

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

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
G-OPS		Gas Net Operating Income	20,001,948	12,667,976	7,333,972
		Adjustments			
		Adjusted Gas Net Operating Income	20,001,948	12,667,976	7,333,972
G-APL		Gas Net Adjusted Rate Base	307,836,592	199,944,484	107,892,108
		RATE OF RETURN	6.498%	6.336%	6.798%

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

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
1	Input	System Contract Demand	11-01-2011	<u>100.000%</u>	<u>69.580%</u>	<u>30.420%</u>
2	Input	Number of Customers	02-29-2012	223,262	148,320	74,942
		Percent		<u>100.000%</u>	<u>66.433%</u>	<u>33.567%</u>
3	G-OPS	Direct Distribution Operating Expense		10,063,860	6,494,303	3,569,557
		Percent		<u>100.000%</u>	<u>64.531%</u>	<u>35.469%</u>
	Input	Jurisdictional 4-Factor Ratio	12-31-2011			
		Direct O & M Accounts 798 - 894		4,111,478	2,773,192	1,338,286
		Direct O & M Accounts 901 - 935		14,127,845	10,042,316	4,085,529
		Total		<u>18,239,323</u>	<u>12,815,508</u>	<u>5,423,815</u>
		Percentage		100.000%	70.263%	29.737%
		Direct Labor				
		Amount: Accounts 798 - 894		6,075,404	3,914,087	2,161,317
		Amount: Accounts 901 - 935		2,672,735	2,070,415	602,320
		Total		<u>8,748,139</u>	<u>5,984,502</u>	<u>2,763,637</u>
		Percentage		100.000%	68.409%	31.591%
		Total Number of Customers		224,556	149,161	75,395
		Percentage		100.000%	66.425%	33.575%
		Total Direct Plant		308,463,462	201,271,418	107,192,044
		Percentage		100.000%	65.250%	34.750%
4		Total Four Factor Allocators		400.000%	270.346%	129.654%
		Percent		<u>100.000%</u>	<u>67.587%</u>	<u>32.413%</u>

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AVISTA UTILITIES

6	Input	Actual Therms Purchased	02-29-2012	270,441,455	188,214,294	82,227,161	
		Percent		100.000%	69.595%	30.405%	
	Input	Elec/Gas North/Oregon 4-Factor	01-01-2012	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		66,341,282	58,626,203	5,247,466	2,467,613
		Direct O & M Accts 901 - 935		58,793,117	39,254,919	16,142,401	3,395,797
		Direct O & M Accts 901 - 905 Utility 9 Only		1,408,245	867,690	540,555	XXXXXX
		Adjustments		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	XXXXXX
		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%	79.555%	32.268%
7		Average (CD AA)		100.000%	72.044%	19.889%	8.067%

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AVISTA UTILITIES

Input	Gas North/Oregon 4-Factor	01-01-2012	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 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	XXXXXX
	Total		27,793,832	0	21,930,422	5,863,410
	Percentage		100.000%	0.000%	78.904%	21.096%
	Direct Labor Accts 580 - 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	XXXXXX
	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%
8	Average (GD AA)		100.000%	0.000%	71.331%	28.669%
Input	Elec/Gas North 4-Factor	01-01-2012	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 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 580 - 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%

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			Total	Electric	Gas North	Oregon Gas
JP	Gas North/Oregon JP Factor %	12-31-2010	100.000%	0.000%	80.500%	19.500%
			System	Washington	Idaho	
10	Actual Annual Throughput Percent	12-31-2011	378,337,806	254,537,052	123,800,754	
			100.000%	67.278%	32.722%	
11	Book Depreciation Percent		13,448,726	8,836,829	4,611,897	
			100.000%	65.708%	34.292%	
12	Net Gas Plant (before DFIT) Percent		351,878,517	229,143,851	122,734,666	
			100.000%	65.120%	34.880%	
13	G-PLT Net Gas General Plant Percent		35,797,189	25,035,544	10,761,645	
			100.000%	69.937%	30.063%	
14	Net Allocated Schedule M's Percent		-22,557,548	-14,767,290	-7,790,258	
			100.000%	65.465%	34.535%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-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
		REVENUES									
		SALES OF GAS:									
99	480000	Residential	152,901,327	0	152,901,327	105,072,653	0	105,072,653	47,828,674	0	47,828,674
99	4812XX	Commercial - Firm & Interruptible	78,436,341	0	78,436,341	55,325,687	0	55,325,687	23,110,654	0	23,110,654
99	4813XX	Industrial-Firm	3,711,469	0	3,711,469	2,125,416	0	2,125,416	1,586,053	0	1,586,053
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	499XXX	Unbilled Revenue	(2,712,159)	0	(2,712,159)	(1,783,773)	0	(1,783,773)	(928,386)	0	(928,386)
99	484000	Interdepartmental Revenue	306,366	0	306,366	271,932	0	271,932	34,434	0	34,434
		TOTAL SALES TO ULTIMATE CUSTOMERS	232,643,344	0	232,643,344	161,011,915	0	161,011,915	71,631,429	0	71,631,429
		OTHER OPERATING REVENUES:									
99	483XXX	Sales for Resale	139,625,753	0	139,625,753	96,499,911	0	96,499,911	43,125,842	0	43,125,842
99	488000	Miscellaneous Service Revenues	31,096	0	31,096	17,396	0	17,396	13,700	0	13,700
99	489300	Transportation For Others	4,015,210	0	4,015,210	3,587,531	0	3,587,531	427,679	0	427,679
99	493000	Rent from Gas Property	2,185	0	2,185	2,185	0	2,185	0	0	0
4	495000	Other Gas Revenues	6,302,145	31,851	6,333,996	4,370,164	21,527	4,391,691	1,931,981	10,324	1,942,305
		TOTAL OTHER OPERATING REVENUES	149,976,389	31,851	150,008,240	104,477,187	21,527	104,498,714	45,499,202	10,324	45,509,526
		TOTAL GAS REVENUES	382,619,733	31,851	382,651,584	265,489,102	21,527	265,510,629	117,130,631	10,324	117,140,955
		PRODUCTION EXPENSES:									
G-804	804/805	City Gate Purchases	269,341,426	0	269,341,426	186,047,656	0	186,047,656	83,293,770	0	83,293,770
6	808XXX	Net Natural Gas Storage Transactions	1,514,159	0	1,514,159	1,639,459	0	1,639,459	(125,300)	0	(125,300)
6	811000	Gas Used for Products Extraction	(1,379,019)	0	(1,379,019)	(961,304)	0	(961,304)	(417,715)	0	(417,715)
10	813000	Other Gas Expenses	0	1,319,726	1,319,726	0	887,885	887,885	0	431,841	431,841
99	813010	Gas Technology Institute (GTI) Expenses	107,884	0	107,884	76,978	0	76,978	30,906	0	30,906
		TOTAL PRODUCTION EXPENSES	269,584,450	1,319,726	270,904,176	186,802,789	887,885	187,690,674	82,781,661	431,841	83,213,502
		UNDERGROUND STORAGE EXPENSES:									
1	814000	Supervision & Engineering	0	10,857	10,857	0	7,554	7,554	0	3,303	3,303
1	824000	Other Expenses	0	457,099	457,099	0	318,049	318,049	0	139,050	139,050
1	837000	Other Equipment	0	400,510	400,510	0	278,675	278,675	0	121,835	121,835
		TOTAL UNDERGROUND STORAGE OPER EXP	0	868,466	868,466	0	604,278	604,278	0	264,188	264,188
G-DEPX		Depreciation Expense-Underground Storage	0	585,201	585,201	0	407,183	407,183	0	178,018	178,018
G-AMTX		Amortization Expense-Underground Storage	0	227	227	0	158	158	0	69	69
G-OTX		Taxes Other Than FIT	0	32,243	32,243	0	22,435	22,435	0	9,808	9,808
		TOTAL UG STORAGE DEPR/AMRT/NON-FIT TAXES	0	617,671	617,671	0	429,776	429,776	0	187,895	187,895
		TOTAL UNDERGROUND STORAGE EXPENSES	0	1,486,137	1,486,137	0	1,034,054	1,034,054	0	452,083	452,083

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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
DISTRIBUTION EXPENSES:											
OPERATION											
3	870000	Supervision & Engineering	163,241	904,353	1,067,594	130,281	583,588	713,869	32,960	320,765	353,725
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	2,481,632	835,498	3,317,130	1,540,034	539,155	2,079,189	941,598	296,343	1,237,941
3	875000	Measuring & Reg Sta Exp-General	123,268	94	123,362	80,001	61	80,062	43,267	33	43,300
3	876000	Measuring & Reg Sta Exp-Industrial	9,832	0	9,832	9,074	0	9,074	758	0	758
3	877000	Measuring & Reg Sta Exp-City Gate	257,491	0	257,491	112,596	0	112,596	144,895	0	144,895
3	878000	Meter & House Regulator Expenses	714,629	0	714,629	541,521	0	541,521	173,108	0	173,108
3	879000	Customer Installation Expenses	1,475,531	84,953	1,560,484	846,023	54,821	900,844	629,508	30,132	659,640
3	880000	Other Expenses	1,092,352	817,458	1,909,810	736,690	527,514	1,264,204	355,662	289,944	645,606
3	881000	Rents	60	30,756	30,816	60	19,847	19,907	0	10,909	10,909
MAINTENANCE											
3	885000	Supervision & Engineering	140,218	20,253	160,471	52,138	13,069	65,207	88,080	7,184	95,264
3	887000	Mains	1,851,055	23,272	1,874,327	1,366,940	15,018	1,381,958	484,115	8,254	492,369
3	889000	Measuring & Reg Sta Exp-General	173,312	0	173,312	121,084	0	121,084	52,228	0	52,228
3	890000	Measuring & Reg Sta Exp-Industrial	141,749	4,362	146,111	60,089	2,815	62,904	81,660	1,547	83,207
3	891000	Measuring & Reg Sta Exp-City Gate	101,788	0	101,788	58,864	0	58,864	42,924	0	42,924
3	892000	Services	784,335	53,856	838,191	462,923	34,754	497,677	321,412	19,102	340,514
3	893000	Meters & House Regulators	553,123	640,614	1,193,737	375,985	413,395	789,380	177,138	227,219	404,357
3	894000	Other Equipment	244	137,053	137,297	0	88,442	88,442	244	48,611	48,855
TOTAL DISTRIBUTION OPERATING EXP			10,063,860	3,552,522	13,616,382	6,494,303	2,292,479	8,786,782	3,569,557	1,260,043	4,829,600
G-DEPX		Depreciation Expense-Distribution	10,254,917	49,548	10,304,465	6,682,306	34,483	6,716,789	3,572,611	15,065	3,587,676
G-OTX		Taxes Other Than FIT	16,539,922	0	16,539,922	14,265,037	0	14,265,037	2,274,885	0	2,274,885
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			26,794,839	49,548	26,844,387	20,947,343	34,483	20,981,826	5,847,496	15,065	5,862,561
TOTAL DISTRIBUTION EXPENSES			36,858,699	3,602,070	40,460,769	27,441,646	2,326,962	29,768,608	9,417,053	1,275,108	10,692,161
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	393,657	393,657	0	261,518	261,518	0	132,139	132,139
2	902000	Meter Reading Expenses	1,667,114	61,542	1,728,656	1,458,707	40,884	1,499,591	208,407	20,658	229,065
G-903	903XXX	Customer Records & Collection Expenses	1,072,473	3,892,109	4,964,582	756,769	2,585,644	3,342,413	315,704	1,306,465	1,622,169
2	904000	Uncollectible Accounts	0	1,648,682	1,648,682	0	1,095,269	1,095,269	0	553,413	553,413
2	905000	Misc Customer Accounts	0	88,925	88,925	0	59,076	59,076	0	29,849	29,849
TOTAL CUSTOMER ACCOUNTS EXPENSES			2,739,587	6,084,915	8,824,502	2,215,476	4,042,391	6,257,867	524,111	2,042,524	2,566,635
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	10,981,388	160,231	11,141,619	8,138,941	106,446	8,245,387	2,842,447	53,785	2,896,232
2	909000	Advertising	21,079	634,941	656,020	20,142	421,810	441,952	937	213,131	214,068
2	910000	Misc Customer Service & Info Exp	0	83,674	83,674	0	55,587	55,587	0	28,087	28,087
TOTAL CUSTOMER SERVICE & INFO EXP			11,002,467	878,846	11,881,313	8,159,083	583,843	8,742,926	2,843,384	295,003	3,138,387

