

RESULTS OF OPERATIONS	Report ID: G-ROR-12E
GAS RATE OF RETURN	
For Twelve Months Ended January 31, 2012 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
G-OPS		Gas Net Operating Income	20,705,405	13,080,684	7,624,721
		Adjustments			
		Adjusted Gas Net Operating Income	20,705,405	13,080,684	7,624,721
G-APL		Gas Net Adjusted Rate Base	314,038,410	205,636,149	108,402,261
		RATE OF RETURN	6.593%	6.361%	7.034%

RESULTS OF OPERATIONS		Report ID: G-ALL-12E
GAS ALLOCATION PERCENTAGES		
For Twelve Months Ended January 31, 2012 Ending Balance 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	01-31-2012	224,821	149,295	75,526
		Percent		<u>100.000%</u>	<u>66.406%</u>	<u>33.594%</u>
3	G-OPS	Direct Distribution Operating Expense		10,059,001	6,535,675	3,523,326
		Percent		<u>100.000%</u>	<u>64.973%</u>	<u>35.027%</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		<u>400.000%</u>	<u>270.346%</u>	<u>129.654%</u>
		Percent		<u>100.000%</u>	<u>67.587%</u>	<u>32.413%</u>

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

AVISTA UTILITIES

6	Input	Actual Therms Purchased	01-31-2012	274,160,837	190,798,328	83,362,509	
		Percent		100.000%	69.594%	30.406%	
	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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RESULTS OF OPERATIONS	Report ID: G-ALL-12E
GAS ALLOCATION PERCENTAGES	
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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 Percentage		320,742	0	224,556	96,186
			100.000%	0.000%	70.011%	29.989%
	Net Direct Plant Percentage		494,275,971	0	331,833,422	162,442,549
			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 Percentage		585,007	360,451	224,556	0
			100.000%	61.615%	38.385%	0.000%
	Net Direct Plant Percentage		2,283,393,565	1,951,560,143	331,833,422	0
			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%

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

AVISTA UTILITIES

			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		13,372,519	8,779,530	4,592,989	
			100.000%	65.654%	34.346%	
12	Net Gas Plant (before DFIT) Percent		363,189,120	238,593,103	124,596,017	
			100.000%	65.694%	34.306%	
13	G-PLT Net Gas General Plant Percent		38,086,370	26,655,110	11,431,260	
			100.000%	69.986%	30.014%	
14	Net Allocated Schedule M's Percent		-23,711,200	-15,530,639	-8,180,561	
			100.000%	65.499%	34.501%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS		Report ID:
GAS OPERATING STATEMENT		G-OPS-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
		REVENUES									
		SALES OF GAS:									
99	480000	Residential	152,194,704	0	152,194,704	104,369,292	0	104,369,292	47,825,412	0	47,825,412
99	4812XX	Commercial - Firm & Interruptible	78,432,355	0	78,432,355	55,250,324	0	55,250,324	23,182,031	0	23,182,031
99	4813XX	Industrial-Firm	3,692,162	0	3,692,162	2,134,648	0	2,134,648	1,557,514	0	1,557,514
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	499XXX	Unbilled Revenue	509,820	0	509,820	557,673	0	557,673	(47,853)	0	(47,853)
99	484000	Interdepartmental Revenue	326,077	0	326,077	291,292	0	291,292	34,785	0	34,785
		TOTAL SALES TO ULTIMATE CUSTOMERS	235,155,118	0	235,155,118	162,603,229	0	162,603,229	72,551,889	0	72,551,889
		OTHER OPERATING REVENUES:									
99	483XXX	Sales for Resale	136,104,021	0	136,104,021	93,974,834	0	93,974,834	42,129,187	0	42,129,187
99	488000	Miscellaneous Service Revenues	30,200	0	30,200	16,632	0	16,632	13,568	0	13,568
99	489300	Transportation For Others	3,999,011	0	3,999,011	3,561,784	0	3,561,784	437,227	0	437,227
99	493000	Rent from Gas Property	2,165	0	2,165	2,165	0	2,165	0	0	0
4	495000	Other Gas Revenues	6,552,204	45,024	6,597,228	4,546,923	30,430	4,577,353	2,005,281	14,594	2,019,875
		TOTAL OTHER OPERATING REVENUES	146,687,601	45,024	146,732,625	102,102,338	30,430	102,132,768	44,585,263	14,594	44,599,857
		TOTAL GAS REVENUES	381,842,719	45,024	381,887,743	264,705,567	30,430	264,735,997	117,137,152	14,594	117,151,746
		PRODUCTION EXPENSES:									
G-804	804/805	City Gate Purchases	269,420,793	0	269,420,793	186,055,071	0	186,055,071	83,365,722	0	83,365,722
6	808XXX	Net Natural Gas Storage Transactions	(832,091)	0	(832,091)	(42,218)	0	(42,218)	(789,873)	0	(789,873)
6	811000	Gas Used for Products Extraction	(1,145,154)	0	(1,145,154)	(794,574)	0	(794,574)	(350,580)	0	(350,580)
10	813000	Other Gas Expenses	0	1,327,332	1,327,332	0	893,002	893,002	0	434,330	434,330
99	813010	Gas Technology Institute (GTI) Expenses	109,446	0	109,446	78,019	0	78,019	31,427	0	31,427
		TOTAL PRODUCTION EXPENSES	267,552,994	1,327,332	268,880,326	185,296,298	893,002	186,189,300	82,256,696	434,330	82,691,026
		UNDERGROUND STORAGE EXPENSES:									
1	814000	Supervision & Engineering	0	14,034	14,034	0	9,765	9,765	0	4,269	4,269
1	824000	Other Expenses	0	452,785	452,785	0	315,048	315,048	0	137,737	137,737
1	837000	Other Equipment	0	392,629	392,629	0	273,191	273,191	0	119,438	119,438
		TOTAL UNDERGROUND STORAGE OPER EXP	0	859,448	859,448	0	598,004	598,004	0	261,444	261,444
G-DEPX		Depreciation Expense-Underground Storage	0	576,588	576,588	0	401,190	401,190	0	175,398	175,398
G-AMTX		Amortization Expense-Underground Storage	0	227	227	0	158	158	0	69	69
G-OTX		Taxes Other Than FIT	0	29,941	29,941	0	20,833	20,833	0	9,108	9,108
		TOTAL UG STORAGE DEPR/AMRT/NON-FIT TAXES	0	606,756	606,756	0	422,181	422,181	0	184,575	184,575
		TOTAL UNDERGROUND STORAGE EXPENSES	0	1,466,204	1,466,204	0	1,020,185	1,020,185	0	446,019	446,019

