	60,798	0	32,394	32,394
1	506000	Miscellaneous Steam Power Generation Expense	0	131,246	131,246	0	85,625	85,625	0	45,621	45,621
1	507000	Rent	0	(1,004)	(1,004)	0	(655)	(655)	0	(349)	(349)
MAINTENANCE											
1	510000	Supervision & Engineering	0	63,703	63,703	0	41,560	41,560	0	22,143	22,143
1	511000	Structures	0	33,576	33,576	0	21,905	21,905	0	11,671	11,671
1	512000	Boiler Plant	0	222,682	222,682	0	145,278	145,278	0	77,404	77,404
1	513000	Electric Plant	0	4,889	4,889	0	3,190	3,190	0	1,699	1,699
1	514000	Miscellaneous Steam Plant	0	32,394	32,394	0	21,134	21,134	0	11,260	11,260
TOTAL STEAM POWER GENERATION EXP			0	4,944,883	4,944,883	0	3,226,043	3,226,043	0	1,718,840	1,718,840

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended January 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	150,503	150,503	0	98,188	98,188	0	52,315	52,315
1	536000	Water for Power	0	84,868	84,868	0	55,368	55,368	0	29,500	29,500
1	537000	Hydraulic Expense	226,996	229,851	456,847	133,330	149,955	283,285	93,666	79,896	173,562
1	538000	Electric Expense	0	502,133	502,133	0	327,592	327,592	0	174,541	174,541
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	67,413	67,413	0	43,980	43,980	0	23,433	23,433
1	540000	Rent	0	105,169	105,169	0	68,612	68,612	0	36,557	36,557
1	540100	MT Trust Funds Land Settlement Rents	457,276	0	457,276	298,021	0	298,021	159,255	0	159,255
MAINTENANCE											
1	541000	Supervision & Engineering	0	36,806	36,806	0	24,012	24,012	0	12,794	12,794
1	542000	Structures	0	33,534	33,534	0	21,878	21,878	0	11,656	11,656
1	543000	Reservoirs, Dams, & Waterways	0	(425,503)	(425,503)	0	(277,598)	(277,598)	0	(147,905)	(147,905)
1	544000	Electric Plant	0	148,905	148,905	0	97,146	97,146	0	51,759	51,759
1	545000	Miscellaneous Hydraulic Plant	0	33,914	33,914	0	22,125	22,125	0	11,789	11,789
TOTAL HYDRO POWER GENERATION EXP			684,272	967,593	1,651,865	431,351	631,258	1,062,609	252,921	336,335	589,256
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	359,127	359,127	0	234,294	234,294	0	124,833	124,833
1	547000	Fuel	0	8,638,904	8,638,904	0	5,636,021	5,636,021	0	3,002,883	3,002,883
1	548000	Generation Expense	0	18,877	18,877	0	12,315	12,315	0	6,562	6,562
1	549000	Miscellaneous Other Power Generation Expense	0	61,240	61,240	0	39,953	39,953	0	21,287	21,287
1	550000	Rent	0	(781)	(781)	0	(510)	(510)	0	(271)	(271)
MAINTENANCE											
1	551000	Supervision & Engineering	0	107,464	107,464	0	70,110	70,110	0	37,354	37,354
1	552000	Structures	0	0	0	0	0	0	0	0	0
1	553000	Generating & Electric Equipment	0	390,168	390,168	0	254,546	254,546	0	135,622	135,622
1	554000	Miscellaneous Other Power Generation Plant	0	5,569	5,569	0	3,633	3,633	0	1,936	1,936
TOTAL OTHER POWER GENERATION EXP			0	9,580,568	9,580,568	0	6,250,362	6,250,362	0	3,330,206	3,330,206
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	1,684,910	21,099,166	22,784,076	0	13,765,097	13,765,097	1,684,910	7,334,069	9,018,979
1	556000	System Control & Load Dispatching	0	62,424	62,424	0	40,725	40,725	0	21,699	21,699
E-557	557XXX	Other Expense	146,235	7,148,074	7,294,309	41,458	4,663,403	4,704,861	104,777	2,484,671	2,589,448
TOTAL OTHER POWER SUPPLY EXPENSE			1,831,145	28,309,664	30,140,809	41,458	18,469,225	18,510,683	1,789,687	9,840,439	11,630,126
TOTAL PRODUCTION OPERATING EXP			2,515,417	43,802,708	46,318,125	472,809	28,576,888	29,049,697	2,042,608	15,225,820	17,268,428

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended January 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	143,707	143,707	0	93,754	93,754	0	49,953	49,953
1	561000	Load Dispatching	0	207,826	207,826	0	135,586	135,586	0	72,240	72,240
1	562000	Station Expense	0	52,985	52,985	0	34,567	34,567	0	18,418	18,418
1	563000	Overhead Line Expense	0	(2,628)	(2,628)	0	(1,715)	(1,715)	0	(913)	(913)
1	565000	Transmission of Electricity by Others	0	1,495,285	1,495,285	0	975,524	975,524	0	519,761	519,761
1	566000	Miscellaneous Transmission Expense	0	589,190	589,190	0	384,388	384,388	0	204,802	204,802
1	567000	Rent	0	10,575	10,575	0	6,899	6,899	0	3,676	3,676
MAINTENANCE											
1	568000	Supervision & Engineering	0	59,240	59,240	0	38,648	38,648	0	20,592	20,592
1	569000	Structures	3,736	33,837	37,573	0	22,075	22,075	3,736	11,762	15,498
1	570000	Station Equipment	0	59,154	59,154	0	38,592	38,592	0	20,562	20,562
1	571000	Overhead Lines	(2,227)	79,559	77,332	(2,227)	51,904	49,677	0	27,655	27,655
1	572000	Underground Lines	0	2,970	2,970	0	1,938	1,938	0	1,032	1,032
1	573000	Service Miscellaneous	0	4,614	4,614	0	3,010	3,010	0	1,604	1,604
TOTAL TRANSMISSION OPERATING EXP			1,509	2,736,314	2,737,823	(2,227)	1,785,170	1,782,943	3,736	951,144	954,880
E-DEPX		Depreciation Expense-Production	0	2,314,138	2,314,138	0	1,509,744	1,509,744	0	804,394	804,394
E-DEPX		Depreciation Expense-Transmission	0	886,420	886,420	0	578,300	578,300	0	308,120	308,120
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	83,619	83,619	0	54,553	54,553	0	29,066	29,066
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 Relicenses	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	(368,709)	0	(368,709)	0	0	0	(368,709)	0	(368,709)
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	19,788	0	19,788	15,036	0	15,036	4,752	0	4,752
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 Relicenses	0	0	0	0	0	0	0	0	0
99	407450/407499	Amortization of BPA Residential Exchange Credit	(1,390,476)	0	(1,390,476)	(943,482)	0	(943,482)	(446,994)	0	(446,994)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(644,265)	0	(644,265)	(313,927)	0	(313,927)	(330,338)	0	(330,338)
99	407462	Amortization of Deferred LiDAR O&M	(7,941)	0	(7,941)	(7,941)	0	(7,941)	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	1,610,498	1,610,498	0	1,050,688	1,050,688	0	559,810	559,810
TOTAL P/T DEPR/AMRT/NON-FIT TAXES			(1,903,727)	4,989,035	3,085,308	(813,281)	3,254,846	2,441,565	(1,090,446)	1,734,189	643,743
TOTAL PRODUCTION & TRANSMISSION EXPEN			613,199	51,528,057	52,141,256	(342,699)	33,616,904	33,274,205	955,898	17,911,153	18,867,051

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended January 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:									
		OPERATION:									
3	580000	Supervision & Engineering	28,064	169,204	197,268	14,691	101,066	115,757	13,373	68,138	81,511
3	582000	Station Expense	64,937	1,332	66,269	29,697	796	30,493	35,240	536	35,776
3	583000	Overhead Line Expense	168,221	40,834	209,055	88,143	24,390	112,533	80,078	16,444	96,522
3	584000	Underground Line Expense	77,039	0	77,039	39,899	0	39,899	37,140	0	37,140
3	585000	Street Light & Signal System Operation Expense	33,830	0	33,830	7,419	0	7,419	26,411	0	26,411
3	586000	Meter Expense	188,623	2,706	191,329	140,395	1,616	142,011	48,228	1,090	49,318
3	587000	Customer Installations Expense	42,609	6,220	48,829	20,539	3,715	24,254	22,070	2,505	24,575
3	588000	Miscellaneous Distribution Expense	189,587	243,822	433,409	96,281	145,635	241,916	93,306	98,187	191,493
3	589000	Rent	0	18,261	18,261	0	10,907	10,907	0	7,354	7,354
		MAINTENANCE:									
3	590000	Supervision & Engineering	30,745	37,656	68,401	18,328	22,492	40,820	12,417	15,164	27,581
3	591000	Structures	95,885	0	95,885	39,296	0	39,296	56,589	0	56,589
3	592000	Station Equipment	61,617	20,879	82,496	49,364	12,471	61,835	12,253	8,408	20,661
3	593000	Overhead Lines	202,061	(20,100)	181,961	111,477	(12,006)	99,471	90,584	(8,094)	82,490
3	594000	Underground Lines	64,066	0	64,066	54,484	0	54,484	9,582	0	9,582
3	595000	Line Transformers	71,276	30,250	101,526	66,928	18,068	84,996	4,348	12,182	16,530
3	596000	Street Light & Signal System Maintenance Exp	65,975	0	65,975	42,807	0	42,807	23,168	0	23,168
3	597000	Meters	9,607	0	9,607	8,667	0	8,667	940	0	940
3	598000	Miscellaneous Distribution Expense	34,125	7,098	41,223	24,693	4,240	28,933	9,432	2,858	12,290
		TOTAL DISTRIBUTION OPERATING EXP	1,428,267	558,162	1,986,429	853,108	333,390	1,186,498	575,159	224,772	799,931
E-DEPX		Depreciation Expense-Distribution	2,599,966	0	2,599,966	1,687,798	0	1,687,798	912,168	0	912,168
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	4,294,250	0	4,294,250	3,679,225	0	3,679,225	615,025	0	615,025
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	6,896,462	0	6,896,462	5,369,269	0	5,369,269	1,527,193	0	1,527,193
		TOTAL DISTRIBUTION EXPENSES	8,324,729	558,162	8,882,891	6,222,377	333,390	6,555,767	2,102,352	224,772	2,327,124

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended January 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	46,493	46,493	0	30,523	30,523	0	15,970	15,970
2	902000	Meter Reading Expenses	251,220	7,905	259,125	222,322	5,190	227,512	28,898	2,715	31,613
E-903	903XXX	Customer Records & Collection Expenses	146,515	513,082	659,597	96,317	336,838	433,155	50,198	176,244	226,442
2	904000	Uncollectible Accounts	0	248,701	248,701	0	163,272	163,272	0	85,429	85,429
2	905000	Misc Customer Accounts	0	8,093	8,093	0	5,313	5,313	0	2,780	2,780
TOTAL CUSTOMER ACCOUNTS EXPENSES			397,735	824,274	1,222,009	318,639	541,136	859,775	79,096	283,138	362,234
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	2,669,562	13,321	2,682,883	1,916,713	8,745	1,925,458	752,849	4,576	757,425
2	909000	Advertising	269	19,225	19,494	269	12,621	12,890	0	6,604	6,604
2	910000	Misc Customer Service & Info Exp	0	18,748	18,748	0	12,308	12,308	0	6,440	6,440
TOTAL CUSTOMER SERVICE & INFO EXP			2,669,831	51,294	2,721,125	1,916,982	33,674	1,950,656	752,849	17,620	770,469
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	(1,430)	(1,430)	0	(939)	(939)	0	(491)	(491)
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	(1,430)	(1,430)	0	(939)	(939)	0	(491)	(491)
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	52,603	2,565,501	2,618,104	41,382	1,719,630	1,761,012	11,221	845,871	857,092
4	921000	Office Supplies & Expenses	5,755	283,913	289,668	5,755	190,304	196,059	0	93,609	93,609
4	922000	Admin Exp Transferred—Credit	0	(5,785)	(5,785)	0	(3,878)	(3,878)	0	(1,907)	(1,907)
4	923000	Outside Services Employed	(18,782)	755,049	736,267	(18,782)	506,102	487,320	0	248,947	248,947
4	924000	Property Insurance Premium	0	107,201	107,201	0	71,856	71,856	0	35,345	35,345
4	925XXX	Injuries and Damages	0	390,318	390,318	0	261,626	261,626	0	128,692	128,692
4	926XXX	Employee Pensions and Benefits	28,380	54,838	83,218	20,981	36,757	57,738	7,399	18,081	25,480
4	927000	Franchise Requirements	479	0	479	0	0	0	479	0	479
1	928000	Regulatory Commission Expenses	166,052	308,024	474,076	96,959	200,955	297,914	69,093	107,069	176,162
4	930000	Miscellaneous General Expenses	7,115	351,182	358,297	941	235,394	236,335	6,174	115,788	121,962
4	931000	Rents	2,844	65,844	68,688	2,038	44,135	46,173	806	21,709	22,515
4	935000	Maintenance of General Plant	77,935	822,032	899,967	33,680	551,000	584,680	44,255	271,032	315,287
TOTAL ADMIN & GEN OPERATING EXP			322,381	5,698,117	6,020,498	182,954	3,813,881	3,996,835	139,427	1,884,236	2,023,663

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended January 31, 2012		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	123,162	847,519	970,681	72,069	568,083	640,152	51,093	279,436	330,529
E-AMTX		Amortization Expense-General Plant - 303000	0	636	636	0	415	415	0	221	221
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	20,344	450,451	470,795	20,344	301,933	322,277	0	148,518	148,518
E-AMTX		Amortization Expense-General Plant - 390200, 396200	0	4,140	4,140	0	2,775	2,775	0	1,365	1,365
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	143,506	1,302,746	1,446,252	92,413	873,206	965,619	51,093	429,540	480,633
		TOTAL ADMIN & GENERAL EXPENSES	465,887	7,000,863	7,466,750	275,367	4,687,087	4,962,454	190,520	2,313,776	2,504,296
		TOTAL EXPENSES BEFORE FIT	12,471,381	59,961,220	72,432,601	8,390,666	39,211,252	47,601,918	4,080,715	20,749,968	24,830,683
		NET OPERATING INCOME BEFORE FIT			19,660,192			12,032,361			7,627,831
E-FIT		FEDERAL INCOME TAX--Normal Accrual			4,283,144			2,703,007			1,580,137
E-FIT		DEFERRED FEDERAL INCOME TAX			1,110,673			569,113			541,560
E-FIT		AMORTIZED ITC - NOXON			(14,545)			(9,489)			(5,056)
		ELECTRIC NET OPERATING INCOME			14,280,920			8,769,730			5,511,190

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.240%	34.760%
E-ALL	2	Number of Customers	100.000%	65.650%	34.350%
E-ALL	3	Direct Distribution Operating Expense	100.000%	59.730%	40.270%
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 January 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	16,195,234	16,195,234	0	10,565,771	10,565,771	0	5,629,463	5,629,463
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	1,684,910	0	1,684,910	0	0	0	1,684,910	0	1,684,910
1	555550	Non Monetary - Exchange Power	0	(27,951)	(27,951)	0	(18,235)	(18,235)	0	(9,716)	(9,716)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	4,871,281	4,871,281	0	3,178,024	3,178,024	0	1,693,257	1,693,257
1	555710	Intercompany Purchase	0	60,602	60,602	0	39,537	39,537	0	21,065	21,065
TOTAL ACCOUNT 555			1,684,910	21,099,166	22,784,076	0	13,765,097	13,765,097	1,684,910	7,334,069	9,018,979

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 Month Ended January 31, 2012
Average of Monthly Averages Basis

Report ID:
E-557-1A

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	452,292	452,292	0	295,075	295,075	0	157,217	157,217
1	557010	Other Power Supply Expense - Financial	0	(2,032,479)	(2,032,479)	0	(1,325,989)	(1,325,989)	0	(706,490)	(706,490)
1	557150	Fuel - Economic Dispatch	0	5,918,543	5,918,543	0	3,861,257	3,861,257	0	2,057,286	2,057,286
1	557160	Power Supply Expense - Miscellaneous	0	29,760	29,760	0	19,415	19,415	0	10,345	10,345
99	557161	Unbilled Add-Ons	(5,835)	0	(5,835)	0	0	0	(5,835)	0	(5,835)
1	557170	Broker Fees - Power	0	77,415	77,415	0	50,506	50,506	0	26,909	26,909
1	557200	Nez Perce	68,225	0	68,225	41,458	0	41,458	26,767	0	26,767
99	557280	Washington ERM Deferred	0	0	0	0	0	0	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	(156,195)	0	(156,195)	0	0	0	(156,195)	0	(156,195)
99	557390	Idaho PCA Amortization	240,040	0	240,040	0	0	0	240,040	0	240,040
1	557395	Optional Renewable Power Expense Offset	0	(13,344)	(13,344)	0	(8,706)	(8,706)	0	(4,638)	(4,638)
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	223,650	223,650	0	145,909	145,909	0	77,741	77,741
1	557711	Turbine Gas Bookout Offset	0	(223,650)	(223,650)	0	(145,909)	(145,909)	0	(77,741)	(77,741)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	2,715,887	2,715,887	0	1,771,845	1,771,845	0	944,042	944,042
TOTAL ACCOUNT 557			146,235	7,148,074	7,294,309	41,458	4,663,403	4,704,861	104,777	2,484,671	2,589,448

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: E-903-1A
ELECTRIC ALLOCATION OF CUSTOMER ACCOUNTING EXPENSES	
For Month Ended January 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records and Collections	146,515	513,082	659,597	96,317	336,838	433,155	50,198	176,244	226,442
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			146,515	513,082	659,597	96,317	336,838	433,155	50,198	176,244	226,442

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.650%	34.350%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	64.714%	35.286%

RESULTS OF OPERATIONS			Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES			E-908-1A
For Month Ended January 31, 2012			
Average of Monthly Averages Basis			

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	34,876	13,321	48,197	21,334	8,745	30,079	13,542	4,576	18,118
99	908600	Public Purpose Tariff Rider Expense Offset	2,700,070	0	2,700,070	1,940,852	0	1,940,852	759,218	0	759,218
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(65,384)	0	(65,384)	(45,473)	0	(45,473)	(19,911)	0	(19,911)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 908			2,669,562	13,321	2,682,883	1,916,713	8,745	1,925,458	752,849	4,576	757,425

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.650%	34.350%
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 January 31, 2012 Average of Monthly Averages Basis	

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.30%	52.30%
2	Cost of Debt		5.626%	5.796%
	Total Weighted Cost		2.942%	3.031%
E-APL	Net Rate Base	1,775,695,890	1,155,865,566	619,830,324
	Interest Deduction for FIT Calculation	52,792,622	34,005,565	18,787,057
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 January 31, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
Calculation of Taxable Operating Income:				
E-OPS	Operating Revenue	92,092,793	59,634,279	32,458,514
E-OPS	Operating & Maintenance Expense	61,004,579	38,825,465	22,179,114
E-OPS	Book Deprec/Amort and Reg Amortizations	5,523,274	4,046,540	1,476,734
E-OTX	Taxes Other than FIT	5,904,748	4,729,913	1,174,835
	Net Operating Income Before FIT	19,660,192	12,032,361	7,627,831
E-INT	Less: Monthly Interest Expense	4,399,385	2,833,797	1,565,588
E-SCM	Schedule M Adjustments	(2,992,481)	(1,455,613)	(1,536,868)
	Taxable Net Operating Income	12,268,326	7,742,951	4,525,375
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	4,293,914	2,710,033	1,583,881
1	Production Tax Credit	(10,770)	(7,026)	(3,744)
1	Investment Tax Credit - Noxon *	0	0	0
	Total Net Federal Income Tax	4,283,144	2,703,007	1,580,137
E-DTE	Deferred FIT	1,110,673	569,113	541,560
1	411400 Amortized Investment Tax Credit - Noxon	(14,545)	(9,489)	(5,056)
	Total Net FIT/Deferred FIT	5,379,272	3,262,631	2,116,641

ALLOCATION RATIOS:

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

* Deferred taxes are in Deferred FIT balance

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
E-DEPX/AMTX	Book Depreciation & Amortization	2,745,718	4,586,923	7,332,641	1,782,457	3,015,803	4,798,260	963,261	1,571,120	2,534,381	
12	997001 Contributions In Aid of Construction	0	130,911	130,911	0	84,718	84,718	0	46,193	46,193	
2	997002 Injuries and Damages	0	0	0	0	0	0	0	0	0	
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	290,830	290,830	0	194,940	194,940	0	95,890	95,890	
99	997007 Idaho PCA	83,845	0	83,845	0	0	0	83,845	0	83,845	
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	30,934	30,934	0	20,735	20,735	0	10,199	10,199	
12	997016 Redemption Expense Amortization	0	133,436	133,436	0	86,352	86,352	0	47,084	47,084	
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	953,045	0	953,045	503,167	0	503,167	449,878	0	449,878	
1	997019 CSS Temporary Service Fees	4,928	0	4,928	2,430	0	2,430	2,498	0	2,498	
4	997020 FAS87 Current Pension Accrual	0	956,415	956,415	0	641,075	641,075	0	315,340	315,340	
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	52,807	52,807	0	34,174	34,174	0	18,633	18,633	
99	997033 BPA Residential Exchange	(531,871)	0	(531,871)	(368,798)	0	(368,798)	(163,073)	0	(163,073)	
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	(33,047)	(33,047)	0	(21,560)	(21,560)	0	(11,487)	(11,487)	
99	997043 Washington Deferred Power Costs	0	0	0	0	0	0	0	0	0	
1	997044 Non-Monetary Power Costs	0	(27,951)	(27,951)	0	(18,235)	(18,235)	0	(9,716)	(9,716)	
1	997045 Section 199 Manufacturing Deduction	0	(267,640)	(267,640)	0	(174,608)	(174,608)	0	(93,032)	(93,032)	
4	997046 Nez Perce Settlement	(291,059)	0	(291,059)	(1,834)	0	(1,834)	(289,225)	0	(289,225)	
99	997047 Clark Fork Preventive Maint. Exp (PME's)	22,057	0	22,057	0	0	0	22,057	0	22,057	
11	997049 Tax Depreciation	0	(12,031,029)	(12,031,029)	0	(7,841,464)	(7,841,464)	0	(4,189,565)	(4,189,565)	
99	997050 CS2 Levelized Return	24,075	0	24,075	0	0	0	24,075	0	24,075	
99	997051 Wind Generation AFUDC - ID	(11,109)	0	(11,109)	0	0	0	(11,109)	0	(11,109)	
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 January 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	997059	Spokane River Relicensing PME	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	(28,984)	0	(28,984)	(24,119)	0	(24,119)	(4,865)	0	(4,865)
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	(378,893)	0	(378,893)	0	0	0	(378,893)	0	(378,893)
11	997080	Book Transportation Depreciation	0	82,285	82,285	0	53,631	53,631	0	28,654	28,654
1	997081	Deferred Compensation	0	(150,796)	(150,796)	0	(101,077)	(101,077)	0	(49,719)	(49,719)
1	997082	Meal Disallowances	0	20,064	20,064	0	13,449	13,449	0	6,615	6,615
1	997083	Paid Time Off	0	157,501	157,501	0	105,571	105,571	0	51,930	51,930
2	997084	Customer Uncollectibles	0	212,320	212,320	0	139,388	139,388	0	72,932	72,932
99	997088	Deferred O&M Colstrip & CS2	(651,041)	0	(651,041)	(324,682)	0	(324,682)	(326,359)	0	(326,359)
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	45,392	0	45,392	45,392	0	45,392	0	0	0
99	997092	Smart Grid	55,969	0	55,969	55,969	0	55,969	0	0	0
99	997093	EWEB Renewable Energy Credits	39,488	0	39,488	39,488	0	39,488	0	0	0
		TOTAL SCHEDULE M ADJUSTMENTS	2,605,348	(5,597,829)	(2,992,481)	2,143,039	(3,598,652)	(1,455,613)	462,309	(1,999,177)	(1,536,868)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.240%	34.760%
E-ALL	2	Number of Customers	100.000%	65.650%	34.350%
E-ALL	3	Direct Distribution Operating Expense	100.000%	59.730%	40.270%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.029%	32.971%
E-ALL	10	Net Electric Distribution Plant	100.000%	63.610%	36.390%
E-ALL	11	Book Depreciation	100.000%	65.177%	34.823%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	64.714%	35.286%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-1A
For Month Ended January 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Acct No	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
14	410100	Deferred Federal Income Tax Expense - Allocated	0	1,073,078	1,073,078	0	689,850	689,850	0	383,228	383,228
99	410100	Deferred Federal Income Tax Expense - Washington	173,083	0	173,083	173,083	0	173,083	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	294,674	0	294,674	0	0	0	294,674	0	294,674
	410100	Total	467,757	1,073,078	1,540,835	173,083	689,850	862,933	294,674	383,228	677,902
14	411100	Deferred Federal Income Tax Expense - Allocated	0	(82,637)	(82,637)	0	(53,125)	(53,125)	0	(29,512)	(29,512)
99	411100	Deferred Federal Income Tax Expense - Washington	(240,695)	0	(240,695)	(240,695)	0	(240,695)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(106,830)	0	(106,830)	0	0	0	(106,830)	0	(106,830)
	411100	Total	(347,525)	(82,637)	(430,162)	(240,695)	(53,125)	(293,820)	(106,830)	(29,512)	(136,342)
Total Deferred Federal Income Tax Expense			120,232	990,441	1,110,673	(67,612)	636,725	569,113	187,844	353,716	541,560

E-ALL	14	Net Allocated Schedule M's	100.000%	64.287%	35.713%
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 January 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	0	0	0	0	0	0	0	0
1	408140	State Kwh Generation Tax	0	114,967	114,967	0	75,004	75,004	0	39,963	39,963
1	408150	R&P Property Tax--Production	0	1,012,193	1,012,193	0	660,355	660,355	0	351,838	351,838
1	408180	R&P Property Tax--Transmission	0	348,661	348,661	0	227,466	227,466	0	121,195	121,195
1	409100	State Income Tax--Montana & Oregon	0	134,677	134,677	0	87,863	87,863	0	46,814	46,814
TOTAL PRODUCTION & TRANSMISSION			0	1,610,498	1,610,498	0	1,050,688	1,050,688	0	559,810	559,810
DISTRIBUTION											
99	408110	State Excise Tax	1,765,902	0	1,765,902	1,765,902	0	1,765,902	0	0	0
99	408120	Municipal Occupation & License Tax	1,876,898	0	1,876,898	1,559,448	0	1,559,448	317,450	0	317,450
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	560,213	0	560,213	353,875	0	353,875	206,338	0	206,338
99	409100	State Income Tax--Idaho	91,237	0	91,237	0	0	0	91,237	0	91,237
TOTAL DISTRIBUTION			4,294,250	0	4,294,250	3,679,225	0	3,679,225	615,025	0	615,025
TOTAL TAXES OTHER THAN FIT			4,294,250	1,610,498	5,904,748	3,679,225	1,050,688	4,729,913	615,025	559,810	1,174,835

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-IA
For Month Ended January 31, 2012		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324	CDA Lake CDR Fund - Allocated	0	9,541,667	9,541,667	0	6,224,984	6,224,984	0	3,316,683	3,316,683
1	182325	CDA Lake IPA Fund	0	2,000,000	2,000,000	0	1,304,800	1,304,800	0	695,200	695,200
1	182381	CDA Settlement	0	39,147,694	39,147,694	0	25,539,956	25,539,956	0	13,607,738	13,607,738
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	2,000,670	2,153,849	153,179	1,305,237	1,458,416	0	695,433	695,433
1	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	1,238,649	25,317,797	26,556,446	1,238,649	16,970,266	18,208,915	0	8,347,531	8,347,531
1	303110	Misc Intangible Plant-PC Software (C-IPL)	0	1,946,199	1,946,199	0	1,304,518	1,304,518	0	641,681	641,681
TOTAL INTANGIBLE PLANT			1,994,532	124,003,245	125,997,777	1,994,532	81,387,471	83,382,003	0	42,615,774	42,615,774
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	125,688,492	125,688,492	0	81,999,172	81,999,172	0	43,689,320	43,689,320
1	312000	Boiler Plant	0	169,932,918	169,932,918	0	110,864,236	110,864,236	0	59,068,682	59,068,682
1	313000	Generators	0	6,770	6,770	0	4,417	4,417	0	2,353	2,353
1	314000	Turbogenerator Units	0	51,397,541	51,397,541	0	33,531,756	33,531,756	0	17,865,785	17,865,785
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	15,801,189	15,801,189	0	10,308,696	10,308,696	0	5,492,493	5,492,493
TOTAL STEAM PRODUCTION PLANT			0	392,151,120	392,151,120	0	255,839,392	255,839,392	0	136,311,728	136,311,728
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	57,156,977	57,156,977	0	37,289,212	37,289,212	0	19,867,765	19,867,765
1	331XXX	Structures & Improvements	0	43,341,151	43,341,151	0	28,275,767	28,275,767	0	15,065,384	15,065,384
1	332XXX	Reservoirs, Dams, & Waterways	0	122,921,418	122,921,418	0	80,193,933	80,193,933	0	42,727,485	42,727,485
1	333000	Waterwheels, Turbines, & Generators	0	155,534,998	155,534,998	0	101,471,033	101,471,033	0	54,063,965	54,063,965
1	334000	Accessory Electric Equipment	0	33,970,494	33,970,494	0	22,162,350	22,162,350	0	11,808,144	11,808,144
1	335XXX	Miscellaneous Power Plant Equipment	0	8,038,015	8,038,015	0	5,244,001	5,244,001	0	2,794,014	2,794,014
1	336000	Roads, Railroads, & Bridges	0	1,999,563	1,999,563	0	1,304,515	1,304,515	0	695,048	695,048
TOTAL HYDRAULIC PRODUCTION PLANT			0	422,962,616	422,962,616	0	275,940,811	275,940,811	0	147,021,805	147,021,805
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	16,488,006	16,488,006	0	10,756,775	10,756,775	0	5,731,231	5,731,231
1	342000	Fuel Holders, Producers, & Accessories	0	21,163,536	21,163,536	0	13,807,091	13,807,091	0	7,356,445	7,356,445
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	199,524,517	199,524,517	0	130,169,795	130,169,795	0	69,354,722	69,354,722
1	345000	Accessory Electric Equipment	0	16,932,489	16,932,489	0	11,046,756	11,046,756	0	5,885,733	5,885,733
1	346000	Miscellaneous Power Plant Equipment	0	1,628,722	1,628,722	0	1,062,578	1,062,578	0	566,144	566,144
TOTAL OTHER PRODUCTION PLANT			0	278,519,218	278,519,218	0	181,705,938	181,705,938	0	96,813,280	96,813,280
TOTAL PRODUCTION PLANT			0	1,093,632,954	1,093,632,954	0	713,486,141	713,486,141	0	380,146,813	380,146,813

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-1A
For Month Ended January 31, 2012		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	19,254,983	19,254,983	0	12,561,951	12,561,951	0	6,693,032	6,693,032
1	352XXX	Structures & Improvements	0	16,777,817	16,777,817	0	10,945,848	10,945,848	0	5,831,969	5,831,969
1	353000	Station Equipment	0	203,285,674	203,285,674	0	132,623,574	132,623,574	0	70,662,100	70,662,100
1	354000	Towers & Fixtures	0	17,120,820	17,120,820	0	11,169,623	11,169,623	0	5,951,197	5,951,197
1	355000	Poles & Fixtures	0	145,538,036	145,538,036	0	94,949,015	94,949,015	0	50,589,021	50,589,021
1	356000	Overhead Conductors & Devices	0	112,560,871	112,560,871	0	73,434,712	73,434,712	0	39,126,159	39,126,159
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	521,346,006	521,346,006	0	340,126,135	340,126,135	0	181,219,871	181,219,871
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	1,852,551	0	1,852,551	152,664	0	152,664	1,699,887	0	1,699,887
99	361000	Structures & Improvements	17,633,998	0	17,633,998	12,405,674	0	12,405,674	5,228,324	0	5,228,324
99	362000	Station Equipment	105,728,423	0	105,728,423	68,905,345	0	68,905,345	36,823,078	0	36,823,078
99	364000	Poles, Towers, & Fixtures	244,343,325	0	244,343,325	149,437,406	0	149,437,406	94,905,919	0	94,905,919
99	365000	Overhead Conductors & Devices	163,880,577	0	163,880,577	101,161,482	0	101,161,482	62,719,095	0	62,719,095
99	366000	Underground Conduit	82,366,181	0	82,366,181	51,334,259	0	51,334,259	31,031,922	0	31,031,922
99	367000	Underground Conductors & Devices	136,723,051	0	136,723,051	88,046,877	0	88,046,877	48,676,174	0	48,676,174
99	368000	Line Transformers	191,907,534	0	191,907,534	128,002,485	0	128,002,485	63,905,049	0	63,905,049
99	369XXX	Services	123,693,604	0	123,693,604	77,379,163	0	77,379,163	46,314,441	0	46,314,441
99	370000	Meters	47,764,708	0	47,764,708	26,991,806	0	26,991,806	20,772,902	0	20,772,902
99	373XXX	Street Light & Signal Systems	34,686,516	0	34,686,516	20,833,810	0	20,833,810	13,852,706	0	13,852,706
		TOTAL DISTRIBUTION PLANT	1,155,165,099	0	1,155,165,099	727,991,909	0	727,991,909	427,173,190	0	427,173,190
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	11,397,481	48,058,069	59,455,550	5,659,288	32,212,843	37,872,131	5,738,193	15,845,226	21,583,419
4	391XXX	Office Furniture & Equipment	990,106	33,253,065	34,243,171	990,106	22,289,197	23,279,303	0	10,963,868	10,963,868
4	392XXX	Transportation Equipment	11,971,286	7,740,278	19,711,564	8,434,286	5,188,231	13,622,517	3,537,000	2,552,047	6,089,047
4	393000	Stores Equipment	286,235	1,519,972	1,806,207	123,355	1,018,822	1,142,177	162,880	501,150	664,030
4	394000	Tools, Shop & Garage Equipment	1,557,875	5,911,389	7,469,264	1,179,903	3,962,345	5,142,248	377,972	1,949,044	2,327,016
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	25,807,794	10,476,679	36,284,473	16,824,687	7,022,413	23,847,100	8,983,107	3,454,266	12,437,373
4	397XXX	Communications Equipment	12,747,057	48,605,747	61,352,804	6,846,856	32,579,946	39,426,802	5,900,201	16,025,801	21,926,002
4	398000	Miscellaneous Equipment	2,371	296,084	298,455	31	198,462	198,493	2,340	97,622	99,962
		TOTAL GENERAL PLANT	66,120,586	160,130,913	226,251,499	40,614,217	107,334,149	147,948,366	25,506,369	52,796,764	78,303,133
		TOTAL PLANT IN SERVICE	1,223,280,217	1,899,113,118	3,122,393,335	770,600,658	1,242,333,896	2,012,934,554	452,679,559	656,779,222	1,109,458,781

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-1A
For Month Ended January 31, 2012		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	0	270,637,817	270,637,817	0	176,564,112	176,564,112	0	94,073,705	94,073,705
E-ADEP		Hydro Production Plant	0	107,591,482	107,591,482	0	70,192,683	70,192,683	0	37,398,799	37,398,799
E-ADEP		Other Production Plant	0	71,662,747	71,662,747	0	46,752,776	46,752,776	0	24,909,971	24,909,971
E-ADEP		Transmission Plant	0	174,526,649	174,526,649	0	113,861,186	113,861,186	0	60,665,463	60,665,463
E-ADEP		Distribution Plant	348,646,427	0	348,646,427	214,965,293	0	214,965,293	133,681,134	0	133,681,134
E-ADEP		General Plant	20,917,764	54,722,318	75,640,082	11,507,360	36,679,822	48,187,182	9,410,404	18,042,496	27,452,900
TOTAL ACCUMULATED DEPRECIATION			369,564,191	679,141,013	1,048,705,204	226,472,653	444,050,579	670,523,232	143,091,538	235,090,434	378,181,972
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	6,107,926	6,107,926	0	3,984,811	3,984,811	0	2,123,115	2,123,115
E-AAMT		Distribution-Franchises/Misc Intangibles	69,270	0	69,270	69,270	0	69,270	0	0	0
E-AAMT		General Plant - 303000	0	30,529	30,529	0	19,917	19,917	0	10,612	10,612
E-AAMT		Miscellaneous IT Intangible Plant - 3031XX	156,777	12,557,802	12,714,579	156,777	8,417,369	8,574,146	0	4,140,433	4,140,433
E-AAMT		General Plant - 390200, 396200	120,801	130,685	251,486	117,232	87,597	204,829	3,569	43,088	46,657
TOTAL ACCUMULATED AMORTIZATION			346,848	18,826,942	19,173,790	343,279	12,509,694	12,852,973	3,569	6,317,248	6,320,817
TOTAL ACCUMULATED DEPR/AMORT			369,911,039	697,967,955	1,067,878,994	226,815,932	456,560,273	683,376,205	143,095,107	241,407,682	384,502,789
NET ELECTRIC UTILITY PLANT before DFIT			853,369,178	1,201,145,163	2,054,514,341	543,784,726	785,773,623	1,329,558,349	309,584,452	415,371,540	724,955,992
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	(428,703)	(428,703)	0	(279,686)	(279,686)	0	(149,017)	(149,017)
12		ADFIT - Electric Plant In Service (282900)	0	(276,745,368)	(276,745,368)	0	(179,092,997)	(179,092,997)	0	(97,652,371)	(97,652,371)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(21,859,142)	(21,859,142)	0	(14,651,964)	(14,651,964)	0	(7,207,178)	(7,207,178)
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	(3,339,583)	(3,339,583)	0	(2,178,744)	(2,178,744)	0	(1,160,839)	(1,160,839)
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	(13,701,693)	(13,701,693)	0	(8,938,985)	(8,938,985)	0	(4,762,708)	(4,762,708)
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(4,851,015)	(4,851,015)	0	(3,139,286)	(3,139,286)	0	(1,711,729)	(1,711,729)
TOTAL ACCUMULATED DFIT			0	(321,625,504)	(321,625,504)	0	(208,738,342)	(208,738,342)	0	(112,887,162)	(112,887,162)
NET ELECTRIC UTILITY PLANT			853,369,178	879,519,659	1,732,888,837	543,784,726	577,035,281	1,120,820,007	309,584,452	302,484,378	612,068,830

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%	64.714%	35.286%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
For Month Ended January 31, 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		853,369,178	879,519,659	1,732,888,837	543,784,726	577,035,281	1,120,820,007	309,584,452	302,484,378	612,068,830
	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	(1,196,034)	0	(1,196,034)	1,196,034	0	1,196,034
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)		(2,480,299)	0	(2,480,299)	(794,893)	0	(794,893)	(1,685,406)	0	(1,685,406)
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)		6,702,091	0	6,702,091	4,307,904	0	4,307,904	2,394,187	0	2,394,187
99	ADFIT - Kettle Falls Disallowed (190420)		385,209	0	385,209	385,209	0	385,209	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)		1,016,340	0	1,016,340	0	0	0	1,016,340	0	1,016,340
99	ADFIT - Boulder Park Disallowed (190040)		554,281	0	554,281	0	0	0	554,281	0	554,281
99	Investment in WNP3 Exchange Power (124900, 124930)		18,681,092	0	18,681,092	18,681,092	0	18,681,092	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)		(3,357,305)	0	(3,357,305)	(3,357,305)	0	(3,357,305)	0	0	0
99	CDA Lake Settlement - WA (182382)		1,350,049	0	1,350,049	1,350,049	0	1,350,049	0	0	0
99	CDA Lake Settlement - ID (186382)		269,740	0	269,740	0	0	0	269,740	0	269,740
99	ADFIT - CDA Lake Settlement - Direct (283382)		(566,927)	0	(566,927)	(472,518)	0	(472,518)	(94,409)	0	(94,409)
99	CDA CDR Fund - Direct (182324)		98,203	0	98,203	98,203	0	98,203	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)		(34,371)	0	(34,371)	(34,371)	0	(34,371)	0	0	0
99	Spokane River Relicensing (182322)		697,817	0	697,817	647,338	0	647,338	50,479	0	50,479
99	ADFIT - Spokane River Relicensing (283322)		(244,212)	0	(244,212)	(226,549)	0	(226,549)	(17,663)	0	(17,663)
99	Spokane River PM&Es (182323)		646,143	0	646,143	411,054	0	411,054	235,089	0	235,089
99	ADFIT - Spokane River PM&Es (283323)		(226,174)	0	(226,174)	(143,893)	0	(143,893)	(82,281)	0	(82,281)
99	Montana Riverbed Settlement (186360)		5,053,140	0	5,053,140	3,354,919	0	3,354,919	1,698,221	0	1,698,221
99	ADFIT - Montana Riverbed Settlement (283365)		(1,768,599)	0	(1,768,599)	(1,174,222)	0	(1,174,222)	(594,377)	0	(594,377)
99	Lancaster Generation (182312)		5,270,000	0	5,270,000	5,270,000	0	5,270,000	0	0	0
99	ADFIT - Lancaster Generation (283312)		(1,844,500)	0	(1,844,500)	(1,844,500)	0	(1,844,500)	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)		(859,452)	0	(859,452)	(258,681)	0	(258,681)	(600,771)	0	(600,771)
99	Customer Deposits (235199)		(4,008,517)	0	(4,008,517)	(4,008,517)	0	(4,008,517)	0	0	0
C-WKC	Working Capital		18,188,000	6,614,656	24,802,656	18,188,000	0	18,188,000	0	6,614,656	6,614,656
99	DSM Programs (186710)		0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS		36,192,397	6,614,656	42,807,053	35,045,559	0	35,045,559	1,146,838	6,614,656	7,761,494
	NET RATE BASE		889,561,575	886,134,315	1,775,695,890	578,830,285	577,035,281	1,155,865,566	310,731,290	309,099,034	619,830,324

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%	64.714%	35.286%
E-ALL	13	Net Electric General Plant	100.000%	66.237%	33.763%
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 January 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	890,740	890,740			890,740	890,740		581,119	581,119		309,621	309,621	
1	Hydro (ED-AN)	734,960	734,960			734,960	734,960		479,488	479,488		255,472	255,472	
1	Other (ED-AN)	688,438	688,438			688,438	688,438		449,137	449,137		239,301	239,301	
Total Electric Production		2,314,138	2,314,138			2,314,138	2,314,138		1,509,744	1,509,744		804,394	804,394	
Electric Transmission														
1	ED-AN	886,420	886,420			886,420	886,420		578,300	578,300		308,120	308,120	
Total Electric Transmission		886,420	886,420			886,420	886,420		578,300	578,300		308,120	308,120	
Electric Distribution														
	ED-ID	912,168	912,168			912,168	912,168					912,168	912,168	
	ED-WA	1,687,798	1,687,798			1,687,798	1,687,798	1,687,798		1,687,798				
Total Electric Distribution		2,599,966	2,599,966			2,599,966	2,599,966	1,687,798		1,687,798		912,168	912,168	
Gas Underground Storage														
	GD-AN	51,891		51,891										
	GD-OR	9,379			9,379									
Total Gas Underground Storage		61,270		51,891	9,379									
Gas Distribution														
	GD-AN	4,129		4,129										
	GD-ID	301,006		301,006										
	GD-WA	571,421		571,421										
	GD-OR	311,735			311,735									
Total Gas Distribution		1,188,291		876,556	311,735									
General Plant														
4	ED-AN	214,443	214,443				214,443		143,739	143,739		70,704	70,704	
	ED-ID	23,610	23,610			23,610	23,610				23,610	23,610		
	ED-WA	61,841	61,841			61,841	61,841	61,841		61,841				
7,4	CD-AA	824,876	594,273	164,060	66,543		594,273		398,335	398,335		195,938	195,938	
9,4	CD-AN	49,329	38,803	10,526			38,803		26,009	26,009		12,794	12,794	
9	CD-ID	34,939	27,483	7,456		27,483	27,483				27,483	27,483		
9	CD-WA	13,003	10,228	2,775		10,228	10,228	10,228		10,228				
8	GD-AA	13,202		9,417	3,785									
	GD-AN	2,663		2,663										
	GD-ID	6,284		6,284										
	GD-WA	19,639		19,639										
	GD-OR	21,043			21,043									
Total General Plant		1,284,872	970,681	222,820	91,371	123,162	847,519	970,681	72,069	568,083	640,152	51,093	279,436	330,529
Total Depreciation Expense		8,334,957	6,771,205	1,151,267	412,485	2,723,128	4,048,077	6,771,205	1,759,867	2,656,127	4,415,994	963,261	1,391,950	2,355,211

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 January 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Production/Transmission													
1 Franchises (302000)	ED-AN	76,453				76,453	76,453		49,878	49,878		26,575	26,575
1 Misc Intangible Plt (303000)	ED-AN	7,166				7,166	7,166		4,675	4,675		2,491	2,491
Total Production/Transmission		83,619				83,619	83,619		54,553	54,553		29,066	29,066
Distribution													
Franchises (302000)	ED-WA	2,009				2,009	2,009		2,009	2,009			
Misc Intangible Plt (303000)	ED-WA	237				237	237		237	237			
Total Distribution		2,246				2,246	2,246		2,246	2,246			
General Plant - 303000													
9,1	CD-AN	809	636	173					415	415		221	221
	GD-ID	319		319		636	636						
	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	601,250	433,165	119,582	48,503				290,346	290,346		142,819	142,819
4	ED-AN	17,286	17,286			433,165	433,165		11,587	11,587		5,699	5,699
	ED-WA	20,344	20,344			17,286	17,286						
8	GD-AA	26,032		18,569	7,463			20,344	20,344	20,344			
	GD-AN	192		192									
	GD-OR	794		794									
Total Miscellaneous IT Intangible Plt - 3031XX		665,898	470,795	138,343	56,760	20,344	450,451	470,795	20,344	301,933	322,277	148,518	148,518
Gas Underground Storage													
	GD-AN	19		19									
Total Gas Underground Storage		19		19									
General Plant - 390200, 396200													
7,4	CD-AA	4,713	3,395	938	380				2,276	2,276		1,119	1,119
4	ED-AN	745	745			3,395	3,395		499	499		246	246
	GD-OR	362		362		745	745						
Total General Plant - 390200, 396200		5,820	4,140	938	742	4,140	4,140		2,775	2,775		1,365	1,365
Total Amortization Expense		761,303	561,436	141,718	58,149	22,590	538,846	561,436	22,590	359,676	382,266	179,170	179,170

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 January 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO ****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	
Electric Production													
1	Steam (ED-AN)	270,637,817	270,637,817			270,637,817	270,637,817		176,564,112	176,564,112		94,073,705	
1	Hydro (ED-AN)	107,591,482	107,591,482			107,591,482	107,591,482		70,192,683	70,192,683		37,398,799	
1	Other (ED-AN)	71,662,747	71,662,747			71,662,747	71,662,747		46,752,776	46,752,776		24,909,971	
Total Electric Production		449,892,046	449,892,046			449,892,046	449,892,046		293,509,571	293,509,571		156,382,475	
Electric Transmission													
1	ED-AN	174,526,649	174,526,649			174,526,649	174,526,649		113,861,186	113,861,186		60,665,463	
Total Electric Transmission		174,526,649	174,526,649			174,526,649	174,526,649		113,861,186	113,861,186		60,665,463	
Electric Distribution													
	ED-ID	133,681,134	133,681,134			133,681,134	133,681,134				133,681,134		
	ED-WA	214,965,293	214,965,293			214,965,293	214,965,293	214,965,293		214,965,293			
Total Electric Distribution		348,646,427	348,646,427			348,646,427	348,646,427	214,965,293		214,965,293	133,681,134		
Gas Underground Storage													
	GD-AN	11,932,900		11,932,900									
	GD-OR	301,025			301,025								
Total Gas Underground Storage		12,233,925		11,932,900	301,025								
Gas Distribution													
	GD-AN	1,428,329		1,428,329									
	GD-ID	50,120,222		50,120,222									
	GD-WA	99,064,791		99,064,791									
	GD-OR	85,660,712			85,660,712								
Total Gas Distribution		236,274,054		150,613,342	85,660,712								
General Plant													
4	ED-AN	31,795,971	31,795,971			31,795,971	31,795,971		21,312,521	21,312,521		10,483,450	
	ED-ID	6,033,761	6,033,761			6,033,761	6,033,761				6,033,761		
	ED-WA	10,018,307	10,018,307			10,018,307	10,018,307	10,018,307		10,018,307			
7,4	CD-AA	20,268,689	14,602,374	4,031,240	1,635,075	14,602,374	14,602,374		9,787,825	9,787,825		4,814,549	
9,4	CD-AN	10,582,084	8,323,973	2,258,111		8,323,973	8,323,973		5,579,476	5,579,476		2,744,497	
9	CD-ID	4,292,652	3,376,643	916,009		3,376,643	3,376,643				3,376,643		
9	CD-WA	1,893,000	1,489,053	403,947		1,489,053	1,489,053	1,489,053		1,489,053			
8	GD-AA	1,156,231		824,751	331,480								
	GD-AN	895,783		895,783									
	GD-ID	979,141		979,141									
	GD-WA	2,139,496		2,139,496									
	GD-OR	3,316,595			3,316,595								
Total General Plant		93,371,710	75,640,082	12,448,478	5,283,150	20,917,764	54,722,318	75,640,082	11,507,360	36,679,822	48,187,182	9,410,404	18,042,496
Total Accumulated Depreciation		1,314,944,811	1,048,705,204	174,994,720	91,244,887	369,564,191	679,141,013	1,048,705,204	226,472,653	444,050,579	670,523,232	143,091,538	235,090,434

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%								

****	<u>Total</u>
	94,073,705
	37,398,799
	24,909,971
	<u>156,382,475</u>
	60,665,463
	<u>60,665,463</u>
	133,681,134
	<u>133,681,134</u>
	10,483,450
	6,033,761
	4,814,549
	2,744,497
	3,376,643
	<u>27,452,900</u>
	<u>378,181,972</u>

RESULTS OF OPERATIONS
ELECTRIC ACCUMULATED AMORTIZATION
For Month Ended January 31, 2012
Average of Monthly Averages Basis

Report ID:
E-AAMT-1A

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000)	ED-AN	5,588,058	5,588,058		5,588,058	5,588,058		3,645,649	3,645,649		1,942,409	1,942,409	
1	Misc Intangible Plt (303000)	ED-AN	519,868	519,868		519,868	519,868		339,162	339,162		180,706	180,706	
Total Production/Transmission			6,107,926	6,107,926		6,107,926	6,107,926		3,984,811	3,984,811		2,123,115	2,123,115	
Distribution														
	Franchises (302000)	ED-WA	49,651	49,651		49,651	49,651		49,651	49,651				
	Misc Intangible Plt (303000)	ED-WA	19,619	19,619		19,619	19,619		19,619	19,619				
Total Distribution			69,270	69,270		69,270	69,270		69,270	69,270				
General Plant - 303000														
9,1		CD-AN	38,811	30,529	8,282		30,529	30,529		19,917	19,917	10,612	10,612	
		GD-ID	39,178		39,178									
		GD-WA	78,124		78,124									
		GD-OR	41,241		41,241									
Total General Plant - 303000			197,354	30,529	125,584		30,529	30,529		19,917	19,917	10,612	10,612	
Miscellaneous IT Intangible Plant -3031XX														
7,4		CD-AA	16,432,118	11,838,355	3,268,184	1,325,579		11,838,355	11,838,355	7,935,131	7,935,131	3,903,224	3,903,224	
4		ED-AN	719,447	719,447				719,447	719,447	482,238	482,238	237,209	237,209	
		ED-WA	156,777	156,777				156,777	156,777					
8		GD-AA	425,619		303,598	122,021								
		GD-AN	13,007		13,007									
		GD-OR	43,065			43,065								
Total Miscellaneous IT Intangible Plant - 3031XX			17,790,033	12,714,579	3,584,789	1,490,665		156,777	12,557,802	12,714,579		156,777	8,417,369	8,574,146
Gas Underground Storage														
		GD-AN	239,187		239,187									
Total Gas Underground Storage			239,187		239,187									
General Plant - 390200, 396200														
7,4		CD-AA	132,376	95,369	26,328	10,679		95,369	95,369	63,925	63,925	31,444	31,444	
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	35,316	35,316			35,316	35,316	23,672	23,672		11,644	11,644	
		ED-WA	110,678	110,678			110,678	110,678	110,678	110,678				
		GD-WA	1,863		1,863									
		GD-OR	45,017			45,017								
Total General Plant - 390200, 396200			338,119	251,486	30,937	55,696		120,801	130,685	251,486		117,232	87,597	204,829
Total Accumulated Amortization			24,741,889	19,173,790	3,980,497	1,587,682		346,848	18,826,942	19,173,790		343,279	12,509,694	12,852,973

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended January 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

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

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	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	5,733,904	487,645	1,970,891	3,275,368	5,733,904	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	56,369,547	0	0	40,610,877	40,610,877	0	0	11,211,339	11,211,339	0	4,547,331	4,547,331
9		CD-WA / ID / AN	16,667,432	5,171,643	3,767,302	4,171,824	13,110,769	1,402,953	1,021,986	1,131,724	3,556,663	0	0	0
		TOTAL ACCOUNT	83,964,057	5,659,288	5,738,193	48,058,069	59,455,550	3,284,257	1,021,986	12,343,063	16,649,306	3,311,870	4,547,331	7,859,201
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	3,250,977	990,106	0	2,260,871	3,250,977	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	43,018,424	0	0	30,992,194	30,992,194	0	0	8,555,934	8,555,934	0	3,470,296	3,470,296
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	46,698,847	990,106	0	33,253,065	34,243,171	0	0	8,862,262	8,862,262	0	3,593,414	3,593,414
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	16,659,443	7,427,829	2,948,649	6,282,965	16,659,443	0	0	0	0	0	0	0
99		GD-WA / ID / AN	6,767,844	0	0	0	0	4,178,742	1,483,541	1,105,561	6,767,844	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	3,394,865	1,006,457	588,351	1,075,626	2,670,434	273,030	159,607	291,794	724,431	0	0	0
		TOTAL ACCOUNT	29,755,478	8,434,286	3,537,000	7,740,278	19,711,564	4,451,772	1,643,148	1,502,726	7,597,646	2,403,529	42,739	2,446,268

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended January 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****														
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	395,329	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	1,793,617	112,615	148,135	1,150,127	1,410,877	30,550	40,186	312,004	382,740	0	0	0
		TOTAL ACCOUNT	2,330,444	123,354	162,880	1,519,972	1,806,206	114,821	40,186	312,004	467,011	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,215,759	1,151,597	370,781	1,693,381	3,215,759	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,891,541	0	0	0	0	1,034,905	444,947	411,689	1,891,541	0	0	0
99		GD-OR / AS	887,820	0	0	0	0	0	0	0	0	887,820	0	887,820
8		GD-AA	1,121,448	0	0	0	0	0	0	799,940	799,940	0	321,508	321,508
7		CD-AA	5,571,212	0	0	4,013,724	4,013,724	0	0	1,108,058	1,108,058	0	449,430	449,430
9		CD-WA / ID / AN	304,829	28,306	7,191	204,284	239,781	7,679	1,951	55,418	65,048	0	0	0
		TOTAL ACCOUNT	12,992,609	1,179,903	377,972	5,911,389	7,469,264	1,042,584	446,898	2,375,105	3,864,587	887,820	770,938	1,658,758
	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	34,677,159	16,555,516	8,575,491	9,546,152	34,677,159	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,047,177	0	0	0	0	2,675,608	846,761	524,808	4,047,177	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	40,858,117	16,824,687	8,983,107	10,476,678	36,284,472	2,748,628	957,338	779,151	4,485,117	43,834	44,694	88,528

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended January 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

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

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	43,985,345	6,481,667	2,725,760	34,777,918	43,985,345	0	0	0	0	0	0	0
99		GD-WA / ID / AN	953,261	0	0	0	0	519,102	434,159	0	953,261	0	0	0
99		GD-OR / AS	954,809	0	0	0	0	0	0	0	0	954,809	0	954,809
8		GD-AA	992,892	0	0	0	0	0	0	708,240	708,240	0	284,652	284,652
7		CD-AA	11,209,240	0	0	8,075,585	8,075,585	0	0	2,229,406	2,229,406	0	904,249	904,249
9		CD-WA / ID / AN	11,812,556	365,190	3,174,441	5,752,244	9,291,875	99,068	861,156	1,560,457	2,520,681	0	0	0
		TOTAL ACCOUNT	69,908,103	6,846,857	5,900,201	48,605,747	61,352,805	618,170	1,295,315	4,498,103	6,411,588	954,809	1,188,901	2,143,710
	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	295,478,636	40,614,218	25,506,368	160,130,912	226,251,498	12,908,831	5,521,312	31,885,861	50,316,004	8,321,497	10,589,637	18,911,134

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 January 31, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

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

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	2,001,201	153,179	0	1,848,022	2,001,201	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	3,738,816	153,179	0	2,000,670	2,153,849	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	2,029,783	1,238,649	0	791,134	2,029,783	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	1,561,912	0	0	0	0	0	0	1,114,127	1,114,127	0	447,785	447,785
7		CD-AA	34,044,004	0	0	24,526,662	24,526,662	0	0	6,771,012	6,771,012	0	2,746,330	2,746,330
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	37,682,139	1,238,649	0	25,317,796	26,556,445	0	0	7,885,139	7,885,139	46,440	3,194,115	3,240,555
	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	2,356,412	0	0	1,697,653	1,697,653	0	0	468,667	468,667	0	190,092	190,092
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	2,625,526	0	0	1,946,199	1,946,199	0	0	488,004	488,004	1,231	190,092	191,323
	TOTAL		44,046,481	1,391,828	0	29,264,665	30,656,493	964,981	168,450	8,414,553	9,547,984	457,797	3,384,207	3,842,004

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: C-DTX-1A
COMMON ACCUMULATED DEFERRED FIT	
For Month Ended January 31, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		Deferred FIT - Common Plant (For Report APL)				
7	282900	CD-AA	(28,335,471)	(20,414,007)	(5,635,642)	(2,285,822)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,837,168)	(1,445,135)	(392,033)	0
		Total	(30,172,639)	(21,859,142)	(6,027,675)	(2,285,822)

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 January 31, 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		665,803	665,803	665,803	665,803		0	0	
1	151210	FUEL STOCK HOG FUEL-KFGS		780,250	780,250	780,250	780,250		0	0	
4	154100	PLANT MATERIALS & OPER SUPPLIES		5,574,809	5,574,809	4,384,796	4,384,796	1,190,013	1,190,013	1,190,013	
1	154300	PLANT MATERIALS & OPER SUP-CS2		314,201	314,201	247,131	247,131	67,070	67,070	67,070	
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		675,360	675,360	531,196	531,196	144,164	144,164	144,164	
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		6,314	6,314	4,966	4,966	1,348	1,348	1,348	
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		(308)	(308)	(242)	(242)	(66)	(66)	(66)	
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		961	961	756	756	205	205	205	
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	18,188,000		18,188,000	18,188,000	18,188,000	0		0	
TOTAL			18,188,000	8,017,390	26,205,390	18,188,000	6,614,656	24,802,656	0	1,402,734	1,402,734

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%