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AVISTA UTILITIES

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			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		SALES EXPENSES:									
2	912000	Demonstrating & Selling Expenses	0	6,908	6,908	0	4,589	4,589	0	2,319	2,319
2	913000	Advertising	96	0	96	96	0	96	0	0	0
2	916000	Miscellaneous Sales Expenses	0	267	267	0	177	177	0	90	90
		TOTAL SALES EXPENSES	96	7,175	7,271	96	4,766	4,862	0	2,409	2,409
		ADMINISTRATIVE & GENERAL EXPENSES:									
4	920000	Salaries	139,918	6,382,958	6,522,876	106,289	4,314,050	4,420,339	33,629	2,068,908	2,102,537
4	921000	Office Supplies & Expenses	975	1,055,127	1,056,102	975	713,129	714,104	0	341,998	341,998
4	922000	Admin. Expenses Transferred - Credit	0	(32,114)	(32,114)	0	(21,705)	(21,705)	0	(10,409)	(10,409)
4	923000	Outside Services Employed	7,995	3,875,150	3,883,145	7,995	2,619,098	2,627,093	0	1,256,052	1,256,052
4	924000	Property Insurance Premium	0	287,557	287,557	0	194,351	194,351	0	93,206	93,206
4	925XXX	Injuries and Damages	706	983,634	984,340	481	664,809	665,290	225	318,825	319,050
4	926XXX	Employee Pensions and Benefits	55,561	201,149	256,710	55,561	135,951	191,512	0	65,198	65,198
4	928000	Regulatory Commission Expenses	690,095	332,485	1,022,580	460,326	224,717	685,043	229,769	107,768	337,537
4	930000	Miscellaneous General Expenses	36,507	827,625	864,132	20,504	559,367	579,871	16,003	268,258	284,261
4	931000	Rents	11,742	226,310	238,052	11,049	152,956	164,005	693	73,354	74,047
4	935000	Maintenance of General Plant	252,629	1,800,739	2,053,368	164,515	1,217,065	1,381,580	88,114	583,674	671,788
		TOTAL ADMIN & GEN OPERATING EXP	1,196,128	15,940,620	17,136,748	827,695	10,773,788	11,601,483	368,433	5,166,832	5,535,265
G-DEPX		Depreciation Expense-General Plant	441,486	2,117,573	2,559,059	281,652	1,431,204	1,712,856	159,834	686,369	846,203
G-AMTX		Amortization Expense - General Plant - 303000	26,928	2,070	28,998	23,104	1,399	24,503	3,824	671	4,495
G-AMTX		Amortization Expense - Misc IT Intangible Plant - 3031XX	0	1,637,643	1,637,643	0	1,106,834	1,106,834	0	530,809	530,809
G-AMTX		Amortization Expense-General Plant - 390200, 396200	0	4,421	4,421	0	2,988	2,988	0	1,433	1,433
99	407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99	407X28	Reg Credit/Debit Decoupling Def Rev	(215,138)	0	(215,138)	(215,138)	0	(215,138)	0	0	0
99	407329	Reg Debit Amt Decoupling Surcharge	392,580	0	392,580	392,580	0	392,580	0	0	0
99	407335	DSIT Amortization - ID	(167,045)	0	(167,045)	0	0	0	(167,045)	0	(167,045)
99	407425	WA GRC Jackson Prairie Deferral	(448,795)	0	(448,795)	(448,795)	0	(448,795)	0	0	0
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	30,016	3,761,707	3,791,723	33,403	2,542,425	2,575,828	(3,387)	1,219,282	1,215,895
		TOTAL ADMIN & GENERAL EXPENSES	1,226,144	19,702,327	20,928,471	861,098	13,316,213	14,177,311	365,046	6,386,114	6,751,160
		TOTAL EXPENSES BEFORE FIT	321,411,443	33,081,196	354,492,639	225,480,188	22,196,114	247,676,302	95,931,255	10,885,082	106,816,337
		NET OPERATING INCOME BEFORE FIT			28,158,945			17,834,327			10,324,618
G-FIT		FEDERAL INCOME TAX			1,806,587			859,580			947,007
G-FIT		DEFERRED FEDERAL INCOME TAX			6,393,840			4,333,273			2,060,567
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			(43,430)			(26,502)			(16,928)
		GAS NET OPERATING INCOME			20,001,948			12,667,976			7,333,972

RESULTS OF OPERATIONS	Report ID:	
GAS OPERATING STATEMENT	G-OPS-12A	
For Twelve Months Ended February 29, 2012		
Average of Monthly Averages Basis		
Ref/Basis	Account	Description

AVISTA UTILITIES

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

Direct Allocated Total Direct Allocated Total Direct Allocated Total

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%			69.580%			30.420%
G-ALL	2	Number of Customers	100.000%			66.433%			33.567%
G-ALL	3	Direct Distribution Operating Expense	100.000%			64.531%			35.469%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%			67.587%			32.413%
G-ALL	6	Actual Therms Purchased	100.000%			69.595%			30.405%
G-ALL	10	Actual Annual Throughput	100.000%			67.278%			32.722%
G-ALL	99	Not Allocated	0.000%			0.000%			0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF PURCHASED GAS COSTS	G-804-12A
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
6	804000	Gas Purchases	223,146,528	0	223,146,528	154,224,734	0	154,224,734	68,921,794	0	68,921,794
1	804001	Pipeline Demand Costs	26,390,503	0	26,390,503	18,331,859	0	18,331,859	8,058,644	0	8,058,644
1	804002	Transport Variable Charges	553,686	0	553,686	384,984	0	384,984	168,702	0	168,702
6	804010	Gas Costs - Fixed Hedge	(50,810)	0	(50,810)	(29,885)	0	(29,885)	(20,925)	0	(20,925)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	224,066	0	224,066	154,324	0	154,324	69,742	0	69,742
6	804140	Gas Research Contributions	0	0	0	0	0	0	0	0	0
6	804170	Gas Transaction Fees	0	0	0	0	0	0	0	0	0
6	804600	Gas Purchases - Financial	4,035,916	0	4,035,916	2,816,620	0	2,816,620	1,219,296	0	1,219,296
6	804700	Gas Costs - Offsystem Bookout	4,634,368	0	4,634,368	3,194,984	0	3,194,984	1,439,384	0	1,439,384
6	804711	Gas Costs - Offsystem Bookout Offset	(4,634,369)	0	(4,634,369)	(2,950,958)	0	(2,950,958)	(1,683,411)	0	(1,683,411)
6	804730	Gas Costs - Intracompany LDC Gas	18,766,638	0	18,766,638	12,653,228	0	12,653,228	6,113,410	0	6,113,410
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(12,043,090)	0	(12,043,090)	(8,480,339)	0	(8,480,339)	(3,562,751)	0	(3,562,751)
99	805120	Gas Expense - Rate Deferrals	8,317,990	0	8,317,990	5,748,105	0	5,748,105	2,569,885	0	2,569,885
		TOTAL PURCHASED GAS COSTS	269,341,426	0	269,341,426	186,047,656	0	186,047,656	83,293,770	0	83,293,770

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.580%	30.420%
G-ALL	6	Actual Therms Purchased	100.000%	69.595%	30.405%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

AVISTA UTILITIES

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 903	G-903-12A
For Twelve Months Ended February 29, 2012	
Average of Monthly Averages Basis	

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records & Collections	1,072,473	3,892,081	4,964,554	756,769	2,585,626	3,342,395	315,704	1,306,455	1,622,159
12	903920	Accts Rec Sold - Program Fees	0	28	28	0	18	18	0	10	10
12	903930	Accts Rec Sold - Maturity Yield Fees	0	0	0	0	0	0	0	0	0
Total Account 903			1,072,473	3,892,109	4,964,582	756,769	2,585,644	3,342,413	315,704	1,306,465	1,622,169

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.433%	33.567%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	65.120%	34.880%

AVISTA UTILITIES

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-12A
For Twelve Months Ended February 29, 2012	
Average of Monthly Averages Basis	

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	215,431	160,231	375,662	122,762	106,446	229,208	92,669	53,785	146,454
99	908600	Public Purpose Tariff Rider Expense Offset	11,430,025	0	11,430,025	8,422,027	0	8,422,027	3,007,998	0	3,007,998
99	908610	Limited Income Tax Refund Program	85,555	0	85,555	85,555	0	85,555	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	(784,029)	0	(784,029)	(491,403)	0	(491,403)	(292,626)	0	(292,626)
99	908990	DSM Amortization	34,406	0	34,406	0	0	0	34,406	0	34,406
Total Account 908			10,981,388	160,231	11,141,619	8,138,941	106,446	8,245,387	2,842,447	53,785	2,896,232

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.433%	33.567%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.34%	52.34%
2	Cost of Debt		5.635%	5.802%
	Total Cost of Debt		2.949%	3.037%
	Total Weighted Cost		2.949%	3.037%
G-APL	Net Rate Base	307,836,592	199,944,484	107,892,108
	Interest Deduction for FIT Calculation	9,173,046	5,896,363	3,276,683
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: G-FIT-12A
FEDERAL INCOME TAXES--GAS	
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:			
G-OPS	Operating Revenue	382,651,584	265,510,629	117,140,955
G-OPS	Operating & Maintenance Expense	323,238,858	223,688,872	99,549,986
G-OPS	Book Deprec/Amort and Reg Amortizations	14,681,616	9,699,958	4,981,658
G-OTX	Taxes Other than FIT	16,572,165	14,287,472	2,284,693
	Net Operating Income Before FIT	28,158,945	17,834,327	10,324,618
G-INT	Less: Interest Expense	9,173,046	5,896,363	3,276,683
G-SCM	Schedule M Adjustments	(13,824,222)	(9,482,021)	(4,342,201)
	Taxable Net Operating Income	5,161,677	2,455,943	2,705,734
	Tax Rate	35%	35%	35%
	Total Federal Income Tax	1,806,587	859,580	947,007
G-DTE	Deferred FIT	6,393,840	4,333,273	2,060,567
99	411400 Amortized Investment Tax Credit	(43,430)	(26,502)	(16,928)
	Total FIT/Deferred FIT & ITC	8,156,997	5,166,351	2,990,646

ALLOCATION RATIOS:

G-ALL	99	Not Allocated	0.000%	0.000%	0.000%
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RESULTS OF OPERATIONS	Report ID:
GAS SCHEDULE M ITEMS	G-SCM-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
G-DEPX/AMTX		Book Depreciation & Amortization	10,723,331	4,396,683	15,120,014	6,987,062	2,984,249	9,971,311	3,736,269	1,412,434	5,148,703
12	997001	Contributions In Aid of Construction	0	688,458	688,458	0	448,324	448,324	0	240,134	240,134
2	997002	Injuries and Damages	0	(75,000)	(75,000)	0	(49,825)	(49,825)	0	(25,175)	(25,175)
12	997003	Salvage	0	0	0	0	0	0	0	0	0
4	997005	FAS106 Current Retiree Medical Accrual	0	653,822	653,822	0	441,899	441,899	0	211,923	211,923
6	997008	DSM Book Amortization	0	34,406	34,406	0	23,945	23,945	0	10,461	10,461
99	997010	Deferred Gas Credit and Refunds	(4,173,894)	0	(4,173,894)	(3,181,028)	0	(3,181,028)	(992,866)	0	(992,866)
4	997015	Airplane Lease Payments	0	98,741	98,741	0	66,736	66,736	0	32,005	32,005
12	997016	Redemption Expense Amortization	0	383,397	383,397	0	249,668	249,668	0	133,729	133,729
4	997020	FAS87 Current Pension Accrual	0	(2,695,321)	(2,695,321)	0	(1,821,687)	(1,821,687)	0	(873,634)	(873,634)
99	997029	FAS 106 Post Retirement Benefits	55,561	0	55,561	55,561	0	55,561	0	0	0
99	997031	Decoupling Mechanism	172,183	0	172,183	172,183	0	172,183	0	0	0
12	997032	Interest Rate Swaps	0	(1,872,604)	(1,872,604)	0	(1,219,440)	(1,219,440)	0	(653,164)	(653,164)
4	997033	DSM Tariff Rider	2,907,222	0	2,907,222	1,742,896	0	1,742,896	1,164,326	0	1,164,326
11	997049	Tax Depreciation	0	(24,234,016)	(24,234,016)	0	(15,923,687)	(15,923,687)	0	(8,310,329)	(8,310,329)
1	997055	Deferred Gas Exchange	0	(249,960)	(249,960)	0	(173,922)	(173,922)	0	(76,038)	(76,038)
4	997062	Gain on Sale of Office Building	0	(54,470)	(54,470)	0	(36,815)	(36,815)	0	(17,655)	(17,655)
99	997065	Amortization of Unbilled Revenue Add-Ins	(730,329)	0	(730,329)	(491,403)	0	(491,403)	(238,926)	0	(238,926)
99	997073	DSIT Amortization - ID	(220,745)	0	(220,745)	0	0	0	(220,745)	0	(220,745)
11	997080	Book Transportation Depreciation	0	217,676	217,676	0	143,031	143,031	0	74,645	74,645
4	997081	Deferred Compensation	0	(197,547)	(197,547)	0	(133,516)	(133,516)	0	(64,031)	(64,031)
4	997082	Meal Disallowances	0	91,056	91,056	0	61,542	61,542	0	29,514	29,514
4	997083	Paid Time Off	0	120,337	120,337	0	81,332	81,332	0	39,005	39,005
2	997084	Customer Uncollectibles	0	136,791	136,791	0	90,874	90,874	0	45,917	45,917
		TOTAL SCHEDULE M ADJUSTMENTS	8,733,329	(22,557,551)	(13,824,222)	5,285,271	(14,767,292)	(9,482,021)	3,448,058	(7,790,259)	(4,342,201)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.580%	30.420%
G-ALL	2	Number of Customers	100.000%	66.433%	33.567%
G-ALL	3	Direct Distribution Operating Expense	100.000%	64.531%	35.469%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.587%	32.413%
G-ALL	6	Actual Therms Purchased	100.000%	69.595%	30.405%
G-ALL	11	Book Depreciation	100.000%	65.708%	34.292%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	65.120%	34.880%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-12A
DEFERRED INCOME TAX EXPENSE--GAS	
For Twelve Months Ended February 29, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	5,684,898	3,721,618	1,963,280
99	410100	Deferred Federal Income Tax Exp	428,844	423,636	5,208
		SUBTOTAL	6,113,742	4,145,254	1,968,488
14	411100	Deferred Federal Income Tax Expense - Allocated	24,483	16,028	8,455
99	411100	Deferred Federal Income Tax Exp	255,615	171,991	83,624
		SUBTOTAL	280,098	188,019	92,079
		Total Deferred Federal Income Tax Expense	6,393,840	4,333,273	2,060,567

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	65.465%	34.535%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
TAXES OTHER THAN FEDERAL INCOME TAX
 For Twelve Months Ended February 29, 2012
 Average of Monthly Averages Basis

Report ID:
G-OTX-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
16	408190	R&P Property Tax - Storage	0	32,243	32,243	0	22,435	22,435	0	9,808	9,808
		TOTAL UNDERGROUND STORAGE TAX	0	32,243	32,243	0	22,435	22,435	0	9,808	9,808
		DISTRIBUTION									
99	408110	State Excise Tax	6,290,371	0	6,290,371	6,290,371	0	6,290,371	0	0	0
99	408120	Municipal Occupation & License Tax	7,331,065	0	7,331,065	6,037,220	0	6,037,220	1,293,845	0	1,293,845
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax - Distribution	2,811,036	0	2,811,036	1,937,446	0	1,937,446	873,590	0	873,590
99	409100	State Income Tax	107,450	0	107,450	0	0	0	107,450	0	107,450
		TOTAL DISTRIBUTION TAX	16,539,922	0	16,539,922	14,265,037	0	14,265,037	2,274,885	0	2,274,885
		TOTAL TAXES OTHER THAN FIT	16,539,922	32,243	16,572,165	14,265,037	22,435	14,287,472	2,274,885	9,808	2,284,693

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.580%	30.420%
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RESULTS OF OPERATIONS	Report ID: G-PLT-12A
GAS UTILITY PLANT	
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
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,133,431	41,410	1,174,841	964,981	27,988	992,969	168,450	13,422	181,872
4	3031XX	Misc Intangible IT Plant (3031XX)	0	8,642,580	8,642,580	0	5,841,260	5,841,260	0	2,801,320	2,801,320
4		TOTAL INTANGIBLE PLANT	1,133,431	8,683,990	9,817,421	964,981	5,869,248	6,834,229	168,450	2,814,742	2,983,192
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	470,039	470,039	0	327,053	327,053	0	142,986	142,986
1	351XXX	Structures & Improvements	0	1,318,462	1,318,462	0	917,386	917,386	0	401,076	401,076
1	352XXX	Wells	0	16,345,939	16,345,939	0	11,373,504	11,373,504	0	4,972,435	4,972,435
1	353000	Lines	0	1,044,477	1,044,477	0	726,747	726,747	0	317,730	317,730
1	354000	Compressor Station Equipment	0	11,372,135	11,372,135	0	7,912,732	7,912,732	0	3,459,403	3,459,403
1	355000	Measuring & Regulating Equipment	0	178,079	178,079	0	123,907	123,907	0	54,172	54,172
1	356000	Purification Equipment	0	407,617	407,617	0	283,620	283,620	0	123,997	123,997
1	357000	Other Equipment	0	1,466,334	1,466,334	0	1,020,275	1,020,275	0	446,059	446,059
		TOTAL UNDERGROUND STORAGE PLANT	0	32,603,082	32,603,082	0	22,685,224	22,685,224	0	9,917,858	9,917,858
DISTRIBUTION PLANT:											
6	374200	Land & Land Rights	87,833	0	87,833	63,163	0	63,163	24,670	0	24,670
6	374400	Land & Land Rights	64,233	0	64,233	1,098	0	1,098	63,135	0	63,135
6	375000	Structures & Improvements	768,900	22,254	791,154	503,995	15,488	519,483	264,905	6,766	271,671
6	376000	Mains	216,954,805	2,512,521	219,467,326	139,005,293	1,748,589	140,753,882	77,949,512	763,932	78,713,444
6	378000	Measuring & Reg Station Equip-General	5,054,245	57,440	5,111,685	3,068,670	39,975	3,108,645	1,985,575	17,465	2,003,040
6	379000	Measuring & Reg Station Equip-City Gate	5,873,431	60,967	5,934,398	1,728,690	42,430	1,771,120	4,144,741	18,537	4,163,278
6	380000	Services	141,399,095	0	141,399,095	94,336,409	0	94,336,409	47,062,686	0	47,062,686
6	381000	Meters	61,646,136	0	61,646,136	41,252,414	0	41,252,414	20,393,722	0	20,393,722
6	382000	Meter Installations	0	0	0	0	0	0	0	0	0
6	383000	House Regulators	0	0	0	0	0	0	0	0	0
6	384000	House Regulator Installations	0	0	0	0	0	0	0	0	0
6	385000	Industrial Measuring & Reg Sta Equip	2,807,017	0	2,807,017	2,202,115	0	2,202,115	604,902	0	604,902
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	434,655,695	2,653,182	437,308,877	282,161,847	1,846,482	284,008,329	152,493,848	806,700	153,300,548

RESULTS OF OPERATIONS	Report ID:
GAS UTILITY PLANT	G-PLT-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
GENERAL PLANT											
4	389XXX	Land & Land Rights	670,908	850,609	1,521,517	577,609	574,901	1,152,510	93,299	275,708	369,007
4	390XXX	Structures & Improvements	4,165,582	11,327,763	15,493,345	3,161,435	7,656,095	10,817,530	1,004,147	3,671,668	4,675,815
4	391XXX	Office Furniture & Equipment	0	8,526,911	8,526,911	0	5,763,083	5,763,083	0	2,763,828	2,763,828
4	392XXX	Transportation Equipment	5,976,291	1,480,144	7,456,435	4,398,325	1,000,385	5,398,710	1,577,966	479,759	2,057,725
4	393000	Stores Equipment	156,310	282,318	438,628	115,169	190,810	305,979	41,141	91,508	132,649
4	394000	Tools, Shop & Garage Equipment	1,477,932	2,326,150	3,804,082	1,030,003	1,572,175	2,602,178	447,929	753,975	1,201,904
4	395000	Laboratory Equipment	103,396	302,796	406,192	77,983	204,651	282,634	25,413	98,145	123,558
4	396XXX	Power Operated Equipment	3,972,833	784,809	4,757,642	3,032,779	530,429	3,563,208	940,054	254,380	1,194,434
4	397XXX	Communications Equipment	1,785,026	4,348,650	6,133,676	568,013	2,939,122	3,507,135	1,217,013	1,409,528	2,626,541
4	398000	Miscellaneous Equipment	195	81,443	81,638	84	55,045	55,129	111	26,398	26,509
TOTAL GENERAL PLANT			18,308,473	30,311,593	48,620,066	12,961,400	20,486,696	33,448,096	5,347,073	9,824,897	15,171,970
TOTAL PLANT IN SERVICE			454,097,599	74,251,847	528,349,446	296,088,228	50,887,650	346,975,878	158,009,371	23,364,197	181,373,568
ACCUMULATED DEPRECIATION											
G-ADEP		Underground Storage	0	11,752,568	11,752,568	0	8,177,437	8,177,437	0	3,575,131	3,575,131
G-ADEP		Distribution Plant	146,182,196	1,409,748	147,591,944	97,350,523	981,114	98,331,637	48,831,673	428,634	49,260,307
G-ADEP		General Plant	4,957,650	7,836,460	12,794,110	3,096,155	5,296,428	8,392,583	1,861,495	2,540,032	4,401,527
TOTAL ACCUMULATED DEPRECIATION			151,139,846	20,998,776	172,138,622	100,446,678	14,454,979	114,901,657	50,693,168	6,543,797	57,236,965
ACCUMULATED AMORTIZATION											
G-AAMT		General Plant - 303000	107,204	7,506	114,710	69,460	5,073	74,533	37,744	2,433	40,177
G-AAMT		Misc IT Intangible Plant - 3031XX	0	3,949,730	3,949,730	0	2,669,504	2,669,504	0	1,280,226	1,280,226
G-AAMT		Underground Storage	0	239,102	239,102	0	166,367	166,367	0	72,735	72,735
G-AAMT		General Plant - 390200, 396200	4,609	24,158	28,767	3,641	16,328	19,969	968	7,830	8,798
TOTAL ACCUMULATED AMORTIZATION			111,813	4,220,496	4,332,309	73,101	2,857,272	2,930,373	38,712	1,363,224	1,401,936
TOTAL ACCUMULATED DEPR/AMORT			151,251,659	25,219,272	176,470,931	100,519,779	17,312,251	117,832,030	50,731,880	7,907,021	58,638,901
NET GAS UTILITY PLANT before DFIT			302,845,940	49,032,575	351,878,515	195,568,449	33,575,399	229,143,848	107,277,491	15,457,176	122,734,667
ACCUMULATED DFIT											
12	282900	ADFIT - Gas Plant In Service	0	(58,422,224)	(58,422,224)	0	(38,044,552)	(38,044,552)	0	(20,377,672)	(20,377,672)
4	282900	ADFIT - Common Plant (282900 from C-DTX)	0	(5,301,191)	(5,301,191)	0	(3,573,387)	(3,573,387)	0	(1,727,804)	(1,727,804)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(1,390,057)	(1,390,057)	0	(905,205)	(905,205)	0	(484,852)	(484,852)
TOTAL ACCUMULATED DFIT			0	(65,113,472)	(65,113,472)	0	(42,523,144)	(42,523,144)	0	(22,590,328)	(22,590,328)
NET GAS UTILITY PLANT			302,845,940	(16,080,897)	286,765,043	195,568,449	(8,947,745)	186,620,704	107,277,491	(7,133,152)	100,144,339
ALLOCATION RATIOS:											
G-ALL	1	System Contract Demand		100.000%			69.580%			30.420%	
G-ALL	4	Jurisdictional 4-Factor Ratio		100.000%			67.587%			32.413%	
G-ALL	6	Actual Therms Purchased		100.000%			69.595%			30.405%	
G-ALL	12	Net Gas Plant (before DFIT)		100.000%			65.120%			34.880%	

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

Report ID:
G-APL-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE	302,845,940	(16,080,897)	286,765,043	195,568,449	(8,947,745)	186,620,704	107,277,491	(7,133,152)	100,144,339
		OTHER ADJUSTMENTS:									
4	253850	Gain on Sale of General Office Bldg	0	(22,696)	(22,696)	0	(15,340)	(15,340)	0	(7,356)	(7,356)
4	190850	DFIT - Gain on Sale of General Office Bldg	0	7,962	7,962	0	5,381	5,381	0	2,581	2,581
1	117100	Gas Stored - Recoverable Base Gas	0	4,926,835	4,926,835	0	3,428,092	3,428,092	0	1,498,743	1,498,743
1	164100	Gas Inventory--Jackson Prairie	0	15,749,736	15,749,736	0	10,958,666	10,958,666	0	4,791,070	4,791,070
4	252000	Customer Advances	(87,554)	27	(87,527)	(21,182)	18	(21,164)	(66,372)	9	(66,363)
99	235199	Customer Deposits	(1,031,855)	0	(1,031,855)	(1,031,855)	0	(1,031,855)	0	0	0
C-WKC		Working Capital	0	1,523,273	1,523,273	0	0	0	0	1,523,273	1,523,273
99	186710	DSM Programs	5,821	0	5,821	0	0	0	5,821	0	5,821
		TOTAL OTHER ADJUSTMENTS	(1,113,588)	22,185,137	21,071,549	(1,053,037)	14,376,817	13,323,780	(60,551)	7,808,320	7,747,769
		NET RATE BASE	301,732,352	6,104,240	307,836,592	194,515,412	5,429,072	199,944,484	107,216,940	675,168	107,892,108

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.580%	30.420%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.587%	32.413%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-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	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
Steam (ED-AN)	10,604,962	10,604,962												
Hydro (ED-AN)	8,730,691	8,730,691												
Other (ED-AN)	8,231,267	8,231,267												
Total Electric Production	27,566,920	27,566,920												
Electric Transmission														
ED-AN	10,328,755	10,328,755												
Total Electric Transmission	10,328,755	10,328,755												
Electric Distribution														
ED-ID	10,833,270	10,833,270												
ED-WA	19,514,130	19,514,130												
Total Electric Distribution	30,347,400	30,347,400												
Gas Underground Storage														
1 GD-AN	585,201		585,201			585,201	585,201		407,183	407,183		178,018	178,018	
GD-OR	104,493			104,493										
Total Gas Underground Storage	689,694		585,201	104,493		585,201	585,201		407,183	407,183		178,018	178,018	
Gas Distribution														
6 GD-AN	49,548		49,548			49,548	49,548		34,483	34,483		15,065	15,065	
GD-ID	3,572,611		3,572,611		3,572,611	3,572,611	3,572,611				3,572,611		3,572,611	
GD-WA	6,682,306		6,682,306		6,682,306	6,682,306	6,682,306	6,682,306	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	10,254,917	49,548	10,304,465		6,682,306	34,483	6,716,789	3,572,611	15,065	3,587,676
General Plant														
ED-AN	2,522,692	2,522,692												
ED-ID	250,957	250,957												
ED-WA	696,091	696,091												
7,4 CD-AA	9,446,602	6,805,710	1,878,835	762,057		1,878,835	1,878,835		1,269,848	1,269,848		608,987	608,987	
9,4 CD-AN	456,640	359,198	97,442			97,442	97,442		65,858	65,858		31,584	31,584	
9 CD-ID	417,905	328,728	89,177		89,177	89,177	89,177				89,177		89,177	
9 CD-WA	157,567	123,944	33,623		33,623	33,623	33,623	33,623			33,623			
8,4 GD-AA	151,883		108,340	43,543		108,340	108,340		73,224	73,224		35,116	35,116	
4 GD-AN	32,956		32,956			32,956	32,956		22,274	22,274		10,682	10,682	
GD-ID	70,657		70,657		70,657	70,657	70,657				70,657		70,657	
GD-WA	248,029		248,029		248,029	248,029	248,029	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	441,486	2,117,573	2,559,059		281,652	1,431,204	1,712,856	159,834	686,369	846,203
Total Depreciation Expense	97,609,439	79,330,395	13,448,725	4,830,319	10,696,403	2,752,322	13,448,725		6,963,958	1,872,870	8,836,828	3,732,445	879,452	4,611,897

Allocation Ratios:		Electric	Gas-North	Gas-South	Jurisdiction -		Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	72.044%	19.889%	8.067%	1	System Contract Demand	69.580%	30.420%
8	Gas North/Oregon 4-Factor	0.000%	71.331%	28.669%	4	Jurisdictional 4-Factor Ratio	67.587%	32.413%
9	Elec/Gas North 4-Factor	78.661%	21.339%	0.000%	6	Actual Therms Purchased	69.595%	30.405%

RESULTS OF OPERATIONS	Report ID: G-AMTX-12A
GAS-NORTH AMORTIZATION EXPENSE	
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	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Production/Transmission													
Franchises (302000)	ED-AN	914,416	914,416										
Misc Intangible Plt (303000)	ED-AN	87,992	87,992										
Total Production/Transmission		1,002,408	1,002,408										
Distribution													
Franchises (302000)	ED-WA	23,426	23,426										
Misc Intangible Plt (303000)	ED-WA	2,799	2,799										
Total Distribution		26,225	26,225										
General Plant - 303000													
9,4	CD-AN	9,702	7,632	2,070		2,070	2,070		1,399	1,399		671	671
	GD-ID	3,824		3,824	3,824		3,824						3,824
	GD-WA	23,104		23,104	23,104		23,104	23,104			23,104		
	GD-OR	7,771			7,771								
Total General Plant - 303000		44,401	7,632	28,998	7,771	26,928	2,070	28,998	23,104	1,399	24,503	3,824	671
Miscellaneous IT Intangible Plant - 3031XX													
7,4	CD-AA	7,233,185	5,211,076	1,438,608	583,501		1,438,608	1,438,608		972,312	972,312		466,296
	ED-AN	208,150	208,150										
	ED-WA	178,643	178,643										
8,4	GD-AA	274,977		196,144	78,833		196,144	196,144		132,568	132,568		63,576
4	GD-AN	2,891		2,891			2,891	2,891		1,954	1,954		937
	GD-OR	9,534			9,534								
Total Miscellaneous IT Intangible Plant - 3031XX		7,907,380	5,597,869	1,637,643	671,868		1,637,643	1,637,643		1,106,834	1,106,834		530,809
Gas Underground Storage													
1	GD-AN	227		227			227	227		158	158		69
Total Gas Underground Storage		227		227			227	227		158	158		69
General Plant - 390200, 396200													
7,4	CD-AA	22,227	16,013	4,421	1,793		4,421	4,421		2,988	2,988		1,433
4	ED-AN	20,305	20,305										
	GD-OR	4,735			4,735								
Total General Plant- 390200, 396200		47,267	36,318	4,421	6,528		4,421	4,421		2,988	2,988		1,433
Total Amortization Expense		9,027,908	6,670,452	1,671,289	686,167	26,928	1,644,361	1,671,289	23,104	1,111,379	1,134,483	3,824	532,982

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 System Contract Demand	69.580%	30.420%
8 Gas North/Oregon 4-Factor	0.000%	71.331%	28.669%	4 Jurisdictional 4-Factor Ratio	67.587%	32.413%
9 Elec/Gas North 4-Factor	78.661%	21.339%	0.000%			