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-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	870000	Supervision & Engineering	162,675	864,988	1,027,663	131,704	562,009	693,713	30,971	302,979	333,950
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	2,497,644	841,614	3,339,258	1,559,183	546,822	2,106,005	938,461	294,792	1,233,253
3	875000	Measuring & Reg Sta Exp-General	112,069	94	112,163	73,397	61	73,458	38,672	33	38,705
3	876000	Measuring & Reg Sta Exp-Industrial	27,474	0	27,474	9,560	0	9,560	17,914	0	17,914
3	877000	Measuring & Reg Sta Exp-City Gate	243,251	0	243,251	111,180	0	111,180	132,071	0	132,071
3	878000	Meter & House Regulator Expenses	802,433	0	802,433	590,244	0	590,244	212,189	0	212,189
3	879000	Customer Installation Expenses	1,463,962	83,809	1,547,771	835,401	54,453	889,854	628,561	29,356	657,917
3	880000	Other Expenses	1,077,137	790,510	1,867,647	750,896	513,618	1,264,514	326,241	276,892	603,133
3	881000	Rents	60	28,322	28,382	60	18,402	18,462	0	9,920	9,920
MAINTENANCE											
3	885000	Supervision & Engineering	139,885	20,246	160,131	52,227	13,154	65,381	87,658	7,092	94,750
3	887000	Mains	1,806,828	24,042	1,830,870	1,349,698	15,621	1,365,319	457,130	8,421	465,551
3	889000	Measuring & Reg Sta Exp-General	172,615	0	172,615	118,408	0	118,408	54,207	0	54,207
3	890000	Measuring & Reg Sta Exp-Industrial	136,529	4,395	140,924	57,034	2,856	59,890	79,495	1,539	81,034
3	891000	Measuring & Reg Sta Exp-City Gate	108,617	0	108,617	60,946	0	60,946	47,671	0	47,671
3	892000	Services	761,013	29,510	790,523	459,851	19,174	479,025	301,162	10,336	311,498
3	893000	Meters & House Regulators	546,809	644,266	1,191,075	375,886	418,599	794,485	170,923	225,667	396,590
3	894000	Other Equipment	0	146,734	146,734	0	95,337	95,337	0	51,397	51,397
TOTAL DISTRIBUTION OPERATING EXP			10,059,001	3,478,530	13,537,531	6,535,675	2,260,106	8,795,781	3,523,326	1,218,424	4,741,750
G-DEPX		Depreciation Expense-Distribution	10,214,685	49,549	10,264,234	6,649,632	34,483	6,684,115	3,565,053	15,066	3,580,119
G-OTX		Taxes Other Than FIT	16,429,851	0	16,429,851	14,178,204	0	14,178,204	2,251,647	0	2,251,647
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			26,644,536	49,549	26,694,085	20,827,836	34,483	20,862,319	5,816,700	15,066	5,831,766
TOTAL DISTRIBUTION EXPENSES			36,703,537	3,528,079	40,231,616	27,363,511	2,294,589	29,658,100	9,340,026	1,233,490	10,573,516
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	386,559	386,559	0	256,698	256,698	0	129,861	129,861
2	902000	Meter Reading Expenses	1,639,173	61,465	1,700,638	1,434,129	40,816	1,474,945	205,044	20,649	225,693
G-903	903XXX	Customer Records & Collection Expenses	1,044,740	3,839,628	4,884,368	736,471	2,549,743	3,286,214	308,269	1,289,885	1,598,154
2	904000	Uncollectible Accounts	0	1,641,956	1,641,956	0	1,090,357	1,090,357	0	551,599	551,599
2	905000	Misc Customer Accounts	0	86,788	86,788	0	57,632	57,632	0	29,156	29,156
TOTAL CUSTOMER ACCOUNTS EXPENSES			2,683,913	6,016,396	8,700,309	2,170,600	3,995,246	6,165,846	513,313	2,021,150	2,534,463
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	11,891,425	161,847	12,053,272	8,670,058	107,476	8,777,534	3,221,367	54,371	3,275,738
2	909000	Advertising	21,244	643,305	664,549	20,307	427,193	447,500	937	216,112	217,049
2	910000	Misc Customer Service & Info Exp	0	83,276	83,276	0	55,300	55,300	0	27,976	27,976
TOTAL CUSTOMER SERVICE & INFO EXP			11,912,669	888,428	12,801,097	8,690,365	589,969	9,280,334	3,222,304	298,459	3,520,763

