

RESULTS OF OPERATIONS	Report ID: E-ROR-1A
ELECTRIC RATE OF RETURN	
For Month Ended February 29, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income	12,587,088	8,484,630	4,102,458
	Colstrip 3 AFUDC Reallocation Adj	0	(31,942)	31,942
	Adjusted Net Operating Income	12,587,088	8,452,688	4,134,400
E-APL	Electric Net Rate Base	1,773,260,588	1,152,585,123	620,675,465
	RATE OF RETURN	0.710%	0.733%	0.666%

RESULTS OF OPERATIONS		Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES		
For Month Ended February 29, 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	02-29-2012	360,242 100.000%	236,362 65.612%	123,880 34.388%
3	E-OPS	Direct Distribution Operating Expense Percent		2,093,362 100.000%	1,266,948 60.522%	826,414 39.478%
	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 February 29, 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%

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RESULTS OF OPERATIONS	Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES	
For Month Ended February 29, 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%

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RESULTS OF OPERATIONS	Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES	
For Month Ended February 29, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
			Total	Electric	Gas North	Oregon Gas
Input		Elec/Gas North 4-Factor	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%
		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	806,284,099	512,238,879	294,045,220	
		Percent	100.000%	63.531%	36.469%	
11		Book Depreciation	6,772,305	4,421,334	2,350,971	
		Percent	100.000%	65.286%	34.714%	

RESULTS OF OPERATIONS	Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES	
For Month Ended February 29, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho
12		Net Electric Plant (before DFIT) Percent	2,053,848,677 100.000%	1,328,021,240 64.660%	725,827,437 35.340%
13	E-PLT	Net Electric General Plant Percent	152,455,756 100.000%	100,506,074 65.925%	51,949,682 34.075%
14		Net Allocated Schedule M's Percent	-6,272,226 100.000%	-4,046,044 64.507%	-2,226,182 35.493%
99	Input	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended February 29, 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	33,654,102	0	33,654,102	22,915,021	0	22,915,021	10,739,081	0	10,739,081
99	442200	Commercial - Firm & Int.	24,347,252	0	24,347,252	17,069,444	0	17,069,444	7,277,808	0	7,277,808
1	442300	Industrial	9,903,672	0	9,903,672	4,682,806	0	4,682,806	5,220,866	0	5,220,866
99	444000	Public Street & Highway Lighting	600,786	0	600,786	398,169	0	398,169	202,617	0	202,617
99	448000	Interdepartmental Revenue	98,958	0	98,958	74,676	0	74,676	24,282	0	24,282
99	499XXX	Unbilled Revenue	(1,983,149)	0	(1,983,149)	(1,104,361)	0	(1,104,361)	(878,788)	0	(878,788)
		TOTAL SALES TO ULTIMATE CUSTOMERS	66,621,621	0	66,621,621	44,035,755	0	44,035,755	22,585,866	0	22,585,866
1	447XXX	Sales for Resale	0	12,418,742	12,418,742	0	8,101,987	8,101,987	0	4,316,755	4,316,755
		TOTAL SALES OF ELECTRICITY	66,621,621	12,418,742	79,040,363	44,035,755	8,101,987	52,137,742	22,585,866	4,316,755	26,902,621
		OTHER OPERATING REVENUE:									
99	451000	Miscellaneous Service Revenue	52,460	0	52,460	35,972	0	35,972	16,488	0	16,488
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	252,060	2,248	254,308	176,097	1,467	177,564	75,963	781	76,744
1	456XXX	Other Electric Revenues	11,885	15,128,659	15,140,544	8,262	9,869,937	9,878,199	3,623	5,258,722	5,262,345
		TOTAL OTHER OPERATING REVENUE	316,405	15,166,707	15,483,112	220,331	9,894,760	10,115,091	96,074	5,271,947	5,368,021
		TOTAL ELECTRIC REVENUE	66,938,026	27,585,449	94,523,475	44,256,086	17,996,747	62,252,833	22,681,940	9,588,702	32,270,642
		EXPENSE									
		STEAM POWER GENERATION EXPENSE:									
		OPERATION									
1	500000	Supervision & Engineering	0	22,059	22,059	0	14,391	14,391	0	7,668	7,668
1	501000	Fuel	0	1,650,302	1,650,302	0	1,076,657	1,076,657	0	573,645	573,645
1	502000	Steam Expense	0	335,203	335,203	0	218,686	218,686	0	116,517	116,517
1	505000	Electric Expense	0	65,892	65,892	0	42,988	42,988	0	22,904	22,904
1	506000	Miscellaneous Steam Power Generation Expense	0	230,753	230,753	0	150,543	150,543	0	80,210	80,210
1	507000	Rent	0	851	851	0	555	555	0	296	296
		MAINTENANCE									
1	510000	Supervision & Engineering	0	31,121	31,121	0	20,303	20,303	0	10,818	10,818
1	511000	Structures	0	33,185	33,185	0	21,650	21,650	0	11,535	11,535
1	512000	Boiler Plant	0	319,062	319,062	0	208,156	208,156	0	110,906	110,906
1	513000	Electric Plant	0	18,437	18,437	0	12,028	12,028	0	6,409	6,409
1	514000	Miscellaneous Steam Plant	0	48,444	48,444	0	31,605	31,605	0	16,839	16,839
		TOTAL STEAM POWER GENERATION EXP	0	2,755,309	2,755,309	0	1,797,562	1,797,562	0	957,747	957,747

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended February 29, 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	247,011	247,011	0	161,150	161,150	0	85,861	85,861
1	536000	Water for Power	0	83,010	83,010	0	54,156	54,156	0	28,854	28,854
1	537000	Hydraulic Expense	428,175	242,388	670,563	264,579	158,134	422,713	163,596	84,254	247,850
1	538000	Electric Expense	0	507,092	507,092	0	330,827	330,827	0	176,265	176,265
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	51,279	51,279	0	33,454	33,454	0	17,825	17,825
1	540000	Rent	0	96,895	96,895	0	63,214	63,214	0	33,681	33,681
1	540100	MT Trust Funds Land Settlement Rents	459,930	0	459,930	300,076	0	300,076	159,854	0	159,854
MAINTENANCE											
1	541000	Supervision & Engineering	0	34,686	34,686	0	22,629	22,629	0	12,057	12,057
1	542000	Structures	0	33,916	33,916	0	22,127	22,127	0	11,789	11,789
1	543000	Reservoirs, Dams, & Waterways	0	453,924	453,924	0	296,140	296,140	0	157,784	157,784
1	544000	Electric Plant	0	409,083	409,083	0	266,886	266,886	0	142,197	142,197
1	545000	Miscellaneous Hydraulic Plant	0	56,532	56,532	0	36,881	36,881	0	19,651	19,651
TOTAL HYDRO POWER GENERATION EXP			888,105	2,215,816	3,103,921	564,655	1,445,598	2,010,253	323,450	770,218	1,093,668
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	68,494	68,494	0	44,685	44,685	0	23,809	23,809
1	547000	Fuel	0	7,667,226	7,667,226	0	5,002,098	5,002,098	0	2,665,128	2,665,128
1	548000	Generation Expense	0	39,100	39,100	0	25,509	25,509	0	13,591	13,591
1	549000	Miscellaneous Other Power Generation Expense	0	32,576	32,576	0	21,253	21,253	0	11,323	11,323
1	550000	Rent	0	(4,857)	(4,857)	0	(3,169)	(3,169)	0	(1,688)	(1,688)
MAINTENANCE											
1	551000	Supervision & Engineering	0	22,421	22,421	0	14,627	14,627	0	7,794	7,794
1	552000	Structures	0	0	0	0	0	0	0	0	0
1	553000	Generating & Electric Equipment	0	15,911	15,911	0	10,380	10,380	0	5,531	5,531
1	554000	Miscellaneous Other Power Generation Plant	0	7,232	7,232	0	4,718	4,718	0	2,514	2,514
TOTAL OTHER POWER GENERATION EXP			0	7,848,103	7,848,103	0	5,120,101	5,120,101	0	2,728,002	2,728,002
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	1,538,596	18,932,364	20,470,960	0	12,351,474	12,351,474	1,538,596	6,580,890	8,119,486
1	556000	System Control & Load Dispatching	0	103,603	103,603	0	67,591	67,591	0	36,012	36,012
E-557	557XXX	Other Expense	304,990	15,709,179	16,014,169	41,458	10,248,669	10,290,127	263,532	5,460,510	5,724,042
TOTAL OTHER POWER SUPPLY EXPENSE			1,843,586	34,745,146	36,588,732	41,458	22,667,734	22,709,192	1,802,128	12,077,412	13,879,540
TOTAL PRODUCTION OPERATING EXP			2,731,691	47,564,374	50,296,065	606,113	31,030,995	31,637,108	2,125,578	16,533,379	18,658,957

