

RESULTS OF OPERATIONS**ELECTRIC RATE OF RETURN**

For Twelve Months Ended February 29, 2012

Ending Balance Basis

Report ID:

E-ROR-12E**AVISTA UTILITIES**

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income	126,698,045	75,893,083	50,804,962
	Colstrip 3 AFUDC Reallocation Adj	0	(206,633)	206,633
	Adjusted Net Operating Income	126,698,045	75,686,450	51,011,595
E-APL	Electric Net Rate Base	1,772,501,074	1,150,935,941	621,565,133
	RATE OF RETURN	7.148%	6.576%	8.207%

RESULTS OF OPERATIONS	Report ID: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months Ended February 29, 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	02-29-2012	360,242 100.000%	236,362 65.612%	123,880 34.388%
3	E-OPS	Direct Distribution Operating Expense Percent		22,930,683 100.000%	15,476,977 67.495%	7,453,706 32.505%
	Input	Jurisdictional 4-Factor Ratio	12-31-2011			
		Direct O & M Accts 500 - 598		23,354,099	15,611,998	7,742,101
		Direct O & M Accts 901 - 935		31,755,308	22,688,342	9,066,966
		Total		55,109,407	38,300,340	16,809,067
		Percentage		100.000%	69.499%	30.501%
		Direct Labor Accts 500 - 598		9,528,184	6,357,387	3,170,797
		Direct Labor Accts 901 - 935		5,139,180	3,872,295	1,266,885
		Total		14,667,364	10,229,682	4,437,682
		Percentage		100.000%	69.745%	30.255%
		Number of Customers		360,451	236,623	123,828
		Percentage		100.000%	65.646%	34.354%
		Net Direct Plant		818,616,195	517,581,147	301,035,048
		Percentage		100.000%	63.226%	36.774%
4		Total Percentages Percent		400.000%	268.116%	131.884%
				100.000%	67.029%	32.971%

RESULTS OF OPERATIONS	Report ID: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months Ended February 29, 2012 Ending Balance Basis	

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
			Total	Electric	Gas North	Oregon Gas
Input	01-01-2012	Elec/Gas North/Oregon 4-Factor	66,341,282	58,626,203	5,247,466	2,467,613
		Direct O & M Accts 500 - 894	58,793,117	39,254,919	16,142,401	3,395,797
		Direct O & M Accts 901 - 935	1,408,245	867,690	540,555	0
		Direct O & M Accts 901 - 905 Utility 9 Only	0	0	0	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 February 29, 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:
ELECTRIC ALLOCATION PERCENTAGES	E-ALL-12E
For Twelve Months Ended February 29, 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	805,996,536	511,865,504	294,131,032	
		Percent	100.000%	63.507%	36.493%	
11		Book Depreciation	79,429,442	51,582,548	27,846,894	
		Percent	100.000%	64.941%	35.059%	

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION PERCENTAGES	E-ALL-12E
For Twelve Months Ended February 29, 2012	
Ending Balance Basis	