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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
		SALES EXPENSES:									
2	912000	Demonstrating & Selling Expenses	0	5,981	5,981	0	3,972	3,972	0	2,009	2,009
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	6,248	6,344	96	4,149	4,245	0	2,099	2,099
		ADMINISTRATIVE & GENERAL EXPENSES:									
4	920000	Salaries	145,774	6,395,335	6,541,109	109,244	4,322,415	4,431,659	36,530	2,072,920	2,109,450
4	921000	Office Supplies & Expenses	801	1,032,013	1,032,814	801	697,507	698,308	0	334,506	334,506
4	922000	Admin. Expenses Transferred - Credit	0	(32,119)	(32,119)	0	(21,708)	(21,708)	0	(10,411)	(10,411)
4	923000	Outside Services Employed	7,995	3,848,143	3,856,138	7,995	2,600,844	2,608,839	0	1,247,299	1,247,299
4	924000	Property Insurance Premium	0	286,285	286,285	0	193,491	193,491	0	92,794	92,794
4	925XXX	Injuries and Damages	642	960,978	961,620	438	649,496	649,934	204	311,482	311,686
4	926XXX	Employee Pensions and Benefits	55,561	222,301	277,862	55,561	150,247	205,808	0	72,054	72,054
4	928000	Regulatory Commission Expenses	657,017	332,645	989,662	428,904	224,825	653,729	228,113	107,820	335,933
4	930000	Miscellaneous General Expenses	33,998	773,963	807,961	19,141	523,098	542,239	14,857	250,865	265,722
4	931000	Rents	12,315	215,674	227,989	11,623	145,768	157,391	692	69,906	70,598
4	935000	Maintenance of General Plant	248,732	1,772,669	2,021,401	164,478	1,198,094	1,362,572	84,254	574,575	658,829
		TOTAL ADMIN & GEN OPERATING EXP	1,162,835	15,807,887	16,970,722	798,185	10,684,077	11,482,262	364,650	5,123,810	5,488,460
G-DEPX		Depreciation Expense-General Plant	438,616	2,093,082	2,531,698	279,574	1,414,651	1,694,225	159,042	678,431	837,473
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	1,623,016	1,623,016	0	1,096,948	1,096,948	0	526,068	526,068
G-AMTX		Amortization Expense-General Plant - 390200, 396200	0	4,240	4,240	0	2,866	2,866	0	1,374	1,374
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	(241,844)	0	(241,844)	(241,844)	0	(241,844)	0	0	0
99	407329	Reg Debit Amt Decoupling Surcharge	440,298	0	440,298	440,298	0	440,298	0	0	0
99	407335	DSIT Amortization - ID	(233,698)	0	(233,698)	0	0	0	(233,698)	0	(233,698)
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	(18,495)	3,722,408	3,703,913	52,337	2,515,864	2,568,201	(70,832)	1,206,544	1,135,712
		TOTAL ADMIN & GENERAL EXPENSES	1,144,340	19,530,295	20,674,635	850,522	13,199,941	14,050,463	293,818	6,330,354	6,624,172
		TOTAL EXPENSES BEFORE FIT	319,997,549	32,762,982	352,760,531	224,371,392	21,997,081	246,368,473	95,626,157	10,765,901	106,392,058
		NET OPERATING INCOME BEFORE FIT			29,127,212			18,367,524			10,759,688
G-FIT		FEDERAL INCOME TAX			1,355,130			463,511			891,619
G-FIT		DEFERRED FEDERAL INCOME TAX			7,110,244			4,849,948			2,260,296
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			(43,567)			(26,619)			(16,948)
		GAS NET OPERATING INCOME			20,705,405			13,080,684			7,624,721

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-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
ALLOCATION RATIOS:											
G-ALL	1	System Contract Demand		100.000%		69.580%					30.420%
G-ALL	2	Number of Customers		100.000%		66.406%					33.594%
G-ALL	3	Direct Distribution Operating Expense		100.000%		64.973%					35.027%
G-ALL	4	Jurisdictional 4-Factor Ratio		100.000%		67.587%					32.413%
G-ALL	6	Actual Therms Purchased		100.000%		69.594%					30.406%
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
ALLOCATION OF PURCHASED GAS COSTS
For Twelve Months Ended January 31, 2012
Ending Balance Basis

Report ID:
G-804-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	228,159,099	0	228,159,099	157,761,264	0	157,761,264	70,397,835	0	70,397,835
1	804001	Pipeline Demand Costs	26,483,845	0	26,483,845	18,392,478	0	18,392,478	8,091,367	0	8,091,367
1	804002	Transport Variable Charges	465,415	0	465,415	323,565	0	323,565	141,850	0	141,850
6	804010	Gas Costs - Fixed Hedge	(100,267)	0	(100,267)	(65,025)	0	(65,025)	(35,242)	0	(35,242)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	229,101	0	229,101	157,880	0	157,880	71,221	0	71,221
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	2,712,092	0	2,712,092	1,874,063	0	1,874,063	838,029	0	838,029
6	804700	Gas Costs - Offsystem Bookout	4,628,959	0	4,628,959	3,191,133	0	3,191,133	1,437,826	0	1,437,826
6	804711	Gas Costs - Offsystem Bookout Offset	(4,628,959)	0	(4,628,959)	(2,947,107)	0	(2,947,107)	(1,681,852)	0	(1,681,852)
6	804730	Gas Costs - Intracompany LDC Gas	16,707,722	0	16,707,722	11,185,338	0	11,185,338	5,522,384	0	5,522,384
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(13,864,836)	0	(13,864,836)	(9,779,930)	0	(9,779,930)	(4,084,906)	0	(4,084,906)
99	805120	Gas Expense - Rate Deferrals	8,628,622	0	8,628,622	5,961,412	0	5,961,412	2,667,210	0	2,667,210
		TOTAL PURCHASED GAS COSTS	269,420,793	0	269,420,793	186,055,071	0	186,055,071	83,365,722	0	83,365,722

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.580%	30.420%
G-ALL	6	Actual Therms Purchased	100.000%	69.594%	30.406%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ALLOCATION OF ACCOUNT 903
 For Twelve Months Ended January 31, 2012
 Ending Balance Basis

Report ID:
G-903-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records & Collections	1,044,740	3,839,600	4,884,340	736,471	2,549,725	3,286,196	308,269	1,289,875	1,598,144
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			1,044,740	3,839,628	4,884,368	736,471	2,549,743	3,286,214	308,269	1,289,885	1,598,154

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.406%	33.594%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	65.694%	34.306%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-12E
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	908000	Customer Assistance Expense	226,303	161,847	388,150	128,678	107,476	236,154	97,625	54,371	151,996
99	908600	Public Purpose Tariff Rider Expense Offset	12,174,829	0	12,174,829	8,819,867	0	8,819,867	3,354,962	0	3,354,962
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	(638,096)	0	(638,096)	(364,042)	0	(364,042)	(274,054)	0	(274,054)
99	908990	DSM Amortization	42,834	0	42,834	0	0	0	42,834	0	42,834
Total Account 908			11,891,425	161,847	12,053,272	8,670,058	107,476	8,777,534	3,221,367	54,371	3,275,738