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended February 29, 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	190,371	190,371	0	124,198	124,198	0	66,173	66,173
1	561000	Load Dispatching	0	167,105	167,105	0	109,019	109,019	0	58,086	58,086
1	562000	Station Expense	0	17,431	17,431	0	11,372	11,372	0	6,059	6,059
1	563000	Overhead Line Expense	0	33,239	33,239	0	21,685	21,685	0	11,554	11,554
1	565000	Transmission of Electricity by Others	0	1,530,877	1,530,877	0	998,744	998,744	0	532,133	532,133
1	566000	Miscellaneous Transmission Expense	0	98,859	98,859	0	64,496	64,496	0	34,363	34,363
1	567000	Rent	0	10,404	10,404	0	6,788	6,788	0	3,616	3,616
MAINTENANCE											
1	568000	Supervision & Engineering	0	48,204	48,204	0	31,448	31,448	0	16,756	16,756
1	569000	Structures	(1,324)	29,256	27,932	0	19,087	19,087	(1,324)	10,169	8,845
1	570000	Station Equipment	0	95,940	95,940	0	62,591	62,591	0	33,349	33,349
1	571000	Overhead Lines	805	13,073	13,878	308	8,529	8,837	497	4,544	5,041
1	572000	Underground Lines	0	(1,066)	(1,066)	0	(695)	(695)	0	(371)	(371)
1	573000	Service Miscellaneous	0	2,606	2,606	0	1,700	1,700	0	906	906
TOTAL TRANSMISSION OPERATING EXP			(519)	2,236,299	2,235,780	308	1,458,962	1,459,270	(827)	777,337	776,510
E-DEPX		Depreciation Expense-Production	0	2,315,457	2,315,457	0	1,510,605	1,510,605	0	804,852	804,852
E-DEPX		Depreciation Expense-Transmission	0	885,742	885,742	0	577,858	577,858	0	307,884	307,884
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	(327,816)	0	(327,816)	0	0	0	(327,816)	0	(327,816)
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	19,740	0	19,740	14,977	0	14,977	4,763	0	4,763
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	(1,267,880)	0	(1,267,880)	(889,381)	0	(889,381)	(378,499)	0	(378,499)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	185,394	0	185,394	(16,317)	0	(16,317)	201,711	0	201,711
99	407462	Amortization of Deferred LiDAR O&M	988	0	988	988	0	988	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	1,577,593	1,577,593	0	1,029,222	1,029,222	0	548,371	548,371
TOTAL P/T DEPR/AMRT/NON-FIT TAXES			(901,698)	4,956,771	4,055,073	(452,700)	3,233,799	2,781,099	(448,998)	1,722,972	1,273,974
TOTAL PRODUCTION & TRANSMISSION EXPEN			1,829,474	54,757,444	56,586,918	153,721	35,723,756	35,877,477	1,675,753	19,033,688	20,709,441

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended February 29, 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	46,107	172,985	219,092	36,243	104,694	140,937	9,864	68,291	78,155
3	582000	Station Expense	32,808	2,271	35,079	21,642	1,374	23,016	11,166	897	12,063
3	583000	Overhead Line Expense	175,940	53,265	229,205	144,456	32,237	176,693	31,484	21,028	52,512
3	584000	Underground Line Expense	67,407	0	67,407	55,256	0	55,256	12,151	0	12,151
3	585000	Street Light & Signal System Operation Expense	10,215	0	10,215	276	0	276	9,939	0	9,939
3	586000	Meter Expense	149,676	2,190	151,866	127,399	1,325	128,724	22,277	865	23,142
3	587000	Customer Installations Expense	55,911	10,591	66,502	27,825	6,410	34,235	28,086	4,181	32,267
3	588000	Miscellaneous Distribution Expense	646,489	333,688	980,177	321,958	201,955	523,913	324,531	131,733	456,264
3	589000	Rent	0	17,566	17,566	0	10,631	10,631	0	6,935	6,935
		MAINTENANCE:									
3	590000	Supervision & Engineering	58,271	143,331	201,602	34,857	86,747	121,604	23,414	56,584	79,998
3	591000	Structures	2,311	0	2,311	(3,363)	0	(3,363)	5,674	0	5,674
3	592000	Station Equipment	80,132	17,041	97,173	39,097	10,314	49,411	41,035	6,727	47,762
3	593000	Overhead Lines	596,200	0	596,200	333,022	0	333,022	263,178	0	263,178
3	594000	Underground Lines	52,239	0	52,239	47,826	0	47,826	4,413	0	4,413
3	595000	Line Transformers	16,703	67,989	84,692	7,283	41,148	48,431	9,420	26,841	36,261
3	596000	Street Light & Signal System Maintenance Exp	78,734	0	78,734	54,986	0	54,986	23,748	0	23,748
3	597000	Meters	2,707	0	2,707	1,885	0	1,885	822	0	822
3	598000	Miscellaneous Distribution Expense	21,512	17,717	39,229	16,300	10,723	27,023	5,212	6,994	12,206
		TOTAL DISTRIBUTION OPERATING EXP	2,093,362	838,634	2,931,996	1,266,948	507,558	1,774,506	826,414	331,076	1,157,490
E-DEPX		Depreciation Expense-Distribution	2,605,713	0	2,605,713	1,699,644	0	1,699,644	906,069	0	906,069
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	4,289,567	0	4,289,567	3,704,220	0	3,704,220	585,347	0	585,347
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	6,897,526	0	6,897,526	5,406,110	0	5,406,110	1,491,416	0	1,491,416
		TOTAL DISTRIBUTION EXPENSES	8,990,888	838,634	9,829,522	6,673,058	507,558	7,180,616	2,317,830	331,076	2,648,906

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended February 29, 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	57,835	57,835	0	37,947	37,947	0	19,888	19,888
2	902000	Meter Reading Expenses	263,081	7,729	270,810	226,339	5,071	231,410	36,742	2,658	39,400
E-903	903XXX	Customer Records & Collection Expenses	190,241	555,571	745,812	128,346	364,521	492,867	61,895	191,050	252,945
2	904000	Uncollectible Accounts	0	248,784	248,784	0	163,232	163,232	0	85,552	85,552
2	905000	Misc Customer Accounts	0	13,180	13,180	0	8,648	8,648	0	4,532	4,532
TOTAL CUSTOMER ACCOUNTS EXPENSES			453,322	883,099	1,336,421	354,685	579,419	934,104	98,637	303,680	402,317
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	2,537,455	18,209	2,555,664	1,866,867	11,947	1,878,814	670,588	6,262	676,850
2	909000	Advertising	385	31,914	32,299	385	20,939	21,324	0	10,975	10,975
2	910000	Misc Customer Service & Info Exp	0	14,348	14,348	0	9,414	9,414	0	4,934	4,934
TOTAL CUSTOMER SERVICE & INFO EXP			2,537,840	64,471	2,602,311	1,867,252	42,300	1,909,552	670,588	22,171	692,759
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	1,489	1,489	0	977	977	0	512	512
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	1,489	1,489	0	977	977	0	512	512
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	65,656	1,878,710	1,944,366	60,710	1,259,281	1,319,991	4,946	619,429	624,375
4	921000	Office Supplies & Expenses	11,959	385,014	396,973	11,932	258,071	270,003	27	126,943	126,970
4	922000	Admin Exp Transferred--Credit	0	(2,674)	(2,674)	0	(1,792)	(1,792)	0	(882)	(882)
4	923000	Outside Services Employed	8,055	1,035,104	1,043,159	8,055	693,820	701,875	0	341,284	341,284
4	924000	Property Insurance Premium	0	104,413	104,413	0	69,987	69,987	0	34,426	34,426
4	925XXX	Injuries and Damages	236	489,175	489,411	157	327,889	328,046	79	161,286	161,365
4	926XXX	Employee Pensions and Benefits	28,280	63,701	91,981	20,881	42,698	63,579	7,399	21,003	28,402
4	927000	Franchise Requirements	479	0	479	0	0	0	479	0	479
1	928000	Regulatory Commission Expenses	263,481	301,362	564,843	192,957	196,609	389,566	70,524	104,753	175,277
4	930000	Miscellaneous General Expenses	16,641	257,578	274,219	6,322	172,652	178,974	10,319	84,926	95,245
4	931000	Rents	2,844	107,885	110,729	2,038	72,314	74,352	806	35,571	36,377
4	935000	Maintenance of General Plant	99,718	610,532	710,250	37,700	409,233	446,933	62,018	201,299	263,317
TOTAL ADMIN & GEN OPERATING EXP			497,349	5,230,800	5,728,149	340,752	3,500,762	3,841,514	156,597	1,730,038	1,886,635

