

RESULTS OF OPERATIONS

Report ID:

ELECTRIC RATE OF RETURN**E-ROR-12E**

AVISTA UTILITIES

For Twelve Months Ended January 31, 2012

Ending Balance Basis

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income	127,048,891	75,942,054	51,106,837
	Colstrip 3 AFUDC Reallocation Adj	0	(190,572)	190,572
	Adjusted Net Operating Income	127,048,891	75,751,482	51,297,409
E-APL	Electric Net Rate Base	1,774,020,105	1,154,231,729	619,788,376
	RATE OF RETURN	7.162%	6.563%	8.277%

RESULTS OF OPERATIONS		Report ID: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES		
For Twelve Months Ended January 31, 2012 Ending Balance Basis		

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
1	Input	Production/Transmission Ratio	12-31-2011	100.000%	65.240%	34.760%
2	Input	Number of Customers Percent	01-31-2012	360,564 100.000%	236,712 65.650%	123,852 34.350%
3	E-OPS	Direct Distribution Operating Expense Percent		22,623,087 100.000%	15,416,012 68.143%	7,207,075 31.857%
	Input	Jurisdictional 4-Factor Ratio	12-31-2011			
		Direct O & M Accts 500 - 598		23,354,099	15,611,998	7,742,101
		Direct O & M Accts 901 - 935		31,755,308	22,688,342	9,066,966
		Total		55,109,407	38,300,340	16,809,067
		Percentage		100.000%	69.499%	30.501%
		Direct Labor Accts 500 - 598		9,528,184	6,357,387	3,170,797
		Direct Labor Accts 901 - 935		5,139,180	3,872,295	1,266,885
		Total		14,667,364	10,229,682	4,437,682
		Percentage		100.000%	69.745%	30.255%
		Number of Customers		360,451	236,623	123,828
		Percentage		100.000%	65.646%	34.354%
		Net Direct Plant		818,616,195	517,581,147	301,035,048
		Percentage		100.000%	63.226%	36.774%
4		Total Percentages Percent		400.000%	268.116%	131.884%
				100.000%	67.029%	32.971%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION PERCENTAGES	E-ALL-12E
For Twelve Months Ended January 31, 2012	
Ending Balance Basis	

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
Input		Elec/Gas North/Oregon 4-Factor	Total	Electric	Gas North	Oregon Gas
	01-01-2012	Direct O & M Accts 500 - 894	66,341,282	58,626,203	5,247,466	2,467,613
		Direct O & M Accts 901 - 935	58,793,117	39,254,919	16,142,401	3,395,797
		Direct O & M Accts 901 - 905 Utility 9 Only	1,408,245	867,690	540,555	0
		Adjustments	0	0	0	0
		Total	126,542,644	98,748,812	21,930,422	5,863,410
		Percentage	100.000%	78.036%	17.330%	4.634%
		Direct Labor Accts 500 - 894	54,372,404	43,317,908	7,642,727	3,411,769
		Direct Labor Accts 901 - 935	4,295,024	3,049,259	223,754	1,022,011
		Direct Labor Accts 901 - 905 Utility 9 Only	5,547,864	3,418,316	2,129,548	0
		Total	64,215,292	49,785,483	9,996,029	4,433,780
		Percentage	100.000%	77.529%	15.566%	6.905%
		Number of Customers at	681,193	360,451	224,556	96,186
		Percentage	99.999%	52.914%	32.965%	14.120%
		Net Direct Plant	2,469,357,528	1,967,998,952	338,164,005	163,194,571
		Percentage	100.000%	79.697%	13.694%	6.609%
		Total Percentages	399.999%	288.176%	79.556%	32.267%
		Average (CD AA)	100.000%	72.044%	19.889%	8.067%

7

RESULTS OF OPERATIONS	Report ID: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months Ended January 31, 2012 Ending Balance 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%

8

RESULTS OF OPERATIONS	Report ID: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months Ended January 31, 2012 Ending Balance 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 Percent	806,571,669 100.000%	512,612,258 63.554%	293,959,411 36.446%	
11		Book Depreciation Percent	79,126,142 100.000%	51,364,975 64.915%	27,761,167 35.085%	

RESULTS OF OPERATIONS	Report ID: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months Ended January 31, 2012 Ending Balance Basis	

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho
12		Net Electric Plant (before DFIT) Percent	2,053,803,142 100.000%	1,328,492,300 64.685%	725,310,842 35.315%
13	E-PLT	Net Electric General Plant Percent	151,438,834 100.000%	100,157,503 66.137%	51,281,331 33.863%
14		Net Allocated Schedule M's Percent	-102,694,612 100.000%	-66,382,480 64.641%	-36,312,132 35.359%
99	Input	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended January 31, 2012		
Ending Balance Basis		

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUE											
SALES OF ELECTRICITY:											
99	440000	Residential	323,808,967	0	323,808,967	216,361,322	0	216,361,322	107,447,645	0	107,447,645
99	442200	Commercial - Firm & Int.	280,244,804	0	280,244,804	194,261,028	0	194,261,028	85,983,776	0	85,983,776
1	442300	Industrial	122,363,959	0	122,363,959	55,197,777	0	55,197,777	67,166,182	0	67,166,182
99	444000	Public Street & Highway Lighting	6,922,886	0	6,922,886	4,547,741	0	4,547,741	2,375,145	0	2,375,145
99	448000	Interdepartmental Revenue	1,031,831	0	1,031,831	816,714	0	816,714	215,117	0	215,117
99	499XXX	Unbilled Revenue	134,986	0	134,986	871,742	0	871,742	(736,756)	0	(736,756)
TOTAL SALES TO ULTIMATE CUSTOMERS			734,507,433	0	734,507,433	472,056,324	0	472,056,324	262,451,109	0	262,451,109
1	447XXX	Sales for Resale	0	120,458,720	120,458,720	0	78,587,269	78,587,269	0	41,871,451	41,871,451
TOTAL SALES OF ELECTRICITY			734,507,433	120,458,720	854,966,153	472,056,324	78,587,269	550,643,593	262,451,109	41,871,451	304,322,560
OTHER OPERATING REVENUE:											
99	451000	Miscellaneous Service Revenue	588,281	0	588,281	367,742	0	367,742	220,539	0	220,539
1	453000	Sales of Water & Water Power	0	517,241	517,241	0	337,448	337,448	0	179,793	179,793
1	454000	Rent from Electric Property	2,840,236	51,148	2,891,384	1,907,551	33,369	1,940,920	932,685	17,779	950,464
1	456XXX	Other Electric Revenues	187,320	184,018,348	184,205,668	138,142	120,053,570	120,191,712	49,178	63,964,778	64,013,956
TOTAL OTHER OPERATING REVENUE			3,615,837	184,586,737	188,202,574	2,413,435	120,424,387	122,837,822	1,202,402	64,162,350	65,364,752
TOTAL ELECTRIC REVENUE			738,123,270	305,045,457	1,043,168,727	474,469,759	199,011,656	673,481,415	263,653,511	106,033,801	369,687,312
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	501,101	501,101	0	326,918	326,918	0	174,183	174,183
1	501000	Fuel	0	32,611,489	32,611,489	0	21,275,735	21,275,735	0	11,335,754	11,335,754
1	502000	Steam Expense	0	4,440,947	4,440,947	0	2,897,274	2,897,274	0	1,543,673	1,543,673
1	505000	Electric Expense	0	914,779	914,779	0	596,802	596,802	0	317,977	317,977
1	506000	Miscellaneous Steam Power Generation Expense	0	2,202,434	2,202,434	0	1,436,868	1,436,868	0	765,566	765,566
1	507000	Rent	0	23,804	23,804	0	15,530	15,530	0	8,274	8,274
MAINTENANCE											
1	510000	Supervision & Engineering	0	571,972	571,972	0	373,155	373,155	0	198,817	198,817
1	511000	Structures	0	659,540	659,540	0	430,284	430,284	0	229,256	229,256
1	512000	Boiler Plant	0	6,127,067	6,127,067	0	3,997,299	3,997,299	0	2,129,768	2,129,768
1	513000	Electric Plant	0	1,286,393	1,286,393	0	839,243	839,243	0	447,150	447,150
1	514000	Miscellaneous Steam Plant	0	754,446	754,446	0	492,201	492,201	0	262,245	262,245
TOTAL STEAM POWER GENERATION EXP			0	50,093,972	50,093,972	0	32,681,309	32,681,309	0	17,412,663	17,412,663

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended January 31, 2012	
Ending Balance Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	2,533,741	2,533,741	0	1,653,013	1,653,013	0	880,728	880,728
1	536000	Water for Power	0	1,113,371	1,113,371	0	726,363	726,363	0	387,008	387,008
1	537000	Hydraulic Expense	4,496,019	2,834,342	7,330,361	2,752,895	1,849,125	4,602,020	1,743,124	985,217	2,728,341
1	538000	Electric Expense	0	5,821,488	5,821,488	0	3,797,939	3,797,939	0	2,023,549	2,023,549
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	708,148	708,148	0	461,996	461,996	0	246,152	246,152
1	540000	Rent	0	1,313,687	1,313,687	0	857,049	857,049	0	456,638	456,638
1	540100	MT Trust Funds Land Settlement Rents	5,400,650	0	5,400,650	3,520,823	0	3,520,823	1,879,827	0	1,879,827
MAINTENANCE											
1	541000	Supervision & Engineering	0	561,170	561,170	0	366,107	366,107	0	195,063	195,063
1	542000	Structures	0	434,849	434,849	0	283,695	283,695	0	151,154	151,154
1	543000	Reservoirs, Dams, & Waterways	0	2,601,498	2,601,498	0	1,697,217	1,697,217	0	904,281	904,281
1	544000	Electric Plant	0	2,399,788	2,399,788	0	1,565,622	1,565,622	0	834,166	834,166
1	545000	Miscellaneous Hydraulic Plant	0	478,422	478,422	0	312,123	312,123	0	166,299	166,299
TOTAL HYDRO POWER GENERATION EXP			9,896,669	20,800,504	30,697,173	6,273,718	13,570,249	19,843,967	3,622,951	7,230,255	10,853,206
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	1,738,222	1,738,222	0	1,134,016	1,134,016	0	604,206	604,206
1	547000	Fuel	0	58,431,788	58,431,788	0	38,120,898	38,120,898	0	20,310,890	20,310,890
1	548000	Generation Expense	0	895,811	895,811	0	584,427	584,427	0	311,384	311,384
1	549000	Miscellaneous Other Power Generation Expense	0	612,007	612,007	0	399,273	399,273	0	212,734	212,734
1	550000	Rent	0	(29,799)	(29,799)	0	(19,441)	(19,441)	0	(10,358)	(10,358)
MAINTENANCE											
1	551000	Supervision & Engineering	0	758,669	758,669	0	494,956	494,956	0	263,713	263,713
1	552000	Structures	0	11,746	11,746	0	7,663	7,663	0	4,083	4,083
1	553000	Generating & Electric Equipment	0	1,724,294	1,724,294	0	1,124,929	1,124,929	0	599,365	599,365
1	554000	Miscellaneous Other Power Generation Plant	0	159,392	159,392	0	103,987	103,987	0	55,405	55,405
TOTAL OTHER POWER GENERATION EXP			0	64,302,130	64,302,130	0	41,950,708	41,950,708	0	22,351,422	22,351,422
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	19,057,413	190,687,253	209,744,666	0	124,404,364	124,404,364	19,057,413	66,282,889	85,340,302
1	556000	System Control & Load Dispatching	0	727,996	727,996	0	474,945	474,945	0	253,051	253,051
E-557	557XXX	Other Expense	28,685,693	184,486,261	213,171,954	13,285,059	120,358,837	133,643,896	15,400,634	64,127,424	79,528,058
TOTAL OTHER POWER SUPPLY EXPENSE			47,743,106	375,901,510	423,644,616	13,285,059	245,238,146	258,523,205	34,458,047	130,663,364	165,121,411
TOTAL PRODUCTION OPERATING EXP			57,639,775	511,098,116	568,737,891	19,558,777	333,440,412	352,999,189	38,080,998	177,657,704	215,738,702

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended January 31, 2012	
Ending Balance Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	130,827	1,967,054	2,097,881	65,922	1,283,306	1,349,228	64,905	683,748	748,653
1	561000	Load Dispatching	0	2,255,575	2,255,575	0	1,471,537	1,471,537	0	784,038	784,038
1	562000	Station Expense	0	341,753	341,753	0	222,960	222,960	0	118,793	118,793
1	563000	Overhead Line Expense	0	487,363	487,363	0	317,956	317,956	0	169,407	169,407
1	565000	Transmission of Electricity by Others	0	17,492,452	17,492,452	0	11,412,076	11,412,076	0	6,080,376	6,080,376
1	566000	Miscellaneous Transmission Expense	0	1,639,260	1,639,260	0	1,069,453	1,069,453	0	569,807	569,807
1	567000	Rent	0	131,165	131,165	0	85,572	85,572	0	45,593	45,593
MAINTENANCE											
1	568000	Supervision & Engineering	0	1,321,013	1,321,013	0	861,829	861,829	0	459,184	459,184
1	569000	Structures	13,174	415,793	428,967	6,105	271,263	277,368	7,069	144,530	151,599
1	570000	Station Equipment	405	1,177,707	1,178,112	405	768,336	768,741	0	409,371	409,371
1	571000	Overhead Lines	9,950	2,415,009	2,424,959	4,554	1,575,552	1,580,106	5,396	839,457	844,853
1	572000	Underground Lines	264	4,340	4,604	0	2,831	2,831	264	1,509	1,773
1	573000	Service Miscellaneous	449	33,121	33,570	227	21,608	21,835	222	11,513	11,735
TOTAL TRANSMISSION OPERATING EXP			155,069	29,681,605	29,836,674	77,213	19,364,279	19,441,492	77,856	10,317,326	10,395,182
E-DEPX		Depreciation Expense-Production	0	27,588,685	27,588,685	0	17,998,858	17,998,858	0	9,589,827	9,589,827
E-DEPX		Depreciation Expense-Transmission	0	10,286,565	10,286,565	0	6,710,955	6,710,955	0	3,575,610	3,575,610
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,002,870	1,002,870	0	654,272	654,272	0	348,598	348,598
99	405930	Amortization of Investment in WNP3 Exch Power	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	99,047	0	99,047	31,743	0	31,743	67,304	0	67,304
99	407312	Amortization of Lancaster Generation	1,360,000	0	1,360,000	1,360,000	0	1,360,000	0	0	0
99	407322	Amortization of Spokane River Relicense	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
1	407324	Amortization of CDA CDR Fund	11,065	200,000	211,065	11,065	130,480	141,545	0	69,520	69,520
1	407325	Amortization of CDA IPA Interest Expense	0	0	0	0	0	0	0	0	0
99	407335	Amortization of ID DSIT	(9,120,748)	0	(9,120,748)	0	0	0	(9,120,748)	0	(9,120,748)
99	407350	Amortization of WA Renewable Energy Credits	39,368	0	39,368	39,368	0	39,368	0	0	0
99	407351	Amortization of CNC Transmission	43,058	0	43,058	13,718	0	13,718	29,340	0	29,340
99	407360	Amortization of CS2 & COLSTRIP O&M	(6,776)	0	(6,776)	(10,755)	0	(10,755)	3,979	0	3,979
99	407362	Amortization of LiDAR O&M	53,333	0	53,333	53,333	0	53,333	0	0	0
99	407380	Amortization of Wartsila Generators	337,788	0	337,788	153,132	0	153,132	184,656	0	184,656
1	407382	Amortization of CDA Settlement - Allocated	0	932,318	932,318	0	608,244	608,244	0	324,074	324,074
99	407382	Amortization of CDA Settlement - Direct	183,093	0	183,093	152,118	0	152,118	30,975	0	30,975
99	407395	Optional Renewable Power Revenue Offset	240,806	0	240,806	183,243	0	183,243	57,563	0	57,563
99	407400	Amortization of CCX Credits	0	0	0	0	0	0	0	0	0
99	407403	Amortization of Dissallowed K.F. Plant	(134,592)	0	(134,592)	(134,592)	0	(134,592)	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(103,282)	0	(103,282)	0	0	0	(103,282)	0	(103,282)
99	407420	Amortization of CS2 Levelized Return	206,090	0	206,090	0	0	0	206,090	0	206,090
99	407422	Amortization of Spokane River Relicense	0	0	0	0	0	0	0	0	0
99	407450/407499	Amortization of BPA Residential Exchange Credit	(7,962,762)	0	(7,962,762)	(5,315,481)	0	(5,315,481)	(2,647,281)	0	(2,647,281)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(271,240)	0	(271,240)	202,324	0	202,324	(73,564)	0	(73,564)
99	407462	Amortization of Deferred LiDAR O&M	(345,820)	0	(345,820)	(345,820)	0	(345,820)	0	0	0
99	407482	Amortization of CDA Settlement	0	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	17,106,192	17,106,192	0	11,160,080	11,160,080	0	5,946,112	5,946,112
TOTAL P/T DEPR/AMRT/NON-FIT TAXES			(12,842,805)	57,116,630	44,273,825	(1,083,634)	37,262,889	36,179,255	(11,759,171)	19,853,741	8,094,570
TOTAL PRODUCTION & TRANSMISSION EXPEN			44,952,039	597,896,351	642,848,390	18,552,356	390,067,580	408,619,936	26,399,683	207,828,771	234,228,454

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended January 31, 2012	
Ending Balance Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:									
		OPERATION:									
3	580000	Supervision & Engineering	412,155	1,508,345	1,920,500	261,642	1,027,832	1,289,474	150,513	480,513	631,026
3	582000	Station Expense	664,603	42,410	707,013	425,960	28,899	454,859	238,643	13,511	252,154
3	583000	Overhead Line Expense	1,398,998	474,064	1,873,062	1,073,779	323,041	1,396,820	325,219	151,023	476,242
3	584000	Underground Line Expense	(106,005)	0	(106,005)	(236,241)	0	(236,241)	130,236	0	130,236
3	585000	Street Light & Signal System Operation Expense	285,829	0	285,829	79,820	0	79,820	206,009	0	206,009
3	586000	Meter Expense	1,885,369	52,118	1,937,487	1,574,736	35,515	1,610,251	310,633	16,603	327,236
3	587000	Customer Installations Expense	592,028	129,848	721,876	334,165	88,482	422,647	257,863	41,366	299,229
3	588000	Miscellaneous Distribution Expense	3,759,769	3,181,132	6,940,901	2,569,361	2,167,719	4,737,080	1,190,408	1,013,413	2,203,821
3	589000	Rent	4,449	267,054	271,503	4,249	181,979	186,228	200	85,075	85,275
		MAINTENANCE:									
3	590000	Supervision & Engineering	316,100	843,463	1,159,563	172,108	574,761	746,869	143,992	268,702	412,694
3	591000	Structures	382,491	1,000	383,491	233,461	681	234,142	149,030	319	149,349
3	592000	Station Equipment	709,411	134,434	843,845	539,083	91,607	630,690	170,328	42,827	213,155
3	593000	Overhead Lines	7,725,463	11,604	7,737,067	4,915,425	7,907	4,923,332	2,810,038	3,697	2,813,735
3	594000	Underground Lines	995,921	0	995,921	669,527	0	669,527	326,394	0	326,394
3	595000	Line Transformers	2,520,364	337,538	2,857,902	1,973,813	230,009	2,203,822	546,551	107,529	654,080
3	596000	Street Light & Signal System Maintenance Exp	593,754	12	593,766	419,122	8	419,130	174,632	4	174,636
3	597000	Meters	100,918	0	100,918	81,238	0	81,238	19,680	0	19,680
3	598000	Miscellaneous Distribution Expense	381,470	107,553	489,023	324,764	73,290	398,054	56,706	34,263	90,969
		TOTAL DISTRIBUTION OPERATING EXP	22,623,087	7,090,575	29,713,662	15,416,012	4,831,730	20,247,742	7,207,075	2,258,845	9,465,920
E-DEPX		Depreciation Expense-Distribution	30,192,104	0	30,192,104	19,400,570	0	19,400,570	10,791,534	0	10,791,534
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	26,149	0	26,149	26,149	0	26,149	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	44,410,452	0	44,410,452	38,539,156	0	38,539,156	5,871,296	0	5,871,296
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	74,628,705	0	74,628,705	57,965,875	0	57,965,875	16,662,830	0	16,662,830
		TOTAL DISTRIBUTION EXPENSES	97,251,792	7,090,575	104,342,367	73,381,887	4,831,730	78,213,617	23,869,905	2,258,845	26,128,750