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.406%	33.594%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-12E
INTEREST DEDUCTION FOR FIT--GAS NORTH	
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 Cost of Debt		2.942%	3.031%
	Total Weighted Cost		2.942%	3.031%
G-APL	Net Rate Base	314,038,410	205,636,149	108,402,261
	Interest Deduction for FIT Calculation	9,335,489	6,049,816	3,285,673
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	381,887,743	264,735,997	117,151,746
G-OPS	Operating & Maintenance Expense	321,755,777	222,515,772	99,240,005
G-OPS	Book Deprec/Amort and Reg Amortizations	14,544,962	9,653,664	4,891,298
G-OTX	Taxes Other than FIT	16,459,792	14,199,037	2,260,755
	Net Operating Income Before FIT	29,127,212	18,367,524	10,759,688
G-INT	Less: Interest Expense	9,335,489	6,049,816	3,285,673
G-SCM	Schedule M Adjustments	(15,919,922)	(10,993,390)	(4,926,532)
	Taxable Net Operating Income	3,871,801	1,324,318	2,547,483
	Tax Rate	35%	35%	35%
	Total Federal Income Tax	1,355,130	463,511	891,619
G-DTE	Deferred FIT	7,110,244	4,849,948	2,260,296
99	411400 Amortized Investment Tax Credit	(43,567)	(26,619)	(16,948)
	Total FIT/Deferred FIT & ITC	8,421,807	5,286,840	3,134,967

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-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
G-DEPX/AMTX		Book Depreciation & Amortization	10,680,229	4,348,772	15,029,001	6,952,310	2,951,695	9,904,005	3,727,919	1,397,077	5,124,996
12	997001	Contributions In Aid of Construction	0	686,654	686,654	0	451,090	451,090	0	235,564	235,564
2	997002	Injuries and Damages	0	(75,001)	(75,001)	0	(49,805)	(49,805)	0	(25,196)	(25,196)
12	997003	Salvage	0	0	0	0	0	0	0	0	0
4	997005	FAS106 Current Retiree Medical Accrual	0	594,632	594,632	0	401,894	401,894	0	192,738	192,738
6	997008	DSM Book Amortization	0	42,834	42,834	0	29,810	29,810	0	13,024	13,024
99	997010	Deferred Gas Credit and Refunds	(5,684,110)	0	(5,684,110)	(4,266,414)	0	(4,266,414)	(1,417,696)	0	(1,417,696)
4	997015	Airplane Lease Payments	0	98,113	98,113	0	66,312	66,312	0	31,801	31,801
12	997016	Redemption Expense Amortization	0	390,449	390,449	0	256,502	256,502	0	133,947	133,947
4	997020	FAS87 Current Pension Accrual	0	(2,744,757)	(2,744,757)	0	(1,855,099)	(1,855,099)	0	(889,658)	(889,658)
99	997029	FAS 106 Post Retirement Benefits	55,561	0	55,561	55,561	0	55,561	0	0	0
99	997031	Decoupling Mechanism	192,640	0	192,640	192,640	0	192,640	0	0	0
12	997032	Interest Rate Swaps	0	(1,884,571)	(1,884,571)	0	(1,238,050)	(1,238,050)	0	(646,521)	(646,521)
4	997033	DSM Tariff Rider	3,418,752	0	3,418,752	1,967,193	0	1,967,193	1,451,559	0	1,451,559
11	997049	Tax Depreciation	0	(24,979,085)	(24,979,085)	0	(16,399,768)	(16,399,768)	0	(8,579,317)	(8,579,317)
1	997055	Deferred Gas Exchange	0	(499,960)	(499,960)	0	(347,872)	(347,872)	0	(152,088)	(152,088)
4	997062	Gain on Sale of Office Building	0	(59,917)	(59,917)	0	(40,496)	(40,496)	0	(19,421)	(19,421)
99	997065	Amortization of Unbilled Revenue Add-Ins	(582,922)	0	(582,922)	(364,042)	0	(364,042)	(218,880)	0	(218,880)
99	997073	DSIT Amortization - ID	(288,872)	0	(288,872)	0	0	0	(288,872)	0	(288,872)
11	997080	Book Transportation Depreciation	0	305,831	305,831	0	200,790	200,790	0	105,041	105,041
4	997081	Deferred Compensation	0	(266,470)	(266,470)	0	(180,099)	(180,099)	0	(86,371)	(86,371)
4	997082	Meal Disallowances	0	89,765	89,765	0	60,669	60,669	0	29,096	29,096
4	997083	Paid Time Off	0	119,473	119,473	0	80,748	80,748	0	38,725	38,725
2	997084	Customer Uncollectibles	0	122,038	122,038	0	81,041	81,041	0	40,997	40,997
TOTAL SCHEDULE M ADJUSTMENTS			7,791,278	(23,711,200)	(15,919,922)	4,537,248	(15,530,638)	(10,993,390)	3,254,030	(8,180,562)	(4,926,532)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.580%	30.420%
G-ALL	2	Number of Customers	100.000%	66.406%	33.594%
G-ALL	3	Direct Distribution Operating Expense	100.000%	64.973%	35.027%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.587%	32.413%
G-ALL	6	Actual Therms Purchased	100.000%	69.594%	30.406%
G-ALL	11	Book Depreciation	100.000%	65.654%	34.346%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	65.694%	34.306%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	6,058,125	3,968,011	2,090,114
99	410100	Deferred Federal Income Tax Exp	792,118	717,857	74,261
		SUBTOTAL	6,850,243	4,685,868	2,164,375
14	411100	Deferred Federal Income Tax Expense - Allocated	55,978	36,665	19,313
99	411100	Deferred Federal Income Tax Exp	204,023	127,415	76,608
		SUBTOTAL	260,001	164,080	95,921
		Total Deferred Federal Income Tax Expense	7,110,244	4,849,948	2,260,296