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended February 29, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	123,309	833,831	957,140	71,675	558,908	630,583	51,634	274,923	326,557
E-AMTX		Amortization Expense-General Plant - 303000	0	636	636	0	415	415	0	221	221
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	21,160	451,983	473,143	21,160	302,960	324,120	0	149,023	149,023
E-AMTX		Amortization Expense-General Plant - 390200, 396200	0	2,001	2,001	0	1,341	1,341	0	660	660
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	144,469	1,288,451	1,432,920	92,835	863,624	956,459	51,634	424,827	476,461
		TOTAL ADMIN & GENERAL EXPENSES	641,818	6,519,251	7,161,069	433,587	4,364,386	4,797,973	208,231	2,154,865	2,363,096
		TOTAL EXPENSES BEFORE FIT	14,453,342	63,064,388	77,517,730	9,482,303	41,218,396	50,700,699	4,971,039	21,845,992	26,817,031
		NET OPERATING INCOME BEFORE FIT			17,005,745			11,552,134			5,453,611
E-FIT		FEDERAL INCOME TAX--Normal Accrual			3,592,968			2,557,147			1,035,821
E-FIT		DEFERRED FEDERAL INCOME TAX			840,234			519,846			320,388
E-FIT		AMORTIZED ITC - NOXON			(14,545)			(9,489)			(5,056)
		ELECTRIC NET OPERATING INCOME			12,587,088			8,484,630			4,102,458

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.240%	34.760%
E-ALL	2	Number of Customers	100.000%	65.612%	34.388%
E-ALL	3	Direct Distribution Operating Expense	100.000%	60.522%	39.478%
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 February 29, 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	15,619,341	15,619,341	0	10,190,058	10,190,058	0	5,429,283	5,429,283
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	1,538,596	0	1,538,596	0	0	0	1,538,596	0	1,538,596
1	555550	Non Monetary - Exchange Power	0	(75,081)	(75,081)	0	(48,983)	(48,983)	0	(26,098)	(26,098)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	3,330,844	3,330,844	0	2,173,043	2,173,043	0	1,157,801	1,157,801
1	555710	Intercompany Purchase	0	57,260	57,260	0	37,356	37,356	0	19,904	19,904
TOTAL ACCOUNT 555			1,538,596	18,932,364	20,470,960	0	12,351,474	12,351,474	1,538,596	6,580,890	8,119,486

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-557-1A
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	
For Month Ended February 29, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	418,438	418,438	0	272,989	272,989	0	145,449	145,449
1	557010	Other Power Supply Expense - Financial	0	(809,160)	(809,160)	0	(527,896)	(527,896)	0	(281,264)	(281,264)
1	557150	Fuel - Economic Dispatch	0	8,778,373	8,778,373	0	5,727,011	5,727,011	0	3,051,362	3,051,362
1	557160	Power Supply Expense - Miscellaneous	0	27,840	27,840	0	18,163	18,163	0	9,677	9,677
99	557161	Unbilled Add-Ons	(7,879)	0	(7,879)	0	0	0	(7,879)	0	(7,879)
1	557170	Broker Fees - Power	0	62,390	62,390	0	40,703	40,703	0	21,687	21,687
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	26,245	0	26,245	0	0	0	26,245	0	26,245
99	557390	Idaho PCA Amortization	218,399	0	218,399	0	0	0	218,399	0	218,399
1	557395	Optional Renewable Power Expense Offset	0	(11,312)	(11,312)	0	(7,380)	(7,380)	0	(3,932)	(3,932)
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	2,426,636	2,426,636	0	1,583,137	1,583,137	0	843,499	843,499
1	557711	Turbine Gas Bookout Offset	0	(2,426,636)	(2,426,636)	0	(1,583,137)	(1,583,137)	0	(843,499)	(843,499)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	7,242,610	7,242,610	0	4,725,079	4,725,079	0	2,517,531	2,517,531
TOTAL ACCOUNT 557			304,990	15,709,179	16,014,169	41,458	10,248,669	10,290,127	263,532	5,460,510	5,724,042

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ACCOUNTING EXPENSES	E-903-1A
For Month Ended February 29, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records and Collections	190,241	555,571	745,812	128,346	364,521	492,867	61,895	191,050	252,945
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			190,241	555,571	745,812	128,346	364,521	492,867	61,895	191,050	252,945

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.612%	34.388%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	64.660%	35.340%

RESULTS OF OPERATIONS			Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES			E-908-1A
For Month Ended February 29, 2012			
Average of Monthly Averages Basis			

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	14,311	18,209	32,520	9,178	11,947	21,125	5,133	6,262	11,395
99	908600	Public Purpose Tariff Rider Expense Offset	2,589,010	0	2,589,010	1,896,914	0	1,896,914	692,096	0	692,096
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(65,866)	0	(65,866)	(39,225)	0	(39,225)	(26,641)	0	(26,641)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 908			2,537,455	18,209	2,555,664	1,866,867	11,947	1,878,814	670,588	6,262	676,850

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.612%	34.388%
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 February 29, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.34%	52.34%
2	Cost of Debt		5.635%	5.802%
	Total Weighted Cost		2.949%	3.037%
E-APL	Net Rate Base	1,773,260,588	1,152,585,123	620,675,465
	Interest Deduction for FIT Calculation	52,839,649	33,989,735	18,849,914
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 February 29, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
Calculation of Taxable Operating Income:				
E-OPS	Operating Revenue	94,523,475	62,252,833	32,270,642
E-OPS	Operating & Maintenance Expense	65,132,211	41,557,031	23,575,180
E-OPS	Book Deprec/Amort and Reg Amortizations	6,518,359	4,410,226	2,108,133
E-OTX	Taxes Other than FIT	5,867,160	4,733,442	1,133,718
	Net Operating Income Before FIT	17,005,745	11,552,134	5,453,611
E-INT	Less: Monthly Interest Expense	4,403,304	2,832,478	1,570,826
E-SCM	Schedule M Adjustments	(2,313,567)	(1,398,353)	(915,214)
	Taxable Net Operating Income	10,288,874	7,321,303	2,967,571
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	3,601,106	2,562,456	1,038,650
1	Production Tax Credit	(8,138)	(5,309)	(2,829)
1	Investment Tax Credit - Noxon *	0	0	0
	Total Net Federal Income Tax	3,592,968	2,557,147	1,035,821
E-DTE	Deferred FIT	840,234	519,846	320,388
1	411400 Amortized Investment Tax Credit - Noxon	(14,545)	(9,489)	(5,056)
	Total Net FIT/Deferred FIT	4,418,657	3,067,504	1,351,153

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 Month Ended February 29, 2012
 Average of Monthly Averages Basis