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended January 31, 2012	
Ending Balance Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	622,030	622,030	0	408,363	408,363	0	213,667	213,667
2	902000	Meter Reading Expenses	2,751,232	98,905	2,850,137	2,365,441	64,931	2,430,372	385,791	33,974	419,765
E-903	903XXX	Customer Records & Collection Expenses	1,937,922	6,178,514	8,116,436	1,307,973	4,056,193	5,364,166	629,949	2,122,321	2,752,270
2	904000	Uncollectible Accounts	0	2,642,012	2,642,012	0	1,734,481	1,734,481	0	907,531	907,531
2	905000	Misc Customer Accounts	0	139,662	139,662	0	91,688	91,688	0	47,974	47,974
TOTAL CUSTOMER ACCOUNTS EXPENSES			4,689,154	9,681,123	14,370,277	3,673,414	6,355,656	10,029,070	1,015,740	3,325,467	4,341,207
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	28,255,255	259,165	28,514,420	20,464,761	170,142	20,634,903	7,790,494	89,023	7,879,517
2	909000	Advertising	23,690	879,539	903,229	22,397	577,417	599,814	1,293	302,122	303,415
2	910000	Misc Customer Service & Info Exp	0	133,980	133,980	0	87,958	87,958	0	46,022	46,022
TOTAL CUSTOMER SERVICE & INFO EXP			28,278,945	1,272,684	29,551,629	20,487,158	835,517	21,322,675	7,791,787	437,167	8,228,954
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	9,629	9,629	0	6,321	6,321	0	3,308	3,308
2	913000	Advertising	154	0	154	154	0	154	0	0	0
2	916000	Miscellaneous Sales Expenses	0	423	423	0	278	278	0	145	145
TOTAL SALES EXPENSES			154	10,052	10,206	154	6,599	6,753	0	3,453	3,453
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	633,173	24,739,313	25,372,486	495,410	16,582,514	17,077,924	137,763	8,156,799	8,294,562
4	921000	Office Supplies & Expenses	75,549	3,868,773	3,944,322	75,419	2,593,200	2,668,619	130	1,275,573	1,275,703
4	922000	Admin Exp Transferred--Credit	0	(63,407)	(63,407)	0	(42,501)	(42,501)	0	(20,906)	(20,906)
4	923000	Outside Services Employed	40,182	14,393,298	14,433,480	40,182	9,647,684	9,687,866	0	4,745,614	4,745,614
4	924000	Property Insurance Premium	0	1,230,139	1,230,139	0	824,550	824,550	0	405,589	405,589
4	925XXX	Injuries and Damages	2,428	4,498,635	4,501,063	1,657	3,015,390	3,017,047	771	1,483,245	1,484,016
4	926XXX	Employee Pensions and Benefits	339,456	925,708	1,265,164	250,674	620,493	871,167	88,782	305,215	393,997
4	927000	Franchise Requirements	5,740	0	5,740	0	0	0	5,740	0	5,740
1	928000	Regulatory Commission Expenses	1,932,331	3,789,061	5,721,392	1,171,158	2,471,983	3,643,141	761,173	1,317,078	2,078,251
4	930000	Miscellaneous General Expenses	133,624	2,486,644	2,620,268	77,635	1,666,773	1,744,408	55,989	819,871	875,860
4	931000	Rents	38,484	847,883	886,367	29,121	568,327	597,448	9,363	279,556	288,919
4	935000	Maintenance of General Plant	815,605	7,246,909	8,062,514	346,546	4,857,531	5,204,077	469,059	2,389,378	2,858,437
TOTAL ADMIN & GEN OPERATING EXP			4,016,572	63,962,956	67,979,528	2,487,802	42,805,944	45,293,746	1,528,770	21,157,012	22,685,782

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended January 31, 2012	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	1,369,074	9,590,667	10,959,741	794,320	6,428,528	7,222,848	574,754	3,162,139	3,736,893
E-AMTX		Amortization Expense-General Plant - 303000	0	7,632	7,632	0	4,979	4,979	0	2,653	2,653
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	160,294	5,384,344	5,544,638	160,294	3,609,072	3,769,366	0	1,775,272	1,775,272
E-AMTX		Amortization Expense-General Plant - 390200, 396200	0	34,937	34,937	0	23,418	23,418	0	11,519	11,519
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	1,529,368	15,017,580	16,546,948	954,614	10,065,997	11,020,611	574,754	4,951,583	5,526,337
		TOTAL ADMIN & GENERAL EXPENSES	5,545,940	78,980,536	84,526,476	3,442,416	52,871,941	56,314,357	2,103,524	26,108,595	28,212,119
		TOTAL EXPENSES BEFORE FIT	180,718,024	694,931,321	875,649,345	119,537,385	454,969,023	574,506,408	61,180,639	239,962,298	301,142,937
		NET OPERATING INCOME BEFORE FIT			167,519,382			98,975,007			68,544,375
E-FIT		FEDERAL INCOME TAX--Normal Accrual			21,266,757			11,176,273			10,090,484
E-FIT		DEFERRED FEDERAL INCOME TAX			19,359,715			11,958,442			7,401,273
E-FIT		AMORTIZED ITC - NOXON			(155,981)			(101,762)			(54,219)
		ELECTRIC NET OPERATING INCOME			127,048,891			75,942,054			51,106,837

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.240%	34.760%
E-ALL	2	Number of Customers	100.000%	65.650%	34.350%
E-ALL	3	Direct Distribution Operating Expense	100.000%	68.143%	31.857%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.029%	32.971%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-12E
For Twelve Months Ended January 31, 2012	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	148,670,779	148,670,779	0	96,992,816	96,992,816	0	51,677,963	51,677,963
1	555312	Purchased Power - Lancaster	0	0	0	0	0	0	0	0	0
1	555313	Energy Deviations - Lancaster	0	0	0	0	0	0	0	0	0
99	555380	Clearwater Purchases - Idaho	19,057,413	0	19,057,413	0	0	0	19,057,413	0	19,057,413
1	555550	Non Monetary - Exchange Power	0	(4,320)	(4,320)	0	(2,818)	(2,818)	0	(1,502)	(1,502)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	41,381,809	41,381,809	0	26,997,492	26,997,492	0	14,384,317	14,384,317
1	555710	Intercompany Purchase	0	638,985	638,985	0	416,874	416,874	0	222,111	222,111
TOTAL ACCOUNT 555			19,057,413	190,687,253	209,744,666	0	124,404,364	124,404,364	19,057,413	66,282,889	85,340,302

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: E-557-12E
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	
For Twelve Months Ended January 31, 2012	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	5,667,846	5,667,846	0	3,697,703	3,697,703	0	1,970,143	1,970,143
1	557010	Other Power Supply Expense - Financial	0	(18,199,732)	(18,199,732)	0	(11,873,505)	(11,873,505)	0	(6,326,227)	(6,326,227)
1	557150	Fuel - Economic Dispatch	0	151,698,023	151,698,023	0	98,967,790	98,967,790	0	52,730,233	52,730,233
1	557160	Power Supply Expense - Miscellaneous	0	374,298	374,298	0	244,192	244,192	0	130,106	130,106
99	557161	Unbilled Add-Ons	(869,955)	0	(869,955)	0	0	0	(869,955)	0	(869,955)
1	557170	Broker Fees - Power	0	918,471	918,471	0	599,210	599,210	0	319,261	319,261
1	557200	Nez Perce	818,702	0	818,702	497,498	0	497,498	321,204	0	321,204
99	557280	Washington ERM Deferred	12,787,561	0	12,787,561	12,787,561	0	12,787,561	0	0	0
99	557290	Washington ERM Amortization	0	0	0	0	0	0	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	2,675,905	0	2,675,905	0	0	0	2,675,905	0	2,675,905
99	557390	Idaho PCA Amortization	13,273,480	0	13,273,480	0	0	0	13,273,480	0	13,273,480
1	557395	Optional Renewable Power Expense Offset	0	(149,368)	(149,368)	0	(97,448)	(97,448)	0	(51,920)	(51,920)
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	23,661,946	23,661,946	0	15,437,054	15,437,054	0	8,224,892	8,224,892
1	557711	Turbine Gas Bookout Offset	0	(34,982,536)	(34,982,536)	0	(22,822,606)	(22,822,606)	0	(12,159,930)	(12,159,930)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	55,497,313	55,497,313	0	36,206,447	36,206,447	0	19,290,866	19,290,866
TOTAL ACCOUNT 557			28,685,693	184,486,261	213,171,954	13,285,059	120,358,837	133,643,896	15,400,634	64,127,424	79,528,058

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ACCOUNTING EXPENSES	E-903-12E
For Twelve Months Ended January 31, 2012	
Ending Balance 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	1,937,922	6,178,343	8,116,265	1,307,973	4,056,082	5,364,055	629,949	2,122,261	2,752,210
12	903920	A/R Sold - Program Fees	0	171	171	0	111	111	0	60	60
12	903930	A/R Sold - Maturity Yield Fee	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 903			1,937,922	6,178,514	8,116,436	1,307,973	4,056,193	5,364,166	629,949	2,122,321	2,752,270

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.650%	34.350%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	64.685%	35.315%

RESULTS OF OPERATIONS		Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES		E-908-12E
For Twelve Months Ended January 31, 2012		
Ending Balance Basis		

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	364,134	259,165	623,299	207,046	170,142	377,188	157,088	89,023	246,111
99	908600	Public Purpose Tariff Rider Expense Offset	27,777,472	0	27,777,472	20,127,297	0	20,127,297	7,650,175	0	7,650,175
99	908610	Limited Income Tax Refund Program	128,333	0	128,333	128,333	0	128,333	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(14,684)	0	(14,684)	2,085	0	2,085	(16,769)	0	(16,769)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 908			28,255,255	259,165	28,514,420	20,464,761	170,142	20,634,903	7,790,494	89,023	7,879,517

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.650%	34.350%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-INT-12E
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Twelve Months Ended January 31, 2012 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.30%	52.30%
2	Cost of Debt		5.626%	5.796%
	Total Weighted Cost		2.942%	3.031%
E-APL	Net Rate Base	1,774,020,105	1,154,231,729	619,788,376
	Interest Deduction for FIT Calculation	52,743,283	33,957,497	18,785,786
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-12E
ELECTRIC FEDERAL INCOME TAXES	
For Twelve Months Ended January 31, 2012 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
Calculation of Taxable Operating Income:				
E-OPS	Operating Revenue	1,043,168,727	673,481,415	369,687,312
E-OPS	Operating & Maintenance Expense	740,199,867	469,340,667	270,859,200
E-OPS	Book Deprec/Amort and Reg Amortizations	73,932,834	55,466,505	18,466,329
E-OTX	Taxes Other than FIT	61,516,644	49,699,236	11,817,408
	Net Operating Income Before FIT	167,519,382	98,975,007	68,544,375
E-INT	Less: Interest Expense	52,743,283	33,957,497	18,785,786
E-SCM	Schedule M Adjustments	(45,815,002)	(27,736,315)	(18,078,687)
	Taxable Net Operating Income	68,961,097	37,281,195	31,679,902
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	24,136,384	13,048,418	11,087,966
1	Production Tax Credit	(197,132)	(128,609)	(68,523)
1	Investment Tax Credit - Noxon *	(2,672,495)	(1,743,536)	(928,959)
	Total Net Federal Income Tax	21,266,757	11,176,273	10,090,484
E-DTE	Deferred FIT	19,359,715	11,958,442	7,401,273
1	411400 Amortized Investment Tax Credit - Noxon	(155,981)	(101,762)	(54,219)
	Total Net FIT/Deferred FIT	40,470,491	23,032,953	17,437,538

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 January 31, 2012
Ending Balance Basis

Report ID:
E-SCM-12E

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
E-DEPX/AMTX	Book Depreciation & Amortization	31,747,621	53,895,700	85,643,321	20,381,333	35,430,082	55,811,415	11,366,288	18,465,618	29,831,906	
12	997001 Contributions In Aid of Construction	0	2,449,554	2,449,554	0	1,584,494	1,584,494	0	865,060	865,060	
2	997002 Injuries and Damages	0	613,544	613,544	0	402,792	402,792	0	210,752	210,752	
12	997003 Salvage	0	0	0	0	0	0	0	0	0	
99	997004 Boulder Park Write Off	(103,282)	0	(103,282)	0	0	0	(103,282)	0	(103,282)	
4	997005 FAS106 Current Retiree Medical Accrual	0	2,202,300	2,202,300	0	1,476,180	1,476,180	0	726,120	726,120	
99	997007 Idaho PCA	15,957,246	0	15,957,246	0	0	0	15,957,246	0	15,957,246	
99	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0	0	
1	997009 Rathdrum Turbine Lease	0	(33,828)	(33,828)	0	(22,069)	(22,069)	0	(11,759)	(11,759)	
4	997015 Airplane Lease Payments	0	363,817	363,817	0	243,863	243,863	0	119,954	119,954	
12	997016 Redemption Expense Amortization	0	1,652,966	1,652,966	0	1,069,221	1,069,221	0	583,745	583,745	
99	997017 Amort - Invest in Exch Pwr (405.92,.93,.95,.98)	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0	
99	997018 DSM Tariff Rider	1,056,072	0	1,056,072	491,602	0	491,602	564,470	0	564,470	
1	997019 CSS Temporary Service Fees	224,877	0	224,877	45,180	0	45,180	179,697	0	179,697	
4	997020 FAS87 Current Pension Accrual	0	(10,225,255)	(10,225,255)	0	(6,853,886)	(6,853,886)	0	(3,371,369)	(3,371,369)	
99	997021 Wartsilla Generators Amortization	337,788	0	337,788	153,132	0	153,132	184,656	0	184,656	
99	997024 Kettle Falls Disallowance	(134,592)	0	(134,592)	(134,592)	0	(134,592)	0	0	0	
2	997027 Uncollectibles	0	0	0	0	0	0	0	0	0	
99	997028 RTO Funding Amortization	130,827	0	130,827	65,922	0	65,922	64,905	0	64,905	
99	997029 FAS106 Post Retirement Benefits	339,356	0	339,356	250,574	0	250,574	88,782	0	88,782	
12	997032 Interest Rate Swaps	0	(7,005,061)	(7,005,061)	0	(4,531,224)	(4,531,224)	0	(2,473,837)	(2,473,837)	
99	997033 BPA Residential Exchange	375,214	0	375,214	349,067	0	349,067	26,147	0	26,147	
99	997034 Montana Hydro Settlement	1,037,316	0	1,037,316	676,632	0	676,632	360,684	0	360,684	
1	997041 Rathdrum Turbine Lease, Tax	0	(345,716)	(345,716)	0	(225,545)	(225,545)	0	(120,171)	(120,171)	
99	997043 Washington Deferred Power Costs	12,795,395	0	12,795,395	12,795,395	0	12,795,395	0	0	0	
1	997044 Non-Monetary Power Costs	0	(4,319)	(4,319)	0	(2,818)	(2,818)	0	(1,501)	(1,501)	
1	997045 Section 199 Manufacturing Deduction	0	(3,105,838)	(3,105,838)	0	(2,026,249)	(2,026,249)	0	(1,079,589)	(1,079,589)	
4	997046 Nez Perce Settlement	(16,796)	0	(16,796)	(22,008)	0	(22,008)	5,212	0	5,212	
99	997047 Clark Fork Preventive Maint. Exp (PME's)	263,471	0	263,471	0	0	0	263,471	0	263,471	
11	997049 Tax Depreciation	0	(145,610,743)	(145,610,743)	0	(94,523,214)	(94,523,214)	0	(51,087,529)	(51,087,529)	
99	997050 CS2 Levelized Return	206,090	0	206,090	0	0	0	206,090	0	206,090	
99	997051 Wind Generation AFUDC - ID	(119,173)	0	(119,173)	0	0	0	(119,173)	0	(119,173)	
4	997052 Noxon Spill	0	(88,949)	(88,949)	0	(58,030)	(58,030)	0	(30,919)	(30,919)	
99	997054 Spokane River Relicensing	91,858	0	91,858	85,095	0	85,095	6,763	0	6,763	
99	997058 Colstrip Settlement	0	0	0	0	0	0	0	0	0	

RESULTS OF OPERATIONS
 ELECTRIC SCHEDULE M ITEMS
 For Twelve Months Ended January 31, 2012
 Ending Balance Basis

Report ID:
 E-SCM-12E

AVISTA UTILITIES

			***** 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	(179,751)	(179,751)	0	(120,485)	(120,485)	0	(59,266)	(59,266)
1	997063	CDA Lake Settlement	183,093	1,466,554	1,649,647	152,118	956,780	1,108,898	30,975	509,774	540,749
99	997064	Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization - Unbilled Revenue Add-Ins	(852,363)	0	(852,363)	(375,100)	0	(375,100)	(477,263)	0	(477,263)
1	997067	CDA IPA Fund	0	0	0	0	0	0	0	0	0
1	997068	Noxon	0	900	900	0	587	587	0	313	313
1	997069	Lancaster Deferral	1,360,000	0	1,360,000	1,360,000	0	1,360,000	0	0	0
1	997072	CDA Fund Settlement-Prepayment	0	0	0	0	0	0	0	0	0
1	997073	DSIT Amortization - ID	(9,694,917)	0	(9,694,917)	0	0	0	(9,694,917)	0	(9,694,917)
11	997080	Book Transportation Depreciation	0	825,351	825,351	0	535,777	535,777	0	289,574	289,574
1	997081	Deferred Compensation	0	(986,377)	(986,377)	0	(661,159)	(661,159)	0	(325,218)	(325,218)
1	997082	Meal Disallowances	0	333,075	333,075	0	223,257	223,257	0	109,818	109,818
1	997083	Paid Time Off	0	439,913	439,913	0	294,869	294,869	0	145,044	145,044
2	997084	Customer Uncollectibles	0	447,550	447,550	0	293,817	293,817	0	153,733	153,733
99	997088	Deferred O&M Colstrip & CS2	(278,016)	0	(278,016)	191,569	0	191,569	(469,585)	0	(469,585)
99	997089	CNC Transmission	(714,852)	0	(714,852)	(480,136)	0	(480,136)	(234,716)	0	(234,716)
99	997091	LIDAR O&M Reg Def DFIT	(292,487)	0	(292,487)	(292,487)	0	(292,487)	0	0	0
99	997092	Smart Grid	405,969	0	405,969	405,969	0	405,969	0	0	0
99	997093	EWEB Renewable Energy Credits	39,488	0	39,488	39,488	0	39,488	0	0	0
TOTAL SCHEDULE M ADJUSTMENTS			56,879,611	(102,694,613)	(45,815,002)	38,646,165	(66,382,480)	(27,736,315)	18,233,446	(36,312,133)	(18,078,687)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.240%	34.760%
E-ALL	2	Number of Customers	100.000%	65.650%	34.350%
E-ALL	3	Direct Distribution Operating Expense	100.000%	68.143%	31.857%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.029%	32.971%
E-ALL	10	Net Electric Distribution Plant	100.000%	63.554%	36.446%
E-ALL	11	Book Depreciation	100.000%	64.915%	35.085%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	64.685%	35.315%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES		E-DTE-12E
For Twelve Months Ended January 31, 2012		
Ending Balance Basis		