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	65.499%	34.501%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID: G-OTX-12E
TAXES OTHER THAN FEDERAL INCOME TAX		
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
UNDERGROUND STORAGE											
16	408190	R&P Property Tax - Storage	0	29,941	29,941	0	20,833	20,833	0	9,108	9,108
		TOTAL UNDERGROUND STORAGE TAX	0	29,941	29,941	0	20,833	20,833	0	9,108	9,108
DISTRIBUTION											
99	408110	State Excise Tax	6,260,277	0	6,260,277	6,260,277	0	6,260,277	0	0	0
99	408120	Municipal Occupation & License Tax	7,291,942	0	7,291,942	5,998,870	0	5,998,870	1,293,072	0	1,293,072
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	2,783,897	0	2,783,897	1,919,057	0	1,919,057	864,840	0	864,840
99	409100	State Income Tax	93,735	0	93,735	0	0	0	93,735	0	93,735
		TOTAL DISTRIBUTION TAX	16,429,851	0	16,429,851	14,178,204	0	14,178,204	2,251,647	0	2,251,647
		TOTAL TAXES OTHER THAN FIT	16,429,851	29,941	16,459,792	14,178,204	20,833	14,199,037	2,251,647	9,108	2,260,755

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-12E
GAS UTILITY PLANT	
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
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	8,394,595	8,394,595	0	5,673,655	5,673,655	0	2,720,940	2,720,940
4		TOTAL INTANGIBLE PLANT	1,133,431	8,436,005	9,569,436	964,981	5,701,643	6,666,624	168,450	2,734,362	2,902,812
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	466,805	466,805	0	324,803	324,803	0	142,002	142,002
1	351XXX	Structures & Improvements	0	1,359,668	1,359,668	0	946,057	946,057	0	413,611	413,611
1	352XXX	Wells	0	18,302,706	18,302,706	0	12,735,023	12,735,023	0	5,567,683	5,567,683
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	11,461,988	11,461,988	0	7,975,251	7,975,251	0	3,486,737	3,486,737
1	355000	Measuring & Regulating Equipment	0	208,146	208,146	0	144,828	144,828	0	63,318	63,318
1	356000	Purification Equipment	0	407,617	407,617	0	283,620	283,620	0	123,997	123,997
1	357000	Other Equipment	0	1,479,274	1,479,274	0	1,029,279	1,029,279	0	449,995	449,995
		TOTAL UNDERGROUND STORAGE PLANT	0	34,730,681	34,730,681	0	24,165,608	24,165,608	0	10,565,073	10,565,073
DISTRIBUTION PLANT:											
6	374200	Land & Land Rights	89,013	0	89,013	64,343	0	64,343	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	783,446	22,255	805,701	514,482	15,488	529,970	268,964	6,767	275,731
6	376000	Mains	222,813,218	2,512,521	225,325,739	143,973,584	1,748,564	145,722,148	78,839,634	763,957	79,603,591
6	378000	Measuring & Reg Station Equip-General	5,148,844	57,440	5,206,284	3,119,563	39,975	3,159,538	2,029,281	17,465	2,046,746
6	379000	Measuring & Reg Station Equip-City Gate	5,880,801	60,968	5,941,769	1,736,060	42,430	1,778,490	4,144,741	18,538	4,163,279
6	380000	Services	144,301,672	0	144,301,672	96,837,522	0	96,837,522	47,464,150	0	47,464,150
6	381000	Meters	63,120,939	0	63,120,939	42,257,592	0	42,257,592	20,863,347	0	20,863,347
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	2,843,530	0	2,843,530	2,238,592	0	2,238,592	604,938	0	604,938
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	445,045,696	2,653,184	447,698,880	290,742,836	1,846,457	292,589,293	154,302,860	806,727	155,109,587

RESULTS OF OPERATIONS	Report ID:
GAS UTILITY PLANT	G-PLT-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
GENERAL PLANT											
4	389XXX	Land & Land Rights	670,908	847,043	1,517,951	577,609	572,491	1,150,100	93,299	274,552	367,851
4	390XXX	Structures & Improvements	4,310,468	12,476,136	16,786,604	3,284,945	8,432,246	11,717,191	1,025,523	4,043,890	5,069,413
4	391XXX	Office Furniture & Equipment	0	8,903,365	8,903,365	0	6,017,517	6,017,517	0	2,885,848	2,885,848
4	392XXX	Transportation Equipment	6,094,920	1,499,248	7,594,168	4,451,772	1,013,297	5,465,069	1,643,148	485,951	2,129,099
4	393000	Stores Equipment	155,008	316,432	471,440	114,822	213,867	328,689	40,186	102,565	142,751
4	394000	Tools, Shop & Garage Equipment	1,510,443	2,394,185	3,904,628	1,063,545	1,618,158	2,681,703	446,898	776,027	1,222,925
4	395000	Laboratory Equipment	94,114	287,682	381,796	70,982	194,436	265,418	23,132	93,246	116,378
4	396XXX	Power Operated Equipment	3,832,130	779,151	4,611,281	2,834,100	526,605	3,360,705	998,030	252,546	1,250,576
4	397XXX	Communications Equipment	1,913,626	4,518,626	6,432,252	618,170	3,054,004	3,672,174	1,295,456	1,464,622	2,760,078
4	398000	Miscellaneous Equipment	19	78,722	78,741	8	53,206	53,214	11	25,516	25,527
TOTAL GENERAL PLANT			18,581,636	32,100,590	50,682,226	13,015,953	21,695,827	34,711,780	5,565,683	10,404,763	15,970,446
TOTAL PLANT IN SERVICE			464,760,763	77,920,460	542,681,223	304,723,770	53,409,535	358,133,305	160,036,993	24,510,925	184,547,918
ACCUMULATED DEPRECIATION											
G-ADEP		Underground Storage	0	11,958,846	11,958,846	0	8,320,965	8,320,965	0	3,637,881	3,637,881
G-ADEP		Distribution Plant	149,487,061	1,430,393	150,917,454	99,446,321	995,468	100,441,789	50,040,740	434,925	50,475,665
G-ADEP		General Plant	4,463,084	8,101,366	12,564,450	2,559,448	5,475,470	8,034,918	1,903,636	2,625,896	4,529,532
TOTAL ACCUMULATED DEPRECIATION			153,950,145	21,490,605	175,440,750	102,005,769	14,791,903	116,797,672	51,944,376	6,698,702	58,643,078
ACCUMULATED AMORTIZATION											
G-AAMT		General Plant - 303000	118,425	8,368	126,793	79,087	5,656	84,743	39,338	2,712	42,050
G-AAMT		Misc IT Intangible Plant - 3031XX	0	3,653,961	3,653,961	0	2,469,602	2,469,602	0	1,184,359	1,184,359
G-AAMT		Underground Storage	0	239,196	239,196	0	166,433	166,433	0	72,763	72,763
G-AAMT		General Plant - 390200, 396200	4,609	26,797	31,406	3,641	18,111	21,752	968	8,686	9,654
TOTAL ACCUMULATED AMORTIZATION			123,034	3,928,322	4,051,356	82,728	2,659,802	2,742,530	40,306	1,268,520	1,308,826
TOTAL ACCUMULATED DEPR/AMORT			154,073,179	25,418,927	179,492,106	102,088,497	17,451,705	119,540,202	51,984,682	7,967,222	59,951,904
NET GAS UTILITY PLANT before DFIT			310,687,584	52,501,533	363,189,117	202,635,273	35,957,830	238,593,103	108,052,311	16,543,703	124,596,014
ACCUMULATED DFIT											
12	282900	ADFIT - Gas Plant In Service	0	(59,922,489)	(59,922,489)	0	(39,365,480)	(39,365,480)	0	(20,557,009)	(20,557,009)
4	282900	ADFIT - Common Plant (282900 from C-DTX)	0	(6,108,396)	(6,108,396)	0	(4,121,048)	(4,121,048)	0	(1,987,348)	(1,987,348)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(1,333,586)	(1,333,586)	0	(876,086)	(876,086)	0	(457,500)	(457,500)
TOTAL ACCUMULATED DFIT			0	(67,364,471)	(67,364,471)	0	(44,362,614)	(44,362,614)	0	(23,001,857)	(23,001,857)
NET GAS UTILITY PLANT			310,687,584	(14,862,938)	295,824,646	202,635,273	(8,404,784)	194,230,489	108,052,311	(6,458,154)	101,594,157
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%			69.594%			30.406%	
G-ALL	12	Net Gas Plant (before DFIT)		100.000%			65.694%			34.306%	

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-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
G-PLT		NET GAS PLANT IN SERVICE	310,687,584	(14,862,938)	295,824,646	202,635,273	(8,404,784)	194,230,489	108,052,311	(6,458,154)	101,594,157
		OTHER ADJUSTMENTS:									
4	253850	Gain on Sale of General Office Bldg	0	0	0	0	0	0	0	0	0
4	190850	DFIT - Gain on Sale of General Office Bldg	0	0	0	0	0	0	0	0	0
1	117100	Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	3,987,674	3,987,674	0	1,743,390	1,743,390
1	164100	Gas Inventory--Jackson Prairie	0	12,252,473	12,252,473	0	8,525,271	8,525,271	0	3,727,202	3,727,202
4	252000	Customer Advances	(87,242)	0	(87,242)	(21,182)	0	(21,182)	(66,060)	0	(66,060)
99	235199	Customer Deposits	(1,086,103)	0	(1,086,103)	(1,086,103)	0	(1,086,103)	0	0	0
C-WKC		Working Capital	0	1,403,572	1,403,572	0	0	0	0	1,403,572	1,403,572
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	(1,173,345)	19,387,109	18,213,764	(1,107,285)	12,512,945	11,405,660	(66,060)	6,874,164	6,808,104
		NET RATE BASE	309,514,239	4,524,171	314,038,410	201,527,988	4,108,161	205,636,149	107,986,251	416,010	108,402,261

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-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	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
Steam (ED-AN)	10,591,248	10,591,248												
Hydro (ED-AN)	8,708,364	8,708,364												
Other (ED-AN)	8,289,073	8,289,073												
Total Electric Production	27,588,685	27,588,685												
Electric Transmission														
ED-AN	10,286,565	10,286,565												
Total Electric Transmission	10,286,565	10,286,565												
Electric Distribution														
ED-ID	10,791,534	10,791,534												
ED-WA	19,400,570	19,400,570												
Total Electric Distribution	30,192,104	30,192,104												
Gas Underground Storage														
1 GD-AN	576,588		576,588			576,588			401,190	401,190		175,398	175,398	
GD-OR	101,436			101,436										
Total Gas Underground Storage	678,024		576,588	101,436		576,588			401,190	401,190		175,398	175,398	
Gas Distribution														
6 GD-AN	49,549		49,549			49,549			34,483	34,483		15,066	15,066	
GD-ID	3,565,053		3,565,053		3,565,053						3,565,053		3,565,053	
GD-WA	6,649,632		6,649,632		6,649,632			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	10,214,685	49,549	10,264,234		6,649,632	34,483	6,684,115	3,565,053	15,066	3,580,119
General Plant														
ED-AN	2,511,761	2,511,761												
ED-ID	246,274	246,274												
ED-WA	675,136	675,136												
7,4 CD-AA	9,328,000	6,720,264	1,855,246	752,490		1,855,246	1,855,246		1,253,905	1,253,905		601,341	601,341	
9,4 CD-AN	455,934	358,642	97,292			97,292	97,292		65,757	65,757		31,535	31,535	
9 CD-ID	417,589	328,480	89,109		89,109		89,109				89,109		89,109	
9 CD-WA	151,516	119,184	32,332		32,332		32,332	32,332		32,332				
8,4 GD-AA	150,895		107,635	43,260		107,635	107,635		72,747	72,747		34,888	34,888	
4 GD-AN	32,909		32,909			32,909			22,242	22,242		10,667	10,667	
GD-ID	69,933		69,933		69,933		69,933				69,933		69,933	
GD-WA	247,242		247,242		247,242		247,242	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	438,616	2,093,082	2,531,698		279,574	1,414,651	1,694,225	159,042	678,431	837,473
Total Depreciation Expense	97,200,897	79,027,095	13,372,520	4,801,282	10,653,301	2,719,219	13,372,520		6,929,206	1,850,324	8,779,530	3,724,095	868,895	4,592,990

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	System Contract Demand	69.580%
8	Gas North/Oregon 4-Factor	0.000%	71.331%	28.669%	4	Jurisdictional 4-Factor Ratio	67.587%
9	Elec/Gas North 4-Factor	78.661%	21.339%	0.000%	6	Actual Therms Purchased	69.594%
							30.420%
							32.413%
							30.406%

RESULTS OF OPERATIONS	Report ID: G-AMTX-12E
GAS-NORTH AMORTIZATION EXPENSE	
For Twelve Months Ended January 31, 2012	
Ending Balance 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	914,079	914,079										
Misc Intangible Plt (303000)	ED-AN	88,791	88,791										
Total Production/Transmission		1,002,870	1,002,870										
Distribution													
Franchises (302000)	ED-WA	23,354	23,354										
Misc Intangible Plt (303000)	ED-WA	2,795	2,795										
Total Distribution		26,149	26,149										
General Plant - 303000													
9,4	CD-AN	9,702	7,632	2,070					1,399	1,399			
	GD-ID	3,824		3,824	3,824								
	GD-WA	23,104		23,104	23,104				23,104		23,104	3,824	671
	GD-OR	7,772		7,772									671
Total General Plant - 303000		44,402	7,632	28,998	7,772	26,928	2,070	28,998	23,104	1,399	24,503	3,824	671
Miscellaneous IT Intangible Plant - 3031XX													
7,4	CD-AA	7,183,782	5,175,484	1,428,782	579,516			1,428,782		965,671	965,671		463,111
	ED-AN	208,860	208,860										
	ED-WA	160,294	160,294										
8,4	GD-AA	268,064		191,213	76,851			191,213		129,235	129,235		61,978
4	GD-AN	3,021		3,021				3,021		2,042	2,042		979
	GD-OR	9,534		9,534									979
Total Miscellaneous IT Intangible Plant - 3031XX		7,833,555	5,544,638	1,623,016	665,901	1,623,016	1,623,016	1,623,016	1,096,948	1,096,948	1,096,948	526,068	526,068
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	21,319	15,359	4,240	1,720			4,240		2,866	2,866		1,374
4	ED-AN	19,578	19,578										
	GD-OR	4,776		4,776									
Total General Plant- 390200, 396200		45,673	34,937	4,240	6,496	4,240	4,240	4,240	2,866	2,866	2,866	1,374	1,374
Total Amortization Expense		8,952,876	6,616,226	1,656,481	680,169	26,928	1,629,553	1,656,481	23,104	1,101,371	1,124,475	3,824	528,182

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEF-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	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
Steam (ED-AN)	271,083,187	271,083,187												
Hydro (ED-AN)	107,958,962	107,958,962												
Other (ED-AN)	72,006,966	72,006,966												
Total Electric Production	451,049,115	451,049,115												
Electric Transmission														
ED-AN	174,969,859	174,969,859												
Total Electric Transmission	174,969,859	174,969,859												
Electric Distribution														
ED-ID	133,869,276	133,869,276												
ED-WA	216,047,455	216,047,455												
Total Electric Distribution	349,916,731	349,916,731												
Gas Underground Storage														
1 GD-AN	11,958,846		11,958,846			11,958,846	11,958,846		8,320,965	8,320,965		3,637,881	3,637,881	
GD-OR	305,714			305,714										
Total Gas Underground Storage	12,264,560		11,958,846	305,714		11,958,846	11,958,846		8,320,965	8,320,965		3,637,881	3,637,881	
Gas Distribution														
6 GD-AN	1,430,393		1,430,393			1,430,393	1,430,393		995,468	995,468		434,925	434,925	
GD-ID	50,040,740		50,040,740		50,040,740	50,040,740	50,040,740				50,040,740		50,040,740	
GD-WA	99,446,321		99,446,321		99,446,321	99,446,321	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	149,487,061	1,430,393	150,917,454	99,446,321	995,468	100,441,789	50,040,740	434,925	50,475,665	
General Plant														
ED-AN	31,623,094	31,623,094												
ED-ID	6,053,244	6,053,244												
ED-WA	10,028,011	10,028,011												
7,4 CD-AA	20,681,617	14,899,864	4,113,367	1,668,386		4,113,367	4,113,367		2,780,101	2,780,101		1,333,266	1,333,266	
9,4 CD-AN	10,591,762	8,331,586	2,260,176			2,260,176	2,260,176		1,527,585	1,527,585		732,591	732,591	
9 CD-ID	4,310,835	3,390,946	919,889		919,889	919,889	919,889				919,889		919,889	
9 CD-WA	1,901,084	1,495,412	405,672		405,672	405,672	405,672	405,672						
8,4 GD-AA	1,162,832		829,460	333,372		829,460	829,460		560,607	560,607		268,853	268,853	
4 GD-AN	898,363		898,363			898,363	898,363		607,177	607,177		291,186	291,186	
GD-ID	983,747		983,747		983,747	983,747	983,747				983,747		983,747	
GD-WA	2,153,776		2,153,776		2,153,776	2,153,776	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	4,463,084	8,101,366	12,564,450	2,559,448	5,475,470	8,034,918	1,903,636	2,625,896	4,529,532	
Total Accumulated Depreciation	1,318,604,604	1,051,757,862	175,440,750	91,405,992	153,950,145	21,490,605	175,440,750	102,005,769	14,791,903	116,797,672	51,944,376	6,698,702	58,643,078	

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	30.420%
8	Gas North/Oregon 4-Factor	0.000%	71.331%	28.669%	4	Jurisdictional 4-Factor Ratio	32.413%
9	Elec/Gas North 4-Factor	78.661%	21.339%	0.000%	6	Actual Therms Purchased	30.406%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAMT-12E
For Twelve Months Ended January 31, 2012	
Ending Balance 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	5,626,286	5,626,286										
Misc Intangible Plt (303000)	ED-AN	523,452	523,452										
Total Production/Transmission		6,149,738	6,149,738										
Distribution													
Franchises (302000)	ED-WA	50,655	50,655										
Misc Intangible Plt (303000)	ED-WA	19,737	19,737										
Total Distribution		70,392	70,392										
General Plant - 303000													
9,4	CD-AN	39,216	30,848	8,368		8,368	8,368		5,656	5,656		2,712	2,712
	GD-ID	39,338		39,338	39,338		39,338				39,338		39,338
	GD-WA	79,087		79,087	79,087		79,087		79,087	79,087			
	GD-OR	41,565				41,565							
Total General Plant - 303000		199,206	30,848	126,793	118,425	8,368	126,793		79,087	5,656	84,743	39,338	2,712
Miscellaneous IT Intangible Plant - 3031XX													
7,4	CD-AA	16,732,746	12,054,939	3,327,976	1,349,831		3,327,976	3,327,976		2,249,279	2,249,279		1,078,697
	ED-AN	728,089	728,089										
	ED-WA	166,949	166,949										
8,4	GD-AA	438,635		312,883	125,752		312,883	312,883		211,468	211,468		101,415
4	GD-AN	13,102		13,102			13,102	13,102		8,855	8,855		4,247
	GD-OR	43,463			43,463								
Total Miscellaneous IT Intangible Plant - 3031XX		18,122,984	12,949,977	3,653,961	1,519,046		3,653,961	3,653,961		2,469,602	2,469,602		1,184,359
Gas Underground Storage													
1	GD-AN	239,196		239,196			239,196	239,196		166,433	166,433		72,763
Total Gas Underground Storage		239,196		239,196			239,196	239,196		166,433	166,433		72,763
General Plant - 390200, 396200													
7,4	CD-AA	134,733	97,067	26,797	10,869		26,797	26,797		18,111	18,111		8,686
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	35,688	35,688										
	ED-WA	110,678	110,678										
	GD-WA	1,863		1,863			1,863	1,863		1,863	1,863		
	GD-OR	45,198			45,198								
Total General Plant - 390200, 396200		341,029	253,556	31,406	56,067		4,609	26,797	31,406	3,641	18,111	21,752	968
Total Accumulated Amortization		25,122,545	19,454,511	4,051,356	1,616,678		123,034	3,928,322	4,051,356	82,728	2,659,802	2,742,530	40,306

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-12E
For Twelve Months Ended January 31, 2012	
Ending Balance 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
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	385,053	0	362,279	22,774	385,053	0	0	0	0	0	0	
99		GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	477,164	0	0	
99		GD-OR / AS	472,075	0	0	0	0	0	0	0	472,075	0	472,075	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	3,939,109	0	0	2,837,892	2,837,892	0	0	783,449	783,449	0	317,768	
9		CD-WA / ID / AN	1,205,949	370,266	343,925	234,421	948,612	100,445	93,299	63,593	257,337	0	0	
		TOTAL ACCOUNT	6,479,350	370,266	706,204	3,095,087	4,171,557	577,609	93,299	847,042	1,517,950	472,075	317,768	789,843
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	5,737,985	487,645	1,973,615	3,276,725	5,737,985	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,881,304	0	0	0	0	1,881,304	0	0	1,881,304	0	0	
99		GD-OR / AS	3,311,870	0	0	0	0	0	0	0	3,311,870	0	3,311,870	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	57,031,437	0	0	41,087,728	41,087,728	0	0	11,342,983	11,342,983	0	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	
		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	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	429,446	0	0	0	0	0	0	306,328	306,328	0	123,118	
7		CD-AA	43,225,084	0	0	31,141,079	31,141,079	0	0	8,597,037	8,597,037	0	3,486,968	
9		CD-WA / ID / AN	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	
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	
99		GD-OR / AS	2,403,529	0	0	0	0	0	0	0	2,403,529	0	2,403,529	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	529,797	0	0	381,687	381,687	0	0	105,371	105,371	0	42,739	
9		CD-WA / ID / AN	3,378,568	1,006,457	588,351	1,062,807	2,657,615	273,030	159,607	288,316	720,953	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-12E
For Twelve Months Ended January 31, 2012	
Ending Balance 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	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	0
99		GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	84,271	0	0	0	0
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	0	57,227	0	0	57,227
8		GD-AA	0	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	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	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	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	0
99		GD-OR / AS	888,934	0	0	0	0	0	0	0	0	888,934	0	0	888,934
8		GD-AA	1,124,308	0	0	0	0	0	0	801,980	801,980	0	322,328	0	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	0	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	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	0
99		GD-WA / ID / AN	210,157	0	0	0	0	68,391	22,304	119,462	210,157	0	0	0	0
99		GD-OR / AS	187,966	0	0	0	0	0	0	0	0	187,966	0	0	187,966
8		GD-AA	82,554	0	0	0	0	0	0	58,887	58,887	0	23,667	0	23,667
7		CD-AA	355,663	0	0	256,234	256,234	0	0	70,738	70,738	0	28,691	0	28,691
9		CD-WA / ID / AN	196,889	9,552	3,049	142,274	154,875	2,591	827	38,596	42,014	0	0	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	

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

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-12E
For Twelve Months Ended January 31, 2012	
Ending Balance 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	2,001,201	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:

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-12E
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months Ended January 31, 2012 Ending Balance 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	(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:

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 January 31, 2012
 Ending Balance Basis

Report ID:
C-WKC-12E

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		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	154300	PLANT MATERIALS & OPER SUP-CS2		313,995	313,995		246,969	246,969		67,026	67,026
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		681,189	681,189		535,781	535,781		145,408	145,408
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		8,661	8,661		6,812	6,812		1,849	1,849
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		(617)	(617)		(485)	(485)		(132)	(132)
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		1,921	1,921		1,511	1,511		410	410
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	18,188,000		18,188,000	18,188,000		18,188,000		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: