

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

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income	126,667,418	75,666,630	51,000,788
	Colstrip 3 AFUDC Reallocation Adj	0	(190,572)	190,572
	Adjusted Net Operating Income	126,667,418	75,476,058	51,191,360
E-APL	Electric Net Rate Base	1,737,273,824	1,127,428,617	609,845,207
	RATE OF RETURN	7.291%	6.695%	8.394%

RESULTS OF OPERATIONS		Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES		
For Twelve Months 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	01-31-2012	358,449	235,281	123,168
		Percent		100.000%	65.639%	34.361%
3	E-OPS	Direct Distribution Operating Expense		22,623,087	15,416,012	7,207,075
		Percent		100.000%	68.143%	31.857%
	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		400.000%	268.116%	131.884%
		Percent		100.000%	67.029%	32.971%

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

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho		
			Total	Electric	Gas North	Oregon Gas	
Input		Elec/Gas North/Oregon 4-Factor	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-12A
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months Ended January 31, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

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

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RESULTS OF OPERATIONS	Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months Ended January 31, 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	777,121,249	490,329,095	286,792,154	
		Percent	100.000%	63.096%	36.904%	
11		Book Depreciation	79,126,142	51,364,975	27,761,167	
		Percent	100.000%	64.915%	35.085%	

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

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho
12		Net Electric Plant (before DFIT) Percent	<u>2,004,197,152</u> <u>100.000%</u>	<u>1,293,184,970</u> <u>64.524%</u>	<u>711,012,182</u> <u>35.476%</u>
13	E-PLT	Net Electric General Plant Percent	<u>141,356,702</u> <u>100.000%</u>	<u>93,808,982</u> <u>66.363%</u>	<u>47,547,720</u> <u>33.637%</u>
14		Net Allocated Schedule M's Percent	<u>-102,694,612</u> <u>100.000%</u>	<u>-66,377,924</u> <u>64.636%</u>	<u>-36,316,688</u> <u>35.364%</u>
99	Input	Not Allocated	<u>0.000%</u>	<u>0.000%</u>	<u>0.000%</u>

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12A
For Twelve Months 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	323,808,967	0	323,808,967	216,361,322	0	216,361,322	107,447,645	0	107,447,645
99	442200	Commercial - Firm & Int.	280,244,804	0	280,244,804	194,261,028	0	194,261,028	85,983,776	0	85,983,776
1	442300	Industrial	122,363,959	0	122,363,959	55,197,777	0	55,197,777	67,166,182	0	67,166,182
99	444000	Public Street & Highway Lighting	6,922,886	0	6,922,886	4,547,741	0	4,547,741	2,375,145	0	2,375,145
99	448000	Interdepartmental Revenue	1,031,831	0	1,031,831	816,714	0	816,714	215,117	0	215,117
99	499XXX	Unbilled Revenue	134,986	0	134,986	871,742	0	871,742	(736,756)	0	(736,756)
TOTAL SALES TO ULTIMATE CUSTOMERS			734,507,433	0	734,507,433	472,056,324	0	472,056,324	262,451,109	0	262,451,109
1	447XXX	Sales for Resale	0	120,458,720	120,458,720	0	78,587,269	78,587,269	0	41,871,451	41,871,451
TOTAL SALES OF ELECTRICITY			734,507,433	120,458,720	854,966,153	472,056,324	78,587,269	550,643,593	262,451,109	41,871,451	304,322,560
OTHER OPERATING REVENUE:											
99	451000	Miscellaneous Service Revenue	588,281	0	588,281	367,742	0	367,742	220,539	0	220,539
1	453000	Sales of Water & Water Power	0	517,241	517,241	0	337,448	337,448	0	179,793	179,793
1	454000	Rent from Electric Property	2,840,236	51,148	2,891,384	1,907,551	33,369	1,940,920	932,685	17,779	950,464
1	456XXX	Other Electric Revenues	187,320	184,018,348	184,205,668	138,142	120,053,570	120,191,712	49,178	63,964,778	64,013,956
TOTAL OTHER OPERATING REVENUE			3,615,837	184,586,737	188,202,574	2,413,435	120,424,387	122,837,822	1,202,402	64,162,350	65,364,752
TOTAL ELECTRIC REVENUE			738,123,270	305,045,457	1,043,168,727	474,469,759	199,011,656	673,481,415	263,653,511	106,033,801	369,687,312
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	501,101	501,101	0	326,918	326,918	0	174,183	174,183
1	501000	Fuel	0	32,611,489	32,611,489	0	21,275,735	21,275,735	0	11,335,754	11,335,754
1	502000	Steam Expense	0	4,440,947	4,440,947	0	2,897,274	2,897,274	0	1,543,673	1,543,673
1	505000	Electric Expense	0	914,779	914,779	0	596,802	596,802	0	317,977	317,977
1	506000	Miscellaneous Steam Power Generation Expense	0	2,202,434	2,202,434	0	1,436,868	1,436,868	0	765,566	765,566
1	507000	Rent	0	23,804	23,804	0	15,530	15,530	0	8,274	8,274
MAINTENANCE											
1	510000	Supervision & Engineering	0	571,972	571,972	0	373,155	373,155	0	198,817	198,817
1	511000	Structures	0	659,540	659,540	0	430,284	430,284	0	229,256	229,256
1	512000	Boiler Plant	0	6,127,067	6,127,067	0	3,997,299	3,997,299	0	2,129,768	2,129,768
1	513000	Electric Plant	0	1,286,393	1,286,393	0	839,243	839,243	0	447,150	447,150
1	514000	Miscellaneous Steam Plant	0	754,446	754,446	0	492,201	492,201	0	262,245	262,245
TOTAL STEAM POWER GENERATION EXP			0	50,093,972	50,093,972	0	32,681,309	32,681,309	0	17,412,663	17,412,663

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months 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	2,533,741	2,533,741	0	1,653,013	1,653,013	0	880,728	880,728
1	536000	Water for Power	0	1,113,371	1,113,371	0	726,363	726,363	0	387,008	387,008
1	537000	Hydraulic Expense	4,496,019	2,834,342	7,330,361	2,752,895	1,849,125	4,602,020	1,743,124	985,217	2,728,341
1	538000	Electric Expense	0	5,821,488	5,821,488	0	3,797,939	3,797,939	0	2,023,549	2,023,549
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	708,148	708,148	0	461,996	461,996	0	246,152	246,152
1	540000	Rent	0	1,313,687	1,313,687	0	857,049	857,049	0	456,638	456,638
1	540100	MT Trust Funds Land Settlement Rents	5,400,650	0	5,400,650	3,520,823	0	3,520,823	1,879,827	0	1,879,827
MAINTENANCE											
1	541000	Supervision & Engineering	0	561,170	561,170	0	366,107	366,107	0	195,063	195,063
1	542000	Structures	0	434,849	434,849	0	283,695	283,695	0	151,154	151,154
1	543000	Reservoirs, Dams, & Waterways	0	2,601,498	2,601,498	0	1,697,217	1,697,217	0	904,281	904,281
1	544000	Electric Plant	0	2,399,788	2,399,788	0	1,565,622	1,565,622	0	834,166	834,166
1	545000	Miscellaneous Hydraulic Plant	0	478,422	478,422	0	312,123	312,123	0	166,299	166,299
TOTAL HYDRO POWER GENERATION EXP			9,896,669	20,800,504	30,697,173	6,273,718	13,570,249	19,843,967	3,622,951	7,230,255	10,853,206
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	1,738,222	1,738,222	0	1,134,016	1,134,016	0	604,206	604,206
1	547000	Fuel	0	58,431,788	58,431,788	0	38,120,898	38,120,898	0	20,310,890	20,310,890
1	548000	Generation Expense	0	895,811	895,811	0	584,427	584,427	0	311,384	311,384
1	549000	Miscellaneous Other Power Generation Expense	0	612,007	612,007	0	399,273	399,273	0	212,734	212,734
1	550000	Rent	0	(29,799)	(29,799)	0	(19,441)	(19,441)	0	(10,358)	(10,358)
MAINTENANCE											
1	551000	Supervision & Engineering	0	758,669	758,669	0	494,956	494,956	0	263,713	263,713
1	552000	Structures	0	11,746	11,746	0	7,663	7,663	0	4,083	4,083
1	553000	Generating & Electric Equipment	0	1,724,294	1,724,294	0	1,124,929	1,124,929	0	599,365	599,365
1	554000	Miscellaneous Other Power Generation Plant	0	159,392	159,392	0	103,987	103,987	0	55,405	55,405
TOTAL OTHER POWER GENERATION EXP			0	64,302,130	64,302,130	0	41,950,708	41,950,708	0	22,351,422	22,351,422
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	19,057,413	190,687,253	209,744,666	0	124,404,364	124,404,364	19,057,413	66,282,889	85,340,302
1	556000	System Control & Load Dispatching	0	727,996	727,996	0	474,945	474,945	0	253,051	253,051
E-557	557XXX	Other Expense	28,685,693	184,486,261	213,171,954	13,285,059	120,358,837	133,643,896	15,400,634	64,127,424	79,528,058
TOTAL OTHER POWER SUPPLY EXPENSE			47,743,106	375,901,510	423,644,616	13,285,059	245,238,146	258,523,205	34,458,047	130,663,364	165,121,411
TOTAL PRODUCTION OPERATING EXP			57,639,775	511,098,116	568,737,891	19,558,777	333,440,412	352,999,189	38,080,998	177,657,704	215,738,702

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months 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	130,827	1,967,054	2,097,881	65,922	1,283,306	1,349,228	64,905	683,748	748,653
1	561000	Load Dispatching	0	2,255,575	2,255,575	0	1,471,537	1,471,537	0	784,038	784,038
1	562000	Station Expense	0	341,753	341,753	0	222,960	222,960	0	118,793	118,793
1	563000	Overhead Line Expense	0	487,363	487,363	0	317,956	317,956	0	169,407	169,407
1	565000	Transmission of Electricity by Others	0	17,492,452	17,492,452	0	11,412,076	11,412,076	0	6,080,376	6,080,376
1	566000	Miscellaneous Transmission Expense	0	1,639,260	1,639,260	0	1,069,453	1,069,453	0	569,807	569,807
1	567000	Rent	0	131,165	131,165	0	85,572	85,572	0	45,593	45,593
MAINTENANCE											
1	568000	Supervision & Engineering	0	1,321,013	1,321,013	0	861,829	861,829	0	459,184	459,184
1	569000	Structures	13,174	415,793	428,967	6,105	271,263	277,368	7,069	144,530	151,599
1	570000	Station Equipment	405	1,177,707	1,178,112	405	768,336	768,741	0	409,371	409,371
1	571000	Overhead Lines	9,950	2,415,009	2,424,959	4,554	1,575,552	1,580,106	5,396	839,457	844,853
1	572000	Underground Lines	264	4,340	4,604	0	2,831	2,831	264	1,509	1,773
1	573000	Service Miscellaneous	449	33,121	33,570	227	21,608	21,835	222	11,513	11,735
TOTAL TRANSMISSION OPERATING EXP			155,069	29,681,605	29,836,674	77,213	19,364,279	19,441,492	77,856	10,317,326	10,395,182
E-DEPX		Depreciation Expense-Production	0	27,588,685	27,588,685	0	17,998,858	17,998,858	0	9,589,827	9,589,827
E-DEPX		Depreciation Expense-Transmission	0	10,286,565	10,286,565	0	6,710,955	6,710,955	0	3,575,610	3,575,610
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,002,870	1,002,870	0	654,272	654,272	0	348,598	348,598
99	405930	Amortization of Investment in WNP3 Exch Power	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	99,047	0	99,047	31,743	0	31,743	67,304	0	67,304
99	407312	Amortization of Lancaster Generation	1,360,000	0	1,360,000	1,360,000	0	1,360,000	0	0	0
99	407322	Amortization of Spokane River Relicense	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
1	407324	Amortization of CDA CDR Fund	11,065	200,000	211,065	11,065	130,480	141,545	0	69,520	69,520
1	407325	Amortization of CDA IPA Interest Expense	0	0	0	0	0	0	0	0	0
99	407335	Amortization of ID DSIT	(9,120,748)	0	(9,120,748)	0	0	0	(9,120,748)	0	(9,120,748)
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	43,058	0	43,058	13,718	0	13,718	29,340	0	29,340
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	337,788	0	337,788	153,132	0	153,132	184,656	0	184,656
1	407382	Amortization of CDA Settlement - Allocated	0	932,318	932,318	0	608,244	608,244	0	324,074	324,074
99	407382	Amortization of CDA Settlement - Direct	183,093	0	183,093	152,118	0	152,118	30,975	0	30,975
99	407395	Optional Renewable Power Revenue Offset	240,806	0	240,806	183,243	0	183,243	57,563	0	57,563
99	407400	Amortization of CCX Credits	0	0	0	0	0	0	0	0	0
99	407403	Amortization of Dissallowed K.F. Plant	(134,592)	0	(134,592)	(134,592)	0	(134,592)	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(103,282)	0	(103,282)	0	0	0	(103,282)	0	(103,282)
99	407420	Amortization of CS2 Levelized Return	206,090	0	206,090	0	0	0	206,090	0	206,090
99	407422	Amortization of Spokane River Relicense	0	0	0	0	0	0	0	0	0
99	407450/407499	Amortization of BPA Residential Exchange Credit	(7,962,762)	0	(7,962,762)	(5,315,481)	0	(5,315,481)	(2,647,281)	0	(2,647,281)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(271,240)	0	(271,240)	202,324	0	202,324	(473,564)	0	(473,564)
99	407462	Amortization of Deferred LiDAR O&M	(345,820)	0	(345,820)	(345,820)	0	(345,820)	0	0	0
99	407482	Amortization of CDA Settlement	0	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	17,106,192	17,106,192	0	11,160,080	11,160,080	0	5,946,112	5,946,112
TOTAL P/T DEPR/AMRT/NON-FIT TAXES			(12,842,805)	57,116,630	44,273,825	(1,083,634)	37,262,889	36,179,255	(11,759,171)	19,853,741	8,094,570
TOTAL PRODUCTION & TRANSMISSION EXPEN			44,952,039	597,896,351	642,848,390	18,552,356	390,067,580	408,619,936	26,399,683	207,828,771	234,228,454

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months 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	412,155	1,508,345	1,920,500	261,642	1,027,832	1,289,474	150,513	480,513	631,026
3	582000	Station Expense	664,603	42,410	707,013	425,960	28,899	454,859	238,643	13,511	252,154
3	583000	Overhead Line Expense	1,398,998	474,064	1,873,062	1,073,779	323,041	1,396,820	325,219	151,023	476,242
3	584000	Underground Line Expense	(106,005)	0	(106,005)	(236,241)	0	(236,241)	130,236	0	130,236
3	585000	Street Light & Signal System Operation Expense	285,829	0	285,829	79,820	0	79,820	206,009	0	206,009
3	586000	Meter Expense	1,885,369	52,118	1,937,487	1,574,736	35,515	1,610,251	310,633	16,603	327,236
3	587000	Customer Installations Expense	592,028	129,848	721,876	334,165	88,482	422,647	257,863	41,366	299,229
3	588000	Miscellaneous Distribution Expense	3,759,769	3,181,132	6,940,901	2,569,361	2,167,719	4,737,080	1,190,408	1,013,413	2,203,821
3	589000	Rent	4,449	267,054	271,503	4,249	181,979	186,228	200	85,075	85,275
MAINTENANCE:											
3	590000	Supervision & Engineering	316,100	843,463	1,159,563	172,108	574,761	746,869	143,992	268,702	412,694
3	591000	Structures	382,491	1,000	383,491	233,461	681	234,142	149,030	319	149,349
3	592000	Station Equipment	709,411	134,434	843,845	539,083	91,607	630,690	170,328	42,827	213,155
3	593000	Overhead Lines	7,725,463	11,604	7,737,067	4,915,425	7,907	4,923,332	2,810,038	3,697	2,813,735
3	594000	Underground Lines	995,921	0	995,921	669,527	0	669,527	326,394	0	326,394
3	595000	Line Transformers	2,520,364	337,538	2,857,902	1,973,813	230,009	2,203,822	546,551	107,529	654,080
3	596000	Street Light & Signal System Maintenance Exp	593,754	12	593,766	419,122	8	419,130	174,632	4	174,636
3	597000	Meters	100,918	0	100,918	81,238	0	81,238	19,680	0	19,680
3	598000	Miscellaneous Distribution Expense	381,470	107,553	489,023	324,764	73,290	398,054	56,706	34,263	90,969
TOTAL DISTRIBUTION OPERATING EXP			22,623,087	7,090,575	29,713,662	15,416,012	4,831,730	20,247,742	7,207,075	2,258,845	9,465,920
E-DEPX		Depreciation Expense-Distribution	30,192,104	0	30,192,104	19,400,570	0	19,400,570	10,791,534	0	10,791,534
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	26,149	0	26,149	26,149	0	26,149	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	44,410,452	0	44,410,452	38,539,156	0	38,539,156	5,871,296	0	5,871,296
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			74,628,705	0	74,628,705	57,965,875	0	57,965,875	16,662,830	0	16,662,830
TOTAL DISTRIBUTION EXPENSES			97,251,792	7,090,575	104,342,367	73,381,887	4,831,730	78,213,617	23,869,905	2,258,845	26,128,750

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12A
For Twelve Months 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	622,030	622,030	0	408,294	408,294	0	213,736	213,736
2	902000	Meter Reading Expenses	2,751,232	98,905	2,850,137	2,365,441	64,920	2,430,361	385,791	33,985	419,776
E-903	903XXX	Customer Records & Collection Expenses	1,937,922	6,178,514	8,116,436	1,307,973	4,055,513	5,363,486	629,949	2,123,001	2,752,950
2	904000	Uncollectible Accounts	0	2,642,012	2,642,012	0	1,734,190	1,734,190	0	907,822	907,822
2	905000	Misc Customer Accounts	0	139,662	139,662	0	91,673	91,673	0	47,989	47,989
TOTAL CUSTOMER ACCOUNTS EXPENSES			4,689,154	9,681,123	14,370,277	3,673,414	6,354,590	10,028,004	1,015,740	3,326,533	4,342,273
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	28,255,255	259,165	28,514,420	20,464,761	170,113	20,634,874	7,790,494	89,052	7,879,546
2	909000	Advertising	23,690	879,539	903,229	22,397	577,321	599,718	1,293	302,218	303,511
2	910000	Misc Customer Service & Info Exp	0	133,980	133,980	0	87,943	87,943	0	46,037	46,037
TOTAL CUSTOMER SERVICE & INFO EXP			28,278,945	1,272,684	29,551,629	20,487,158	835,377	21,322,535	7,791,787	437,307	8,229,094
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	9,629	9,629	0	6,320	6,320	0	3,309	3,309
2	913000	Advertising	154	0	154	154	0	154	0	0	0
2	916000	Miscellaneous Sales Expenses	0	423	423	0	278	278	0	145	145
TOTAL SALES EXPENSES			154	10,052	10,206	154	6,598	6,752	0	3,454	3,454
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	633,173	24,739,313	25,372,486	495,410	16,582,514	17,077,924	137,763	8,156,799	8,294,562
4	921000	Office Supplies & Expenses	75,549	3,868,773	3,944,322	75,419	2,593,200	2,668,619	130	1,275,573	1,275,703
4	922000	Admin Exp Transferred--Credit	0	(63,407)	(63,407)	0	(42,501)	(42,501)	0	(20,906)	(20,906)
4	923000	Outside Services Employed	40,182	14,393,298	14,433,480	40,182	9,647,684	9,687,866	0	4,745,614	4,745,614
4	924000	Property Insurance Premium	0	1,230,139	1,230,139	0	824,550	824,550	0	405,589	405,589
4	925XXX	Injuries and Damages	2,428	4,498,635	4,501,063	1,657	3,015,390	3,017,047	771	1,483,245	1,484,016
4	926XXX	Employee Pensions and Benefits	339,456	925,708	1,265,164	250,674	620,493	871,167	88,782	305,215	393,997
4	927000	Franchise Requirements	5,740	0	5,740	0	0	0	5,740	0	5,740
1	928000	Regulatory Commission Expenses	1,932,331	3,789,061	5,721,392	1,171,158	2,471,983	3,643,141	761,173	1,317,078	2,078,251
4	930000	Miscellaneous General Expenses	133,624	2,486,644	2,620,268	77,635	1,666,773	1,744,408	55,989	819,871	875,860
4	931000	Rents	38,484	847,883	886,367	29,121	568,327	597,448	9,363	279,556	288,919
4	935000	Maintenance of General Plant	815,605	7,246,909	8,062,514	346,546	4,857,531	5,204,077	469,059	2,389,378	2,858,437
TOTAL ADMIN & GEN OPERATING EXP			4,016,572	63,962,956	67,979,528	2,487,802	42,805,944	45,293,746	1,528,770	21,157,012	22,685,782

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months 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
E-DEPX		Depreciation Expense-General	1,369,074	9,590,667	10,959,741	794,320	6,428,528	7,222,848	574,754	3,162,139	3,736,893
E-AMTX		Amortization Expense-General Plant - 303000	0	7,632	7,632	0	4,979	4,979	0	2,653	2,653
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	160,294	5,384,344	5,544,638	160,294	3,609,072	3,769,366	0	1,775,272	1,775,272
E-AMTX		Amortization Expense-General Plant - 390200, 396200	0	34,937	34,937	0	23,418	23,418	0	11,519	11,519
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	1,529,368	15,017,580	16,546,948	954,614	10,065,997	11,020,611	574,754	4,951,583	5,526,337
		TOTAL ADMIN & GENERAL EXPENSES	5,545,940	78,980,536	84,526,476	3,442,416	52,871,941	56,314,357	2,103,524	26,108,595	28,212,119
		TOTAL EXPENSES BEFORE FIT	180,718,024	694,931,321	875,649,345	119,537,385	454,967,816	574,505,201	61,180,639	239,963,505	301,144,144
		NET OPERATING INCOME BEFORE FIT			167,519,382			98,976,214			68,543,168
E-FIT		FEDERAL INCOME TAX--Normal Accrual			21,648,230			11,454,281			10,193,949
E-FIT		DEFERRED FEDERAL INCOME TAX			19,359,715			11,957,065			7,402,650
E-FIT		AMORTIZED ITC - NOXON			(155,981)			(101,762)			(54,219)
		ELECTRIC NET OPERATING INCOME			126,667,418			75,666,630			51,000,788

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.240%	34.760%
E-ALL	2	Number of Customers	100.000%	65.639%	34.361%
E-ALL	3	Direct Distribution Operating Expense	100.000%	68.143%	31.857%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.029%	32.971%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-12A
For Twelve Months Ended 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	148,670,779	148,670,779	0	96,992,816	96,992,816	0	51,677,963	51,677,963
1	555312	Purchased Power - Lancaster	0	0	0	0	0	0	0	0	0
1	555313	Energy Deviations - Lancaster	0	0	0	0	0	0	0	0	0
99	555380	Clearwater Purchases - Idaho	19,057,413	0	19,057,413	0	0	0	19,057,413	0	19,057,413
1	555550	Non Monetary - Exchange Power	0	(4,320)	(4,320)	0	(2,818)	(2,818)	0	(1,502)	(1,502)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	41,381,809	41,381,809	0	26,997,492	26,997,492	0	14,384,317	14,384,317
1	555710	Intercompany Purchase	0	638,985	638,985	0	416,874	416,874	0	222,111	222,111
TOTAL ACCOUNT 555			19,057,413	190,687,253	209,744,666	0	124,404,364	124,404,364	19,057,413	66,282,889	85,340,302

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-557-12A
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES		
For Twelve Months 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
1	557000	Other Expenses	0	5,667,846	5,667,846	0	3,697,703	3,697,703	0	1,970,143	1,970,143
1	557010	Other Power Supply Expense - Financial	0	(18,199,732)	(18,199,732)	0	(11,873,505)	(11,873,505)	0	(6,326,227)	(6,326,227)
1	557150	Fuel - Economic Dispatch	0	151,698,023	151,698,023	0	98,967,790	98,967,790	0	52,730,233	52,730,233
1	557160	Power Supply Expense - Miscellaneous	0	374,298	374,298	0	244,192	244,192	0	130,106	130,106
99	557161	Unbilled Add-Ons	(869,955)	0	(869,955)	0	0	0	(869,955)	0	(869,955)
1	557170	Broker Fees - Power	0	918,471	918,471	0	599,210	599,210	0	319,261	319,261
1	557200	Nez Perce	818,702	0	818,702	497,498	0	497,498	321,204	0	321,204
99	557280	Washington ERM Deferred	12,787,561	0	12,787,561	12,787,561	0	12,787,561	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	2,675,905	0	2,675,905	0	0	0	2,675,905	0	2,675,905
99	557390	Idaho PCA Amortization	13,273,480	0	13,273,480	0	0	0	13,273,480	0	13,273,480
1	557395	Optional Renewable Power Expense Offset	0	(149,368)	(149,368)	0	(97,448)	(97,448)	0	(51,920)	(51,920)
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	23,661,946	23,661,946	0	15,437,054	15,437,054	0	8,224,892	8,224,892
1	557711	Turbine Gas Bookout Offset	0	(34,982,536)	(34,982,536)	0	(22,822,606)	(22,822,606)	0	(12,159,930)	(12,159,930)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	55,497,313	55,497,313	0	36,206,447	36,206,447	0	19,290,866	19,290,866
TOTAL ACCOUNT 557			28,685,693	184,486,261	213,171,954	13,285,059	120,358,837	133,643,896	15,400,634	64,127,424	79,528,058

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ACCOUNTING EXPENSES	E-903-12A
For Twelve Months Ended 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
2	903000	Customer Records and Collections	1,937,922	6,178,343	8,116,265	1,307,973	4,055,403	5,363,376	629,949	2,122,940	2,752,889
12	903920	A/R Sold - Program Fees	0	171	171	0	110	110	0	61	61
12	903930	A/R Sold - Maturity Yield Fee	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 903			1,937,922	6,178,514	8,116,436	1,307,973	4,055,513	5,363,486	629,949	2,123,001	2,752,950

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.639%	34.361%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	64.524%	35.476%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-12A
For Twelve Months 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
2	908000	Customer Assistance Expense	364,134	259,165	623,299	207,046	170,113	377,159	157,088	89,052	246,140
99	908600	Public Purpose Tariff Rider Expense Offset	27,777,472	0	27,777,472	20,127,297	0	20,127,297	7,650,175	0	7,650,175
99	908610	Limited Income Tax Refund Program	128,333	0	128,333	128,333	0	128,333	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(14,684)	0	(14,684)	2,085	0	2,085	(16,769)	0	(16,769)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	28,255,255	259,165	28,514,420	20,464,761	170,113	20,634,874	7,790,494	89,052	7,879,546

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.639%	34.361%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-INT-12A
ELECTRIC INTEREST DEDUCTION FOR FIT For Twelve Months 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	1,737,273,824	1,127,428,617	609,845,207
	Interest Deduction for FIT Calculation	51,653,358	33,168,950	18,484,408
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-12A
ELECTRIC FEDERAL INCOME TAXES	
For Twelve Months Ended 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	1,043,168,727	673,481,415	369,687,312
E-OPS	Operating & Maintenance Expense	740,199,867	469,339,460	270,860,407
E-OPS	Book Deprec/Amort and Reg Amortizations	73,932,834	55,466,505	18,466,329
E-OTX	Taxes Other than FIT	61,516,644	49,699,236	11,817,408
	Net Operating Income Before FIT	167,519,382	98,976,214	68,543,168
E-INT	Less: Interest Expense	51,653,358	33,168,950	18,484,408
E-SCM	Schedule M Adjustments	(45,815,002)	(27,731,760)	(18,083,242)
	Taxable Net Operating Income	70,051,022	38,075,504	31,975,518
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	24,517,857	13,326,426	11,191,431
1	Production Tax Credit	(197,132)	(128,609)	(68,523)
1	Investment Tax Credit - Noxon *	(2,672,495)	(1,743,536)	(928,959)
	Total Net Federal Income Tax	21,648,230	11,454,281	10,193,949
E-DTE	Deferred FIT	19,359,715	11,957,065	7,402,650
1	411400 Amortized Investment Tax Credit - Noxon	(155,981)	(101,762)	(54,219)
	Total Net FIT/Deferred FIT	40,851,964	23,309,584	17,542,380

ALLOCATION RATIOS:

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

* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ITEMS	E-SCM-12A
For Twelve Months 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
E-DEPX/AMTX	Book Depreciation & Amortization	31,747,621	53,895,700	85,643,321	20,381,333	35,430,082	55,811,415	11,366,288	18,465,618	29,831,906
12	997001 Contributions In Aid of Construction	0	2,449,554	2,449,554	0	1,580,550	1,580,550	0	869,004	869,004
2	997002 Injuries and Damages	0	613,544	613,544	0	402,724	402,724	0	210,820	210,820
12	997003 Salvage	0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off	(103,282)	0	(103,282)	0	0	0	(103,282)	0	(103,282)
4	997005 FAS106 Current Retiree Medical Accrual	0	2,202,300	2,202,300	0	1,476,180	1,476,180	0	726,120	726,120
99	997007 Idaho PCA	15,957,246	0	15,957,246	0	0	0	15,957,246	0	15,957,246
99	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0	0
1	997009 Rathdrum Turbine Lease	0	(33,828)	(33,828)	0	(22,069)	(22,069)	0	(11,759)	(11,759)
4	997015 Airplane Lease Payments	0	363,817	363,817	0	243,863	243,863	0	119,954	119,954
12	997016 Redemption Expense Amortization	0	1,652,966	1,652,966	0	1,066,560	1,066,560	0	586,406	586,406
99	997017 Amort - Invest in Exch Pwr (405.92,.93,.95,.98)	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
99	997018 DSM Tariff Rider	1,056,072	0	1,056,072	491,602	0	491,602	564,470	0	564,470
1	997019 CSS Temporary Service Fees	224,877	0	224,877	45,180	0	45,180	179,697	0	179,697
4	997020 FAS87 Current Pension Accrual	0	(10,225,255)	(10,225,255)	0	(6,853,886)	(6,853,886)	0	(3,371,369)	(3,371,369)
99	997021 Wartsilla Generators Amortization	337,788	0	337,788	153,132	0	153,132	184,656	0	184,656
99	997024 Kettle Falls Disallowance	(134,592)	0	(134,592)	(134,592)	0	(134,592)	0	0	0
2	997027 Uncollectibles	0	0	0	0	0	0	0	0	0
99	997028 RTO Funding Amortization	130,827	0	130,827	65,922	0	65,922	64,905	0	64,905
99	997029 FAS106 Post Retirement Benefits	339,356	0	339,356	250,574	0	250,574	88,782	0	88,782
12	997032 Interest Rate Swaps	0	(7,005,061)	(7,005,061)	0	(4,519,946)	(4,519,946)	0	(2,485,115)	(2,485,115)
99	997033 BPA Residential Exchange	375,214	0	375,214	349,067	0	349,067	26,147	0	26,147
99	997034 Montana Hydro Settlement	1,037,316	0	1,037,316	676,632	0	676,632	360,684	0	360,684
1	997041 Rathdrum Turbine Lease, Tax	0	(345,716)	(345,716)	0	(225,545)	(225,545)	0	(120,171)	(120,171)
99	997043 Washington Deferred Power Costs	12,795,395	0	12,795,395	12,795,395	0	12,795,395	0	0	0
1	997044 Non-Monetary Power Costs	0	(4,319)	(4,319)	0	(2,818)	(2,818)	0	(1,501)	(1,501)
1	997045 Section 199 Manufacturing Deduction	0	(3,105,838)	(3,105,838)	0	(2,026,249)	(2,026,249)	0	(1,079,589)	(1,079,589)
4	997046 Nez Perce Settlement	(16,796)	0	(16,796)	(22,008)	0	(22,008)	5,212	0	5,212
99	997047 Clark Fork Preventive Maint. Exp (PME's)	263,471	0	263,471	0	0	0	263,471	0	263,471
11	997049 Tax Depreciation	0	(145,610,743)	(145,610,743)	0	(94,523,214)	(94,523,214)	0	(51,087,529)	(51,087,529)
99	997050 CS2 Levelized Return	206,090	0	206,090	0	0	0	206,090	0	206,090
99	997051 Wind Generation AFUDC - ID	(119,173)	0	(119,173)	0	0	0	(119,173)	0	(119,173)
4	997052 Noxon Spill	0	(88,949)	(88,949)	0	(58,030)	(58,030)	0	(30,919)	(30,919)
99	997054 Spokane River Relicensing	91,858	0	91,858	85,095	0	85,095	6,763	0	6,763
99	997058 Colstrip Settlement	0	0	0	0	0	0	0	0	0

RESULTS OF OPERATIONS
ELECTRIC SCHEDULE M ITEMS
For Twelve Months Ended January 31, 2012
Average of Monthly Averages Basis

Report ID:
E-SCM-12A

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
99	997059	Spokane River Relicensing PME	73,312	0	73,312	46,316	0	46,316	26,996	0	26,996
1	997061	CDA Fund Settlement	11,065	200,000	211,065	11,065	130,480	141,545	0	69,520	69,520
4	997062	Gain on Sale of Office Bldg	0	(179,751)	(179,751)	0	(120,485)	(120,485)	0	(59,266)	(59,266)
1	997063	CDA Lake Settlement	183,093	1,466,554	1,649,647	152,118	956,780	1,108,898	30,975	509,774	540,749
99	997064	Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization - Unbilled Revenue Add-Ins	(852,363)	0	(852,363)	(375,100)	0	(375,100)	(477,263)	0	(477,263)
1	997067	CDA IPA Fund	0	0	0	0	0	0	0	0	0
1	997068	Noxon	0	900	900	0	587	587	0	313	313
1	997069	Lancaster Deferral	1,360,000	0	1,360,000	1,360,000	0	1,360,000	0	0	0
1	997072	CDA Fund Settlement-Prepayment	0	0	0	0	0	0	0	0	0
1	997073	DSIT Amortization - ID	(9,694,917)	0	(9,694,917)	0	0	0	(9,694,917)	0	(9,694,917)
11	997080	Book Transportation Depreciation	0	825,351	825,351	0	535,777	535,777	0	289,574	289,574
1	997081	Deferred Compensation	0	(986,377)	(986,377)	0	(661,159)	(661,159)	0	(325,218)	(325,218)
1	997082	Meal Disallowances	0	333,075	333,075	0	223,257	223,257	0	109,818	109,818
1	997083	Paid Time Off	0	439,913	439,913	0	294,869	294,869	0	145,044	145,044
2	997084	Customer Uncollectibles	0	447,550	447,550	0	293,767	293,767	0	153,783	153,783
99	997088	Deferred O&M Colstrip & CS2	(278,016)	0	(278,016)	191,569	0	191,569	(469,585)	0	(469,585)
99	997089	CNC Transmission	(714,852)	0	(714,852)	(480,136)	0	(480,136)	(234,716)	0	(234,716)
99	997091	LIDAR O&M Reg Def DFIT	(292,487)	0	(292,487)	(292,487)	0	(292,487)	0	0	0
99	997092	Smart Grid	405,969	0	405,969	405,969	0	405,969	0	0	0
99	997093	EWEB Renewable Energy Credits	39,488	0	39,488	39,488	0	39,488	0	0	0
		TOTAL SCHEDULE M ADJUSTMENTS	56,879,611	(102,694,613)	(45,815,002)	38,646,165	(66,377,925)	(27,731,760)	18,233,446	(36,316,688)	(18,083,242)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.240%	34.760%
E-ALL	2	Number of Customers	100.000%	65.639%	34.361%
E-ALL	3	Direct Distribution Operating Expense	100.000%	68.143%	31.857%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.029%	32.971%
E-ALL	10	Net Electric Distribution Plant	100.000%	63.096%	36.904%
E-ALL	11	Book Depreciation	100.000%	64.915%	35.085%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	64.524%	35.476%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-12A
For Twelve Months 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	27,730,738	27,730,738	0	17,924,040	17,924,040	0	9,806,698	9,806,698
99	410100	Deferred Federal Income Tax Expense - Washington	(3,641,811)	0	(3,641,811)	(3,641,811)	0	(3,641,811)	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(1,561,886)	0	(1,561,886)	0	0	0	(1,561,886)	0	(1,561,886)
	410100	Total	(5,203,697)	27,730,738	22,527,041	(3,641,811)	17,924,040	14,282,229	(1,561,886)	9,806,698	8,244,812
14	411100	Deferred Federal Income Tax Expense - Allocated	0	(188,560)	(188,560)	0	(121,878)	(121,878)	0	(66,682)	(66,682)
99	411100	Deferred Federal Income Tax Expense - Washington	(2,203,286)	0	(2,203,286)	(2,203,286)	0	(2,203,286)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(775,480)	0	(775,480)	0	0	0	(775,480)	0	(775,480)
	411100	Total	(2,978,766)	(188,560)	(3,167,326)	(2,203,286)	(121,878)	(2,325,164)	(775,480)	(66,682)	(842,162)
Total Deferred Federal Income Tax Expense			(8,182,463)	27,542,178	19,359,715	(5,845,097)	17,802,162	11,957,065	(2,337,366)	9,740,016	7,402,650

E-ALL	14	Net Allocated Schedule M's	100.000%	64.636%	35.364%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-12A
For Twelve Months Ended 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	40,004	40,004	0	26,099	26,099	0	13,905	13,905
1	408140	State Kwh Generation Tax	0	1,613,496	1,613,496	0	1,052,645	1,052,645	0	560,851	560,851
1	408150	R&P Property Tax--Production	0	11,191,882	11,191,882	0	7,301,584	7,301,584	0	3,890,298	3,890,298
1	408180	R&P Property Tax--Transmission	0	3,834,933	3,834,933	0	2,501,910	2,501,910	0	1,333,023	1,333,023
1	409100	State Income Tax--Montana & Oregon	0	425,877	425,877	0	277,842	277,842	0	148,035	148,035
		TOTAL PRODUCTION & TRANSMISSION	0	17,106,192	17,106,192	0	11,160,080	11,160,080	0	5,946,112	5,946,112
DISTRIBUTION											
99	408110	State Excise Tax	18,245,289	0	18,245,289	18,245,289	0	18,245,289	0	0	0
99	408120	Municipal Occupation & License Tax	19,549,917	0	19,549,917	16,364,579	0	16,364,579	3,185,338	0	3,185,338
99	408160	Miscellaneous State or Local Tax--WA & ID	59	0	59	0	0	0	59	0	59
99	408170	R&P Property Tax--Distribution	6,183,205	0	6,183,205	3,929,288	0	3,929,288	2,253,917	0	2,253,917
99	409100	State Income Tax--Idaho	431,982	0	431,982	0	0	0	431,982	0	431,982
		TOTAL DISTRIBUTION	44,410,452	0	44,410,452	38,539,156	0	38,539,156	5,871,296	0	5,871,296
		TOTAL TAXES OTHER THAN FIT	44,410,452	17,106,192	61,516,644	38,539,156	11,160,080	49,699,236	5,871,296	5,946,112	11,817,408

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12A
For Twelve Months Ended 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
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324	CDA Lake CDR Fund - Allocated	0	9,633,333	9,633,333	0	6,284,786	6,284,786	0	3,348,547	3,348,547
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	39,597,266	39,597,266	0	25,833,256	25,833,256	0	13,764,010	13,764,010
1	302000	Franchises & Consents	583,857	44,049,218	44,633,075	583,857	28,737,710	29,321,567	0	15,311,508	15,311,508
1	303000	Misc Intangible Plant- (C-IPL)	153,179	2,112,961	2,266,140	153,179	1,378,496	1,531,675	0	734,465	734,465
1	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	840,873	26,287,015	27,127,888	840,873	17,619,923	18,460,796	0	8,667,092	8,667,092
1	303110	Misc Intangible Plant-PC Software (C-IPL)	0	2,071,599	2,071,599	0	1,388,572	1,388,572	0	683,027	683,027
TOTAL INTANGIBLE PLANT			1,577,909	125,751,392	127,329,301	1,577,909	82,547,543	84,125,452	0	43,203,849	43,203,849
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	125,320,426	125,320,426	0	81,759,046	81,759,046	0	43,561,380	43,561,380
1	312000	Boiler Plant	0	169,300,066	169,300,066	0	110,451,363	110,451,363	0	58,848,703	58,848,703
1	313000	Generators	0	6,523	6,523	0	4,256	4,256	0	2,267	2,267
1	314000	Turbogenerator Units	0	49,449,456	49,449,456	0	32,260,825	32,260,825	0	17,188,631	17,188,631
1	315000	Accessory Electric Equipment	0	26,983,476	26,983,476	0	17,604,020	17,604,020	0	9,379,456	9,379,456
1	316000	Miscellaneous Power Plant Equipment	0	15,691,639	15,691,639	0	10,237,225	10,237,225	0	5,454,414	5,454,414
TOTAL STEAM PRODUCTION PLANT			0	388,981,981	388,981,981	0	253,771,845	253,771,845	0	135,210,136	135,210,136
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	56,996,468	56,996,468	0	37,184,496	37,184,496	0	19,811,972	19,811,972
1	331XXX	Structures & Improvements	0	42,820,535	42,820,535	0	27,936,117	27,936,117	0	14,884,418	14,884,418
1	332XXX	Reservoirs, Dams, & Waterways	0	120,533,507	120,533,507	0	78,636,060	78,636,060	0	41,897,447	41,897,447
1	333000	Waterwheels, Turbines, & Generators	0	153,927,892	153,927,892	0	100,422,557	100,422,557	0	53,505,335	53,505,335
1	334000	Accessory Electric Equipment	0	33,866,543	33,866,543	0	22,094,533	22,094,533	0	11,772,010	11,772,010
1	335XXX	Miscellaneous Power Plant Equipment	0	7,598,748	7,598,748	0	4,957,423	4,957,423	0	2,641,325	2,641,325
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	417,743,256	417,743,256	0	272,535,701	272,535,701	0	145,207,555	145,207,555
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	16,326,389	16,326,389	0	10,651,336	10,651,336	0	5,675,053	5,675,053
1	342000	Fuel Holders, Producers, & Accessories	0	21,156,528	21,156,528	0	13,802,519	13,802,519	0	7,354,009	7,354,009
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	199,342,894	199,342,894	0	130,051,304	130,051,304	0	69,291,590	69,291,590
1	345000	Accessory Electric Equipment	0	17,042,868	17,042,868	0	11,118,767	11,118,767	0	5,924,101	5,924,101
1	346000	Miscellaneous Power Plant Equipment	0	1,616,934	1,616,934	0	1,054,888	1,054,888	0	562,046	562,046
TOTAL OTHER PRODUCTION PLANT			0	278,267,561	278,267,561	0	181,541,757	181,541,757	0	96,725,804	96,725,804
TOTAL PRODUCTION PLANT			0	1,084,992,798	1,084,992,798	0	707,849,303	707,849,303	0	377,143,495	377,143,495

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT
For Twelve Months Ended January 31, 2012
Average of Monthly Averages Basis

Report ID:
E-PLT-12A

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	19,171,315	19,171,315	0	12,507,366	12,507,366	0	6,663,949	6,663,949
1	352XXX	Structures & Improvements	0	16,650,553	16,650,553	0	10,862,821	10,862,821	0	5,787,732	5,787,732
1	353000	Station Equipment	0	197,371,398	197,371,398	0	128,765,100	128,765,100	0	68,606,298	68,606,298
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	138,126,914	138,126,914	0	90,113,999	90,113,999	0	48,012,915	48,012,915
1	356000	Overhead Conductors & Devices	0	109,656,096	109,656,096	0	71,539,637	71,539,637	0	38,116,459	38,116,459
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	504,904,901	504,904,901	0	329,399,958	329,399,958	0	175,504,943	175,504,943
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	4,467,352	0	4,467,352	3,340,938	0	3,340,938	1,126,414	0	1,126,414
99	360400	Land Easements	1,800,319	0	1,800,319	117,271	0	117,271	1,683,048	0	1,683,048
99	361000	Structures & Improvements	15,545,586	0	15,545,586	10,771,844	0	10,771,844	4,773,742	0	4,773,742
99	362000	Station Equipment	101,126,727	0	101,126,727	65,622,843	0	65,622,843	35,503,884	0	35,503,884
99	364000	Poles, Towers, & Fixtures	237,361,453	0	237,361,453	144,677,545	0	144,677,545	92,683,908	0	92,683,908
99	365000	Overhead Conductors & Devices	156,432,937	0	156,432,937	95,075,517	0	95,075,517	61,357,420	0	61,357,420
99	366000	Underground Conduit	79,655,971	0	79,655,971	49,512,247	0	49,512,247	30,143,724	0	30,143,724
99	367000	Underground Conductors & Devices	132,864,877	0	132,864,877	85,612,611	0	85,612,611	47,252,266	0	47,252,266
99	368000	Line Transformers	185,165,325	0	185,165,325	122,448,291	0	122,448,291	62,717,034	0	62,717,034
99	369XXX	Services	122,091,935	0	122,091,935	76,382,997	0	76,382,997	45,708,938	0	45,708,938
99	370000	Meters	47,059,381	0	47,059,381	26,396,372	0	26,396,372	20,663,009	0	20,663,009
99	373XXX	Street Light & Signal Systems	34,051,939	0	34,051,939	20,464,851	0	20,464,851	13,587,088	0	13,587,088
TOTAL DISTRIBUTION PLANT			1,117,623,802	0	1,117,623,802	700,423,327	0	700,423,327	417,200,475	0	417,200,475
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	913,703	3,116,618	4,030,321	370,266	2,089,038	2,459,304	543,437	1,027,580	1,571,017
4	390XXX	Structures & Improvements	10,268,527	42,907,932	53,176,459	4,971,879	28,760,758	33,732,637	5,296,648	14,147,174	19,443,822
4	391XXX	Office Furniture & Equipment	864,560	31,663,177	32,527,737	864,560	21,223,511	22,088,071	0	10,439,666	10,439,666
4	392XXX	Transportation Equipment	11,638,311	7,510,458	19,148,769	8,328,295	5,034,185	13,362,480	3,310,016	2,476,273	5,786,289
4	393000	Stores Equipment	291,540	1,389,564	1,681,104	124,769	931,411	1,056,180	166,771	458,153	624,924
4	394000	Tools, Shop & Garage Equipment	1,640,721	5,691,808	7,332,529	1,239,071	3,815,162	5,054,233	401,650	1,876,646	2,278,296
4	395000	Laboratory Equipment	298,800	1,244,542	1,543,342	192,422	834,204	1,026,626	106,378	410,338	516,716
4	396XXX	Power Operated Equipment	25,754,028	10,930,086	36,684,114	16,929,073	7,326,327	24,255,400	8,824,955	3,603,759	12,428,714
4	397XXX	Communications Equipment	11,832,241	47,394,920	59,227,161	6,242,264	31,768,341	38,010,605	5,589,977	15,626,579	21,216,556
4	398000	Miscellaneous Equipment	3,085	306,373	309,458	337	205,359	205,696	2,748	101,014	103,762
TOTAL GENERAL PLANT			63,505,516	152,155,478	215,660,994	39,262,936	101,988,296	141,251,232	24,242,580	50,167,182	74,409,762
TOTAL PLANT IN SERVICE			1,182,707,227	1,867,804,569	3,050,511,796	741,264,172	1,221,785,100	1,963,049,272	441,443,055	646,019,469	1,087,462,524

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT
For Twelve Months Ended January 31, 2012
Average of Monthly Averages Basis

Report ID:
E-PLT-12A

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	267,107,710	267,107,710	0	174,261,070	174,261,070	0	92,846,640	92,846,640
E-ADEP		Hydro Production Plant	0	105,126,953	105,126,953	0	68,584,824	68,584,824	0	36,542,129	36,542,129
E-ADEP		Other Production Plant	0	68,316,111	68,316,111	0	44,569,431	44,569,431	0	23,746,680	23,746,680
E-ADEP		Transmission Plant	0	171,034,632	171,034,632	0	111,582,994	111,582,994	0	59,451,638	59,451,638
E-ADEP		Distribution Plant	340,502,553	0	340,502,553	210,094,232	0	210,094,232	130,408,321	0	130,408,321
E-ADEP		General Plant	20,885,363	53,418,929	74,304,292	11,636,076	35,806,174	47,442,250	9,249,287	17,612,755	26,862,042
		TOTAL ACCUMULATED DEPRECIATION	361,387,916	665,004,335	1,026,392,251	221,730,308	434,804,493	656,534,801	139,657,608	230,199,842	369,857,450
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	5,718,824	5,718,824	0	3,730,961	3,730,961	0	1,987,863	1,987,863
E-AAAMT		Distribution-Franchises/Misc Intangibles	57,268	0	57,268	57,268	0	57,268	0	0	0
E-AAAMT		General Plant - 303000	0	27,031	27,031	0	17,635	17,635	0	9,396	9,396
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	70,875	13,833,777	13,904,652	70,875	9,272,642	9,343,517	0	4,561,135	4,561,135
E-AAAMT		General Plant - 390200, 396200	120,801	93,826	214,627	117,232	62,891	180,123	3,569	30,935	34,504
		TOTAL ACCUMULATED AMORTIZATION	248,944	19,673,458	19,922,402	245,375	13,084,129	13,329,504	3,569	6,589,329	6,592,898
		TOTAL ACCUMULATED DEPR/AMORT	361,636,860	684,677,793	1,046,314,653	221,975,683	447,888,622	669,864,305	139,661,177	236,789,171	376,450,348
		NET ELECTRIC UTILITY PLANT before DFIT	821,070,367	1,183,126,776	2,004,197,143	519,288,489	773,896,478	1,293,184,967	301,781,878	409,230,298	711,012,176
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	(461,581)	(461,581)	0	(301,135)	(301,135)	0	(160,446)	(160,446)
12		ADFIT - Electric Plant In Service (282900)	0	(270,804,999)	(270,804,999)	0	(174,734,218)	(174,734,218)	0	(96,070,781)	(96,070,781)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(18,642,352)	(18,642,352)	0	(12,495,782)	(12,495,782)	0	(6,146,570)	(6,146,570)
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	(3,371,667)	(3,371,667)	0	(2,199,676)	(2,199,676)	0	(1,171,991)	(1,171,991)
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	(13,859,043)	(13,859,043)	0	(9,041,640)	(9,041,640)	0	(4,817,403)	(4,817,403)
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(5,076,844)	(5,076,844)	0	(3,275,783)	(3,275,783)	0	(1,801,061)	(1,801,061)
		TOTAL ACCUMULATED DFIT	0	(312,916,486)	(312,916,486)	0	(202,504,914)	(202,504,914)	0	(110,411,572)	(110,411,572)
		NET ELECTRIC UTILITY PLANT	821,070,367	870,210,290	1,691,280,657	519,288,489	571,391,564	1,090,680,053	301,781,878	298,818,726	600,600,604

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%	64.524%	35.476%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ADJUSTMENTS TO NET PLANT	E-APL-12A
For Twelve Months Ended January 31, 2012	
Average of Monthly Averages Basis	

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		821,070,367	870,210,290	1,691,280,657	519,288,489	571,391,564	1,090,680,053	301,781,878	298,818,726	600,600,604
	OTHER ADJUSTMENTS										
4	Gain on Sale of General Office Bldg (253850)		0	(82,386)	(82,386)	0	(55,223)	(55,223)	0	(27,163)	(27,163)
4	ADFIT - Gain on Sale of General Office Bldg (190850)		0	28,850	28,850	0	19,338	19,338	0	9,512	9,512
99	Colstrip 3 AFUDC Reallocation		0	0	0	(1,283,380)	0	(1,283,380)	1,283,380	0	1,283,380
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)		(2,434,902)	0	(2,434,902)	(780,344)	0	(780,344)	(1,654,558)	0	(1,654,558)
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)		6,600,779	0	6,600,779	4,246,001	0	4,246,001	2,354,778	0	2,354,778
99	ADFIT - Kettle Falls Disallowed (190420)		410,898	0	410,898	410,898	0	410,898	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)		969,002	0	969,002	0	0	0	969,002	0	969,002
99	ADFIT - Boulder Park Disallowed (190040)		570,849	0	570,849	0	0	0	570,849	0	570,849
99	Investment in WNP3 Exchange Power (124900, 124930)		19,804,023	0	19,804,023	19,804,023	0	19,804,023	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)		(3,559,111)	0	(3,559,111)	(3,559,111)	0	(3,559,111)	0	0	0
99	CDA Lake Settlement - WA (182382)		1,419,770	0	1,419,770	1,419,770	0	1,419,770	0	0	0
99	CDA Lake Settlement - ID (186382)		283,937	0	283,937	0	0	0	283,937	0	283,937
99	ADFIT - CDA Lake Settlement - Direct (283382)		(596,299)	0	(596,299)	(496,921)	0	(496,921)	(99,378)	0	(99,378)
99	CDA CDR Fund - Direct (182324)		103,274	0	103,274	103,274	0	103,274	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)		(36,146)	0	(36,146)	(36,146)	0	(36,146)	0	0	0
99	Spokane River Relicensing (182322)		733,905	0	733,905	680,769	0	680,769	53,136	0	53,136
99	ADFIT - Spokane River Relicensing (283322)		(256,864)	0	(256,864)	(238,267)	0	(238,267)	(18,597)	0	(18,597)
99	Spokane River PM&Es (182323)		679,744	0	679,744	432,282	0	432,282	247,462	0	247,462
99	ADFIT - Spokane River PM&Es (283323)		(237,914)	0	(237,914)	(151,302)	0	(151,302)	(86,612)	0	(86,612)
99	Montana Riverbed Settlement (186360)		5,528,576	0	5,528,576	3,665,042	0	3,665,042	1,863,534	0	1,863,534
99	ADFIT - Montana Riverbed Settlement (283365)		(1,935,001)	0	(1,935,001)	(1,282,765)	0	(1,282,765)	(652,236)	0	(652,236)
99	Lancaster Generation (182312)		5,893,333	0	5,893,333	5,893,333	0	5,893,333	0	0	0
99	ADFIT - Lancaster Generation (283312)		(2,062,667)	0	(2,062,667)	(2,062,667)	0	(2,062,667)	0	0	0
99	Weatherization Loans - Sandpoint (124350)		64,344	0	64,344	0	0	0	64,344	0	64,344
4	Customer Advances (252000)		(869,492)	51	(869,441)	(268,288)	34	(268,254)	(601,204)	17	(601,187)
99	Customer Deposits (235199)		(3,763,060)	0	(3,763,060)	(3,763,060)	0	(3,763,060)	0	0	0
C-WKC	Working Capital		18,188,000	7,938,203	26,126,203	18,188,000	0	18,188,000	0	7,938,203	7,938,203
99	DSM Programs (186710)		0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS		38,108,449	7,884,718	45,993,167	36,784,415	(35,851)	36,748,564	1,324,034	7,920,569	9,244,603
	NET RATE BASE		859,178,816	878,095,008	1,737,273,824	556,072,904	571,355,713	1,127,428,617	303,105,912	306,739,295	609,845,207

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.240%	34.760%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.029%	32.971%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	64.524%	35.476%
E-ALL	13	Net Electric General Plant	100.000%	66.363%	33.637%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12A
For Twelve Months Ended 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)	10,591,248	10,591,248				10,591,248	10,591,248		6,909,730	6,909,730		3,681,518	3,681,518	
1 Hydro (ED-AN)	8,708,364	8,708,364				8,708,364	8,708,364		5,681,337	5,681,337		3,027,027	3,027,027	
1 Other (ED-AN)	8,289,073	8,289,073				8,289,073	8,289,073		5,407,791	5,407,791		2,881,282	2,881,282	
Total Electric Production	27,588,685	27,588,685				27,588,685	27,588,685		17,998,858	17,998,858		9,589,827	9,589,827	
Electric Transmission														
1 ED-AN	10,286,565	10,286,565				10,286,565	10,286,565		6,710,955	6,710,955		3,575,610	3,575,610	
Total Electric Transmission	10,286,565	10,286,565				10,286,565	10,286,565		6,710,955	6,710,955		3,575,610	3,575,610	
Electric Distribution														
ED-ID	10,791,534	10,791,534			10,791,534		10,791,534				10,791,534		10,791,534	
ED-WA	19,400,570	19,400,570			19,400,570		19,400,570	19,400,570		19,400,570				
Total Electric Distribution	30,192,104	30,192,104			30,192,104		30,192,104	19,400,570		19,400,570	10,791,534		10,791,534	
Gas Underground Storage														
GD-AN	576,588		576,588											
GD-OR	101,436			101,436										
Total Gas Underground Storage	678,024		576,588	101,436										
Gas Distribution														
GD-AN	49,549		49,549											
GD-ID	3,565,053		3,565,053											
GD-WA	6,649,632		6,649,632											
GD-OR	3,648,012			3,648,012										
Total Gas Distribution	13,912,246		10,264,234	3,648,012										
General Plant														
4 ED-AN	2,511,761	2,511,761				2,511,761	2,511,761		1,683,608	1,683,608		828,153	828,153	
ED-ID	246,274	246,274			246,274		246,274				246,274		246,274	
ED-WA	675,136	675,136			675,136		675,136	675,136		675,136				
7,4 CD-AA	9,328,000	6,720,264	1,855,246	752,490		6,720,264	6,720,264		4,504,526	4,504,526		2,215,738	2,215,738	
9,4 CD-AN	455,934	358,642	97,292			358,642	358,642		240,394	240,394		118,248	118,248	
9 CD-ID	417,589	328,480	89,109		328,480		328,480				328,480		328,480	
9 CD-WA	151,516	119,184	32,332		119,184		119,184	119,184		119,184				
8 GD-AA	150,895		107,635	43,260										
GD-AN	32,909		32,909											
GD-ID	69,933		69,933											
GD-WA	247,242		247,242											
GD-OR	256,084			256,084										
Total General Plant	14,543,273	10,959,741	2,531,698	1,051,834	1,369,074	9,590,667	10,959,741	794,320	6,428,528	7,222,848	574,754	3,162,139	3,736,893	
Total Depreciation Expense	97,200,897	79,027,095	13,372,520	4,801,282	31,561,178	47,465,917	79,027,095	20,194,890	31,138,341	51,333,231	11,366,288	16,327,576	27,693,864	

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-12A
For Twelve Months 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	914,079	914,079		914,079	914,079		596,345	596,345		317,734	317,734	
1	Misc Intangible Plt (303000)	ED-AN	88,791	88,791		88,791	88,791		57,927	57,927		30,864	30,864	
Total Production/Transmission			1,002,870	1,002,870		1,002,870	1,002,870		654,272	654,272		348,598	348,598	
Distribution														
	Franchises (302000)	ED-WA	23,354	23,354		23,354	23,354		23,354	23,354				
	Misc Intangible Plt (303000)	ED-WA	2,795	2,795		2,795	2,795		2,795	2,795				
Total Distribution			26,149	26,149		26,149	26,149		26,149	26,149				
General Plant - 303000														
9,1		CD-AN	9,702	7,632	2,070		7,632	7,632		4,979	4,979		2,653	2,653
		GD-ID	3,824		3,824									
		GD-WA	23,104		23,104									
		GD-OR	7,772		7,772									
Total General Plant - 303000			44,402	7,632	28,998		7,632	7,632		4,979	4,979		2,653	2,653
Miscellaneous IT Intangible Plant - 3031XX														
7,4		CD-AA	7,183,782	5,175,484	1,428,782	579,516	5,175,484	5,175,484		3,469,075	3,469,075		1,706,409	1,706,409
4		ED-AN	208,860	208,860			208,860	208,860		139,997	139,997		68,863	68,863
		ED-WA	160,294	160,294			160,294	160,294	160,294		160,294			
8		GD-AA	268,064		191,213	76,851								
		GD-AN	3,021		3,021									
		GD-OR	9,534		9,534									
Total Miscellaneous IT Intangible Plt - 3031XX			7,833,555	5,544,638	1,623,016	665,901	5,384,344	5,544,638	160,294	3,609,072	3,769,366		1,775,272	1,775,272
Gas Underground Storage														
		GD-AN	227		227									
Total Gas Underground Storage			227		227									
General Plant - 390200, 396200														
7,4		CD-AA	21,319	15,359	4,240	1,720	15,359	15,359		10,295	10,295		5,064	5,064
4		ED-AN	19,578	19,578			19,578	19,578		13,123	13,123		6,455	6,455
		GD-OR	4,776		4,776									
Total General Plant - 390200, 396200			45,673	34,937	4,240	6,496	34,937	34,937		23,418	23,418		11,519	11,519
Total Amortization Expense			8,952,876	6,616,226	1,656,481	680,169	186,443	6,429,783	6,616,226	186,443	4,291,741	4,478,184	2,138,042	2,138,042

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-12A
For Twelve Months Ended 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)	267,107,710	267,107,710			267,107,710	267,107,710		174,261,070	174,261,070		92,846,640	
1	Hydro (ED-AN)	105,126,953	105,126,953			105,126,953	105,126,953		68,584,824	68,584,824		36,542,129	
1	Other (ED-AN)	68,316,111	68,316,111			68,316,111	68,316,111		44,569,431	44,569,431		23,746,680	
Total Electric Production		440,550,774	440,550,774			440,550,774	440,550,774		287,415,325	287,415,325		153,135,449	
Electric Transmission													
1	ED-AN	171,034,632	171,034,632			171,034,632	171,034,632		111,582,994	111,582,994		59,451,638	
Total Electric Transmission		171,034,632	171,034,632			171,034,632	171,034,632		111,582,994	111,582,994		59,451,638	
Electric Distribution													
	ED-ID	130,408,321	130,408,321			130,408,321	130,408,321					130,408,321	
	ED-WA	210,094,232	210,094,232			210,094,232	210,094,232	210,094,232		210,094,232			
Total Electric Distribution		340,502,553	340,502,553			340,502,553	340,502,553	210,094,232		210,094,232		130,408,321	
Gas Underground Storage													
	GD-AN	11,711,966		11,711,966									
	GD-OR	251,267			251,267								
Total Gas Underground Storage		11,963,233		11,711,966	251,267								
Gas Distribution													
	GD-AN	1,405,620	1,405,620										
	GD-ID	48,584,325	48,584,325										
	GD-WA	96,926,705	96,926,705										
	GD-OR	85,035,549			85,035,549								
Total Gas Distribution		231,952,199		146,916,650	85,035,549								
General Plant													
4	ED-AN	31,198,796	31,198,796				31,198,796		20,912,241	20,912,241		10,286,555	
	ED-ID	6,024,754	6,024,754			6,024,754	6,024,754				6,024,754		
	ED-WA	9,899,068	9,899,068			9,899,068	9,899,068	9,899,068		9,899,068			
7,4	CD-AA	19,242,504	13,863,070	3,827,141	1,552,293	13,863,070	13,863,070		9,292,277	9,292,277		4,570,793	
9,4	CD-AN	10,624,150	8,357,063	2,267,087		8,357,063	8,357,063		5,601,656	5,601,656		2,755,407	
9	CD-ID	4,099,278	3,224,533	874,745		3,224,533	3,224,533				3,224,533		
9	CD-WA	2,208,220	1,737,008	471,212		1,737,008	1,737,008	1,737,008		1,737,008			
8	GD-AA	1,086,476		774,994	311,482								
	GD-AN	863,721		863,721									
	GD-ID	980,574		980,574									
	GD-WA	2,677,066		2,677,066									
	GD-OR	3,304,792			3,304,792								
Total General Plant		92,209,399	74,304,292	12,736,540	5,168,567	20,885,363	53,418,929	74,304,292	11,636,076	35,806,174	47,442,250	9,249,287	17,612,755
Total Accumulated Depreciation		1,288,212,790	1,026,392,251	171,365,156	90,455,383	361,387,916	665,004,335	1,026,392,251	221,730,308	434,804,493	656,534,801	139,657,608	230,199,842

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%			

Total

92,846,640
36,542,129
23,746,680
153,135,449

59,451,638
59,451,638

130,408,321
130,408,321

10,286,555
6,024,754
4,570,793
2,755,407
3,224,533

26,862,042

369,857,450

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

Report ID:
E-AAAMT-12A

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	5,168,965	5,168,965		5,168,965	5,168,965		3,372,233	3,372,233		1,796,732	1,796,732			
1	Misc Intangible Plt (303000)	ED-AN	549,859	549,859		549,859	549,859		358,728	358,728		191,131	191,131			
Total Production/Transmission			5,718,824	5,718,824		5,718,824	5,718,824		3,730,961	3,730,961		1,987,863	1,987,863			
Distribution																
	Franchises (302000)	ED-WA	38,932	38,932		38,932	38,932		38,932	38,932						
	Misc Intangible Plt (303000)	ED-WA	18,336	18,336		18,336	18,336		18,336	18,336						
Total Distribution			57,268	57,268		57,268	57,268		57,268	57,268						
General Plant - 303000																
9,1		CD-AN	34,364	27,031	7,333		27,031	27,031		17,635	17,635		9,396	9,396		
		GD-ID	37,426		37,426											
		GD-WA	67,534		67,534											
		GD-OR	37,680		37,680											
Total General Plant - 303000			177,004	27,031	112,293		27,031	27,031		17,635	17,635		9,396	9,396		
Miscellaneous IT Intangible Plant - 3031XX																
7,4		CD-AA	18,287,487	13,175,037	3,637,198	1,475,252		13,175,037	13,175,037		8,831,095	8,831,095	4,343,942	4,343,942		
4		ED-AN	658,740	658,740				658,740	658,740		441,547	441,547	217,193	217,193		
		ED-WA	70,875	70,875				70,875	70,875		70,875	70,875				
8		GD-AA	375,879		268,118	107,761										
		GD-AN	11,785		11,785											
		GD-OR	38,696		38,696											
Total Miscellaneous IT Intangible Plant - 3031XX			19,443,462	13,904,652	3,917,101	1,621,709		70,875	13,833,777	13,904,652	70,875	9,272,642	9,343,517	4,561,135	4,561,135	
Gas Underground Storage																
		GD-AN	239,083		239,083											
Total Gas Underground Storage			239,083		239,083											
General Plant - 390200, 396200																
7,4		CD-AA	119,650	86,201	23,797	9,652		86,201	86,201		57,780	57,780	28,421	28,421		
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	7,625	7,625			7,625	7,625		5,111	5,111	2,514	2,514			
		ED-WA	110,678	110,678			110,678	110,678		110,678	110,678					
		GD-WA	1,863		1,863											
		GD-OR	42,837		42,837											
Total General Plant - 390200, 396200			295,522	214,627	28,406	52,489		120,801	93,826	214,627	117,232	62,891	180,123	3,569	30,935	34,504
Total Accumulated Amortization			25,931,163	19,922,402	4,296,883	1,711,878		248,944	19,673,458	19,922,402	245,375	13,084,129	13,329,504	3,569	6,589,329	6,592,898

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months 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	222,285	0	199,511	22,774	222,285	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	3,968,996	0	0	2,859,423	2,859,423	0	0	789,394	789,394	0	320,179	320,179
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	6,346,469	370,266	543,436	3,116,618	4,030,320	577,609	93,299	852,987	1,523,895	472,075	320,179	792,254
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	4,502,482	495,484	1,609,390	2,397,608	4,502,482	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,823,557	0	0	0	0	1,824,054	0	(497)	1,823,557	0	0	0
99		GD-OR / AS	3,299,721	0	0	0	0	0	0	0	0	3,299,721	0	3,299,721
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	50,489,847	0	0	36,374,905	36,374,905	0	0	10,041,926	10,041,926	0	4,073,016	4,073,016
9		CD-WA / ID / AN	15,635,538	4,476,394	3,687,258	4,135,419	12,299,071	1,214,347	1,000,272	1,121,848	3,336,467	0	0	0
		TOTAL ACCOUNT	75,751,145	4,971,878	5,296,648	42,907,932	53,176,458	3,038,401	1,000,272	11,163,277	15,201,950	3,299,721	4,073,016	7,372,737
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	3,055,913	864,560	0	2,191,353	3,055,913	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	408,114	0	0	0	0	0	0	291,112	291,112	0	117,002	117,002
7		CD-AA	40,908,091	0	0	29,471,825	29,471,825	0	0	8,136,210	8,136,210	0	3,300,056	3,300,056
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	44,372,118	864,560	0	31,663,178	32,527,738	0	0	8,427,322	8,427,322	0	3,417,058	3,417,058
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	16,155,186	7,297,067	2,721,665	6,136,454	16,155,186	0	0	0	0	0	0	0
99		GD-WA / ID / AN	6,621,531	0	0	0	0	4,112,421	1,403,771	1,105,339	6,621,531	0	0	0
99		GD-OR / AS	2,408,081	0	0	0	0	0	0	0	0	2,408,081	0	2,408,081
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	508,740	0	0	366,517	366,517	0	0	101,183	101,183	0	41,040	41,040
9		CD-WA / ID / AN	3,339,731	1,031,228	588,351	1,007,487	2,627,066	279,749	159,607	273,309	712,665	0	0	0
		TOTAL ACCOUNT	29,033,269	8,328,295	3,310,016	7,510,458	19,148,769	4,392,170	1,563,378	1,479,831	7,435,379	2,408,081	41,040	2,449,121

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated
	393000	Stores Equipment											
99		ED-WA / ID / AN	393,472	10,739	14,745	367,988	393,472	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	0	57,227	0
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	1,636,940	114,030	152,027	1,021,576	1,287,633	30,934	41,242	277,131	349,307	0	0
		TOTAL ACCOUNT	2,171,910	124,769	166,772	1,389,564	1,681,105	115,205	41,242	277,131	433,578	57,227	0
	394000	Tools, Shop, & Garage Equipment											
99		ED-WA / ID / AN	3,308,647	1,208,414	394,347	1,705,886	3,308,647	0	0	0	0	0	0
99		GD-WA / ID / AN	1,881,565	0	0	0	0	1,017,641	445,995	417,929	1,881,565	0	0
99		GD-OR / AS	903,270	0	0	0	0	0	0	0	0	903,270	0
8		GD-AA	1,110,262	0	0	0	0	0	0	791,961	791,961	0	318,301
7		CD-AA	5,229,316	0	0	3,767,408	3,767,408	0	0	1,040,059	1,040,059	0	421,849
9		CD-WA / ID / AN	326,049	30,657	7,303	218,513	256,473	8,317	1,981	59,278	69,576	0	0
		TOTAL ACCOUNT	12,759,109	1,239,071	401,650	5,691,807	7,332,528	1,025,958	447,976	2,309,227	3,783,161	903,270	740,150
	395000	Laboratory Equipment											
99		ED-WA / ID / AN	1,117,620	181,959	103,038	832,623	1,117,620	0	0	0	0	0	0
99		GD-WA / ID / AN	233,174	0	0	0	0	75,881	24,747	132,546	233,174	0	0
99		GD-OR / AS	224,374	0	0	0	0	0	0	0	0	224,374	0
8		GD-AA	82,249	0	0	0	0	0	0	58,669	58,669	0	23,580
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	215,466	10,463	3,340	155,685	169,488	2,838	906	42,234	45,978	0	0
		TOTAL ACCOUNT	2,228,546	192,422	106,378	1,244,542	1,543,342	78,719	25,653	304,187	408,559	224,374	52,271
	396XXX	Power Operated Equipment											
99		ED-WA / ID / AN	34,881,602	16,440,567	8,417,339	10,023,696	34,881,602	0	0	0	0	0	0
99		GD-WA / ID / AN	4,287,627	0	0	0	0	2,924,431	827,575	535,621	4,287,627	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0
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	1,784,064	488,507	407,616	507,240	1,403,363	132,521	110,577	137,603	380,701	0	0
		TOTAL ACCOUNT	41,551,163	16,929,074	8,824,955	10,930,086	36,684,115	3,056,952	938,152	783,416	4,778,520	43,834	44,694

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months 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	42,363,202	5,877,075	2,415,536	34,070,591	42,363,202	0	0	0	0	0	0	0
99		GD-WA / ID / AN	812,459	0	0	0	0	465,037	347,422	0	812,459	0	0	0
99		GD-OR / AS	937,231	0	0	0	0	0	0	0	0	937,231	0	937,231
8		GD-AA	939,994	0	0	0	0	0	0	670,507	670,507	0	269,487	269,487
7		CD-AA	10,527,880	0	0	7,584,706	7,584,706	0	0	2,093,890	2,093,890	0	849,284	849,284
9		CD-WA / ID / AN	11,796,511	365,190	3,174,441	5,739,623	9,279,254	99,068	861,156	1,557,033	2,517,257	0	0	0
		TOTAL ACCOUNT	67,377,277	6,242,265	5,589,977	47,394,920	59,227,162	564,105	1,208,578	4,321,430	6,094,113	937,231	1,118,771	2,056,002
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	12,642	0	2,299	10,343	12,642	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	404,903	0	0	291,708	291,708	0	0	80,531	80,531	0	32,664	32,664
9		CD-WA / ID / AN	6,494	337	449	4,322	5,108	92	122	1,172	1,386	0	0	0
		TOTAL ACCOUNT	426,406	337	2,748	306,373	309,458	92	122	81,703	81,917	2,367	32,664	35,031
		TOTAL GENERAL PLANT	282,017,412	39,262,937	24,242,580	152,155,478	215,660,995	12,849,211	5,318,672	30,000,511	48,168,394	8,348,180	9,839,843	18,188,023

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
			Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	2,113,493	153,179	0	1,960,314	2,113,493	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,133,668	0	0	0	0	965,218	168,450	0	1,133,668	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	3,851,345	153,179	0	2,112,962	2,266,141	965,218	168,450	41,410	1,175,078	410,126	0	410,126
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	1,655,546	840,873	0	814,673	1,655,546	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	1,340,320	0	0	0	0	0	0	956,064	956,064	0	384,256	384,256
7		CD-AA	35,356,647	0	0	25,472,343	25,472,343	0	0	7,032,083	7,032,083	0	2,852,221	2,852,221
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	38,398,953	840,873	0	26,287,016	27,127,889	0	0	7,988,147	7,988,147	46,440	3,236,477	3,282,917
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	255,809	0	0	255,809	255,809	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	78,425	0	0	0	0	0	0	55,941	55,941	0	22,484	22,484
7		CD-AA	2,520,390	0	0	1,815,790	1,815,790	0	0	501,280	501,280	0	203,320	203,320
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	2,875,192	0	0	2,071,599	2,071,599	0	0	576,558	576,558	1,231	225,804	227,035
	TOTAL		45,125,490	994,052	0	30,471,577	31,465,629	965,218	168,450	8,606,115	9,739,783	457,797	3,462,281	3,920,078

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: C-DTX-12A
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months Ended 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	(23,906,656)	(17,223,311)	(4,754,795)	(1,928,550)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,803,996)	(1,419,041)	(384,955)	0
		Total	<u>(25,710,652)</u>	<u>(18,642,352)</u>	<u>(5,139,750)</u>	<u>(1,928,550)</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
For Twelve Months Ended January 31, 2012
Average of Monthly Averages Basis

Report ID:
C-WKC-12A

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	***** SYSTEM *****			***** ELECTRIC *****			***** GAS NORTH *****		
			Washington	Idaho	Total	Washington	Idaho	Total	Washington	Idaho	Total
1	151120	FUEL STOCK COAL-COLSTRIP		650,091	650,091		650,091	650,091		0	0
1	151210	FUEL STOCK HOG FUEL-KFGS		1,682,689	1,682,689		1,682,689	1,682,689		0	0
4	154100	PLANT MATERIALS & OPER SUPPLIES		6,194,753	6,194,753		4,872,405	4,872,405		1,322,348	1,322,348
1	154300	PLANT MATERIALS & OPER SUP-CS2		274,096	274,096		215,587	215,587		58,509	58,509
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		643,851	643,851		506,413	506,413		137,438	137,438
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		1,491	1,491		1,173	1,173		318	318
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		(788)	(788)		(620)	(620)		(168)	(168)
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		13,305	13,305		10,465	10,465		2,840	2,840
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	18,188,000		18,188,000	18,188,000		18,188,000		0	0
TOTAL			18,188,000	9,459,488	27,647,488	18,188,000	7,938,203	26,126,203		0	1,521,285

ALLOCATION RATIOS:

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