AVISTA UTILITIES

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

Ref/Basis	Acct No	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
14	410100	Deferred Federal Income Tax Expense - Allocated	0	27,730,738	27,730,738	0	17,925,426	17,925,426	0	9,805,312	9,805,312
99	410100	Deferred Federal Income Tax Expense - Washington	(3,641,811)	0	(3,641,811)	(3,641,811)	0	(3,641,811)	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(1,561,886)	0	(1,561,886)	0	0	0	(1,561,886)	0	(1,561,886)
	410100	Total	(5,203,697)	27,730,738	22,527,041	(3,641,811)	17,925,426	14,283,615	(1,561,886)	9,805,312	8,243,426
14	411100	Deferred Federal Income Tax Expense - Allocated	0	(188,560)	(188,560)	0	(121,887)	(121,887)	0	(66,673)	(66,673)
99	411100	Deferred Federal Income Tax Expense - Washington	(2,203,286)	0	(2,203,286)	(2,203,286)	0	(2,203,286)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(775,480)	0	(775,480)	0	0	0	(775,480)	0	(775,480)
	411100	Total	(2,978,766)	(188,560)	(3,167,326)	(2,203,286)	(121,887)	(2,325,173)	(775,480)	(66,673)	(842,153)
Total Deferred Federal Income Tax Expense			(8,182,463)	27,542,178	19,359,715	(5,845,097)	17,803,539	11,958,442	(2,337,366)	9,738,639	7,401,273

E-ALL	14	Net Allocated Schedule M's	100.000%	64.641%	35.359%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-12E
For Twelve Months Ended January 31, 2012	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	40,004	40,004	0	26,099	26,099	0	13,905	13,905
1	408140	State Kwh Generation Tax	0	1,613,496	1,613,496	0	1,052,645	1,052,645	0	560,851	560,851
1	408150	R&P Property Tax--Production	0	11,191,882	11,191,882	0	7,301,584	7,301,584	0	3,890,298	3,890,298
1	408180	R&P Property Tax--Transmission	0	3,834,933	3,834,933	0	2,501,910	2,501,910	0	1,333,023	1,333,023
1	409100	State Income Tax--Montana & Oregon	0	425,877	425,877	0	277,842	277,842	0	148,035	148,035
TOTAL PRODUCTION & TRANSMISSION			0	17,106,192	17,106,192	0	11,160,080	11,160,080	0	5,946,112	5,946,112
DISTRIBUTION											
99	408110	State Excise Tax	18,245,289	0	18,245,289	18,245,289	0	18,245,289	0	0	0
99	408120	Municipal Occupation & License Tax	19,549,917	0	19,549,917	16,364,579	0	16,364,579	3,185,338	0	3,185,338
99	408160	Miscellaneous State or Local Tax--WA & ID	59	0	59	0	0	0	59	0	59
99	408170	R&P Property Tax--Distribution	6,183,205	0	6,183,205	3,929,288	0	3,929,288	2,253,917	0	2,253,917
99	409100	State Income Tax--Idaho	431,982	0	431,982	0	0	0	431,982	0	431,982
TOTAL DISTRIBUTION			44,410,452	0	44,410,452	38,539,156	0	38,539,156	5,871,296	0	5,871,296
TOTAL TAXES OTHER THAN FIT			44,410,452	17,106,192	61,516,644	38,539,156	11,160,080	49,699,236	5,871,296	5,946,112	11,817,408

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
 ELECTRIC UTILITY PLANT
 For Twelve Months Ended January 31, 2012
 Ending Balance Basis

Report ID:
 E-PLT-12E

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	9,533,333	9,533,333	0	6,219,546	6,219,546	0	3,313,787	3,313,787
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	39,108,847	39,108,847	0	25,514,612	25,514,612	0	13,594,235	13,594,235
1	302000	Franchises & Consents	602,704	44,049,218	44,651,922	602,704	28,737,710	29,340,414	0	15,311,508	15,311,508
1	303000	Misc Intangible Plant- (C-IPL)	153,179	2,000,670	2,153,849	153,179	1,305,237	1,458,416	0	695,433	695,433
1	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	1,229,910	25,395,095	26,625,005	1,229,910	17,022,078	18,251,988	0	8,373,017	8,373,017
1	303110	Misc Intangible Plant-PC Software (C-IPL)	0	1,946,607	1,946,607	0	1,304,791	1,304,791	0	641,816	641,816
		TOTAL INTANGIBLE PLANT	1,985,793	124,033,770	126,019,563	1,985,793	81,408,774	83,394,567	0	42,624,996	42,624,996
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	2,230,395	2,230,395	0	1,455,110	1,455,110	0	775,285	775,285
1	311XXX	Structures & Improvements	0	125,696,542	125,696,542	0	82,004,424	82,004,424	0	43,692,118	43,692,118
1	312000	Boiler Plant	0	170,046,550	170,046,550	0	110,938,369	110,938,369	0	59,108,181	59,108,181
1	313000	Generators	0	6,770	6,770	0	4,417	4,417	0	2,353	2,353
1	314000	Turbogenerator Units	0	51,538,689	51,538,689	0	33,623,841	33,623,841	0	17,914,848	17,914,848
1	315000	Accessory Electric Equipment	0	27,093,815	27,093,815	0	17,676,005	17,676,005	0	9,417,810	9,417,810
1	316000	Miscellaneous Power Plant Equipment	0	15,700,359	15,700,359	0	10,242,914	10,242,914	0	5,457,445	5,457,445
		TOTAL STEAM PRODUCTION PLANT	0	392,313,120	392,313,120	0	255,945,080	255,945,080	0	136,368,040	136,368,040
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	56,981,723	56,981,723	0	37,174,876	37,174,876	0	19,806,847	19,806,847
1	331XXX	Structures & Improvements	0	43,408,691	43,408,691	0	28,319,830	28,319,830	0	15,088,861	15,088,861
1	332XXX	Reservoirs, Dams, & Waterways	0	123,127,859	123,127,859	0	80,328,615	80,328,615	0	42,799,244	42,799,244
1	333000	Waterwheels, Turbines, & Generators	0	155,542,624	155,542,624	0	101,476,008	101,476,008	0	54,066,616	54,066,616
1	334000	Accessory Electric Equipment	0	33,978,732	33,978,732	0	22,167,725	22,167,725	0	11,811,007	11,811,007
1	335XXX	Miscellaneous Power Plant Equipment	0	8,039,706	8,039,706	0	5,245,104	5,245,104	0	2,794,602	2,794,602
1	336000	Roads, Railroads, & Bridges	0	1,999,563	1,999,563	0	1,304,515	1,304,515	0	695,048	695,048
		TOTAL HYDRAULIC PRODUCTION PLANT	0	423,078,898	423,078,898	0	276,016,673	276,016,673	0	147,062,225	147,062,225
		OTHER PRODUCTION PLANT:									
1	340200	Land & Land Rights	0	905,167	905,167	0	590,531	590,531	0	314,636	314,636
1	341000	Structures & Improvements	0	16,488,089	16,488,089	0	10,756,829	10,756,829	0	5,731,260	5,731,260
1	342000	Fuel Holders, Producers, & Accessories	0	21,163,536	21,163,536	0	13,807,091	13,807,091	0	7,356,445	7,356,445
1	343000	Prime Movers	0	21,876,781	21,876,781	0	14,272,412	14,272,412	0	7,604,369	7,604,369
1	344000	Generators	0	199,626,931	199,626,931	0	130,236,610	130,236,610	0	69,390,321	69,390,321
1	345000	Accessory Electric Equipment	0	16,936,520	16,936,520	0	11,049,386	11,049,386	0	5,887,134	5,887,134
1	346000	Miscellaneous Power Plant Equipment	0	1,631,724	1,631,724	0	1,064,537	1,064,537	0	567,187	567,187
		TOTAL OTHER PRODUCTION PLANT	0	278,628,748	278,628,748	0	181,777,396	181,777,396	0	96,851,352	96,851,352
		TOTAL PRODUCTION PLANT	0	1,094,020,766	1,094,020,766	0	713,739,149	713,739,149	0	380,281,617	380,281,617

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-12E
For Twelve Months Ended January 31, 2012		
Ending Balance 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	19,258,315	19,258,315	0	12,564,125	12,564,125	0	6,694,190	6,694,190
1	352XXX	Structures & Improvements	0	16,778,122	16,778,122	0	10,946,047	10,946,047	0	5,832,075	5,832,075
1	353000	Station Equipment	0	203,290,645	203,290,645	0	132,626,817	132,626,817	0	70,663,828	70,663,828
1	354000	Towers & Fixtures	0	17,120,820	17,120,820	0	11,169,623	11,169,623	0	5,951,197	5,951,197
1	355000	Poles & Fixtures	0	145,463,780	145,463,780	0	94,900,570	94,900,570	0	50,563,210	50,563,210
1	356000	Overhead Conductors & Devices	0	112,506,312	112,506,312	0	73,399,118	73,399,118	0	39,107,194	39,107,194
1	357000	Underground Conduit	0	2,605,487	2,605,487	0	1,699,820	1,699,820	0	905,667	905,667
1	358000	Underground Conductors & Devices	0	2,330,072	2,330,072	0	1,520,139	1,520,139	0	809,933	809,933
1	359000	Roads & Trails	0	1,872,246	1,872,246	0	1,221,453	1,221,453	0	650,793	650,793
		TOTAL TRANSMISSION PLANT	0	521,225,799	521,225,799	0	340,047,712	340,047,712	0	181,178,087	181,178,087
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	4,584,631	0	4,584,631	3,340,938	0	3,340,938	1,243,693	0	1,243,693
99	360400	Land Easements	1,852,644	0	1,852,644	152,664	0	152,664	1,699,980	0	1,699,980
99	361000	Structures & Improvements	17,599,233	0	17,599,233	12,370,653	0	12,370,653	5,228,580	0	5,228,580
99	362000	Station Equipment	105,920,735	0	105,920,735	69,077,334	0	69,077,334	36,843,401	0	36,843,401
99	364000	Poles, Towers, & Fixtures	244,646,248	0	244,646,248	149,602,650	0	149,602,650	95,043,598	0	95,043,598
99	365000	Overhead Conductors & Devices	164,349,329	0	164,349,329	101,489,158	0	101,489,158	62,860,171	0	62,860,171
99	366000	Underground Conduit	82,423,210	0	82,423,210	51,369,025	0	51,369,025	31,054,185	0	31,054,185
99	367000	Underground Conductors & Devices	136,893,655	0	136,893,655	88,131,644	0	88,131,644	48,762,011	0	48,762,011
99	368000	Line Transformers	192,065,668	0	192,065,668	128,125,833	0	128,125,833	63,939,835	0	63,939,835
99	369XXX	Services	123,754,865	0	123,754,865	77,399,644	0	77,399,644	46,355,221	0	46,355,221
99	370000	Meters	47,661,619	0	47,661,619	26,742,760	0	26,742,760	20,918,859	0	20,918,859
99	373XXX	Street Light & Signal Systems	34,736,563	0	34,736,563	20,857,410	0	20,857,410	13,879,153	0	13,879,153
		TOTAL DISTRIBUTION PLANT	1,156,488,400	0	1,156,488,400	728,659,713	0	728,659,713	427,828,687	0	427,828,687
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,076,471	3,095,087	4,171,558	370,266	2,074,606	2,444,872	706,205	1,020,481	1,726,686
4	390XXX	Structures & Improvements	11,415,780	48,541,545	59,957,325	5,661,824	32,536,912	38,198,736	5,753,956	16,004,633	21,758,589
4	391XXX	Office Furniture & Equipment	989,791	33,402,286	34,392,077	989,791	22,389,218	23,379,009	0	11,013,068	11,013,068
4	392XXX	Transportation Equipment	12,166,476	7,683,734	19,850,210	8,532,475	5,150,330	13,682,805	3,634,001	2,533,404	6,167,405
4	393000	Stores Equipment	286,235	1,536,293	1,822,528	123,355	1,029,762	1,153,117	162,880	506,531	669,411
4	394000	Tools, Shop & Garage Equipment	1,557,875	5,990,574	7,548,449	1,179,903	4,015,422	5,195,325	377,972	1,975,152	2,353,124
4	395000	Laboratory Equipment	283,910	1,174,543	1,458,453	185,439	787,284	972,723	98,471	387,259	485,730
4	396XXX	Power Operated Equipment	26,127,569	10,219,550	36,347,119	16,912,859	6,850,062	23,762,921	9,214,710	3,369,488	12,584,198
4	397XXX	Communications Equipment	12,729,248	48,685,569	61,414,817	6,827,928	32,633,450	39,461,378	5,901,320	16,052,119	21,953,439
4	398000	Miscellaneous Equipment	2,371	296,084	298,455	31	198,462	198,493	2,340	97,622	99,962
		TOTAL GENERAL PLANT	66,635,726	160,625,265	227,260,991	40,783,871	107,665,508	148,449,379	25,851,855	52,959,757	78,811,612
		TOTAL PLANT IN SERVICE	1,225,109,919	1,899,905,600	3,125,015,519	771,429,377	1,242,861,143	2,014,290,520	453,680,542	657,044,457	1,110,724,999

RESULTS OF OPERATIONS		Report ID: E-PLT-12E
ELECTRIC UTILITY PLANT		
For Twelve Months Ended January 31, 2012		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	0	271,083,187	271,083,187	0	176,854,671	176,854,671	0	94,228,516	94,228,516
E-ADEP		Hydro Production Plant	0	107,958,962	107,958,962	0	70,432,427	70,432,427	0	37,526,535	37,526,535
E-ADEP		Other Production Plant	0	72,006,966	72,006,966	0	46,977,345	46,977,345	0	25,029,621	25,029,621
E-ADEP		Transmission Plant	0	174,969,859	174,969,859	0	114,150,336	114,150,336	0	60,819,523	60,819,523
E-ADEP		Distribution Plant	349,916,731	0	349,916,731	216,047,455	0	216,047,455	133,869,276	0	133,869,276
E-ADEP		General Plant	20,967,613	54,854,544	75,822,157	11,523,423	36,768,453	48,291,876	9,444,190	18,086,091	27,530,281
		TOTAL ACCUMULATED DEPRECIATION	370,884,344	680,873,518	1,051,757,862	227,570,878	445,183,232	672,754,110	143,313,466	235,690,286	379,003,752
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	6,149,738	6,149,738	0	4,012,089	4,012,089	0	2,137,649	2,137,649
E-AAMT		Distribution-Franchises/Misc Intangibles	70,392	0	70,392	70,392	0	70,392	0	0	0
E-AAMT		General Plant - 303000	0	30,848	30,848	0	20,125	20,125	0	10,723	10,723
E-AAMT		Miscellaneous IT Intangible Plant - 3031XX	166,949	12,783,028	12,949,977	166,949	8,568,336	8,735,285	0	4,214,692	4,214,692
E-AAMT		General Plant - 390200, 396200	120,801	132,755	253,556	117,232	88,984	206,216	3,569	43,771	47,340
		TOTAL ACCUMULATED AMORTIZATION	358,142	19,096,369	19,454,511	354,573	12,689,534	13,044,107	3,569	6,406,835	6,410,404
		TOTAL ACCUMULATED DEPR/AMORT	371,242,486	699,969,887	1,071,212,373	227,925,451	457,872,766	685,798,217	143,317,035	242,097,121	385,414,156
		NET ELECTRIC UTILITY PLANT before DFIT	853,867,433	1,199,935,713	2,053,803,146	543,503,926	784,988,377	1,328,492,303	310,363,507	414,947,336	725,310,843
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	(425,714)	(425,714)	0	(277,736)	(277,736)	0	(147,978)	(147,978)
12		ADFIT - Electric Plant In Service (282900)	0	(277,282,676)	(277,282,676)	0	(179,360,299)	(179,360,299)	0	(97,922,377)	(97,922,377)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(22,151,576)	(22,151,576)	0	(14,847,980)	(14,847,980)	0	(7,303,596)	(7,303,596)
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	(3,336,667)	(3,336,667)	0	(2,176,842)	(2,176,842)	0	(1,159,825)	(1,159,825)
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	(13,688,096)	(13,688,096)	0	(8,930,114)	(8,930,114)	0	(4,757,982)	(4,757,982)
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(4,830,653)	(4,830,653)	0	(3,124,708)	(3,124,708)	0	(1,705,945)	(1,705,945)
		TOTAL ACCUMULATED DFIT	0	(322,415,382)	(322,415,382)	0	(209,174,359)	(209,174,359)	0	(113,241,023)	(113,241,023)
		NET ELECTRIC UTILITY PLANT	853,867,433	877,520,331	1,731,387,764	543,503,926	575,814,018	1,119,317,944	310,363,507	301,706,313	612,069,820

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%	64.685%	35.315%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ADJUSTMENTS TO NET PLANT	E-APL-12E
For Twelve Months Ended January 31, 2012	
Ending Balance Basis	

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		853,867,433	877,520,331	1,731,387,764	543,503,926	575,814,018	1,119,317,944	310,363,507	301,706,313	612,069,820
	OTHER ADJUSTMENTS										
4	Gain on Sale of General Office Bldg (253850)		0	0	0	0	0	0	0	0	0
4	ADFIT - Gain on Sale of General Office Bldg (190850)		0	0	0	0	0	0	0	0	0
99	Colstrip 3 AFUDC Reallocation		0	0	0	(1,188,094)	0	(1,188,094)	1,188,094	0	1,188,094
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)		(2,484,425)	0	(2,484,425)	(796,215)	0	(796,215)	(1,688,210)	0	(1,688,210)
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)		6,711,301	0	6,711,301	4,313,531	0	4,313,531	2,397,770	0	2,397,770
99	ADFIT - Kettle Falls Disallowed (190420)		382,874	0	382,874	382,874	0	382,874	0	0	0
99	Boulder Park Disallowed Plant (101050)		(2,600,000)	0	(2,600,000)	0	0	0	(2,600,000)	0	(2,600,000)
99	Boulder Park Disallowed Accumulated Depr (108050)		1,020,643	0	1,020,643	0	0	0	1,020,643	0	1,020,643
99	ADFIT - Boulder Park Disallowed (190040)		552,775	0	552,775	0	0	0	552,775	0	552,775
99	Investment in WNP3 Exchange Power (124900, 124930)		18,579,007	0	18,579,007	18,579,007	0	18,579,007	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)		(3,338,959)	0	(3,338,959)	(3,338,959)	0	(3,338,959)	0	0	0
99	CDA Lake Settlement - WA (182382)		1,343,711	0	1,343,711	1,343,711	0	1,343,711	0	0	0
99	CDA Lake Settlement - ID (186382)		268,449	0	268,449	0	0	0	268,449	0	268,449
99	ADFIT - CDA Lake Settlement - Direct (283382)		(564,257)	0	(564,257)	(470,300)	0	(470,300)	(93,957)	0	(93,957)
99	CDA CDR Fund - Direct (182324)		97,742	0	97,742	97,742	0	97,742	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)		(34,210)	0	(34,210)	(34,210)	0	(34,210)	0	0	0
99	Spokane River Relicensing (182322)		694,537	0	694,537	644,299	0	644,299	50,238	0	50,238
99	ADFIT - Spokane River Relicensing (283322)		(243,064)	0	(243,064)	(225,486)	0	(225,486)	(17,578)	0	(17,578)
99	Spokane River PM&Es (182323)		643,088	0	643,088	409,124	0	409,124	233,964	0	233,964
99	ADFIT - Spokane River PM&Es (283323)		(225,105)	0	(225,105)	(143,218)	0	(143,218)	(81,887)	0	(81,887)
99	Montana Riverbed Settlement (186360)		5,009,918	0	5,009,918	3,326,726	0	3,326,726	1,683,192	0	1,683,192
99	ADFIT - Montana Riverbed Settlement (283365)		(1,753,472)	0	(1,753,472)	(1,164,355)	0	(1,164,355)	(589,117)	0	(589,117)
99	Lancaster Generation (182312)		5,213,333	0	5,213,333	5,213,333	0	5,213,333	0	0	0
99	ADFIT - Lancaster Generation (283312)		(1,824,667)	0	(1,824,667)	(1,824,667)	0	(1,824,667)	0	0	0
99	Weatherization Loans - Sandpoint (124350)		61,177	0	61,177	0	0	0	61,177	0	61,177
4	Customer Advances (252000)		(858,933)	0	(858,933)	(258,681)	0	(258,681)	(600,252)	0	(600,252)
99	Customer Deposits (235199)		(4,003,651)	0	(4,003,651)	(4,003,651)	0	(4,003,651)	0	0	0
C-WKC	Working Capital		18,188,000	6,587,058	24,775,058	18,188,000	0	18,188,000	0	6,587,058	6,587,058
99	DSM Programs (186710)		0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS		36,045,283	6,587,058	42,632,341	34,913,785	0	34,913,785	1,131,498	6,587,058	7,718,556
	NET RATE BASE		889,912,716	884,107,389	1,774,020,105	578,417,711	575,814,018	1,154,231,729	311,495,005	308,293,371	619,788,376

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%	64.685%	35.315%
E-ALL	13	Net Electric General Plant	100.000%	66.137%	33.863%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12E
For Twelve Months Ended January 31, 2012	
Ending Balance Basis	

AVISTA UTILITIES

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

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-12E
For Twelve Months Ended January 31, 2012	
Ending Balance Basis	

AVISTA UTILITIES

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

Allocation Ratios:		Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
Service -							
7	Elec/Gas North/Oregon 4-Factor	72.044%	19.889%	8.067%	1	Production/Transmission Ratio	65.240%
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:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-12E
For Twelve Months Ended January 31, 2012	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO ****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	
Electric Production													
1	Steam (ED-AN)	271,083,187	271,083,187			271,083,187	271,083,187		176,854,671	176,854,671		94,228,516	
1	Hydro (ED-AN)	107,958,962	107,958,962			107,958,962	107,958,962		70,432,427	70,432,427		37,526,535	
1	Other (ED-AN)	72,006,966	72,006,966			72,006,966	72,006,966		46,977,345	46,977,345		25,029,621	
Total Electric Production		451,049,115	451,049,115			451,049,115	451,049,115		294,264,443	294,264,443		156,784,672	
Electric Transmission													
1	ED-AN	174,969,859	174,969,859			174,969,859	174,969,859		114,150,336	114,150,336		60,819,523	
Total Electric Transmission		174,969,859	174,969,859			174,969,859	174,969,859		114,150,336	114,150,336		60,819,523	
Electric Distribution													
	ED-ID	133,869,276	133,869,276			133,869,276	133,869,276					133,869,276	
	ED-WA	216,047,455	216,047,455			216,047,455	216,047,455	216,047,455		216,047,455			
Total Electric Distribution		349,916,731	349,916,731			349,916,731	349,916,731	216,047,455		216,047,455		133,869,276	
Gas Underground Storage													
	GD-AN	11,958,846		11,958,846									
	GD-OR	305,714			305,714								
Total Gas Underground Storage		12,264,560		11,958,846	305,714								
Gas Distribution													
	GD-AN	1,430,393		1,430,393									
	GD-ID	50,040,740		50,040,740									
	GD-WA	99,446,321		99,446,321									
	GD-OR	85,767,308			85,767,308								
Total Gas Distribution		236,684,762		150,917,454	85,767,308								
General Plant													
4	ED-AN	31,623,094	31,623,094			31,623,094	31,623,094		21,196,644	21,196,644		10,426,450	
	ED-ID	6,053,244	6,053,244			6,053,244	6,053,244				6,053,244		
	ED-WA	10,028,011	10,028,011			10,028,011	10,028,011	10,028,011		10,028,011			
7.4	CD-AA	20,681,617	14,899,864	4,113,367	1,668,386	14,899,864	14,899,864		9,987,230	9,987,230		4,912,634	
9.4	CD-AN	10,591,762	8,331,586	2,260,176		8,331,586	8,331,586		5,584,579	5,584,579		2,747,007	
9	CD-ID	4,310,835	3,390,946	919,889		3,390,946	3,390,946				3,390,946		
9	CD-WA	1,901,084	1,495,412	405,672		1,495,412	1,495,412	1,495,412		1,495,412			
8	GD-AA	1,162,832		829,460	333,372								
	GD-AN	898,363		898,363									
	GD-ID	983,747		983,747									
	GD-WA	2,153,776		2,153,776									
	GD-OR	3,331,212			3,331,212								
Total General Plant		93,719,577	75,822,157	12,564,450	5,332,970	20,967,613	54,854,544	75,822,157	11,523,423	36,768,453	48,291,876	9,444,190	18,086,091
Total Accumulated Depreciation		1,318,604,604	1,051,757,862	175,440,758	91,405,992	370,884,344	680,873,518	1,051,757,862	227,570,878	445,183,232	672,754,110	143,313,466	235,690,286

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

Total

94,228,516
37,526,535
25,029,621
156,784,672

60,819,523
60,819,523

133,869,276
133,869,276

10,426,450
6,053,244
4,912,634
2,747,007
3,390,946

27,530,281
379,003,752

RESULTS OF OPERATIONS
ELECTRIC ACCUMULATED AMORTIZATION
For Twelve Months Ended January 31, 2012
Ending Balance Basis

Report ID:
E-AAAMT-12E

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	5,626,286	5,626,286			5,626,286	5,626,286		3,670,589	3,670,589		1,955,697	1,955,697		
1	Misc Intangible Plt (303000) ED-AN	523,452	523,452			523,452	523,452		341,500	341,500		181,952	181,952		
Total Production/Transmission		6,149,738	6,149,738			6,149,738	6,149,738		4,012,089	4,012,089		2,137,649	2,137,649		
Distribution															
	Franchises (302000) ED-WA	50,655	50,655			50,655	50,655		50,655	50,655					
	Misc Intangible Plt (303000) ED-WA	19,737	19,737			19,737	19,737		19,737	19,737					
Total Distribution		70,392	70,392			70,392	70,392		70,392	70,392					
General Plant - 303000															
9,1	CD-AN	39,216	30,848	8,368		30,848	30,848		20,125	20,125		10,723	10,723		
	GD-ID	39,338		39,338											
	GD-WA	79,087		79,087											
	GD-OR	41,565			41,565										
Total General Plant - 303000		199,206	30,848	126,793	41,565	30,848	30,848		20,125	20,125		10,723	10,723		
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	16,732,746	12,054,939	3,327,976	1,349,831		12,054,939	12,054,939		8,080,305	8,080,305	3,974,634	3,974,634		
4	ED-AN	728,089	728,089				728,089	728,089		488,031	488,031	240,058	240,058		
	ED-WA	166,949	166,949				166,949	166,949	166,949		166,949				
8	GD-AA	438,635		312,883	125,752										
	GD-AN	13,102		13,102											
	GD-OR	43,463			43,463										
Total Miscellaneous IT Intangible Plant - 3031XX		18,122,984	12,949,977	3,653,961	1,519,046		166,949	12,783,028	12,949,977	166,949	8,568,336	8,735,285	4,214,692	4,214,692	
Gas Underground Storage															
	GD-AN	239,196		239,196											
Total Gas Underground Storage		239,196		239,196											
General Plant - 390200, 396200															
7,4	CD-AA	134,733	97,067	26,797	10,869		97,067	97,067		65,063	65,063	32,004	32,004		
9	CD-ID	4,537	3,569	968		3,569	3,569				3,569		3,569		
9	CD-WA	8,332	6,554	1,778		6,554	6,554		6,554	6,554					
4	ED-AN	35,688	35,688				35,688	35,688		23,921	23,921	11,767	11,767		
	ED-WA	110,678	110,678				110,678	110,678	110,678		110,678				
	GD-WA	1,863		1,863											
	GD-OR	45,198			45,198										
Total General Plant - 390200, 396200		341,029	253,556	31,406	56,067		120,801	132,755	253,556	117,232	88,984	206,216	3,569	43,771	47,340
Total Accumulated Amortization		25,122,545	19,454,511	4,051,356	1,616,678		358,142	19,096,369	19,454,511	354,573	12,689,534	13,044,107	3,569	6,406,835	6,410,404

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended January 31, 2012	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

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

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	385,053	0	362,279	22,774	385,053	0	0	0	0	0	0	0
99		GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	477,164	0	0	0
99		GD-OR / AS	472,075	0	0	0	0	0	0	0	0	472,075	0	472,075
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	3,939,109	0	0	2,837,892	2,837,892	0	0	783,449	783,449	0	317,768	317,768
9		CD-WA / ID / AN	1,205,949	370,266	343,925	234,421	948,612	100,445	93,299	63,593	257,337	0	0	0
		TOTAL ACCOUNT	6,479,350	370,266	706,204	3,095,087	4,171,557	577,609	93,299	847,042	1,517,950	472,075	317,768	789,843
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	5,737,985	487,645	1,973,615	3,276,725	5,737,985	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,881,304	0	0	0	0	1,881,304	0	0	1,881,304	0	0	0
99		GD-OR / AS	3,311,870	0	0	0	0	0	0	0	0	3,311,870	0	3,311,870
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	57,031,437	0	0	41,087,728	41,087,728	0	0	11,342,983	11,342,983	0	4,600,726	4,600,726
9		CD-WA / ID / AN	16,693,927	5,174,179	3,780,340	4,177,091	13,131,610	1,403,641	1,025,523	1,133,153	3,562,317	0	0	0
		TOTAL ACCOUNT	84,656,523	5,661,824	5,753,955	48,541,544	59,957,323	3,284,945	1,025,523	12,476,136	16,786,604	3,311,870	4,600,726	7,912,596
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	3,250,998	989,791	0	2,261,207	3,250,998	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	429,446	0	0	0	0	0	0	306,328	306,328	0	123,118	123,118
7		CD-AA	43,225,084	0	0	31,141,079	31,141,079	0	0	8,597,037	8,597,037	0	3,486,968	3,486,968
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	46,905,528	989,791	0	33,402,286	34,392,077	0	0	8,903,365	8,903,365	0	3,610,086	3,610,086
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	16,810,909	7,526,018	3,045,650	6,239,241	16,810,909	0	0	0	0	0	0	0
99		GD-WA / ID / AN	6,767,844	0	0	0	0	4,178,742	1,483,541	1,105,561	6,767,844	0	0	0
99		GD-OR / AS	2,403,529	0	0	0	0	0	0	0	0	2,403,529	0	2,403,529
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	529,797	0	0	381,687	381,687	0	0	105,371	105,371	0	42,739	42,739
9		CD-WA / ID / AN	3,378,568	1,006,457	588,351	1,062,807	2,657,615	273,030	159,607	288,316	720,953	0	0	0
		TOTAL ACCOUNT	29,890,647	8,532,475	3,634,001	7,683,735	19,850,211	4,451,772	1,643,148	1,499,248	7,594,168	2,403,529	42,739	2,446,268

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1ZE
For Twelve Months Ended January 31, 2012	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

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

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	395,329	10,739	14,745	369,845	395,329	0	0	0	0	0	0	0
99		GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	84,271	0	0	0
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	0	57,227	0	57,227
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	1,814,366	112,615	148,135	1,166,448	1,427,198	30,550	40,186	316,432	387,168	0	0	0
		TOTAL ACCOUNT	2,351,193	123,354	162,880	1,536,293	1,822,527	114,821	40,186	316,432	471,439	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,233,218	1,151,597	370,781	1,710,840	3,233,218	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,912,503	0	0	0	0	1,055,867	444,947	411,689	1,912,503	0	0	0
99		GD-OR / AS	888,934	0	0	0	0	0	0	0	0	888,934	0	888,934
8		GD-AA	1,124,308	0	0	0	0	0	0	801,980	801,980	0	322,328	322,328
7		CD-AA	5,656,890	0	0	4,075,450	4,075,450	0	0	1,125,099	1,125,099	0	456,341	456,341
9		CD-WA / ID / AN	304,829	28,306	7,191	204,284	239,781	7,679	1,951	55,418	65,048	0	0	0
		TOTAL ACCOUNT	13,120,682	1,179,903	377,972	5,990,574	7,548,449	1,063,546	446,898	2,394,186	3,904,630	888,934	778,669	1,667,603
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	1,047,345	175,888	95,422	776,035	1,047,345	0	0	0	0	0	0	0
99		GD-WA / ID / AN	210,157	0	0	0	0	68,391	22,304	119,462	210,157	0	0	0
99		GD-OR / AS	187,966	0	0	0	0	0	0	0	0	187,966	0	187,966
8		GD-AA	82,554	0	0	0	0	0	0	58,887	58,887	0	23,667	23,667
7		CD-AA	355,663	0	0	256,234	256,234	0	0	70,738	70,738	0	28,691	28,691
9		CD-WA / ID / AN	196,889	9,552	3,049	142,274	154,875	2,591	827	38,596	42,014	0	0	0
		TOTAL ACCOUNT	2,080,574	185,440	98,471	1,174,543	1,458,454	70,982	23,131	287,683	381,796	187,966	52,358	240,324
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	34,739,806	16,643,688	8,807,094	9,289,024	34,739,806	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,173,341	0	0	0	0	2,761,080	887,453	524,808	4,173,341	0	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	554,036	0	0	399,150	399,150	0	0	110,192	110,192	0	44,694	44,694
9		CD-WA / ID / AN	1,535,911	269,171	407,616	531,376	1,208,163	73,020	110,577	144,151	327,748	0	0	0
		TOTAL ACCOUNT	41,046,928	16,912,859	9,214,710	10,219,550	36,347,119	2,834,100	998,030	779,151	4,611,281	43,834	44,694	88,528

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended January 31, 2012	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****														
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	43,972,931	6,462,739	2,726,879	34,783,313	43,972,931	0	0	0	0	0	0	0
99		GD-WA / ID / AN	953,402	0	0	0	0	519,102	434,300	0	953,402	0	0	0
99		GD-OR / AS	956,324	0	0	0	0	0	0	0	0	956,324	0	956,324
8		GD-AA	992,933	0	0	0	0	0	0	708,269	708,269	0	284,664	284,664
7		CD-AA	11,297,225	0	0	8,138,973	8,138,973	0	0	2,246,905	2,246,905	0	911,347	911,347
9		CD-WA / ID / AN	11,826,591	365,190	3,174,441	5,763,284	9,302,915	99,068	861,156	1,563,452	2,523,676	0	0	0
		TOTAL ACCOUNT	69,999,406	6,827,929	5,901,320	48,685,570	61,414,819	618,170	1,295,456	4,518,626	6,432,252	956,324	1,196,011	2,152,335
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	13,158	0	2,299	10,859	13,158	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	390,403	0	0	281,262	281,262	0	0	77,647	77,647	0	31,494	31,494
9		CD-WA / ID / AN	5,129	31	41	3,963	4,035	8	11	1,075	1,094	0	0	0
		TOTAL ACCOUNT	411,057	31	2,340	296,084	298,455	8	11	78,722	78,741	2,367	31,494	33,861
		TOTAL GENERAL PLANT	296,941,888	40,783,872	25,851,853	160,625,266	227,260,991	13,015,953	5,565,682	32,100,591	50,682,226	8,324,126	10,674,545	18,998,671

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-12E
For Twelve Months Ended January 31, 2012	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
			Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	2,001,201	153,179	0	1,848,022	2,001,201	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,133,431	0	0	0	0	964,981	168,450	0	1,133,431	0	0	0
99		GD-OR / AS	410,126	0	0	0	0	0	0	0	0	410,126	0	410,126
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	194,058	0	0	152,648	152,648	0	0	41,410	41,410	0	0	0
		TOTAL ACCOUNT	3,738,816	153,179	0	2,000,670	2,153,849	964,981	168,450	41,410	1,174,841	410,126	0	410,126
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	2,021,044	1,229,910	0	791,134	2,021,044	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	46,440	0	0	0	0	0	0	0	0	46,440	0	46,440
8		GD-AA	1,561,912	0	0	0	0	0	0	1,114,127	1,114,127	0	447,785	447,785
7		CD-AA	34,151,297	0	0	24,603,961	24,603,961	0	0	6,792,351	6,792,351	0	2,754,985	2,754,985
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	37,780,693	1,229,910	0	25,395,095	26,625,005	0	0	7,906,478	7,906,478	46,440	3,202,770	3,249,210
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	248,546	0	0	248,546	248,546	0	0	0	0	0	0	0
99		GD-WA / ID / AN	19,337	0	0	0	0	0	0	19,337	19,337	0	0	0
99		GD-OR / AS	1,231	0	0	0	0	0	0	0	0	1,231	0	1,231
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	2,356,977	0	0	1,698,061	1,698,061	0	0	468,779	468,779	0	190,137	190,137
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	2,626,091	0	0	1,946,607	1,946,607	0	0	488,116	488,116	1,231	190,137	191,368
	TOTAL		44,145,600	1,383,089	0	29,342,372	30,725,461	964,981	168,450	8,436,004	9,569,435	457,797	3,392,907	3,850,704

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: C-DTX-12E
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months Ended January 31, 2012 Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		Deferred FIT - Common Plant (For Report APL)				
7	282900	CD-AA	(28,738,091)	(20,704,070)	(5,715,719)	(2,318,302)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,840,183)	(1,447,506)	(392,677)	0
		Total	(30,578,274)	(22,151,576)	(6,108,396)	(2,318,302)

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
For Twelve Months Ended January 31, 2012
Ending Balance Basis

Report ID:
C-WKC-12E

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		679,706	679,706	679,706	679,706		0	0	
1	151210	FUEL STOCK HOG FUEL-KFGS		735,660	735,660	735,660	735,660		0	0	
4	154100	PLANT MATERIALS & OPER SUPPLIES		5,570,115	5,570,115	4,381,104	4,381,104	1,189,011	1,189,011	1,189,011	
1	154300	PLANT MATERIALS & OPER SUP-CS2		313,995	313,995	246,969	246,969	67,026	67,026	67,026	
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		681,189	681,189	535,781	535,781	145,408	145,408	145,408	
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		8,661	8,661	6,812	6,812	1,849	1,849	1,849	
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		(617)	(617)	(485)	(485)	(132)	(132)	(132)	
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		1,921	1,921	1,511	1,511	410	410	410	
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	18,188,000		18,188,000	18,188,000	18,188,000	0	0	0	
TOTAL			18,188,000	7,990,630	26,178,630	18,188,000	6,587,058	24,775,058	0	1,403,572	1,403,572

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%