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-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	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
Steam (ED-AN)	267,766,783	267,766,783												
Hydro (ED-AN)	105,521,616	105,521,616												
Other (ED-AN)	68,970,325	68,970,325												
Total Electric Production	442,258,724	442,258,724												
Electric Transmission														
ED-AN	171,711,105	171,711,105												
Total Electric Transmission	171,711,105	171,711,105												
Electric Distribution														
ED-ID	131,043,772	131,043,772												
ED-WA	211,124,116	211,124,116												
Total Electric Distribution	342,167,888	342,167,888												
Gas Underground Storage														
1 GD-AN	11,752,568		11,752,568			11,752,568	11,752,568		8,177,437	8,177,437		3,575,131	3,575,131	
GD-OR	259,847			259,847										
Total Gas Underground Storage	12,012,415		11,752,568	259,847		11,752,568	11,752,568		8,177,437	8,177,437		3,575,131	3,575,131	
Gas Distribution														
6 GD-AN	1,409,748		1,409,748			1,409,748	1,409,748		981,114	981,114		428,634	428,634	
GD-ID	48,831,673		48,831,673		48,831,673	48,831,673	48,831,673				48,831,673		48,831,673	
GD-WA	97,350,523		97,350,523		97,350,523	97,350,523	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	146,182,196	1,409,748	147,591,944	97,350,523	981,114	98,331,637	48,831,673	428,634	49,260,307	
General Plant														
ED-AN	31,331,604	31,331,604												
ED-ID	6,023,181	6,023,181												
ED-WA	9,921,145	9,921,145												
7,4 CD-AA	19,694,950	14,189,029	3,917,129	1,588,792		3,917,129	3,917,129		2,647,470	2,647,470		1,269,659	1,269,659	
9,4 CD-AN	10,630,874	8,362,352	2,268,522			2,268,522	2,268,522		1,533,226	1,533,226		735,296	735,296	
9 CD-ID	4,134,532	3,252,264	882,268		882,268	882,268	882,268				882,268		882,268	
9 CD-WA	2,186,599	1,720,001	466,598		466,598	466,598	466,598	466,598						
8,4 GD-AA	1,099,091		783,993	315,098		783,993	783,993		529,877	529,877		254,116	254,116	
4 GD-AN	866,816		866,816			866,816	866,816		585,855	585,855		280,961	280,961	
GD-ID	979,227		979,227		979,227	979,227	979,227				979,227		979,227	
GD-WA	2,629,557		2,629,557		2,629,557	2,629,557	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	4,957,650	7,836,460	12,794,110	3,096,155	5,296,428	8,392,583	1,861,495	2,540,032	4,401,527	
Total Accumulated Depreciation	1,293,705,532	1,030,937,293	172,138,622	90,629,617	151,139,846	20,998,776	172,138,622	100,446,678	14,454,979	114,901,657	50,693,168	6,543,797	57,236,965	

Allocation Ratios:		Jurisdiction -				Washington		Idaho	
Service -		Electric	Gas-North	Gas-South					
7	Elec/Gas North/Oregon 4-Factor	72.044%	19.889%	8.067%	1	System Contract Demand	69.580%		30.420%
8	Gas North/Oregon 4-Factor	0.000%	71.331%	28.669%	4	Jurisdictional 4-Factor Ratio	67.587%		32.413%
9	Elec/Gas North 4-Factor	78.661%	21.339%	0.000%	6	Actual Therms Purchased	69.595%		30.405%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAAMT-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	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Production/Transmission													
Franchises (302000)	ED-AN	5,245,153	5,245,153										
Misc Intangible Plt (303000)	ED-AN	537,276	537,276										
Total Production/Transmission		5,782,429	5,782,429										
Distribution													
Franchises (302000)	ED-WA	40,881	40,881										
Misc Intangible Plt (303000)	ED-WA	18,569	18,569										
Total Distribution		59,450	59,450										
General Plant - 303000													
9,4	CD-AN	35,173	27,667	7,506		7,506	7,506		5,073	5,073		2,433	2,433
	GD-ID	37,744		37,744	37,744		37,744				37,744		37,744
	GD-WA	69,460		69,460	69,460		69,460	69,460		69,460			
	GD-OR	38,327				38,327							
Total General Plant - 303000		180,704	27,667	114,710	38,327	107,204	7,506	114,710	69,460	5,073	74,533	37,744	2,433
Miscellaneous IT Intangible Plant - 3031XX													
7,4	CD-AA	18,395,941	13,253,171	3,658,769	1,484,001		3,658,769	3,658,769		2,472,852	2,472,852		1,185,917
	ED-AN	672,818	672,818										
	ED-WA	84,997	84,997										
8,4	GD-AA	391,037		278,931	112,106		278,931	278,931		188,521	188,521		90,410
4	GD-AN	12,030		12,030			12,030	12,030		8,131	8,131		3,899
	GD-OR	39,490			39,490								
Total Miscellaneous IT Intangible Plant - 3031XX		19,596,313	14,010,986	3,949,730	1,635,597		3,949,730	3,949,730		2,669,504	2,669,504		1,280,226
Gas Underground Storage													
1	GD-AN	239,102		239,102			239,102	239,102		166,367	166,367		72,735
Total Gas Underground Storage		239,102		239,102			239,102	239,102		166,367	166,367		72,735
General Plant - 390200, 396200													
7,4	CD-AA	121,465	87,508	24,158	9,799		24,158	24,158		16,328	16,328		7,830
9	CD-ID	4,537	3,569	968		968		968				968	968
9	CD-WA	8,332	6,554	1,778		1,778		1,778	1,778		1,778		
4	ED-AN	10,593	10,593										
	ED-WA	110,678	110,678										
	GD-WA	1,863		1,863		1,863		1,863	1,863		1,863		
	GD-OR	43,233			43,233								
Total General Plant - 390200, 396200		300,701	218,902	28,767	53,032	4,609	24,158	28,767	3,641	16,328	19,969	968	7,830
Total Accumulated Amortization		26,158,699	20,099,434	4,332,309	1,726,956	111,813	4,220,496	4,332,309	73,101	2,857,272	2,930,373	38,712	1,363,224

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	System Contract Demand			69.580%			30.420%
8	Gas North/Oregon 4-Factor	0.000%	71.331%	28.669%		4	Jurisdictional 4-Factor Ratio			67.587%			32.413%
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 February 29, 2012	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North 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

Gas-North 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

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

Gas-North 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
	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	
99		GD-WA / ID / AN	4,271,675	0	0	0	0	2,905,925	829,476	536,274	4,271,675	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	1,760,972	467,618	407,616	509,965	1,385,199	126,854	110,577	138,342	375,773	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
	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:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.044%	19.889%	8.067%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	71.331%	28.669%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	78.661%	21.339%	0.000%
G-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

Gas-North 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	2,081,409	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:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.044%	19.889%	8.067%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	71.331%	28.669%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	78.661%	21.339%	0.000%
G-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 February 29, 2012 Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North 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	(26,521,924)	(19,227,224)	(5,301,191)	(1,993,509)

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.044%	19.889%	8.067%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	71.331%	28.669%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	78.661%	21.339%	0.000%
G-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

Gas-North 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	1,523,273

ALLOCATION RATIOS: