

RESULTS OF OPERATIONS	Report ID: E-ROR-12A
ELECTRIC RATE OF RETURN	
For Twelve Months Ended February 29, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income	126,381,377	75,685,604	50,695,773
	Colstrip 3 AFUDC Reallocation Adj	0	(206,633)	206,633
	Adjusted Net Operating Income	126,381,377	75,478,971	50,902,406
E-APL	Electric Net Rate Base	1,742,131,804	1,130,995,261	611,136,543
	RATE OF RETURN	7.254%	6.674%	8.329%

RESULTS OF OPERATIONS	Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months 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	358,582 100.000%	235,354 65.635%	123,228 34.365%
3	E-OPS	Direct Distribution Operating Expense Percent		22,930,683 100.000%	15,476,977 67.495%	7,453,706 32.505%
	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%	268.116%	131.884%
				100.000%	67.029%	32.971%

RESULTS OF OPERATIONS	Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months 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-12A
ELECTRIC ALLOCATION PERCENTAGES		
For Twelve Months 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-12A
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months 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	781,312,981	493,557,173	287,755,808	
		Percent	100.000%	63.170%	36.830%	
11		Book Depreciation	79,429,442	51,582,548	27,846,894	
		Percent	100.000%	64.941%	35.059%	

RESULTS OF OPERATIONS	Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months Ended February 29, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho
12		Net Electric Plant (before DFIT) Percent	2,011,041,386 100.000%	1,298,223,013 64.555%	712,818,373 35.445%
13	E-PLT	Net Electric General Plant Percent	142,894,767 100.000%	94,863,737 66.387%	48,031,030 33.613%
14		Net Allocated Schedule M's Percent	-105,236,709 100.000%	-68,061,119 64.674%	-37,175,590 35.326%
99	Input	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months 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	322,816,797	0	322,816,797	215,844,527	0	215,844,527	106,972,270	0	106,972,270
99	442200	Commercial - Firm & Int.	281,386,732	0	281,386,732	195,652,830	0	195,652,830	85,733,902	0	85,733,902
1	442300	Industrial	122,434,030	0	122,434,030	55,632,384	0	55,632,384	66,801,646	0	66,801,646
99	444000	Public Street & Highway Lighting	6,945,705	0	6,945,705	4,562,588	0	4,562,588	2,383,117	0	2,383,117
99	448000	Interdepartmental Revenue	1,035,582	0	1,035,582	821,276	0	821,276	214,306	0	214,306
99	499XXX	Unbilled Revenue	(2,310,098)	0	(2,310,098)	(1,181,579)	0	(1,181,579)	(1,128,519)	0	(1,128,519)
TOTAL SALES TO ULTIMATE CUSTOMERS			732,308,748	0	732,308,748	471,332,026	0	471,332,026	260,976,722	0	260,976,722
1	447XXX	Sales for Resale	0	124,150,884	124,150,884	0	80,996,037	80,996,037	0	43,154,847	43,154,847
TOTAL SALES OF ELECTRICITY			732,308,748	124,150,884	856,459,632	471,332,026	80,996,037	552,328,063	260,976,722	43,154,847	304,131,569
OTHER OPERATING REVENUE:											
99	451000	Miscellaneous Service Revenue	603,138	0	603,138	378,784	0	378,784	224,354	0	224,354
1	453000	Sales of Water & Water Power	0	527,900	527,900	0	344,402	344,402	0	183,498	183,498
1	454000	Rent from Electric Property	2,853,436	50,867	2,904,303	1,916,687	33,186	1,949,873	936,749	17,681	954,430
1	456XXX	Other Electric Revenues	183,504	184,750,749	184,934,253	134,326	120,531,389	120,665,715	49,178	64,219,360	64,268,538
TOTAL OTHER OPERATING REVENUE			3,640,078	185,329,516	188,969,594	2,429,797	120,908,977	123,338,774	1,210,281	64,420,539	65,630,820
TOTAL ELECTRIC REVENUE			735,948,826	309,480,400	1,045,429,226	473,761,823	201,905,014	675,666,837	262,187,003	107,575,386	369,762,389
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	453,062	453,062	0	295,578	295,578	0	157,484	157,484
1	501000	Fuel	0	32,860,948	32,860,948	0	21,438,482	21,438,482	0	11,422,466	11,422,466
1	502000	Steam Expense	0	4,356,839	4,356,839	0	2,842,402	2,842,402	0	1,514,437	1,514,437
1	505000	Electric Expense	0	935,649	935,649	0	610,417	610,417	0	325,232	325,232
1	506000	Miscellaneous Steam Power Generation Expense	0	2,230,870	2,230,870	0	1,455,420	1,455,420	0	775,450	775,450
1	507000	Rent	0	25,246	25,246	0	16,470	16,470	0	8,776	8,776
MAINTENANCE											
1	510000	Supervision & Engineering	0	561,786	561,786	0	366,509	366,509	0	195,277	195,277
1	511000	Structures	0	651,438	651,438	0	424,998	424,998	0	226,440	226,440
1	512000	Boiler Plant	0	6,062,910	6,062,910	0	3,955,442	3,955,442	0	2,107,468	2,107,468
1	513000	Electric Plant	0	1,256,139	1,256,139	0	819,505	819,505	0	436,634	436,634
1	514000	Miscellaneous Steam Plant	0	770,655	770,655	0	502,775	502,775	0	267,880	267,880
TOTAL STEAM POWER GENERATION EXP			0	50,165,542	50,165,542	0	32,727,998	32,727,998	0	17,437,544	17,437,544

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12A
For Twelve Months 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	2,564,724	2,564,724	0	1,673,226	1,673,226	0	891,498	891,498
1	536000	Water for Power	0	1,124,725	1,124,725	0	733,771	733,771	0	390,954	390,954
1	537000	Hydraulic Expense	4,696,423	2,851,015	7,547,438	2,883,798	1,860,002	4,743,800	1,812,625	991,013	2,803,638
1	538000	Electric Expense	0	5,872,538	5,872,538	0	3,831,244	3,831,244	0	2,041,294	2,041,294
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	699,827	699,827	0	456,567	456,567	0	243,260	243,260
1	540000	Rent	0	1,314,087	1,314,087	0	857,310	857,310	0	456,777	456,777
1	540100	MT Trust Funds Land Settlement Rents	5,414,637	0	5,414,637	3,531,305	0	3,531,305	1,883,332	0	1,883,332
MAINTENANCE											
1	541000	Supervision & Engineering	0	548,418	548,418	0	357,788	357,788	0	190,630	190,630
1	542000	Structures	0	452,445	452,445	0	295,175	295,175	0	157,270	157,270
1	543000	Reservoirs, Dams, & Waterways	0	2,931,607	2,931,607	0	1,912,580	1,912,580	0	1,019,027	1,019,027
1	544000	Electric Plant	0	2,629,709	2,629,709	0	1,715,622	1,715,622	0	914,087	914,087
1	545000	Miscellaneous Hydraulic Plant	0	483,102	483,102	0	315,176	315,176	0	167,926	167,926
TOTAL HYDRO POWER GENERATION EXP			10,111,060	21,472,197	31,583,257	6,415,103	14,008,461	20,423,564	3,695,957	7,463,736	11,159,693
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	1,768,278	1,768,278	0	1,153,625	1,153,625	0	614,653	614,653
1	547000	Fuel	0	62,571,102	62,571,102	0	40,821,387	40,821,387	0	21,749,715	21,749,715
1	548000	Generation Expense	0	918,443	918,443	0	599,192	599,192	0	319,251	319,251
1	549000	Miscellaneous Other Power Generation Expense	0	575,855	575,855	0	375,688	375,688	0	200,167	200,167
1	550000	Rent	0	(31,837)	(31,837)	0	(20,770)	(20,770)	0	(11,067)	(11,067)
MAINTENANCE											
1	551000	Supervision & Engineering	0	744,449	744,449	0	485,679	485,679	0	258,770	258,770
1	552000	Structures	0	(360)	(360)	0	(235)	(235)	0	(125)	(125)
1	553000	Generating & Electric Equipment	0	1,532,795	1,532,795	0	999,995	999,995	0	532,800	532,800
1	554000	Miscellaneous Other Power Generation Plant	0	154,033	154,033	0	100,491	100,491	0	53,542	53,542
TOTAL OTHER POWER GENERATION EXP			0	68,232,758	68,232,758	0	44,515,052	44,515,052	0	23,717,706	23,717,706
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	19,179,735	190,208,600	209,388,335	0	124,092,090	124,092,090	19,179,735	66,116,510	85,296,245
1	556000	System Control & Load Dispatching	0	774,622	774,622	0	505,363	505,363	0	269,259	269,259
E-557	557XXX	Other Expense	25,043,677	185,558,257	210,601,934	12,058,268	121,058,206	133,116,474	12,985,409	64,500,051	77,485,460
TOTAL OTHER POWER SUPPLY EXPENSE			44,223,412	376,541,479	420,764,891	12,058,268	245,655,659	257,713,927	32,165,144	130,885,820	163,050,964
TOTAL PRODUCTION OPERATING EXP			54,334,472	516,411,976	570,746,448	18,473,371	336,907,170	355,380,541	35,861,101	179,504,806	215,365,907

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months 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	111,743	2,000,261	2,112,004	52,738	1,304,970	1,357,708	59,005	695,291	754,296
1	561000	Load Dispatching	0	2,235,829	2,235,829	0	1,458,655	1,458,655	0	777,174	777,174
1	562000	Station Expense	0	344,129	344,129	0	224,510	224,510	0	119,619	119,619
1	563000	Overhead Line Expense	0	522,334	522,334	0	340,771	340,771	0	181,563	181,563
1	565000	Transmission of Electricity by Others	0	17,585,855	17,585,855	0	11,473,012	11,473,012	0	6,112,843	6,112,843
1	566000	Miscellaneous Transmission Expense	0	1,620,072	1,620,072	0	1,056,935	1,056,935	0	563,137	563,137
1	567000	Rent	0	134,123	134,123	0	87,502	87,502	0	46,621	46,621
MAINTENANCE											
1	568000	Supervision & Engineering	0	1,297,923	1,297,923	0	846,765	846,765	0	451,158	451,158
1	569000	Structures	11,850	406,239	418,089	6,105	265,030	271,135	5,745	141,209	146,954
1	570000	Station Equipment	405	1,151,259	1,151,664	405	751,081	751,486	0	400,178	400,178
1	571000	Overhead Lines	11,005	2,282,647	2,293,652	4,863	1,489,199	1,494,062	6,142	793,448	799,590
1	572000	Underground Lines	264	3,246	3,510	0	2,118	2,118	264	1,128	1,392
1	573000	Service Miscellaneous	449	35,727	36,176	227	23,308	23,535	222	12,419	12,641
TOTAL TRANSMISSION OPERATING EXP			135,716	29,619,644	29,755,360	64,338	19,323,856	19,388,194	71,378	10,295,788	10,367,166
E-DEPX		Depreciation Expense-Production	0	27,566,920	27,566,920	0	17,984,659	17,984,659	0	9,582,261	9,582,261
E-DEPX		Depreciation Expense-Transmission	0	10,328,755	10,328,755	0	6,738,480	6,738,480	0	3,590,275	3,590,275
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,002,408	1,002,408	0	653,971	653,971	0	348,437	348,437
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	(8,312,247)	0	(8,312,247)	0	0	0	(8,312,247)	0	(8,312,247)
99	407350	Amortization of WA Renewable Energy Credits	78,735	0	78,735	78,735	0	78,735	0	0	0
99	407351	Amortization of CNC Transmission	64,110	0	64,110	27,436	0	27,436	36,674	0	36,674
99	407360	Amortization of CS2 & COLSTRIP O&M	(13,552)	0	(13,552)	(21,510)	0	(21,510)	7,958	0	7,958
99	407362	Amortization of LiDAR O&M	106,666	0	106,666	106,666	0	106,666	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	240,300	0	240,300	182,881	0	182,881	57,419	0	57,419
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	217,920	0	217,920	0	0	0	217,920	0	217,920
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	(8,638,206)	0	(8,638,206)	(5,786,830)	0	(5,786,830)	(2,851,376)	0	(2,851,376)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(85,846)	0	(85,846)	186,007	0	186,007	(271,853)	0	(271,853)
99	407462	Amortization of Deferred LiDAR O&M	(344,832)	0	(344,832)	(344,832)	0	(344,832)	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	17,187,123	17,187,123	0	11,212,879	11,212,879	0	5,974,244	5,974,244
TOTAL P/T DEPR/AMRT/NON-FIT TAXES			(12,405,066)	57,217,524	44,812,458	(1,475,011)	37,328,713	35,853,702	(10,930,055)	19,888,811	8,958,756
TOTAL PRODUCTION & TRANSMISSION EXPEN			42,065,122	603,249,144	645,314,266	17,062,698	393,559,739	410,622,437	25,002,424	209,689,405	234,691,829

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months 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	437,852	1,541,738	1,979,590	289,020	1,040,596	1,329,616	148,832	501,142	649,974
3	582000	Station Expense	658,716	42,503	701,219	419,392	28,687	448,079	239,324	13,816	253,140
3	583000	Overhead Line Expense	1,522,826	496,893	2,019,719	1,195,300	335,378	1,530,678	327,526	161,515	489,041
3	584000	Underground Line Expense	(34,653)	0	(34,653)	(173,708)	0	(173,708)	139,055	0	139,055
3	585000	Street Light & Signal System Operation Expense	273,539	0	273,539	75,543	0	75,543	197,996	0	197,996
3	586000	Meter Expense	1,939,006	54,308	1,993,314	1,628,824	36,655	1,665,479	310,182	17,653	327,835
3	587000	Customer Installations Expense	562,449	130,380	692,829	308,015	88,000	396,015	254,434	42,380	296,814
3	588000	Miscellaneous Distribution Expense	3,958,903	3,318,792	7,277,695	2,580,719	2,240,019	4,820,738	1,378,184	1,078,773	2,456,957
3	589000	Rent	4,223	269,882	274,105	4,023	182,157	186,180	200	87,725	87,925
		MAINTENANCE:									
3	590000	Supervision & Engineering	356,822	917,190	1,274,012	195,635	619,057	814,692	161,187	298,133	459,320
3	591000	Structures	375,968	1,000	376,968	225,343	675	226,018	150,625	325	150,950
3	592000	Station Equipment	697,405	136,072	833,477	493,514	91,842	585,356	203,891	44,230	248,121
3	593000	Overhead Lines	7,762,874	11,604	7,774,478	4,880,753	7,832	4,888,585	2,882,121	3,772	2,885,893
3	594000	Underground Lines	973,052	0	973,052	669,961	0	669,961	303,091	0	303,091
3	595000	Line Transformers	2,395,003	384,351	2,779,354	1,890,327	259,418	2,149,745	504,676	124,933	629,609
3	596000	Street Light & Signal System Maintenance Exp	604,108	11	604,119	426,619	7	426,626	177,489	4	177,493
3	597000	Meters	96,103	0	96,103	75,960	0	75,960	20,143	0	20,143
3	598000	Miscellaneous Distribution Expense	346,487	122,045	468,532	291,737	82,374	374,111	54,750	39,671	94,421
		TOTAL DISTRIBUTION OPERATING EXP	22,930,683	7,426,769	30,357,452	15,476,977	5,012,697	20,489,674	7,453,706	2,414,072	9,867,778
E-DEPX		Depreciation Expense-Distribution	30,347,400	0	30,347,400	19,514,130	0	19,514,130	10,833,270	0	10,833,270
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	26,225	0	26,225	26,225	0	26,225	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	44,583,467	0	44,583,467	38,736,268	0	38,736,268	5,847,199	0	5,847,199
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	74,957,092	0	74,957,092	58,276,623	0	58,276,623	16,680,469	0	16,680,469
		TOTAL DISTRIBUTION EXPENSES	97,887,775	7,426,769	105,314,544	73,753,600	5,012,697	78,766,297	24,134,175	2,414,072	26,548,247

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months 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	633,300	633,300	0	415,666	415,666	0	217,634	217,634
2	902000	Meter Reading Expenses	2,795,386	99,008	2,894,394	2,410,390	64,984	2,475,374	384,996	34,024	419,020
E-903	903XXX	Customer Records & Collection Expenses	1,988,239	6,261,501	8,249,740	1,339,725	4,109,734	5,449,459	648,514	2,151,767	2,800,281
2	904000	Uncollectible Accounts	0	2,652,173	2,652,173	0	1,740,754	1,740,754	0	911,419	911,419
2	905000	Misc Customer Accounts	0	143,066	143,066	0	93,901	93,901	0	49,165	49,165
TOTAL CUSTOMER ACCOUNTS EXPENSES			4,783,625	9,789,048	14,572,673	3,750,115	6,425,039	10,175,154	1,033,510	3,364,009	4,397,519
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	28,150,613	256,515	28,407,128	20,390,722	168,364	20,559,086	7,759,891	88,151	7,848,042
2	909000	Advertising	20,848	874,561	895,409	19,555	574,018	593,573	1,293	300,543	301,836
2	910000	Misc Customer Service & Info Exp	0	134,582	134,582	0	88,333	88,333	0	46,249	46,249
TOTAL CUSTOMER SERVICE & INFO EXP			28,171,461	1,265,658	29,437,119	20,410,277	830,715	21,240,992	7,761,184	434,943	8,196,127
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	11,118	11,118	0	7,297	7,297	0	3,821	3,821
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	11,541	11,695	154	7,575	7,729	0	3,966	3,966
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	639,809	24,665,551	25,305,360	513,132	16,533,072	17,046,204	126,677	8,132,479	8,259,156
4	921000	Office Supplies & Expenses	87,524	3,939,159	4,026,683	87,367	2,640,379	2,727,746	157	1,298,780	1,298,937
4	922000	Admin Exp Transferred--Credit	0	(62,632)	(62,632)	0	(41,982)	(41,982)	0	(20,650)	(20,650)
4	923000	Outside Services Employed	48,237	14,452,620	14,500,857	48,237	9,687,447	9,735,684	0	4,765,173	4,765,173
4	924000	Property Insurance Premium	0	1,231,071	1,231,071	0	825,175	825,175	0	405,896	405,896
4	925XXX	Injuries and Damages	2,664	4,695,940	4,698,604	1,814	3,147,642	3,149,456	850	1,548,298	1,549,148
4	926XXX	Employee Pensions and Benefits	339,456	899,417	1,238,873	250,674	602,870	853,544	88,782	296,547	385,329
4	927000	Franchise Requirements	5,742	0	5,742	0	0	0	5,742	0	5,742
1	928000	Regulatory Commission Expenses	2,035,737	3,798,025	5,833,762	1,268,572	2,477,832	3,746,404	767,165	1,320,193	2,087,358
4	930000	Miscellaneous General Expenses	142,746	2,654,285	2,797,031	82,687	1,779,141	1,861,828	60,059	875,144	935,203
4	931000	Rents	36,286	892,708	928,994	26,924	598,373	625,297	9,362	294,335	303,697
4	935000	Maintenance of General Plant	843,684	7,261,223	8,104,907	360,515	4,867,125	5,227,640	483,169	2,394,098	2,877,267
TOTAL ADMIN & GEN OPERATING EXP			4,181,885	64,427,367	68,609,252	2,639,922	43,117,074	45,756,996	1,541,963	21,310,293	22,852,256

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months 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
E-DEPX		Depreciation Expense-General	1,399,720	9,687,600	11,087,320	820,035	6,493,501	7,313,536	579,685	3,194,099	3,773,784
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	178,643	5,419,226	5,597,869	178,643	3,632,453	3,811,096	0	1,786,773	1,786,773
E-AMTX		Amortization Expense-General Plant - 390200, 396200	0	36,318	36,318	0	24,343	24,343	0	11,975	11,975
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	1,578,363	15,150,776	16,729,139	998,678	10,155,276	11,153,954	579,685	4,995,500	5,575,185
		TOTAL ADMIN & GENERAL EXPENSES	5,760,248	79,578,143	85,338,391	3,638,600	53,272,350	56,910,950	2,121,648	26,305,793	28,427,441
		TOTAL EXPENSES BEFORE FIT	178,668,385	701,320,303	879,988,688	118,615,444	459,108,115	577,723,559	60,052,941	242,212,188	302,265,129
		NET OPERATING INCOME BEFORE FIT			165,440,538			97,943,278			67,497,260
E-FIT		FEDERAL INCOME TAX--Normal Accrual			18,720,813			9,834,761			8,886,052
E-FIT		DEFERRED FEDERAL INCOME TAX			20,498,041			12,527,097			7,970,944
E-FIT		AMORTIZED ITC - NOXON			(159,693)			(104,184)			(55,509)
		ELECTRIC NET OPERATING INCOME			126,381,377			75,685,604			50,695,773

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.240%	34.760%
E-ALL	2	Number of Customers	100.000%	65.635%	34.365%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.495%	32.505%
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 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	148,390,702	148,390,702	0	96,810,094	96,810,094	0	51,580,608	51,580,608
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	19,179,735	0	19,179,735	0	0	0	19,179,735	0	19,179,735
1	555550	Non Monetary - Exchange Power	0	(45,023)	(45,023)	0	(29,373)	(29,373)	0	(15,650)	(15,650)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	41,234,780	41,234,780	0	26,901,570	26,901,570	0	14,333,210	14,333,210
1	555710	Intercompany Purchase	0	628,141	628,141	0	409,799	409,799	0	218,342	218,342
TOTAL ACCOUNT 555			19,179,735	190,208,600	209,388,335	0	124,092,090	124,092,090	19,179,735	66,116,510	85,296,245

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	E-557-12A
For Twelve Months 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	5,654,928	5,654,928	0	3,689,275	3,689,275	0	1,965,653	1,965,653
1	557010	Other Power Supply Expense - Financial	0	(18,684,421)	(18,684,421)	0	(12,189,716)	(12,189,716)	0	(6,494,705)	(6,494,705)
1	557150	Fuel - Economic Dispatch	0	149,894,458	149,894,458	0	97,791,144	97,791,144	0	52,103,314	52,103,314
1	557160	Power Supply Expense - Miscellaneous	0	375,258	375,258	0	244,818	244,818	0	130,440	130,440
99	557161	Unbilled Add-Ons	(844,768)	0	(844,768)	0	0	0	(844,768)	0	(844,768)
1	557170	Broker Fees - Power	0	916,846	916,846	0	598,150	598,150	0	318,696	318,696
1	557200	Nez Perce	818,702	0	818,702	497,498	0	497,498	321,204	0	321,204
99	557280	Washington ERM Deferred	11,560,770	0	11,560,770	11,560,770	0	11,560,770	0	0	0
99	557290	Washington ERM Amortization	0	0	0	0	0	0	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	1,670,509	0	1,670,509	0	0	0	1,670,509	0	1,670,509
99	557390	Idaho PCA Amortization	11,838,464	0	11,838,464	0	0	0	11,838,464	0	11,838,464
1	557395	Optional Renewable Power Expense Offset	0	(147,844)	(147,844)	0	(96,453)	(96,453)	0	(51,391)	(51,391)
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	25,416,162	25,416,162	0	16,581,504	16,581,504	0	8,834,658	8,834,658
1	557711	Turbine Gas Bookout Offset	0	(36,736,752)	(36,736,752)	0	(23,967,057)	(23,967,057)	0	(12,769,695)	(12,769,695)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	58,869,622	58,869,622	0	38,406,541	38,406,541	0	20,463,081	20,463,081
TOTAL ACCOUNT 557			25,043,677	185,558,257	210,601,934	12,058,268	121,058,206	133,116,474	12,985,409	64,500,051	77,485,460

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 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
2	903000	Customer Records and Collections	1,988,239	6,261,330	8,249,569	1,339,725	4,109,624	5,449,349	648,514	2,151,706	2,800,220
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			1,988,239	6,261,501	8,249,740	1,339,725	4,109,734	5,449,459	648,514	2,151,767	2,800,281

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.635%	34.365%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	64.555%	35.445%

RESULTS OF OPERATIONS			Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES			E-908-12A
For Twelve Months 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	346,599	256,515	603,114	197,500	168,364	365,864	149,099	88,151	237,250
99	908600	Public Purpose Tariff Rider Expense Offset	27,799,608	0	27,799,608	20,159,704	0	20,159,704	7,639,904	0	7,639,904
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	(123,927)	0	(123,927)	(94,815)	0	(94,815)	(29,112)	0	(29,112)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 908			28,150,613	256,515	28,407,128	20,390,722	168,364	20,559,086	7,759,891	88,151	7,848,042

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: E-INT-12A
ELECTRIC INTEREST DEDUCTION FOR FIT For Twelve Months Ended February 29, 2012 Average of Monthly Averages Basis	

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	1,742,131,804	1,130,995,261	611,136,543
	Interest Deduction for FIT Calculation	51,913,267	33,353,050	18,560,217
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 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	1,045,429,226	675,666,837	369,762,389
E-OPS	Operating & Maintenance Expense	743,489,999	472,439,280	271,050,719
E-OPS	Book Deprec/Amort and Reg Amortizations	74,728,099	55,335,132	19,392,967
E-OTX	Taxes Other than FIT	61,770,590	49,949,147	11,821,443
	Net Operating Income Before FIT	165,440,538	97,943,278	67,497,260
E-INT	Less: Interest Expense	51,913,267	33,353,050	18,560,217
E-SCM	Schedule M Adjustments	(51,860,301)	(31,154,976)	(20,705,325)
	Taxable Net Operating Income	61,666,970	33,435,252	28,231,718
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	21,583,439	11,702,338	9,881,101
1	Production Tax Credit	(190,131)	(124,041)	(66,090)
1	Investment Tax Credit - Noxon *	(2,672,495)	(1,743,536)	(928,959)
	Total Net Federal Income Tax	18,720,813	9,834,761	8,886,052
E-DTE	Deferred FIT	20,498,041	12,527,097	7,970,944
1	411400 Amortized Investment Tax Credit - Noxon	(159,693)	(104,184)	(55,509)
	Total Net FIT/Deferred FIT	39,059,161	22,257,674	16,801,487

ALLOCATION RATIOS:

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

* Deferred taxes are in Deferred FIT balance

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

Report ID:
E-SCM-12A

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
E-DEPX/AMTX	Book Depreciation & Amortization	31,951,988	54,048,859	86,000,847	20,539,033	35,532,386	56,071,419	11,412,955	18,516,473	29,929,428	
12	997001 Contributions In Aid of Construction	0	2,370,772	2,370,772	0	1,530,452	1,530,452	0	840,320	840,320	
2	997002 Injuries and Damages	0	(625,050)	(625,050)	0	(410,252)	(410,252)	0	(214,798)	(214,798)	
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	2,415,415	2,415,415	0	1,619,029	1,619,029	0	796,386	796,386	
99	997007 Idaho PCA	13,516,834	0	13,516,834	0	0	0	13,516,834	0	13,516,834	
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	365,344	365,344	0	244,886	244,886	0	120,458	120,458	
12	997016 Redemption Expense Amortization	0	1,623,739	1,623,739	0	1,048,205	1,048,205	0	575,534	575,534	
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	210,343	0	210,343	17,226	0	17,226	193,117	0	193,117	
1	997019 CSS Temporary Service Fees	224,804	0	224,804	44,100	0	44,100	180,704	0	180,704	
4	997020 FAS87 Current Pension Accrual	0	(10,066,360)	(10,066,360)	0	(6,747,380)	(6,747,380)	0	(3,318,980)	(3,318,980)	
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	111,743	0	111,743	52,738	0	52,738	59,005	0	59,005	
99	997029 FAS106 Post Retirement Benefits	339,356	0	339,356	250,574	0	250,574	88,782	0	88,782	
12	997032 Interest Rate Swaps	0	(6,963,056)	(6,963,056)	0	(4,495,001)	(4,495,001)	0	(2,468,055)	(2,468,055)	
99	997033 BPA Residential Exchange	126,212	0	126,212	166,714	0	166,714	(40,502)	0	(40,502)	
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	(294,873)	(294,873)	0	(192,375)	(192,375)	0	(102,498)	(102,498)	
99	997043 Washington Deferred Power Costs	11,568,272	0	11,568,272	11,568,272	0	11,568,272	0	0	0	
1	997044 Non-Monetary Power Costs	0	(45,023)	(45,023)	0	(29,373)	(29,373)	0	(15,650)	(15,650)	
1	997045 Section 199 Manufacturing Deduction	0	(3,211,677)	(3,211,677)	0	(2,095,298)	(2,095,298)	0	(1,116,379)	(1,116,379)	
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)	263,690	0	263,690	0	0	0	263,690	0	263,690	
11	997049 Tax Depreciation	0	(146,849,135)	(146,849,135)	0	(95,365,297)	(95,365,297)	0	(51,483,838)	(51,483,838)	
99	997050 CS2 Levelized Return	217,920	0	217,920	0	0	0	217,920	0	217,920	
99	997051 Wind Generation AFUDC - ID	(108,525)	0	(108,525)	0	0	0	(108,525)	0	(108,525)	
4	997052 Noxon Spill	0	(88,949)	(88,949)	0	(58,030)	(58,030)	0	(30,919)	(30,919)	
99	997054 Spokane River Relicensing	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797	
99	997058 Colstrip Settlement	0	0	0	0	0	0	0	0	0	

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
99	997059	Spokane River Relicensing PME	73,312	0	73,312	46,316	0	46,316	26,996	0	26,996
1	997061	CDA Fund Settlement	11,065	200,000	211,065	11,065	130,480	141,545	0	69,520	69,520
4	997062	Gain on Sale of Office Bldg	0	(163,410)	(163,410)	0	(109,532)	(109,532)	0	(53,878)	(53,878)
1	997063	CDA Lake Settlement	183,093	932,318	1,115,411	152,118	608,244	760,362	30,975	324,074	355,049
99	997064	Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization - Unbilled Revenue Add-Ins	(902,887)	0	(902,887)	(443,124)	0	(443,124)	(459,763)	0	(459,763)
1	997067	CDA IPA Fund	0	0	0	0	0	0	0	0	0
1	997068	Noxon	0	0	0	0	0	0	0	0	0
1	997069	Lancaster Deferral	1,360,000	0	1,360,000	1,360,000	0	1,360,000	0	0	0
1	997072	CDA Fund Settlement-Prepayment	0	0	0	0	0	0	0	0	0
1	997073	DSIT Amortization - ID	(8,873,712)	0	(8,873,712)	0	0	0	(8,873,712)	0	(8,873,712)
11	997080	Book Transportation Depreciation	0	618,509	618,509	0	401,666	401,666	0	216,843	216,843
1	997081	Deferred Compensation	0	(742,197)	(742,197)	0	(497,487)	(497,487)	0	(244,710)	(244,710)
1	997082	Meal Disallowances	0	337,174	337,174	0	226,004	226,004	0	111,170	111,170
1	997083	Paid Time Off	0	439,041	439,041	0	294,285	294,285	0	144,756	144,756
2	997084	Customer Uncollectibles	0	495,676	495,676	0	325,337	325,337	0	170,339	170,339
99	997088	Deferred O&M Colstrip & CS2	(99,398)	0	(99,398)	164,497	0	164,497	(263,895)	0	(263,895)
99	997089	CNC Transmission	(693,800)	0	(693,800)	(466,418)	0	(466,418)	(227,382)	0	(227,382)
99	997091	LIDAR O&M Reg Def DFIT	(238,166)	0	(238,166)	(238,166)	0	(238,166)	0	0	0
99	997092	Smart Grid	405,969	0	405,969	405,969	0	405,969	0	0	0
99	997093	WEB Renewable Energy Credits	79,096	0	79,096	79,096	0	79,096	0	0	0
TOTAL SCHEDULE M ADJUSTMENTS			53,376,410	(105,236,711)	(51,860,301)	36,906,144	(68,061,120)	(31,154,976)	16,470,266	(37,175,591)	(20,705,325)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.240%	34.760%
E-ALL	2	Number of Customers	100.000%	65.635%	34.365%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.495%	32.505%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.029%	32.971%
E-ALL	10	Net Electric Distribution Plant	100.000%	63.170%	36.830%
E-ALL	11	Book Depreciation	100.000%	64.941%	35.059%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	64.555%	35.445%
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 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	27,250,450	27,250,450	0	17,623,956	17,623,956	0	9,626,494	9,626,494
99	410100	Deferred Federal Income Tax Expense - Washington	(2,894,910)	0	(2,894,910)	(2,894,910)	0	(2,894,910)	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(868,119)	0	(868,119)	0	0	0	(868,119)	0	(868,119)
	410100	Total	(3,763,029)	27,250,450	23,487,421	(2,894,910)	17,623,956	14,729,046	(868,119)	9,626,494	8,758,375
14	411100	Deferred Federal Income Tax Expense - Allocated	0	136,861	136,861	0	88,513	88,513	0	48,348	48,348
99	411100	Deferred Federal Income Tax Expense - Washington	(2,290,462)	0	(2,290,462)	(2,290,462)	0	(2,290,462)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(835,779)	0	(835,779)	0	0	0	(835,779)	0	(835,779)
	411100	Total	(3,126,241)	136,861	(2,989,380)	(2,290,462)	88,513	(2,201,949)	(835,779)	48,348	(787,431)
Total Deferred Federal Income Tax Expense			(6,889,270)	27,387,311	20,498,041	(5,185,372)	17,712,469	12,527,097	(1,703,898)	9,674,842	7,970,944

E-ALL	14	Net Allocated Schedule M's	100.000%	64.674%	35.326%
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 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	40,004	40,004	0	26,099	26,099	0	13,905	13,905
1	408140	State Kwh Generation Tax	0	1,584,853	1,584,853	0	1,033,958	1,033,958	0	550,895	550,895
1	408150	R&P Property Tax--Production	0	11,303,034	11,303,034	0	7,374,099	7,374,099	0	3,928,935	3,928,935
1	408180	R&P Property Tax--Transmission	0	3,892,432	3,892,432	0	2,539,423	2,539,423	0	1,353,009	1,353,009
1	409100	State Income Tax--Montana & Oregon	0	366,800	366,800	0	239,300	239,300	0	127,500	127,500
TOTAL PRODUCTION & TRANSMISSION			0	17,187,123	17,187,123	0	11,212,879	11,212,879	0	5,974,244	5,974,244
DISTRIBUTION											
99	408110	State Excise Tax	18,294,889	0	18,294,889	18,294,889	0	18,294,889	0	0	0
99	408120	Municipal Occupation & License Tax	19,628,849	0	19,628,849	16,449,299	0	16,449,299	3,179,550	0	3,179,550
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	6,289,135	0	6,289,135	3,992,080	0	3,992,080	2,297,055	0	2,297,055
99	409100	State Income Tax--Idaho	370,535	0	370,535	0	0	0	370,535	0	370,535
TOTAL DISTRIBUTION			44,583,467	0	44,583,467	38,736,268	0	38,736,268	5,847,199	0	5,847,199
TOTAL TAXES OTHER THAN FIT			44,583,467	17,187,123	61,770,590	38,736,268	11,212,879	49,949,147	5,847,199	5,974,244	11,821,443

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
ELECTRIC UTILITY PLANT
For Twelve Months Ended February 29, 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
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324	CDA Lake CDR Fund - Allocated	0	9,616,667	9,616,667	0	6,273,914	6,273,914	0	3,342,753	3,342,753
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	39,497,313	39,497,313	0	25,768,047	25,768,047	0	13,729,266	13,729,266
1	302000	Franchises & Consents	585,652	44,049,218	44,634,870	585,652	28,737,710	29,323,362	0	15,311,508	15,311,508
1	303000	Misc Intangible Plant- (C-IPL)	153,179	2,080,878	2,234,057	153,179	1,357,565	1,510,744	0	723,313	723,313
1	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	930,499	26,501,473	27,431,972	930,499	17,763,672	18,694,171	0	8,737,801	8,737,801
1	303110	Misc Intangible Plant-PC Software (C-IPL)	0	2,067,739	2,067,739	0	1,385,985	1,385,985	0	681,754	681,754
TOTAL INTANGIBLE PLANT			1,669,330	125,813,288	127,482,618	1,669,330	82,591,693	84,261,023	0	43,221,595	43,221,595
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	125,364,143	125,364,143	0	81,787,567	81,787,567	0	43,576,576	43,576,576
1	312000	Boiler Plant	0	169,413,539	169,413,539	0	110,525,393	110,525,393	0	58,888,146	58,888,146
1	313000	Generators	0	6,770	6,770	0	4,417	4,417	0	2,353	2,353
1	314000	Turbogenerator Units	0	49,720,351	49,720,351	0	32,437,557	32,437,557	0	17,282,794	17,282,794
1	315000	Accessory Electric Equipment	0	26,996,827	26,996,827	0	17,612,730	17,612,730	0	9,384,097	9,384,097
1	316000	Miscellaneous Power Plant Equipment	0	15,694,359	15,694,359	0	10,239,000	10,239,000	0	5,455,359	5,455,359
TOTAL STEAM PRODUCTION PLANT			0	389,426,384	389,426,384	0	254,061,774	254,061,774	0	135,364,610	135,364,610
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	57,062,538	57,062,538	0	37,227,600	37,227,600	0	19,834,938	19,834,938
1	331XXX	Structures & Improvements	0	42,913,375	42,913,375	0	27,996,686	27,996,686	0	14,916,689	14,916,689
1	332XXX	Reservoirs, Dams, & Waterways	0	120,788,033	120,788,033	0	78,802,113	78,802,113	0	41,985,920	41,985,920
1	333000	Waterwheels, Turbines, & Generators	0	154,419,054	154,419,054	0	100,742,991	100,742,991	0	53,676,063	53,676,063
1	334000	Accessory Electric Equipment	0	33,880,731	33,880,731	0	22,103,789	22,103,789	0	11,776,942	11,776,942
1	335XXX	Miscellaneous Power Plant Equipment	0	7,657,438	7,657,438	0	4,995,713	4,995,713	0	2,661,725	2,661,725
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	418,720,732	418,720,732	0	273,173,407	273,173,407	0	145,547,325	145,547,325
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	16,356,073	16,356,073	0	10,670,702	10,670,702	0	5,685,371	5,685,371
1	342000	Fuel Holders, Producers, & Accessories	0	21,160,885	21,160,885	0	13,805,361	13,805,361	0	7,355,524	7,355,524
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	199,366,661	199,366,661	0	130,066,810	130,066,810	0	69,299,851	69,299,851
1	345000	Accessory Electric Equipment	0	17,047,970	17,047,970	0	11,122,096	11,122,096	0	5,925,874	5,925,874
1	346000	Miscellaneous Power Plant Equipment	0	1,619,438	1,619,438	0	1,056,521	1,056,521	0	562,917	562,917
TOTAL OTHER PRODUCTION PLANT			0	278,332,975	278,332,975	0	181,584,433	181,584,433	0	96,748,542	96,748,542
TOTAL PRODUCTION PLANT			0	1,086,480,091	1,086,480,091	0	708,819,614	708,819,614	0	377,660,477	377,660,477

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-12A
For Twelve Months 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
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	19,184,435	19,184,435	0	12,515,925	12,515,925	0	6,668,510	6,668,510
1	352XXX	Structures & Improvements	0	16,666,439	16,666,439	0	10,873,185	10,873,185	0	5,793,254	5,793,254
1	353000	Station Equipment	0	198,195,403	198,195,403	0	129,302,681	129,302,681	0	68,892,722	68,892,722
1	354000	Towers & Fixtures	0	17,120,884	17,120,884	0	11,169,665	11,169,665	0	5,951,219	5,951,219
1	355000	Poles & Fixtures	0	138,955,107	138,955,107	0	90,654,312	90,654,312	0	48,300,795	48,300,795
1	356000	Overhead Conductors & Devices	0	110,010,116	110,010,116	0	71,770,600	71,770,600	0	38,239,516	38,239,516
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	506,940,189	506,940,189	0	330,727,780	330,727,780	0	176,212,409	176,212,409
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	4,482,989	0	4,482,989	3,340,938	0	3,340,938	1,142,051	0	1,142,051
99	360400	Land Easements	1,812,649	0	1,812,649	125,139	0	125,139	1,687,510	0	1,687,510
99	361000	Structures & Improvements	15,800,836	0	15,800,836	10,968,443	0	10,968,443	4,832,393	0	4,832,393
99	362000	Station Equipment	101,786,976	0	101,786,976	66,075,031	0	66,075,031	35,711,945	0	35,711,945
99	364000	Poles, Towers, & Fixtures	238,532,068	0	238,532,068	145,471,085	0	145,471,085	93,060,983	0	93,060,983
99	365000	Overhead Conductors & Devices	157,603,678	0	157,603,678	96,011,886	0	96,011,886	61,591,792	0	61,591,792
99	366000	Underground Conduit	80,046,158	0	80,046,158	49,784,411	0	49,784,411	30,261,747	0	30,261,747
99	367000	Underground Conductors & Devices	133,452,635	0	133,452,635	85,997,556	0	85,997,556	47,455,079	0	47,455,079
99	368000	Line Transformers	186,252,283	0	186,252,283	123,324,593	0	123,324,593	62,927,690	0	62,927,690
99	369XXX	Services	122,364,588	0	122,364,588	76,565,021	0	76,565,021	45,799,567	0	45,799,567
99	370000	Meters	47,186,576	0	47,186,576	26,485,476	0	26,485,476	20,701,100	0	20,701,100
99	373XXX	Street Light & Signal Systems	34,159,433	0	34,159,433	20,531,710	0	20,531,710	13,627,723	0	13,627,723
		TOTAL DISTRIBUTION PLANT	1,123,480,869	0	1,123,480,869	704,681,289	0	704,681,289	418,799,580	0	418,799,580
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	935,400	3,108,007	4,043,407	370,266	2,083,266	2,453,532	565,134	1,024,741	1,589,875
4	390XXX	Structures & Improvements	10,623,427	43,641,399	54,264,826	5,269,322	29,252,393	34,521,715	5,354,105	14,389,006	19,743,111
4	391XXX	Office Furniture & Equipment	947,052	32,033,514	32,980,566	947,052	21,471,744	22,418,796	0	10,561,770	10,561,770
4	392XXX	Transportation Equipment	11,687,543	7,584,874	19,272,417	8,350,328	5,084,065	13,434,393	3,337,215	2,500,809	5,838,024
4	393000	Stores Equipment	291,035	1,409,096	1,700,131	124,634	944,503	1,069,137	166,401	464,593	630,994
4	394000	Tools, Shop & Garage Equipment	1,632,833	5,751,992	7,384,825	1,233,436	3,855,503	5,088,939	399,397	1,896,489	2,295,886
4	395000	Laboratory Equipment	297,382	1,237,876	1,535,258	191,757	829,736	1,021,493	105,625	408,140	513,765
4	396XXX	Power Operated Equipment	25,819,547	10,863,987	36,683,534	16,920,391	7,282,022	24,202,413	8,899,156	3,581,965	12,481,121
4	397XXX	Communications Equipment	11,940,754	47,579,791	59,520,545	6,314,139	31,892,258	38,206,397	5,626,615	15,687,533	21,314,148
4	398000	Miscellaneous Equipment	3,017	305,817	308,834	308	204,986	205,294	2,709	100,831	103,540
		TOTAL GENERAL PLANT	64,177,990	153,516,353	217,694,343	39,721,633	102,900,476	142,622,109	24,456,357	50,615,877	75,072,234
		TOTAL PLANT IN SERVICE	1,189,328,189	1,872,749,921	3,062,078,110	746,072,252	1,225,039,563	1,971,111,815	443,255,937	647,710,358	1,090,966,295

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12A
For Twelve Months 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	267,766,783	267,766,783	0	174,691,049	174,691,049	0	93,075,734	93,075,734
E-ADEP		Hydro Production Plant	0	105,521,616	105,521,616	0	68,842,302	68,842,302	0	36,679,314	36,679,314
E-ADEP		Other Production Plant	0	68,970,325	68,970,325	0	44,996,240	44,996,240	0	23,974,085	23,974,085
E-ADEP		Transmission Plant	0	171,711,105	171,711,105	0	112,024,325	112,024,325	0	59,686,780	59,686,780
E-ADEP		Distribution Plant	342,167,888	0	342,167,888	211,124,116	0	211,124,116	131,043,772	0	131,043,772
E-ADEP		General Plant	20,916,591	53,882,985	74,799,576	11,641,146	36,117,226	47,758,372	9,275,445	17,765,759	27,041,204
		TOTAL ACCUMULATED DEPRECIATION	363,084,479	667,852,814	1,030,937,293	222,765,262	436,671,142	659,436,404	140,319,217	231,181,672	371,500,889
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	5,782,429	5,782,429	0	3,772,457	3,772,457	0	2,009,972	2,009,972
E-AAMT		Distribution-Franchises/Misc Intangibles	59,450	0	59,450	59,450	0	59,450	0	0	0
E-AAMT		General Plant - 303000	0	27,667	27,667	0	18,050	18,050	0	9,617	9,617
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	84,997	13,925,989	14,010,986	84,997	9,334,451	9,419,448	0	4,591,538	4,591,538
E-AAMT		General Plant - 390200, 396200	120,801	98,101	218,902	117,232	65,756	182,988	3,569	32,345	35,914
		TOTAL ACCUMULATED AMORTIZATION	265,248	19,834,186	20,099,434	261,679	13,190,714	13,452,393	3,569	6,643,472	6,647,041
		TOTAL ACCUMULATED DEPR/AMORT	363,349,727	687,687,000	1,051,036,727	223,026,941	449,861,856	672,888,797	140,322,786	237,825,144	378,147,930
		NET ELECTRIC UTILITY PLANT before DFIT	825,978,462	1,185,062,921	2,011,041,383	523,045,311	775,177,707	1,298,223,018	302,933,151	409,885,214	712,818,365
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	(455,603)	(455,603)	0	(297,235)	(297,235)	0	(158,368)	(158,368)
12		ADFIT - Electric Plant in Service (282900)	0	(271,884,818)	(271,884,818)	0	(175,515,244)	(175,515,244)	0	(96,369,574)	(96,369,574)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(19,227,224)	(19,227,224)	0	(12,887,816)	(12,887,816)	0	(6,339,408)	(6,339,408)
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	(3,365,833)	(3,365,833)	0	(2,195,869)	(2,195,869)	0	(1,169,964)	(1,169,964)
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	(13,824,059)	(13,824,059)	0	(9,018,816)	(9,018,816)	0	(4,805,243)	(4,805,243)
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(5,035,209)	(5,035,209)	0	(3,250,479)	(3,250,479)	0	(1,784,730)	(1,784,730)
		TOTAL ACCUMULATED DFIT	0	(314,492,746)	(314,492,746)	0	(203,622,139)	(203,622,139)	0	(110,870,607)	(110,870,607)
		NET ELECTRIC UTILITY PLANT	825,978,462	870,570,175	1,696,548,637	523,045,311	571,555,568	1,094,600,879	302,933,151	299,014,607	601,947,758

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%	64.555%	35.445%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

Report ID:
E-APL-12A

AVISIA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description (Accounts)		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE		825,978,462	870,570,175	1,696,548,637	523,045,311	571,555,568	1,094,600,879	302,933,151	299,014,607	601,947,758
	OTHER ADJUSTMENTS										
4	Gain on Sale of General Office Bldg (253850)		0	(68,088)	(68,088)	0	(45,639)	(45,639)	0	(22,449)	(22,449)
4	ADFIT - Gain on Sale of General Office Bldg (190850)		0	23,845	23,845	0	15,983	15,983	0	7,862	7,862
99	Colstrip 3 AFUDC Reallocation		0	0	0	(1,316,887)	0	(1,316,887)	1,316,887	0	1,316,887
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)		(2,443,156)	0	(2,443,156)	(782,989)	0	(782,989)	(1,660,167)	0	(1,660,167)
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)		6,619,199	0	6,619,199	4,257,256	0	4,257,256	2,361,943	0	2,361,943
99	ADFIT - Kettle Falls Disallowed (190420)		406,228	0	406,228	406,228	0	406,228	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)		977,609	0	977,609	0	0	0	977,609	0	977,609
99	ADFIT - Boulder Park Disallowed (190040)		567,837	0	567,837	0	0	0	567,837	0	567,837
99	Investment in WNP3 Exchange Power (124900, 124930)		19,599,854	0	19,599,854	19,599,854	0	19,599,854	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)		(3,522,419)	0	(3,522,419)	(3,522,419)	0	(3,522,419)	0	0	0
99	CDA Lake Settlement - WA (182382)		1,407,093	0	1,407,093	1,407,093	0	1,407,093	0	0	0
99	CDA Lake Settlement - ID (186382)		281,355	0	281,355	0	0	0	281,355	0	281,355
99	ADFIT - CDA Lake Settlement - Direct (283382)		(590,958)	0	(590,958)	(492,484)	0	(492,484)	(98,474)	0	(98,474)
99	CDA CDR Fund - Direct (182324)		102,352	0	102,352	102,352	0	102,352	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)		(35,823)	0	(35,823)	(35,823)	0	(35,823)	0	0	0
99	Spokane River Relicensing (182322)		727,343	0	727,343	674,690	0	674,690	52,653	0	52,653
99	ADFIT - Spokane River Relicensing (283322)		(254,565)	0	(254,565)	(236,138)	0	(236,138)	(18,427)	0	(18,427)
99	Spokane River PM&Es (182323)		673,635	0	673,635	428,423	0	428,423	245,212	0	245,212
99	ADFIT - Spokane River PM&Es (283323)		(235,777)	0	(235,777)	(149,953)	0	(149,953)	(85,824)	0	(85,824)
99	Montana Riverbed Settlement (186360)		5,442,133	0	5,442,133	3,608,656	0	3,608,656	1,833,477	0	1,833,477
99	ADFIT - Montana Riverbed Settlement (283365)		(1,904,746)	0	(1,904,746)	(1,263,030)	0	(1,263,030)	(641,716)	0	(641,716)
99	Lancaster Generation (182312)		5,780,000	0	5,780,000	5,780,000	0	5,780,000	0	0	0
99	ADFIT - Lancaster Generation (283312)		(2,023,000)	0	(2,023,000)	(2,023,000)	0	(2,023,000)	0	0	0
99	Weatherization Loans - Sandpoint (124350)		64,011	0	64,011	0	0	0	64,011	0	64,011
4	Customer Advances (252000)		(858,046)	97	(857,949)	(265,448)	65	(265,383)	(592,598)	32	(592,566)
99	Customer Deposits (235199)		(3,803,682)	0	(3,803,682)	(3,803,682)	0	(3,803,682)	0	0	0
C-WKC	Working Capital		18,188,000	7,853,365	26,041,365	18,188,000	0	18,188,000	0	7,853,365	7,853,365
99	DSM Programs (186710)		0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS		37,773,948	7,809,219	45,583,167	36,423,973	(29,591)	36,394,382	1,349,975	7,838,810	9,188,785
	NET RATE BASE		863,752,410	878,379,394	1,742,131,804	559,469,284	571,525,977	1,130,995,261	304,283,126	306,853,417	611,136,543

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%	64.555%	35.445%
E-ALL	13	Net Electric General Plant	100.000%	66.387%	33.613%
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 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)	10,604,962	10,604,962			10,604,962	10,604,962		6,918,677	6,918,677		3,686,285	3,686,285
1	Hydro (ED-AN)	8,730,691	8,730,691			8,730,691	8,730,691		5,695,903	5,695,903		3,034,788	3,034,788
1	Other (ED-AN)	8,231,267	8,231,267			8,231,267	8,231,267		5,370,079	5,370,079		2,861,188	2,861,188
Total Electric Production		27,566,920	27,566,920			27,566,920	27,566,920		17,984,659	17,984,659		9,582,261	9,582,261
Electric Transmission													
1	ED-AN	10,328,755	10,328,755			10,328,755	10,328,755		6,738,480	6,738,480		3,590,275	3,590,275
Total Electric Transmission		10,328,755	10,328,755			10,328,755	10,328,755		6,738,480	6,738,480		3,590,275	3,590,275
Electric Distribution													
	ED-ID	10,833,270	10,833,270			10,833,270	10,833,270					10,833,270	10,833,270
	ED-WA	19,514,130	19,514,130			19,514,130	19,514,130	19,514,130		19,514,130			
Total Electric Distribution		30,347,400	30,347,400			30,347,400	30,347,400	19,514,130		19,514,130		10,833,270	10,833,270
Gas Underground Storage													
	GD-AN	585,201		585,201									
	GD-OR	104,493			104,493								
Total Gas Underground Storage		689,694		585,201	104,493								
Gas Distribution													
	GD-AN	49,548		49,548									
	GD-ID	3,572,611		3,572,611									
	GD-WA	6,682,306		6,682,306									
	GD-OR	3,662,201			3,662,201								
Total Gas Distribution		13,966,666		10,304,465	3,662,201								
General Plant													
4	ED-AN	2,522,692	2,522,692						1,690,935	1,690,935		831,757	831,757
	ED-ID	250,957	250,957			250,957	250,957				250,957		250,957
	ED-WA	696,091	696,091			696,091	696,091	696,091		696,091			
7,4	CD-AA	9,446,602	6,805,710	1,878,835	762,057		6,805,710	6,805,710		4,561,799	4,561,799	2,243,911	2,243,911
9,4	CD-AN	456,640	359,198	97,442			359,198	359,198		240,767	240,767	118,431	118,431
9	CD-ID	417,905	328,728	89,177		328,728	328,728	328,728				328,728	328,728
9	CD-WA	157,567	123,944	33,623		123,944	123,944	123,944		123,944			
8	GD-AA	151,883		108,340	43,543								
	GD-AN	32,956		32,956									
	GD-ID	70,657		70,657									
	GD-WA	248,029		248,029									
	GD-OR	258,025			258,025								
Total General Plant		14,710,004	11,087,320	2,559,059	1,063,625	1,399,720	9,687,600	11,087,320	820,035	6,493,501	7,313,536	579,685	3,194,099
Total Depreciation Expense		97,609,439	79,330,395	13,448,725	4,830,319	31,747,120	47,583,275	79,330,395	20,334,165	31,216,640	51,550,805	11,412,955	16,366,635

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-12A
For Twelve Months Ended February 29, 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	914,416	914,416		914,416	914,416		596,565	596,565		317,851	317,851	
1	Misc Intangible Plt (303000)	ED-AN	87,992	87,992		87,992	87,992		57,406	57,406		30,586	30,586	
Total Production/Transmission			1,002,408	1,002,408		1,002,408	1,002,408		653,971	653,971		348,437	348,437	
Distribution														
	Franchises (302000)	ED-WA	23,426	23,426		23,426	23,426		23,426	23,426				
	Misc Intangible Plt (303000)	ED-WA	2,799	2,799		2,799	2,799		2,799	2,799				
Total Distribution			26,225	26,225		26,225	26,225		26,225	26,225				
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	7,771		7,771									
Total General Plant - 303000			44,401	7,632	28,998	7,771	7,632	7,632		4,979	4,979		2,653	2,653
Miscellaneous IT Intangible Plant - 3031XX														
7,4		CD-AA	7,233,185	5,211,076	1,438,608	583,501		5,211,076		3,492,932	3,492,932		1,718,144	1,718,144
4		ED-AN	208,150	208,150				208,150		139,521	139,521		68,629	68,629
		ED-WA	178,643	178,643				178,643	178,643					
8		GD-AA	274,977		196,144	78,833								
		GD-AN	2,891		2,891									
		GD-OR	9,534		9,534									
Total Miscellaneous IT Intangible Plt - 3031XX			7,907,380	5,597,869	1,637,643	671,868	178,643	5,419,226	5,597,869	178,643	3,632,453	3,811,096	1,786,773	1,786,773
Gas Underground Storage														
		GD-AN	227		227									
Total Gas Underground Storage			227		227									
General Plant - 390200, 396200														
7,4		CD-AA	22,227	16,013	4,421	1,793		16,013		10,733	10,733		5,280	5,280
4		ED-AN	20,305	20,305				20,305		13,610	13,610		6,695	6,695
		GD-OR	4,735		4,735									
Total General Plant - 390200, 396200			47,267	36,318	4,421	6,528		36,318	36,318	24,343	24,343		11,975	11,975
Total Amortization Expense			9,027,908	6,670,452	1,671,289	686,167	204,868	6,465,584	6,670,452	204,868	4,315,746	4,520,614	2,149,838	2,149,838

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%									

AVISTA UTILITIES

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-12A
For Twelve Months Ended February 29, 2012	
Average of Monthly Averages Basis	

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)	267,766,783	267,766,783			267,766,783	267,766,783		174,691,049	174,691,049		93,075,734	
1	Hydro (ED-AN)	105,521,616	105,521,616			105,521,616	105,521,616		68,842,302	68,842,302		36,679,314	
1	Other (ED-AN)	68,970,325	68,970,325			68,970,325	68,970,325		44,996,240	44,996,240		23,974,085	
Total Electric Production		442,258,724	442,258,724			442,258,724	442,258,724		288,529,591	288,529,591		153,729,133	
Electric Transmission													
1	ED-AN	171,711,105	171,711,105			171,711,105	171,711,105		112,024,325	112,024,325		59,686,780	
Total Electric Transmission		171,711,105	171,711,105			171,711,105	171,711,105		112,024,325	112,024,325		59,686,780	
Electric Distribution													
	ED-ID	131,043,772	131,043,772			131,043,772	131,043,772					131,043,772	
	ED-WA	211,124,116	211,124,116			211,124,116	211,124,116	211,124,116		211,124,116			
Total Electric Distribution		342,167,888	342,167,888			342,167,888	342,167,888	211,124,116		211,124,116		131,043,772	
Gas Underground Storage													
	GD-AN	11,752,568		11,752,568									
	GD-OR	259,847			259,847								
Total Gas Underground Storage		12,012,415		11,752,568	259,847								
Gas Distribution													
	GD-AN	1,409,748		1,409,748									
	GD-ID	48,831,673		48,831,673									
	GD-WA	97,350,523		97,350,523									
	GD-OR	85,160,927			85,160,927								
Total Gas Distribution		232,752,871		147,591,944	85,160,927								
General Plant													
4	ED-AN	31,331,604	31,331,604						21,001,261	21,001,261		10,330,343	
	ED-ID	6,023,181	6,023,181			6,023,181	6,023,181				6,023,181		
	ED-WA	9,921,145	9,921,145			9,921,145	9,921,145	9,921,145		9,921,145			
7.4	CD-AA	19,694,950	14,189,029	3,917,129	1,588,792	14,189,029	14,189,029		9,510,764	9,510,764		4,678,265	
9.4	CD-AN	10,630,874	8,362,352	2,268,522		8,362,352	8,362,352		5,605,201	5,605,201		2,757,151	
9	CD-ID	4,134,532	3,252,264	882,268		3,252,264	3,252,264				3,252,264		
9	CD-WA	2,186,599	1,720,001	466,598		1,720,001	1,720,001	1,720,001		1,720,001			
8	GD-AA	1,099,091		783,993	315,098								
	GD-AN	866,816		866,816									
	GD-ID	979,227		979,227									
	GD-WA	2,629,557		2,629,557									
	GD-OR	3,304,953			3,304,953								
Total General Plant		92,802,529	74,799,576	12,794,110	5,208,843	20,916,591	53,882,985	74,799,576	11,641,146	36,117,226	47,758,372	9,275,445	17,765,759
Total Accumulated Depreciation		1,293,705,532	1,030,937,293	172,138,622	90,629,617	363,084,479	667,852,814	1,030,937,293	222,765,262	436,671,142	659,436,404	140,319,217	231,181,672
Allocation Ratios:													
Service -		Electric	Gas-North	Gas-South		Jurisdiction -		Washington		Idaho			
7	Elec/Gas North/Oregon 4-Factor	72.044%	19.889%	8.067%		1	Production/Transmission Ratio	65.240%		34.760%			
8	Gas North/Oregon 4-Factor	0.000%	71.331%	28.669%		4	Jurisdictional 4-Factor Ratio	67.029%		32.971%			
9	Elec/Gas North 4-Factor	78.661%	21.339%	0.000%									

<u>Total</u>
93,075,734
36,679,314
23,974,085
<u>153,729,133</u>

59,686,780
<u>59,686,780</u>

131,043,772
<u>131,043,772</u>

10,330,343
6,023,181
4,678,265
2,757,151
3,252,264

<u>27,041,204</u>
<u>371,500,899</u>

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAMT-12A
For Twelve Months Ended February 29, 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	5,245,153	5,245,153			5,245,153	5,245,153		3,421,938	3,421,938		1,823,215	1,823,215
1	Misc Intangible Plt (303000) ED-AN	537,276	537,276			537,276	537,276		350,519	350,519		186,757	186,757
Total Production/Transmission		5,782,429	5,782,429			5,782,429	5,782,429		3,772,457	3,772,457		2,009,972	2,009,972
Distribution													
	Franchises (302000) ED-WA	40,881	40,881			40,881	40,881		40,881	40,881			
	Misc Intangible Plt (303000) ED-WA	18,569	18,569			18,569	18,569		18,569	18,569			
Total Distribution		59,450	59,450			59,450	59,450		59,450	59,450			
General Plant - 303000													
9,1	CD-AN	35,173	27,667	7,506			27,667	27,667		18,050	18,050		9,617
	GD-ID	37,744		37,744									
	GD-WA	69,460		69,460									
	GD-OR	38,327			38,327								
Total General Plant - 303000		180,704	27,667	114,710	38,327		27,667	27,667		18,050	18,050		9,617
Miscellaneous IT Intangible Plant - 3031XX													
7,4	CD-AA	18,395,941	13,253,171	3,658,769	1,484,001			13,253,171		8,883,468	8,883,468		4,369,703
4	ED-AN	672,818	672,818					672,818		450,983	450,983		221,835
	ED-WA	84,997	84,997					84,997		84,997	84,997		
8	GD-AA	391,037		278,931	112,106								
	GD-AN	12,030		12,030									
	GD-OR	39,490			39,490								
Total Miscellaneous IT Intangible Plant - 3031XX		19,596,313	14,010,986	3,949,730	1,635,597		84,997	13,925,989	14,010,986	84,997	9,334,451	9,419,448	4,591,538
Gas Underground Storage													
	GD-AN	239,102		239,102									
Total Gas Underground Storage		239,102		239,102									
General Plant - 390200, 396200													
7,4	CD-AA	121,465	87,508	24,158	9,799			87,508		58,656	58,656		28,852
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	10,593	10,593					10,593		7,100	7,100		3,493
	ED-WA	110,678	110,678					110,678	110,678		110,678		
	GD-WA	1,863		1,863									
	GD-OR	43,233			43,233								
Total General Plant - 390200, 396200		300,701	218,902	28,767	53,032		120,801	98,101	218,902	117,232	65,756	182,988	3,569
Total Accumulated Amortization		26,158,699	20,099,434	4,332,309	1,726,956		265,248	19,834,186	20,099,434	261,679	13,190,714	13,452,393	3,569

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended February 29, 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	243,983	0	221,209	22,774	243,983	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	3,957,042	0	0	2,850,811	2,850,811	0	0	787,016	787,016	0	319,215	319,215
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	6,356,213	370,266	565,134	3,108,006	4,043,406	577,609	93,299	850,609	1,521,517	472,075	319,215	791,290
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	4,681,458	493,750	1,652,562	2,535,146	4,681,458	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,865,431	0	0	0	0	1,865,928	0	(497)	1,865,431	0	0	0
99		GD-OR / AS	3,293,165	0	0	0	0	0	0	0	0	3,293,165	0	3,293,165
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	51,308,346	0	0	36,964,585	36,964,585	0	0	10,204,717	10,204,717	0	4,139,044	4,139,044
9		CD-WA / ID / AN	16,041,980	4,775,572	3,701,543	4,141,667	12,618,782	1,295,508	1,004,147	1,123,543	3,423,198	0	0	0
		TOTAL ACCOUNT	77,190,380	5,269,322	5,354,105	43,641,398	54,264,825	3,161,436	1,004,147	11,327,763	15,493,346	3,293,165	4,139,044	7,432,209
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	3,155,004	947,052	0	2,207,952	3,155,004	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	410,833	0	0	0	0	0	0	293,051	293,051	0	117,782	117,782
7		CD-AA	41,397,308	0	0	29,824,276	29,824,276	0	0	8,233,511	8,233,511	0	3,339,521	3,339,521
9		CD-WA / ID / AN	1,634	0	0	1,285	1,285	0	0	349	349	0	0	0
		TOTAL ACCOUNT	44,964,779	947,052	0	32,033,513	32,980,565	0	0	8,526,911	8,526,911	0	3,457,303	3,457,303
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	16,272,397	7,322,632	2,748,920	6,200,845	16,272,397	0	0	0	0	0	0	0
99		GD-WA / ID / AN	6,640,831	0	0	0	0	4,119,534	1,418,375	1,102,922	6,640,831	0	0	0
99		GD-OR / AS	2,408,313	0	0	0	0	0	0	0	0	2,408,313	0	2,408,313
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	511,549	0	0	368,540	368,540	0	0	101,742	101,742	0	41,267	41,267
9		CD-WA / ID / AN	3,345,344	1,027,696	588,295	1,015,490	2,631,481	278,791	159,592	275,480	713,863	0	0	0
		TOTAL ACCOUNT	29,178,434	8,350,328	3,337,215	7,584,875	19,272,418	4,398,325	1,577,967	1,480,144	7,456,436	2,408,313	41,267	2,449,580

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended February 29, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

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

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	393,885	10,739	14,745	368,401	393,885	0	0	0	0	0	0	0
99		GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	84,271	0	0	0
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	0	57,227	0	57,227
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	1,660,603	113,895	151,656	1,040,696	1,306,247	30,897	41,141	282,318	354,356	0	0	0
		TOTAL ACCOUNT	2,195,986	124,634	166,401	1,409,097	1,700,132	115,168	41,141	282,318	438,627	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,305,354	1,203,003	392,105	1,710,246	3,305,354	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,885,032	0	0	0	0	1,021,747	445,951	417,334	1,885,032	0	0	0
99		GD-OR / AS	902,479	0	0	0	0	0	0	0	0	902,479	0	902,479
8		GD-AA	1,113,206	0	0	0	0	0	0	794,061	794,061	0	319,145	319,145
7		CD-AA	5,308,684	0	0	3,824,588	3,824,588	0	0	1,055,844	1,055,844	0	428,252	428,252
9		CD-WA / ID / AN	324,028	30,433	7,293	217,158	254,884	8,256	1,978	58,910	69,144	0	0	0
		TOTAL ACCOUNT	12,838,783	1,233,436	399,398	5,751,992	7,384,826	1,030,003	447,929	2,326,149	3,804,081	902,479	747,397	1,649,876
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	1,110,927	181,380	102,313	827,234	1,110,927	0	0	0	0	0	0	0
99		GD-WA / ID / AN	230,983	0	0	0	0	75,168	24,515	131,300	230,983	0	0	0
99		GD-OR / AS	220,906	0	0	0	0	0	0	0	0	220,906	0	220,906
8		GD-AA	82,532	0	0	0	0	0	0	58,871	58,871	0	23,661	23,661
7		CD-AA	355,663	0	0	256,234	256,234	0	0	70,738	70,738	0	28,691	28,691
9		CD-WA / ID / AN	213,697	10,376	3,312	154,408	168,096	2,815	899	41,887	45,601	0	0	0
		TOTAL ACCOUNT	2,214,708	191,756	105,625	1,237,876	1,535,257	77,983	25,414	302,796	406,193	220,906	52,352	273,258
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	34,899,185	16,452,774	8,491,540	9,954,871	34,899,185	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,271,675	0	0	0	0	2,905,925	829,476	536,274	4,271,675	0	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	554,036	0	0	399,150	399,150	0	0	110,192	110,192	0	44,694	44,694
9		CD-WA / ID / AN	1,760,972	467,618	407,616	509,965	1,385,199	126,854	110,577	138,342	375,773	0	0	0
		TOTAL ACCOUNT	41,529,702	16,920,392	8,899,156	10,863,986	36,683,534	3,032,779	940,053	784,808	4,757,640	43,834	44,694	88,528

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months 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	42,572,261	5,948,950	2,452,175	34,171,136	42,572,261	0	0	0	0	0	0	
99		GD-WA / ID / AN	824,802	0	0	0	0	468,945	355,857	0	824,802	0	0	
99		GD-OR / AS	956,239	0	0	0	0	0	0	0	0	956,239	0	
8		GD-AA	945,565	0	0	0	0	0	0	674,481	674,481	0	271,084	
7		CD-AA	10,634,882	0	0	7,661,794	7,661,794	0	0	2,115,172	2,115,172	0	857,916	
9		CD-WA / ID / AN	11,805,713	365,190	3,174,441	5,746,861	9,286,492	99,068	861,156	1,558,997	2,519,221	0	0	
		TOTAL ACCOUNT	67,739,462	6,314,140	5,626,616	47,579,791	59,520,547	568,013	1,217,013	4,348,650	6,133,676	956,239	1,129,000	2,085,239
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	13,033	0	2,299	10,734	13,033	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	403,636	0	0	290,796	290,796	0	0	80,279	80,279	0	32,561	
9		CD-WA / ID / AN	6,364	308	410	4,288	5,006	84	111	1,163	1,358	0	0	
		TOTAL ACCOUNT	425,400	308	2,709	305,818	308,835	84	111	81,442	81,637	2,367	32,561	34,928
		TOTAL GENERAL PLANT	284,633,847	39,721,634	24,456,359	153,516,352	217,694,345	12,961,400	5,347,074	30,311,590	48,620,064	8,356,605	9,962,833	18,319,438

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 February 29, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	2,081,409	153,179	0	1,928,230	2,081,409	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	3,819,024	153,179	0	2,080,878	2,234,057	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	1,744,408	930,499	0	813,909	1,744,408	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	1,374,892	0	0	0	0	0	0	980,724	980,724	0	394,168	394,168
7		CD-AA	35,655,383	0	0	25,687,564	25,687,564	0	0	7,091,499	7,091,499	0	2,876,320	2,876,320
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	38,821,123	930,499	0	26,501,473	27,431,972	0	0	8,072,223	8,072,223	46,440	3,270,488	3,316,928
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	255,117	0	0	255,117	255,117	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	70,955	0	0	0	0	0	0	50,613	50,613	0	20,342	20,342
7		CD-AA	2,515,993	0	0	1,812,622	1,812,622	0	0	500,406	500,406	0	202,965	202,965
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	2,862,633	0	0	2,067,739	2,067,739	0	0	570,356	570,356	1,231	223,307	224,538
		TOTAL	45,502,780	1,083,678	0	30,650,090	31,733,768	964,981	168,450	8,683,989	9,817,420	457,797	3,493,795	3,951,592

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-12A
For Twelve Months 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	(24,711,896)	(17,803,438)	(4,914,949)	(1,993,509)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,810,028)	(1,423,786)	(386,242)	0
		Total	<u>(26,521,924)</u>	<u>(19,227,224)</u>	<u>(5,301,191)</u>	<u>(1,993,509)</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 February 29, 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		676,758	676,758		676,758	676,758		0	0
1	151210	FUEL STOCK HOG FUEL-KFGS		1,563,857	1,563,857		1,563,857	1,563,857		0	0
4	154100	PLANT MATERIALS & OPER SUPPLIES		6,196,961	6,196,961		4,874,142	4,874,142		1,322,819	1,322,819
1	154300	PLANT MATERIALS & OPER SUP-CS2		277,960	277,960		218,626	218,626		59,334	59,334
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		648,823	648,823		510,324	510,324		138,499	138,499
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		1,672	1,672		1,315	1,315		357	357
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		(863)	(863)		(679)	(679)		(184)	(184)
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		11,470	11,470		9,022	9,022		2,448	2,448
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	18,188,000		18,188,000	18,188,000		18,188,000		0	0
TOTAL			18,188,000	9,376,638	27,564,638	18,188,000	7,853,365	26,041,365		0	1,523,273

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%