Report ID:
 E-SCM-1A

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
E-DEPX/AMTX	Book Depreciation & Amortization	2,752,428	4,573,269	7,325,697	1,794,725	3,006,640	4,801,365	957,703	1,566,629	2,524,332	
12	997001 Contributions In Aid of Construction	0	86,289	86,289	0	55,794	55,794	0	30,495	30,495	
2	997002 Injuries and Damages	0	(1,250,050)	(1,250,050)	0	(820,183)	(820,183)	0	(429,867)	(429,867)	
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	264,055	264,055	0	176,993	176,993	0	87,062	87,062	
99	997007 Idaho PCA	244,644	0	244,644	0	0	0	244,644	0	244,644	
99	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0	0	
1	997009 Rathdrum Turbine Lease	0	(2,819)	(2,819)	0	(1,839)	(1,839)	0	(980)	(980)	
4	997015 Airplane Lease Payments	0	31,076	31,076	0	20,830	20,830	0	10,246	10,246	
12	997016 Redemption Expense Amortization	0	133,436	133,436	0	86,280	86,280	0	47,156	47,156	
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	527,294	0	527,294	464,386	0	464,386	62,908	0	62,908	
1	997019 CSS Temporary Service Fees	10,968	0	10,968	1,530	0	1,530	9,438	0	9,438	
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	95,060	95,060	0	61,466	61,466	0	33,594	33,594	
99	997033 BPA Residential Exchange	(84,055)	0	(84,055)	(88,628)	0	(88,628)	4,573	0	4,573	
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	(75,081)	(75,081)	0	(48,983)	(48,983)	0	(26,098)	(26,098)	
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	24,933	0	24,933	(1,834)	0	(1,834)	26,767	0	26,767	
99	997047 Clark Fork Preventive Maint. Exp (PME's)	22,075	0	22,075	0	0	0	22,075	0	22,075	
11	997049 Tax Depreciation	0	(12,031,029)	(12,031,029)	0	(7,854,578)	(7,854,578)	0	(4,176,451)	(4,176,451)	
99	997050 CS2 Levelized Return	24,075	0	24,075	0	0	0	24,075	0	24,075	
99	997051 Wind Generation AFUDC - ID	0	0	0	0	0	0	0	0	0	
4	997052 Noxon Spill	0	0	0	0	0	0	0	0	0	
99	997054 Spokane River Relicensing	6,561	0	6,561	6,078	0	6,078	483	0	483	
99	997058 Colstrip Settlement	0	0	0	0	0	0	0	0	0	

RESULTS OF OPERATIONS
ELECTRIC SCHEDULE M ITEMS
For Month Ended February 29, 2012
Average of Monthly Averages Basis

Report ID:
E-SCM-1A

AviSTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		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	(17,381)	0	(17,381)	(22,917)	0	(22,917)	5,536	0	5,536
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	(342,661)	0	(342,661)	0	0	0	(342,661)	0	(342,661)
11	997080	Book Transportation Depreciation	0	83,768	83,768	0	54,689	54,689	0	29,079	29,079
1	997081	Deferred Compensation	0	460,709	460,709	0	308,809	308,809	0	151,900	151,900
1	997082	Meal Disallowances	0	27,002	27,002	0	18,099	18,099	0	8,903	8,903
1	997083	Paid Time Off	0	157,264	157,264	0	105,412	105,412	0	51,852	51,852
2	997084	Customer Uncollectibles	0	258,074	258,074	0	169,328	169,328	0	88,746	88,746
99	997088	Deferred O&M Colstrip & CS2	178,618	0	178,618	(27,072)	0	(27,072)	205,690	0	205,690
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	54,321	0	54,321	54,321	0	54,321	0	0	0
99	997092	Smart Grid	0	0	0	0	0	0	0	0	0
99	997093	EWEB Renewable Energy Credits	39,608	0	39,608	39,608	0	39,608	0	0	0
TOTAL SCHEDULE M ADJUSTMENTS			3,958,655	(6,272,222)	(2,313,567)	2,647,688	(4,046,041)	(1,398,353)	1,310,967	(2,226,181)	(915,214)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.240%	34.760%
E-ALL	2	Number of Customers	100.000%	65.612%	34.388%
E-ALL	3	Direct Distribution Operating Expense	100.000%	60.522%	39.478%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.029%	32.971%
E-ALL	10	Net Electric Distribution Plant	100.000%	63.531%	36.469%
E-ALL	11	Book Depreciation	100.000%	65.286%	34.714%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	64.660%	35.340%
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 February 29, 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	1,084,155	1,084,155	0	699,356	699,356	0	384,799	384,799
99	410100	Deferred Federal Income Tax Expense - Washington	58,624	0	58,624	58,624	0	58,624	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	41,550	0	41,550	0	0	0	41,550	0	41,550
	410100	Total	100,174	1,084,155	1,184,329	58,624	699,356	757,980	41,550	384,799	426,349
14	411100	Deferred Federal Income Tax Expense - Allocated	0	124,923	124,923	0	80,584	80,584	0	44,339	44,339
99	411100	Deferred Federal Income Tax Expense - Washington	(318,718)	0	(318,718)	(318,718)	0	(318,718)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(150,300)	0	(150,300)	0	0	0	(150,300)	0	(150,300)
	411100	Total	(469,018)	124,923	(344,095)	(318,718)	80,584	(238,134)	(150,300)	44,339	(105,961)
Total Deferred Federal Income Tax Expense			(368,844)	1,209,078	840,234	(260,094)	779,940	519,846	(108,750)	429,138	320,388

E-ALL	14	Net Allocated Schedule M's	100.000%	64.507%	35.493%
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 February 29, 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	96,195	96,195	0	62,758	62,758	0	33,437	33,437
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	120,544	120,544	0	78,643	78,643	0	41,901	41,901
TOTAL PRODUCTION & TRANSMISSION			0	1,577,593	1,577,593	0	1,029,222	1,029,222	0	548,371	548,371
DISTRIBUTION											
99	408110	State Excise Tax	1,752,063	0	1,752,063	1,752,063	0	1,752,063	0	0	0
99	408120	Municipal Occupation & License Tax	1,888,933	0	1,888,933	1,598,282	0	1,598,282	290,651	0	290,651
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	88,358	0	88,358	0	0	0	88,358	0	88,358
TOTAL DISTRIBUTION			4,289,567	0	4,289,567	3,704,220	0	3,704,220	585,347	0	585,347
TOTAL TAXES OTHER THAN FIT			4,289,567	1,577,593	5,867,160	3,704,220	1,029,222	4,733,442	585,347	548,371	1,133,718

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-1A
For Month Ended February 29, 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	9,525,000	9,525,000	0	6,214,110	6,214,110	0	3,310,890	3,310,890
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	39,070,000	39,070,000	0	25,489,268	25,489,268	0	13,580,732	13,580,732
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)	1,236,512	25,711,929	26,948,441	1,236,512	17,234,449	18,470,961	0	8,477,480	8,477,480
1	303110	Misc Intangible Plant-PC Software (C-IPL)	0	1,948,610	1,948,610	0	1,306,134	1,306,134	0	642,476	642,476
		TOTAL INTANGIBLE PLANT	1,992,395	124,305,427	126,297,822	1,992,395	81,591,708	83,584,103	0	42,713,719	42,713,719
		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	125,696,773	125,696,773	0	82,004,575	82,004,575	0	43,692,198	43,692,198
1	312000	Boiler Plant	0	170,049,439	170,049,439	0	110,940,254	110,940,254	0	59,109,185	59,109,185
1	313000	Generators	0	6,770	6,770	0	4,417	4,417	0	2,353	2,353
1	314000	Turbogenerator Units	0	51,538,507	51,538,507	0	33,623,722	33,623,722	0	17,914,785	17,914,785
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	15,707,577	15,707,577	0	10,247,623	10,247,623	0	5,459,954	5,459,954
		TOTAL STEAM PRODUCTION PLANT	0	392,323,276	392,323,276	0	255,951,706	255,951,706	0	136,371,570	136,371,570
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	57,312,682	57,312,682	0	37,390,794	37,390,794	0	19,921,888	19,921,888
1	331XXX	Structures & Improvements	0	43,450,272	43,450,272	0	28,346,957	28,346,957	0	15,103,315	15,103,315
1	332XXX	Reservoirs, Dams, & Waterways	0	123,118,573	123,118,573	0	80,322,557	80,322,557	0	42,796,016	42,796,016
1	333000	Waterwheels, Turbines, & Generators	0	155,545,798	155,545,798	0	101,478,079	101,478,079	0	54,067,719	54,067,719
1	334000	Accessory Electric Equipment	0	33,979,063	33,979,063	0	22,167,941	22,167,941	0	11,811,122	11,811,122
1	335XXX	Miscellaneous Power Plant Equipment	0	8,041,325	8,041,325	0	5,246,160	5,246,160	0	2,795,165	2,795,165
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	423,447,276	423,447,276	0	276,257,003	276,257,003	0	147,190,273	147,190,273
		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	16,488,717	16,488,717	0	10,757,239	10,757,239	0	5,731,478	5,731,478
1	342000	Fuel Holders, Producers, & Accessories	0	21,204,612	21,204,612	0	13,833,889	13,833,889	0	7,370,723	7,370,723
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	199,626,931	199,626,931	0	130,236,610	130,236,610	0	69,390,321	69,390,321
1	345000	Accessory Electric Equipment	0	16,985,098	16,985,098	0	11,081,078	11,081,078	0	5,904,020	5,904,020
1	346000	Miscellaneous Power Plant Equipment	0	1,635,650	1,635,650	0	1,067,098	1,067,098	0	568,552	568,552
		TOTAL OTHER PRODUCTION PLANT	0	278,722,956	278,722,956	0	181,838,857	181,838,857	0	96,884,099	96,884,099
		TOTAL PRODUCTION PLANT	0	1,094,493,508	1,094,493,508	0	714,047,566	714,047,566	0	380,445,942	380,445,942

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-1A
For Month Ended February 29, 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 PLANT:											
1	350XXX	Land & Land Rights	0	19,259,427	19,259,427	0	12,564,850	12,564,850	0	6,694,577	6,694,577
1	352XXX	Structures & Improvements	0	16,777,955	16,777,955	0	10,945,938	10,945,938	0	5,832,017	5,832,017
1	353000	Station Equipment	0	203,465,035	203,465,035	0	132,740,589	132,740,589	0	70,724,446	70,724,446
1	354000	Towers & Fixtures	0	17,121,587	17,121,587	0	11,170,123	11,170,123	0	5,951,464	5,951,464
1	355000	Poles & Fixtures	0	145,586,311	145,586,311	0	94,980,509	94,980,509	0	50,605,802	50,605,802
1	356000	Overhead Conductors & Devices	0	112,634,201	112,634,201	0	73,482,553	73,482,553	0	39,151,648	39,151,648
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	521,652,321	521,652,321	0	340,325,974	340,325,974	0	181,326,347	181,326,347
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	1,852,686	0	1,852,686	152,664	0	152,664	1,700,022	0	1,700,022
99	361000	Structures & Improvements	17,610,381	0	17,610,381	12,382,604	0	12,382,604	5,227,777	0	5,227,777
99	362000	Station Equipment	105,981,868	0	105,981,868	69,118,130	0	69,118,130	36,863,738	0	36,863,738
99	364000	Poles, Towers, & Fixtures	244,945,369	0	244,945,369	149,776,872	0	149,776,872	95,168,497	0	95,168,497
99	365000	Overhead Conductors & Devices	164,220,179	0	164,220,179	101,292,712	0	101,292,712	62,927,467	0	62,927,467
99	366000	Underground Conduit	82,529,720	0	82,529,720	51,421,889	0	51,421,889	31,107,831	0	31,107,831
99	367000	Underground Conductors & Devices	136,959,871	0	136,959,871	88,191,006	0	88,191,006	48,768,865	0	48,768,865
99	368000	Line Transformers	192,324,686	0	192,324,686	128,239,383	0	128,239,383	64,085,303	0	64,085,303
99	369XXX	Services	123,857,370	0	123,857,370	77,465,682	0	77,465,682	46,391,688	0	46,391,688
99	370000	Meters	47,706,888	0	47,706,888	26,778,622	0	26,778,622	20,928,266	0	20,928,266
99	373XXX	Street Light & Signal Systems	34,799,448	0	34,799,448	20,899,574	0	20,899,574	13,899,874	0	13,899,874
TOTAL DISTRIBUTION PLANT			1,157,373,097	0	1,157,373,097	729,060,076	0	729,060,076	428,313,021	0	428,313,021
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	11,420,543	48,763,943	60,184,486	5,666,525	32,685,983	38,352,508	5,754,018	16,077,960	21,831,978
4	391XXX	Office Furniture & Equipment	989,902	33,586,818	34,576,720	989,902	22,512,908	23,502,810	0	11,073,910	11,073,910
4	392XXX	Transportation Equipment	12,298,151	7,750,544	20,048,695	8,693,216	5,195,112	13,888,328	3,604,935	2,555,432	6,160,367
4	393000	Stores Equipment	286,235	1,553,408	1,839,643	123,355	1,041,234	1,164,589	162,880	512,174	675,054
4	394000	Tools, Shop & Garage Equipment	1,557,875	5,993,103	7,550,978	1,179,903	4,017,117	5,197,020	377,972	1,975,986	2,353,958
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	26,867,179	10,153,319	37,020,498	16,995,142	6,805,668	23,800,810	9,872,037	3,347,651	13,219,688
4	397XXX	Communications Equipment	12,749,305	48,743,266	61,492,571	6,847,868	32,672,124	39,519,992	5,901,437	16,071,142	21,972,579
4	398000	Miscellaneous Equipment	2,371	296,084	298,455	31	198,462	198,493	2,340	97,622	99,962
TOTAL GENERAL PLANT			67,531,942	161,110,115	228,642,057	41,051,647	107,990,498	149,042,145	26,480,295	53,119,617	79,599,912
TOTAL PLANT IN SERVICE			1,226,897,434	1,901,561,371	3,128,458,805	772,104,118	1,243,955,746	2,016,059,864	454,793,316	657,605,625	1,112,398,941

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-1A
For Month Ended February 29, 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	271,527,151	271,527,151	0	177,144,313	177,144,313	0	94,382,838	94,382,838
E-ADEP		Hydro Production Plant	0	108,325,532	108,325,532	0	70,671,577	70,671,577	0	37,653,955	37,653,955
E-ADEP		Other Production Plant	0	72,349,384	72,349,384	0	47,200,738	47,200,738	0	25,148,646	25,148,646
E-ADEP		Transmission Plant	0	175,397,428	175,397,428	0	114,429,282	114,429,282	0	60,968,146	60,968,146
E-ADEP		Distribution Plant	351,088,998	0	351,088,998	216,821,197	0	216,821,197	134,267,801	0	134,267,801
E-ADEP		General Plant	20,971,843	55,214,458	76,186,301	11,526,372	37,009,699	48,536,071	9,445,471	18,204,759	27,650,230
		TOTAL ACCUMULATED DEPRECIATION	372,060,841	682,813,953	1,054,874,794	228,347,569	446,455,609	674,803,178	143,713,272	236,358,344	380,071,616
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	6,191,547	6,191,547	0	4,039,366	4,039,366	0	2,152,181	2,152,181
E-AAAMT		Distribution-Franchises/Misc Intangibles	71,515	0	71,515	71,515	0	71,515	0	0	0
E-AAAMT		General Plant - 303000	0	31,165	31,165	0	20,332	20,332	0	10,833	10,833
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	177,529	13,009,020	13,186,549	177,529	8,719,816	8,897,345	0	4,289,204	4,289,204
E-AAAMT		General Plant - 390200, 396200	120,801	133,755	254,556	117,232	89,654	206,886	3,569	44,101	47,670
		TOTAL ACCUMULATED AMORTIZATION	369,845	19,365,487	19,735,332	366,276	12,869,168	13,235,444	3,569	6,496,319	6,499,888
		TOTAL ACCUMULATED DEPR/AMORT	372,430,686	702,179,440	1,074,610,126	228,713,845	459,324,777	688,038,622	143,716,841	242,854,663	386,571,504
		NET ELECTRIC UTILITY PLANT before DFIT	854,466,748	1,199,381,931	2,053,848,679	543,390,273	784,630,969	1,328,021,242	311,076,475	414,750,962	725,827,437
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	(422,725)	(422,725)	0	(275,786)	(275,786)	0	(146,939)	(146,939)
12		ADFIT - Electric Plant In Service (282900)	0	(277,819,985)	(277,819,985)	0	(179,638,402)	(179,638,402)	0	(98,181,583)	(98,181,583)
4		ADFIT - Common Plant (282900 from C-DITX)	0	(22,444,012)	(22,444,012)	0	(15,043,997)	(15,043,997)	0	(7,400,015)	(7,400,015)
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	(3,333,751)	(3,333,751)	0	(2,174,939)	(2,174,939)	0	(1,158,812)	(1,158,812)
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	(13,674,500)	(13,674,500)	0	(8,921,244)	(8,921,244)	0	(4,753,256)	(4,753,256)
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(4,810,291)	(4,810,291)	0	(3,110,334)	(3,110,334)	0	(1,699,957)	(1,699,957)
		TOTAL ACCUMULATED DFIT	0	(323,205,264)	(323,205,264)	0	(209,621,382)	(209,621,382)	0	(113,583,882)	(113,583,882)
		NET ELECTRIC UTILITY PLANT	854,466,748	876,176,667	1,730,643,415	543,390,273	575,009,587	1,118,399,860	311,076,475	301,167,080	612,243,555

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%	64.660%	35.340%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
For Month Ended February 29, 2012
Average of Monthly Averages Basis

Report ID:
E-APL-1A

AVIS 1A UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description (Accounts)		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE		854,466,748	876,176,667	1,730,643,415	543,390,273	575,009,587	1,118,399,860	311,076,475	301,167,080	612,243,555
	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	(1,772,801)	0	(1,772,801)	1,772,801	0	1,772,801
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)		(2,488,553)	0	(2,488,553)	(797,538)	0	(797,538)	(1,691,015)	0	(1,691,015)
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)		6,720,511	0	6,720,511	4,319,159	0	4,319,159	2,401,352	0	2,401,352
99	ADFIT - Kettle Falls Disallowed (190420)		380,540	0	380,540	380,540	0	380,540	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)		1,024,947	0	1,024,947	0	0	0	1,024,947	0	1,024,947
99	ADFIT - Boulder Park Disallowed (190040)		551,269	0	551,269	0	0	0	551,269	0	551,269
99	Investment in WNP3 Exchange Power (124900, 124930)		18,476,923	0	18,476,923	18,476,923	0	18,476,923	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)		(3,320,613)	0	(3,320,613)	(3,320,613)	0	(3,320,613)	0	0	0
99	CDA Lake Settlement - WA (182382)		1,337,372	0	1,337,372	1,337,372	0	1,337,372	0	0	0
99	CDA Lake Settlement - ID (186382)		267,159	0	267,159	0	0	0	267,159	0	267,159
99	ADFIT - CDA Lake Settlement - Direct (283382)		(561,587)	0	(561,587)	(468,081)	0	(468,081)	(93,506)	0	(93,506)
99	CDA CDR Fund - Direct (182324)		97,281	0	97,281	97,281	0	97,281	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)		(34,048)	0	(34,048)	(34,048)	0	(34,048)	0	0	0
99	Spokane River Relicensing (182322)		691,256	0	691,256	641,260	0	641,260	49,996	0	49,996
99	ADFIT - Spokane River Relicensing (283322)		(241,916)	0	(241,916)	(224,422)	0	(224,422)	(17,494)	0	(17,494)
99	Spokane River PM&Es (182323)		640,034	0	640,034	407,195	0	407,195	232,839	0	232,839
99	ADFIT - Spokane River PM&Es (283323)		(224,036)	0	(224,036)	(142,542)	0	(142,542)	(81,494)	0	(81,494)
99	Montana Riverbed Settlement (186360)		4,966,697	0	4,966,697	3,298,533	0	3,298,533	1,668,164	0	1,668,164
99	ADFIT - Montana Riverbed Settlement (283365)		(1,738,344)	0	(1,738,344)	(1,154,487)	0	(1,154,487)	(583,857)	0	(583,857)
99	Lancaster Generation (182312)		5,156,667	0	5,156,667	5,156,667	0	5,156,667	0	0	0
99	ADFIT - Lancaster Generation (283312)		(1,804,833)	0	(1,804,833)	(1,804,833)	0	(1,804,833)	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)		(844,855)	0	(844,855)	(245,122)	0	(245,122)	(599,733)	0	(599,733)
99	Customer Deposits (235199)		(4,016,454)	0	(4,016,454)	(4,016,454)	0	(4,016,454)	0	0	0
C-WKC	Working Capital		18,188,000	6,723,108	24,911,108	18,188,000	0	18,188,000	0	6,723,108	6,723,108
99	DSM Programs (186710)		0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS		35,894,065	6,723,108	42,617,173	34,185,263	0	34,185,263	1,708,802	6,723,108	8,431,910
	NET RATE BASE		890,360,813	882,899,775	1,773,260,588	577,575,536	575,009,587	1,152,585,123	312,785,277	307,890,188	620,675,465

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%	64.660%	35.340%
E-ALL	13	Net Electric General Plant	100.000%	65.925%	34.075%
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 February 29, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
1	Steam (ED-AN)	891,264	891,264			891,264	891,264		581,461	581,461		309,803	309,803
1	Hydro (ED-AN)	735,260	735,260			735,260	735,260		479,684	479,684		255,576	255,576
1	Other (ED-AN)	688,933	688,933			688,933	688,933		449,460	449,460		239,473	239,473
Total Electric Production		2,315,457	2,315,457			2,315,457	2,315,457		1,510,605	1,510,605		804,852	804,852
Electric Transmission													
1	ED-AN	885,742	885,742			885,742	885,742		577,858	577,858		307,884	307,884
Total Electric Transmission		885,742	885,742			885,742	885,742		577,858	577,858		307,884	307,884
Electric Distribution													
	ED-ID	906,069	906,069			906,069	906,069					906,069	906,069
	ED-WA	1,699,644	1,699,644			1,699,644	1,699,644	1,699,644		1,699,644			
Total Electric Distribution		2,605,713	2,605,713			2,605,713	2,605,713	1,699,644		1,699,644		906,069	906,069
Gas Underground Storage													
	GD-AN	51,906		51,906									
	GD-OR	9,340			9,340								
Total Gas Underground Storage		61,246		51,906	9,340								
Gas Distribution													
	GD-AN	4,129		4,129									
	GD-ID	301,899		301,899									
	GD-WA	572,944		572,944									
	GD-OR	312,263			312,263								
Total Gas Distribution		1,191,235		878,972	312,263								
General Plant													
4	ED-AN	214,725	214,725				214,725		143,928	143,928		70,797	70,797
	ED-ID	24,131	24,131			24,131	24,131				24,131		24,131
	ED-WA	61,750	61,750			61,750	61,750	61,750		61,750			
7,4	CD-AA	834,583	601,267	165,990	67,326		601,267		403,023	403,023		198,244	198,244
9,4	CD-AN	22,679	17,839	4,840			17,839		11,957	11,957		5,882	5,882
9	CD-ID	34,964	27,503	7,461		27,503	27,503				27,503		27,503
9	CD-WA	12,617	9,925	2,692		9,925	9,925	9,925		9,925			
8	GD-AA	13,231		9,438	3,793								
	GD-AN	2,663		2,663									
	GD-ID	6,529		6,529									
	GD-WA	20,647		20,647									
	GD-OR	21,095			21,095								
Total General Plant		1,269,614	957,140	220,260	92,214	123,309	833,831	957,140	71,675	558,908	630,583	51,634	274,923
Total Depreciation Expense		8,329,007	6,764,052	1,151,138	413,817	2,729,022	4,035,030	6,764,052	1,771,319	2,647,371	4,418,690	957,703	1,387,659

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 February 29, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1 Franchises (302000) ED-AN	76,453	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	7,166		4,675	4,675		2,491	2,491	
Total Production/Transmission	83,619	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		2,009				
Misc Intangible Plt (303000) ED-WA	237	237			237		237	237		237				
Total Distribution	2,246	2,246			2,246		2,246	2,246		2,246				
General Plant - 303000														
9,1 CD-AN	809	636		173		636	636		415	415		221	221	
GD-ID	319			319										
GD-WA	1,926			1,926										
GD-OR	647			647										
Total General Plant - 303000	3,701	636	2,418	647		636	636		415	415		221	221	
Miscellaneous IT Intangible Plant - 3031XX														
7,4 CD-AA	603,919	435,088	120,113	48,718		435,088	435,088		291,635	291,635		143,453	143,453	
4 ED-AN	16,895	16,895				16,895	16,895		11,325	11,325		5,570	5,570	
ED-WA	21,160	21,160			21,160		21,160	21,160		21,160				
8 GD-AA	26,032		18,569	7,463										
GD-AN	192		192											
GD-OR	794			794										
Total Miscellaneous IT Intangible Plt - 3031XX	668,992	473,143	138,874	56,975	21,160	451,983	473,143	21,160	302,960	324,120		149,023	149,023	
Gas Underground Storage														
GD-AN	19		19											
Total Gas Underground Storage	19		19											
General Plant - 390200, 396200														
7,4 CD-AA	1,766	1,273	351	142		1,273	1,273		853	853		420	420	
4 ED-AN	728	728				728	728		488	488		240	240	
GD-OR	362			362										
Total General Plant - 390200, 396200	2,856	2,001	351	504		2,001	2,001		1,341	1,341		660	660	
Total Amortization Expense	761,433	561,645	141,662	58,126	23,406	538,239	561,645	23,406	359,269	382,675		178,970	178,970	

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%	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 February 29, 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)	271,527,151	271,527,151			271,527,151	271,527,151		177,144,313	177,144,313		94,382,838	
1	Hydro (ED-AN)	108,325,532	108,325,532			108,325,532	108,325,532		70,671,577	70,671,577		37,653,955	
1	Other (ED-AN)	72,349,384	72,349,384			72,349,384	72,349,384		47,200,738	47,200,738		25,148,646	
Total Electric Production		452,202,067	452,202,067			452,202,067	452,202,067		295,016,628	295,016,628		157,185,439	
Electric Transmission													
1	ED-AN	175,397,428	175,397,428			175,397,428	175,397,428		114,429,282	114,429,282		60,968,146	
Total Electric Transmission		175,397,428	175,397,428			175,397,428	175,397,428		114,429,282	114,429,282		60,968,146	
Electric Distribution													
	ED-ID	134,267,801	134,267,801			134,267,801	134,267,801					134,267,801	
	ED-WA	216,821,197	216,821,197			216,821,197	216,821,197	216,821,197		216,821,197			
Total Electric Distribution		351,088,998	351,088,998			351,088,998	351,088,998	216,821,197		216,821,197		134,267,801	
Gas Underground Storage													
	GD-AN	11,952,902		11,952,902									
	GD-OR	310,384			310,384								
Total Gas Underground Storage		12,263,286		11,952,902	310,384								
Gas Distribution													
	GD-AN	1,432,458		1,432,458									
	GD-ID	50,171,960		50,171,960									
	GD-WA	99,697,357		99,697,357									
	GD-OR	85,764,337			85,764,337								
Total Gas Distribution		237,066,112		151,301,775	85,764,337								
General Plant													
4	ED-AN	31,676,640	31,676,640			31,676,640	31,676,640		21,232,535	21,232,535		10,444,105	
	ED-ID	6,040,891	6,040,891			6,040,891	6,040,891				6,040,891		
	ED-WA	9,992,717	9,992,717			9,992,717	9,992,717	9,992,717		9,992,717			
7,4	CD-AA	21,099,414	15,200,862	4,196,462	1,702,090	15,200,862	15,200,862		10,188,986	10,188,986		5,011,876	
9,4	CD-AN	10,598,589	8,336,956	2,261,633		8,336,956	8,336,956		5,588,178	5,588,178		2,748,778	
9	CD-ID	4,328,168	3,404,580	923,588		3,404,580	3,404,580				3,404,580		
9	CD-WA	1,949,702	1,533,655	416,047		1,533,655	1,533,655	1,533,655		1,533,655			
8	GD-AA	1,169,447		834,178	335,269								
	GD-AN	880,887		880,887									
	GD-ID	963,207		963,207									
	GD-WA	2,168,243		2,168,243									
	GD-OR	3,345,854			3,345,854								
Total General Plant		94,213,759	76,186,301	12,644,245	5,383,213	20,971,843	55,214,458	76,186,301	11,526,372	37,009,699	48,536,071	9,445,471	18,204,759
Total Accumulated Depreciation		1,322,231,650	1,054,874,794	175,898,922	91,457,934	372,060,841	682,813,953	1,054,874,794	228,347,569	446,455,609	674,803,178	143,713,272	236,358,344

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%								

Total

94,382,838
37,653,955
25,148,646
157,185,439

60,968,146
60,968,146

134,267,801
134,267,801

10,444,105
6,040,891

5,011,876
2,748,778
3,404,580

27,650,230

380,071,616

RESULTS OF OPERATIONS
ELECTRIC ACCUMULATED AMORTIZATION
For Month Ended February 29, 2012
Average of Monthly Averages Basis

Report ID:
E-AAAMT-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	5,664,512	5,664,512			5,664,512	5,664,512		3,695,528	3,695,528		1,968,984	1,968,984	
1	Misc Intangible Plt (303000) ED-AN	527,035	527,035			527,035	527,035		343,838	343,838		183,197	183,197	
Total Production/Transmission		6,191,547	6,191,547			6,191,547	6,191,547		4,039,366	4,039,366		2,152,181	2,152,181	
Distribution														
	Franchises (302000) ED-WA	51,660	51,660			51,660	51,660		51,660	51,660				
	Misc Intangible Plt (303000) ED-WA	19,855	19,855			19,855	19,855		19,855	19,855				
Total Distribution		71,515	71,515			71,515	71,515		71,515	71,515				
General Plant - 303000														
9,1	CD-AN	39,619	31,165	8,454		31,165	31,165		20,332	20,332		10,833	10,833	
	GD-ID	39,497		39,497										
	GD-WA	80,050		80,050										
	GD-OR	41,889			41,889									
Total General Plant - 303000		201,055	31,165	128,001	41,889		31,165	31,165		20,332	20,332		10,833	10,833
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	17,034,704	12,272,482	3,388,032	1,374,190		12,272,482	12,272,482		8,226,122	8,226,122		4,046,360	4,046,360
4	ED-AN	736,538	736,538				736,538	736,538		493,694	493,694		242,844	242,844
	ED-WA	177,529	177,529											
8	GD-AA	451,651		322,167	129,484				177,529		177,529			
	GD-AN	13,198		13,198										
	GD-OR	43,860			43,860									
Total Miscellaneous IT Intangible Plant - 3031XX		18,457,480	13,186,549	3,723,397	1,547,534		13,009,020	13,186,549		8,719,816	8,897,345		4,289,204	4,289,204
Gas Underground Storage														
	GD-AN	239,205		239,205										
Total Gas Underground Storage		239,205		239,205										
General Plant - 390200, 396200														
7,4	CD-AA	135,616	97,703	26,973	10,940		97,703	97,703		65,489	65,489		32,214	32,214
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	36,052	36,052				36,052	36,052		24,165	24,165		11,887	11,887
	ED-WA	110,678	110,678						110,678		110,678			
	GD-WA	1,863		1,863										
	GD-OR	45,379			45,379									
Total General Plant - 390200, 396200		342,457	254,556	31,582	56,319		133,755	254,556		89,654	206,886		44,101	47,670
Total Accumulated Amortization		25,503,259	19,735,332	4,122,185	1,645,742		19,365,487	19,735,332		12,869,168	13,235,444		6,496,319	6,499,888

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended February 29, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
			Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - 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	
99		GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	477,164	0	0	
99		GD-OR / AS	472,075	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	
7		CD-AA	3,939,109	0	0	2,837,892	2,837,892	0	0	783,449	783,449	0	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	
		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	5,738,050	487,645	1,973,673	3,276,732	5,738,050	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	
99		GD-OR / AS	3,311,870	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	
7		CD-AA	57,340,125	0	0	41,310,120	41,310,120	0	0	11,404,377	11,404,377	0	4,625,628	
9		CD-WA / ID / AN	16,699,908	5,178,880	3,780,344	4,177,091	13,136,315	1,404,916	1,025,524	1,133,153	3,563,593	0	0	
		TOTAL ACCOUNT	84,971,257	5,666,525	5,754,017	48,763,943	60,184,485	3,286,220	1,025,524	12,537,530	16,849,274	3,311,870	4,625,628	7,937,498
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	3,252,811	989,902	0	2,262,909	3,252,811	0	0	0	0	0	0	
99		GD-WA / ID / AN	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	
8		GD-AA	429,446	0	0	0	0	0	0	306,328	306,328	0	123,118	
7		CD-AA	43,457,460	0	0	31,308,493	31,308,493	0	0	8,643,254	8,643,254	0	3,505,713	
9		CD-WA / ID / AN	19,598	0	0	15,416	15,416	0	0	4,182	4,182	0	0	
		TOTAL ACCOUNT	47,159,315	989,902	0	33,586,818	34,576,720	0	0	8,953,764	8,953,764	0	3,628,831	3,628,831
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	17,014,622	7,686,759	3,017,252	6,310,611	17,014,622	0	0	0	0	0	0	
99		GD-WA / ID / AN	6,862,313	0	0	0	0	4,228,040	1,548,743	1,085,530	6,862,313	0	0	
99		GD-OR / AS	2,403,529	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	
7		CD-AA	529,797	0	0	381,687	381,687	0	0	105,371	105,371	0	42,739	
9		CD-WA / ID / AN	3,371,919	1,006,457	587,683	1,058,245	2,652,385	273,030	159,425	287,079	719,534	0	0	
		TOTAL ACCOUNT	30,182,180	8,693,216	3,604,935	7,750,543	20,048,694	4,501,070	1,708,168	1,477,980	7,687,218	2,403,529	42,739	2,446,268

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended February 29, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated
	393000	Stores Equipment											
99		ED-WA / ID / AN	395,329	10,739	14,745	369,845	395,329	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
99		GD-OR / AS	57,227	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
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	1,836,125	112,615	148,135	1,183,564	1,444,314	30,550	40,186	321,075	391,811	0	0
		TOTAL ACCOUNT	2,372,952	123,354	162,880	1,553,409	1,839,643	114,821	40,186	321,075	476,082	57,227	0
	394000	Tools, Shop, & Garage Equipment											
99		ED-WA / ID / AN	3,233,948	1,151,597	370,781	1,711,570	3,233,948	0	0	0	0	0	0
99		GD-WA / ID / AN	1,924,382	0	0	0	0	1,067,746	444,947	411,689	1,924,382	0	0
99		GD-OR / AS	892,372	0	0	0	0	0	0	0	892,372	0	892,372
8		GD-AA	1,128,219	0	0	0	0	0	0	804,770	804,770	0	323,449
7		CD-AA	5,659,388	0	0	4,077,249	4,077,249	0	0	1,125,596	1,125,596	0	456,543
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
		TOTAL ACCOUNT	13,143,138	1,179,903	377,972	5,993,103	7,550,978	1,075,425	446,898	2,397,473	3,919,796	892,372	779,992
	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
99		GD-WA / ID / AN	210,157	0	0	0	0	68,391	22,304	119,462	210,157	0	0
99		GD-OR / AS	187,966	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
7		CD-AA	355,663	0	0	256,234	256,234	0	0	70,738	70,738	0	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
		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
	396XXX	Power Operated Equipment											
99		ED-WA / ID / AN	35,413,184	16,725,971	9,464,421	9,222,792	35,413,184	0	0	0	0	0	0
99		GD-WA / ID / AN	4,148,214	0	0	0	0	2,761,080	862,326	524,808	4,148,214	0	0
99		GD-OR / AS	43,834	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
7		CD-AA	554,036	0	0	399,150	399,150	0	0	110,192	110,192	0	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
		TOTAL ACCOUNT	41,695,179	16,995,142	9,872,037	10,153,318	37,020,497	2,834,100	972,903	779,151	4,586,154	43,834	44,694

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended February 29, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
			Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	44,031,304	6,482,679	2,726,996	34,821,629	44,031,304	0	0	0	0	0	0	
99		GD-WA / ID / AN	953,822	0	0	0	0	519,102	434,720	0	953,822	0	0	
99		GD-OR / AS	956,324	0	0	0	0	0	0	0	0	956,324	0	
8		GD-AA	992,933	0	0	0	0	0	0	708,269	708,269	0	284,664	
7		CD-AA	11,323,590	0	0	8,157,967	8,157,967	0	0	2,252,149	2,252,149	0	913,474	
9		CD-WA / ID / AN	11,827,083	365,190	3,174,441	5,763,671	9,303,302	99,068	861,156	1,563,557	2,523,781	0	0	
		TOTAL ACCOUNT	70,085,056	6,847,869	5,901,437	48,743,267	61,492,573	618,170	1,295,876	4,523,975	6,438,021	956,324	1,198,138	2,154,462
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	13,158	0	2,299	10,859	13,158	0	0	0	0	0	0	
99		GD-WA / ID / AN	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	
8		GD-AA	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	
9		CD-WA / ID / AN	5,129	31	41	3,963	4,035	8	11	1,075	1,094	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	298,580,058	41,051,648	26,480,293	161,110,115	228,642,056	13,078,405	5,605,996	32,204,395	50,888,796	8,327,564	10,721,642	19,049,206

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 February 29, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
			Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	2,001,201	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	2,027,646	1,236,512	0	791,134	2,027,646	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	34,591,076	0	0	24,920,795	24,920,795	0	0	6,879,819	6,879,819	0	2,790,462	2,790,462
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	38,227,074	1,236,512	0	25,711,929	26,948,441	0	0	7,993,946	7,993,946	46,440	3,238,247	3,284,687
	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	2,359,757	0	0	1,700,063	1,700,063	0	0	469,332	469,332	0	190,362	190,362
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	2,628,871	0	0	1,948,609	1,948,609	0	0	488,669	488,669	1,231	190,362	191,593
		TOTAL	44,594,761	1,389,691	0	29,661,208	31,050,899	964,981	168,450	8,524,025	9,657,456	457,797	3,428,609	3,886,406

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 February 29, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		Deferred FIT - Common Plant (For Report APL)				
7	282900	CD-AA	(29,140,710)	(20,994,133)	(5,795,796)	(2,350,781)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,843,199)	(1,449,879)	(393,320)	0
		Total	(30,983,909)	(22,444,012)	(6,189,116)	(2,350,781)

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 February 29, 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		684,852	684,852		684,852	684,852		0	0
1	151210	FUEL STOCK HOG FUEL-KFGS		696,761	696,761		696,761	696,761		0	0
4	154100	PLANT MATERIALS & OPER SUPPLIES		5,793,055	5,793,055		4,556,455	4,556,455		1,236,600	1,236,600
1	154300	PLANT MATERIALS & OPER SUP-CS2		314,308	314,308		247,215	247,215		67,093	67,093
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		684,921	684,921		538,716	538,716		146,205	146,205
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		4,330	4,330		3,406	3,406		924	924
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		(921)	(921)		(724)	(724)		(197)	(197)
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		(4,543)	(4,543)		(3,573)	(3,573)		(970)	(970)
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	18,188,000		18,188,000	18,188,000		18,188,000		0	0
TOTAL			18,188,000	8,172,763	26,360,763	18,188,000	6,723,108	24,911,108	0	1,449,655	1,449,655

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%