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho
12		Net Electric Plant (before DFIT) Percent	2,053,894,215 100.000%	1,327,550,182 64.636%	726,344,033 35.364%
13	E-PLT	Net Electric General Plant Percent	153,472,677 100.000%	100,854,645 65.715%	52,618,032 34.285%
14		Net Allocated Schedule M's Percent	-105,236,709 100.000%	-68,063,494 64.677%	-37,173,215 35.323%
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 February 29, 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	322,816,797	0	322,816,797	215,844,527	0	215,844,527	106,972,270	0	106,972,270
99	442200	Commercial - Firm & Int.	281,386,732	0	281,386,732	195,652,830	0	195,652,830	85,733,902	0	85,733,902
1	442300	Industrial	122,434,030	0	122,434,030	55,632,384	0	55,632,384	66,801,646	0	66,801,646
99	444000	Public Street & Highway Lighting	6,945,705	0	6,945,705	4,562,588	0	4,562,588	2,383,117	0	2,383,117
99	448000	Interdepartmental Revenue	1,035,582	0	1,035,582	821,276	0	821,276	214,306	0	214,306
99	499XXX	Unbilled Revenue	(2,310,098)	0	(2,310,098)	(1,181,579)	0	(1,181,579)	(1,128,519)	0	(1,128,519)
TOTAL SALES TO ULTIMATE CUSTOMERS			732,308,748	0	732,308,748	471,332,026	0	471,332,026	260,976,722	0	260,976,722
1	447XXX	Sales for Resale	0	124,150,884	124,150,884	0	80,996,037	80,996,037	0	43,154,847	43,154,847
TOTAL SALES OF ELECTRICITY			732,308,748	124,150,884	856,459,632	471,332,026	80,996,037	552,328,063	260,976,722	43,154,847	304,131,569
OTHER OPERATING REVENUE:											
99	451000	Miscellaneous Service Revenue	603,138	0	603,138	378,784	0	378,784	224,354	0	224,354
1	453000	Sales of Water & Water Power	0	527,900	527,900	0	344,402	344,402	0	183,498	183,498
1	454000	Rent from Electric Property	2,853,436	50,867	2,904,303	1,916,687	33,186	1,949,873	936,749	17,681	954,430
1	456XXX	Other Electric Revenues	183,504	184,750,749	184,934,253	134,326	120,531,389	120,665,715	49,178	64,219,360	64,268,538
TOTAL OTHER OPERATING REVENUE			3,640,078	185,329,516	188,969,594	2,429,797	120,908,977	123,338,774	1,210,281	64,420,539	65,630,820
TOTAL ELECTRIC REVENUE			735,948,826	309,480,400	1,045,429,226	473,761,823	201,905,014	675,666,837	262,187,003	107,575,386	369,762,389
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	453,062	453,062	0	295,578	295,578	0	157,484	157,484
1	501000	Fuel	0	32,860,948	32,860,948	0	21,438,482	21,438,482	0	11,422,466	11,422,466
1	502000	Steam Expense	0	4,356,839	4,356,839	0	2,842,402	2,842,402	0	1,514,437	1,514,437
1	505000	Electric Expense	0	935,649	935,649	0	610,417	610,417	0	325,232	325,232
1	506000	Miscellaneous Steam Power Generation Expense	0	2,230,870	2,230,870	0	1,455,420	1,455,420	0	775,450	775,450
1	507000	Rent	0	25,246	25,246	0	16,470	16,470	0	8,776	8,776
MAINTENANCE											
1	510000	Supervision & Engineering	0	561,786	561,786	0	366,509	366,509	0	195,277	195,277
1	511000	Structures	0	651,438	651,438	0	424,998	424,998	0	226,440	226,440
1	512000	Boiler Plant	0	6,062,910	6,062,910	0	3,955,442	3,955,442	0	2,107,468	2,107,468
1	513000	Electric Plant	0	1,256,139	1,256,139	0	819,505	819,505	0	436,634	436,634
1	514000	Miscellaneous Steam Plant	0	770,655	770,655	0	502,775	502,775	0	267,880	267,880
TOTAL STEAM POWER GENERATION EXP			0	50,165,542	50,165,542	0	32,727,998	32,727,998	0	17,437,544	17,437,544

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended February 29, 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	2,564,724	2,564,724	0	1,673,226	1,673,226	0	891,498	891,498
1	536000	Water for Power	0	1,124,725	1,124,725	0	733,771	733,771	0	390,954	390,954
1	537000	Hydraulic Expense	4,696,423	2,851,015	7,547,438	2,883,798	1,860,002	4,743,800	1,812,625	991,013	2,803,638
1	538000	Electric Expense	0	5,872,538	5,872,538	0	3,831,244	3,831,244	0	2,041,294	2,041,294
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	699,827	699,827	0	456,567	456,567	0	243,260	243,260
1	540000	Rent	0	1,314,087	1,314,087	0	857,310	857,310	0	456,777	456,777
1	540100	MT Trust Funds Land Settlement Rents	5,414,637	0	5,414,637	3,531,305	0	3,531,305	1,883,332	0	1,883,332
MAINTENANCE											
1	541000	Supervision & Engineering	0	548,418	548,418	0	357,788	357,788	0	190,630	190,630
1	542000	Structures	0	452,445	452,445	0	295,175	295,175	0	157,270	157,270
1	543000	Reservoirs, Dams, & Waterways	0	2,931,607	2,931,607	0	1,912,580	1,912,580	0	1,019,027	1,019,027
1	544000	Electric Plant	0	2,629,709	2,629,709	0	1,715,622	1,715,622	0	914,087	914,087
1	545000	Miscellaneous Hydraulic Plant	0	483,102	483,102	0	315,176	315,176	0	167,926	167,926
TOTAL HYDRO POWER GENERATION EXP			10,111,060	21,472,197	31,583,257	6,415,103	14,008,461	20,423,564	3,695,957	7,463,736	11,159,693
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	1,768,278	1,768,278	0	1,153,625	1,153,625	0	614,653	614,653
1	547000	Fuel	0	62,571,102	62,571,102	0	40,821,387	40,821,387	0	21,749,715	21,749,715
1	548000	Generation Expense	0	918,443	918,443	0	599,192	599,192	0	319,251	319,251
1	549000	Miscellaneous Other Power Generation Expense	0	575,855	575,855	0	375,688	375,688	0	200,167	200,167
1	550000	Rent	0	(31,837)	(31,837)	0	(20,770)	(20,770)	0	(11,067)	(11,067)
MAINTENANCE											
1	551000	Supervision & Engineering	0	744,449	744,449	0	485,679	485,679	0	258,770	258,770
1	552000	Structures	0	(360)	(360)	0	(235)	(235)	0	(125)	(125)
1	553000	Generating & Electric Equipment	0	1,532,795	1,532,795	0	999,995	999,995	0	532,800	532,800
1	554000	Miscellaneous Other Power Generation Plant	0	154,033	154,033	0	100,491	100,491	0	53,542	53,542
TOTAL OTHER POWER GENERATION EXP			0	68,232,758	68,232,758	0	44,515,052	44,515,052	0	23,717,706	23,717,706
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	19,179,735	190,208,600	209,388,335	0	124,092,090	124,092,090	19,179,735	66,116,510	85,296,245
1	556000	System Control & Load Dispatching	0	774,622	774,622	0	505,363	505,363	0	269,259	269,259
E-557	557XXX	Other Expense	25,043,677	185,558,257	210,601,934	12,058,268	121,058,206	133,116,474	12,985,409	64,500,051	77,485,460
TOTAL OTHER POWER SUPPLY EXPENSE			44,223,412	376,541,479	420,764,891	12,058,268	245,655,659	257,713,927	32,165,144	130,885,820	163,050,964
TOTAL PRODUCTION OPERATING EXP			54,334,472	516,411,976	570,746,448	18,473,371	336,907,170	355,380,541	35,861,101	179,504,806	215,365,907

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended February 29, 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	111,743	2,000,261	2,112,004	52,738	1,304,970	1,357,708	59,005	695,291	754,296
1	561000	Load Dispatching	0	2,235,829	2,235,829	0	1,458,655	1,458,655	0	777,174	777,174
1	562000	Station Expense	0	344,129	344,129	0	224,510	224,510	0	119,619	119,619
1	563000	Overhead Line Expense	0	522,334	522,334	0	340,771	340,771	0	181,563	181,563
1	565000	Transmission of Electricity by Others	0	17,585,855	17,585,855	0	11,473,012	11,473,012	0	6,112,843	6,112,843
1	566000	Miscellaneous Transmission Expense	0	1,620,072	1,620,072	0	1,056,935	1,056,935	0	563,137	563,137
1	567000	Rent	0	134,123	134,123	0	87,502	87,502	0	46,621	46,621
MAINTENANCE											
1	568000	Supervision & Engineering	0	1,297,923	1,297,923	0	846,765	846,765	0	451,158	451,158
1	569000	Structures	11,850	406,239	418,089	6,105	265,030	271,135	5,745	141,209	146,954
1	570000	Station Equipment	405	1,151,259	1,151,664	405	751,081	751,486	0	400,178	400,178
1	571000	Overhead Lines	11,005	2,282,647	2,293,652	4,863	1,489,199	1,494,062	6,142	793,448	799,590
1	572000	Underground Lines	264	3,246	3,510	0	2,118	2,118	264	1,128	1,392
1	573000	Service Miscellaneous	449	35,727	36,176	227	23,308	23,535	222	12,419	12,641
TOTAL TRANSMISSION OPERATING EXP			135,716	29,619,644	29,755,360	64,338	19,323,856	19,388,194	71,378	10,295,788	10,367,166
E-DEPX		Depreciation Expense-Production	0	27,566,920	27,566,920	0	17,984,659	17,984,659	0	9,582,261	9,582,261
E-DEPX		Depreciation Expense-Transmission	0	10,328,755	10,328,755	0	6,738,480	6,738,480	0	3,590,275	3,590,275
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,002,408	1,002,408	0	653,971	653,971	0	348,437	348,437
99	405930	Amortization of Investment in WNP3 Exch Power	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	99,047	0	99,047	31,743	0	31,743	67,304	0	67,304
99	407312	Amortization of Lancaster Generation	1,360,000	0	1,360,000	1,360,000	0	1,360,000	0	0	0
99	407322	Amortization of Spokane River Relicense	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
1	407324	Amortization of CDA CDR Fund	11,065	200,000	211,065	11,065	130,480	141,545	0	69,520	69,520
1	407325	Amortization of CDA IPA Interest Expense	0	0	0	0	0	0	0	0	0
99	407335	Amortization of ID DSIT	(8,312,247)	0	(8,312,247)	0	0	0	(8,312,247)	0	(8,312,247)
99	407350	Amortization of WA Renewable Energy Credits	78,735	0	78,735	78,735	0	78,735	0	0	0
99	407351	Amortization of CNC Transmission	64,110	0	64,110	27,436	0	27,436	36,674	0	36,674
99	407360	Amortization of CS2 & COLSTRIP O&M	(13,552)	0	(13,552)	(21,510)	0	(21,510)	7,958	0	7,958
99	407362	Amortization of LiDAR O&M	106,666	0	106,666	106,666	0	106,666	0	0	0
99	407380	Amortization of Wartsila Generators	337,788	0	337,788	153,132	0	153,132	184,656	0	184,656
1	407382	Amortization of CDA Settlement - Allocated	0	932,318	932,318	0	608,244	608,244	0	324,074	324,074
99	407382	Amortization of CDA Settlement - Direct	183,093	0	183,093	152,118	0	152,118	30,975	0	30,975
99	407395	Optional Renewable Power Revenue Offset	240,300	0	240,300	182,881	0	182,881	57,419	0	57,419
99	407400	Amortization of CCX Credits	0	0	0	0	0	0	0	0	0
99	407403	Amortization of Dissallowed K.F. Plant	(134,592)	0	(134,592)	(134,592)	0	(134,592)	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(103,282)	0	(103,282)	0	0	0	(103,282)	0	(103,282)
99	407420	Amortization of CS2 Levelized Return	217,920	0	217,920	0	0	0	217,920	0	217,920
99	407422	Amortization of Spokane River Relicense	0	0	0	0	0	0	0	0	0
99	407450/407499	Amortization of BPA Residential Exchange Credit	(8,638,206)	0	(8,638,206)	(5,786,830)	0	(5,786,830)	(2,851,376)	0	(2,851,376)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(85,846)	0	(85,846)	186,007	0	186,007	(271,853)	0	(271,853)
99	407462	Amortization of Deferred LiDAR O&M	(344,832)	0	(344,832)	(344,832)	0	(344,832)	0	0	0
99	407482	Amortization of CDA Settlement	0	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	17,187,123	17,187,123	0	11,212,879	11,212,879	0	5,974,244	5,974,244
TOTAL P/T DEPR/AMRT/NON-FIT TAXES			(12,405,066)	57,217,524	44,812,458	(1,475,011)	37,328,713	35,853,702	(10,930,055)	19,888,811	8,958,756
TOTAL PRODUCTION & TRANSMISSION EXPEN			42,065,122	603,249,144	645,314,266	17,062,698	393,559,739	410,622,437	25,002,424	209,689,405	234,691,829

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended February 29, 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	437,852	1,541,738	1,979,590	289,020	1,040,596	1,329,616	148,832	501,142	649,974
3	582000	Station Expense	658,716	42,503	701,219	419,392	28,687	448,079	239,324	13,816	253,140
3	583000	Overhead Line Expense	1,522,826	496,893	2,019,719	1,195,300	335,378	1,530,678	327,526	161,515	489,041
3	584000	Underground Line Expense	(34,653)	0	(34,653)	(173,708)	0	(173,708)	139,055	0	139,055
3	585000	Street Light & Signal System Operation Expense	273,539	0	273,539	75,543	0	75,543	197,996	0	197,996
3	586000	Meter Expense	1,939,006	54,308	1,993,314	1,628,824	36,655	1,665,479	310,182	17,653	327,835
3	587000	Customer Installations Expense	562,449	130,380	692,829	308,015	88,000	396,015	254,434	42,380	296,814
3	588000	Miscellaneous Distribution Expense	3,958,903	3,318,792	7,277,695	2,580,719	2,240,019	4,820,738	1,378,184	1,078,773	2,456,957
3	589000	Rent	4,223	269,882	274,105	4,023	182,157	186,180	200	87,725	87,925
		MAINTENANCE:									
3	590000	Supervision & Engineering	356,822	917,190	1,274,012	195,635	619,057	814,692	161,187	298,133	459,320
3	591000	Structures	375,968	1,000	376,968	225,343	675	226,018	150,625	325	150,950
3	592000	Station Equipment	697,405	136,072	833,477	493,514	91,842	585,356	203,891	44,230	248,121
3	593000	Overhead Lines	7,762,874	11,604	7,774,478	4,880,753	7,832	4,888,585	2,882,121	3,772	2,885,893
3	594000	Underground Lines	973,052	0	973,052	669,961	0	669,961	303,091	0	303,091
3	595000	Line Transformers	2,395,003	384,351	2,779,354	1,890,327	259,418	2,149,745	504,676	124,933	629,609
3	596000	Street Light & Signal System Maintenance Exp	604,108	11	604,119	426,619	7	426,626	177,489	4	177,493
3	597000	Meters	96,103	0	96,103	75,960	0	75,960	20,143	0	20,143
3	598000	Miscellaneous Distribution Expense	346,487	122,045	468,532	291,737	82,374	374,111	54,750	39,671	94,421
		TOTAL DISTRIBUTION OPERATING EXP	22,930,683	7,426,769	30,357,452	15,476,977	5,012,697	20,489,674	7,453,706	2,414,072	9,867,778
E-DEPX		Depreciation Expense-Distribution	30,347,400	0	30,347,400	19,514,130	0	19,514,130	10,833,270	0	10,833,270
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	26,225	0	26,225	26,225	0	26,225	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	44,583,467	0	44,583,467	38,736,268	0	38,736,268	5,847,199	0	5,847,199
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	74,957,092	0	74,957,092	58,276,623	0	58,276,623	16,680,469	0	16,680,469
		TOTAL DISTRIBUTION EXPENSES	97,887,775	7,426,769	105,314,544	73,753,600	5,012,697	78,766,297	24,134,175	2,414,072	26,548,247

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended February 29, 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	633,300	633,300	0	415,521	415,521	0	217,779	217,779
2	902000	Meter Reading Expenses	2,795,386	99,008	2,894,394	2,410,390	64,961	2,475,351	384,996	34,047	419,043
E-903	903XXX	Customer Records & Collection Expenses	1,988,239	6,261,501	8,249,740	1,339,725	4,108,295	5,448,020	648,514	2,153,206	2,801,720
2	904000	Uncollectible Accounts	0	2,652,173	2,652,173	0	1,740,144	1,740,144	0	912,029	912,029
2	905000	Misc Customer Accounts	0	143,066	143,066	0	93,868	93,868	0	49,198	49,198
TOTAL CUSTOMER ACCOUNTS EXPENSES			4,783,625	9,789,048	14,572,673	3,750,115	6,422,789	10,172,904	1,033,510	3,366,259	4,399,769
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	28,150,613	256,515	28,407,128	20,390,722	168,305	20,559,027	7,759,891	88,210	7,848,101
2	909000	Advertising	20,848	874,561	895,409	19,555	573,817	593,372	1,293	300,744	302,037
2	910000	Misc Customer Service & Info Exp	0	134,582	134,582	0	88,302	88,302	0	46,280	46,280
TOTAL CUSTOMER SERVICE & INFO EXP			28,171,461	1,265,658	29,437,119	20,410,277	830,424	21,240,701	7,761,184	435,234	8,196,418
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	11,118	11,118	0	7,295	7,295	0	3,823	3,823
2	913000	Advertising	154	0	154	154	0	154	0	0	0
2	916000	Miscellaneous Sales Expenses	0	423	423	0	278	278	0	145	145
TOTAL SALES EXPENSES			154	11,541	11,695	154	7,573	7,727	0	3,968	3,968
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	639,809	24,665,551	25,305,360	513,132	16,533,072	17,046,204	126,677	8,132,479	8,259,156
4	921000	Office Supplies & Expenses	87,524	3,939,159	4,026,683	87,367	2,640,379	2,727,746	157	1,298,780	1,298,937
4	922000	Admin Exp Transferred--Credit	0	(62,632)	(62,632)	0	(41,982)	(41,982)	0	(20,650)	(20,650)
4	923000	Outside Services Employed	48,237	14,452,620	14,500,857	48,237	9,687,447	9,735,684	0	4,765,173	4,765,173
4	924000	Property Insurance Premium	0	1,231,071	1,231,071	0	825,175	825,175	0	405,896	405,896
4	925XXX	Injuries and Damages	2,664	4,695,940	4,698,604	1,814	3,147,642	3,149,456	850	1,548,298	1,549,148
4	926XXX	Employee Pensions and Benefits	339,456	899,417	1,238,873	250,674	602,870	853,544	88,782	296,547	385,329
4	927000	Franchise Requirements	5,742	0	5,742	0	0	0	5,742	0	5,742
1	928000	Regulatory Commission Expenses	2,035,737	3,798,025	5,833,762	1,268,572	2,477,832	3,746,404	767,165	1,320,193	2,087,358
4	930000	Miscellaneous General Expenses	142,746	2,654,285	2,797,031	82,687	1,779,141	1,861,828	60,059	875,144	935,203
4	931000	Rents	36,286	892,708	928,994	26,924	598,373	625,297	9,362	294,335	303,697
4	935000	Maintenance of General Plant	843,684	7,261,223	8,104,907	360,515	4,867,125	5,227,640	483,169	2,394,098	2,877,267
TOTAL ADMIN & GEN OPERATING EXP			4,181,885	64,427,367	68,609,252	2,639,922	43,117,074	45,756,996	1,541,963	21,310,293	22,852,256

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended February 29, 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	1,399,720	9,687,600	11,087,320	820,035	6,493,501	7,313,536	579,685	3,194,099	3,773,784
E-AMTX		Amortization Expense-General Plant - 303000	0	7,632	7,632	0	4,979	4,979	0	2,653	2,653
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	178,643	5,419,226	5,597,869	178,643	3,632,453	3,811,096	0	1,786,773	1,786,773
E-AMTX		Amortization Expense-General Plant - 390200, 396200	0	36,318	36,318	0	24,343	24,343	0	11,975	11,975
TOTAL A&G DEPR/AMRT/NON-FIT TAXES			1,578,363	15,150,776	16,729,139	998,678	10,155,276	11,153,954	579,685	4,995,500	5,575,185
TOTAL ADMIN & GENERAL EXPENSES			5,760,248	79,578,143	85,338,391	3,638,600	53,272,350	56,910,950	2,121,648	26,305,793	28,427,441
TOTAL EXPENSES BEFORE FIT			178,668,385	701,320,303	879,988,688	118,615,444	459,105,572	577,721,016	60,052,941	242,214,731	302,267,672
NET OPERATING INCOME BEFORE FIT					165,440,538			97,945,821			67,494,717
E-FIT		FEDERAL INCOME TAX--Normal Accrual			18,404,145			9,629,002			8,775,143
E-FIT		DEFERRED FEDERAL INCOME TAX			20,498,041			12,527,920			7,970,121
E-FIT		AMORTIZED ITC - NOXON			(159,693)			(104,184)			(55,509)
ELECTRIC NET OPERATING INCOME					126,698,045			75,893,083			50,804,962

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.240%	34.760%
E-ALL	2	Number of Customers	100.000%	65.612%	34.388%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.495%	32.505%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.029%	32.971%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-12E
For Twelve Months Ended February 29, 2012	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	148,390,702	148,390,702	0	96,810,094	96,810,094	0	51,580,608	51,580,608
1	555312	Purchased Power - Lancaster	0	0	0	0	0	0	0	0	0
1	555313	Energy Deviations - Lancaster	0	0	0	0	0	0	0	0	0
99	555380	Clearwater Purchases - Idaho	19,179,735	0	19,179,735	0	0	0	19,179,735	0	19,179,735
1	555550	Non Monetary - Exchange Power	0	(45,023)	(45,023)	0	(29,373)	(29,373)	0	(15,650)	(15,650)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	41,234,780	41,234,780	0	26,901,570	26,901,570	0	14,333,210	14,333,210
1	555710	Intercompany Purchase	0	628,141	628,141	0	409,799	409,799	0	218,342	218,342
TOTAL ACCOUNT 555			19,179,735	190,208,600	209,388,335	0	124,092,090	124,092,090	19,179,735	66,116,510	85,296,245

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	E-557-12E
For Twelve Months Ended February 29, 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	5,654,928	5,654,928	0	3,689,275	3,689,275	0	1,965,653	1,965,653
1	557010	Other Power Supply Expense - Financial	0	(18,684,421)	(18,684,421)	0	(12,189,716)	(12,189,716)	0	(6,494,705)	(6,494,705)
1	557150	Fuel - Economic Dispatch	0	149,894,458	149,894,458	0	97,791,144	97,791,144	0	52,103,314	52,103,314
1	557160	Power Supply Expense - Miscellaneous	0	375,258	375,258	0	244,818	244,818	0	130,440	130,440
99	557161	Unbilled Add-Ons	(844,768)	0	(844,768)	0	0	0	(844,768)	0	(844,768)
1	557170	Broker Fees - Power	0	916,846	916,846	0	598,150	598,150	0	318,696	318,696
1	557200	Nez Perce	818,702	0	818,702	497,498	0	497,498	321,204	0	321,204
99	557280	Washington ERM Deferred	11,560,770	0	11,560,770	11,560,770	0	11,560,770	0	0	0
99	557290	Washington ERM Amortization	0	0	0	0	0	0	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	1,670,509	0	1,670,509	0	0	0	1,670,509	0	1,670,509
99	557390	Idaho PCA Amortization	11,838,464	0	11,838,464	0	0	0	11,838,464	0	11,838,464
1	557395	Optional Renewable Power Expense Offset	0	(147,844)	(147,844)	0	(96,453)	(96,453)	0	(51,391)	(51,391)
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	25,416,162	25,416,162	0	16,581,504	16,581,504	0	8,834,658	8,834,658
1	557711	Turbine Gas Bookout Offset	0	(36,736,752)	(36,736,752)	0	(23,967,057)	(23,967,057)	0	(12,769,695)	(12,769,695)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	58,869,622	58,869,622	0	38,406,541	38,406,541	0	20,463,081	20,463,081
TOTAL ACCOUNT 557			25,043,677	185,558,257	210,601,934	12,058,268	121,058,206	133,116,474	12,985,409	64,500,051	77,485,460

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ACCOUNTING EXPENSES	E-903-12E
For Twelve Months Ended February 29, 2012	
Ending Balance Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records and Collections	1,988,239	6,261,330	8,249,569	1,339,725	4,108,184	5,447,909	648,514	2,153,146	2,801,660
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			1,988,239	6,261,501	8,249,740	1,339,725	4,108,295	5,448,020	648,514	2,153,206	2,801,720

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.612%	34.388%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	64.636%	35.364%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-12E
For Twelve Months Ended February 29, 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	346,599	256,515	603,114	197,500	168,305	365,805	149,099	88,210	237,309
99	908600	Public Purpose Tariff Rider Expense Offset	27,799,608	0	27,799,608	20,159,704	0	20,159,704	7,639,904	0	7,639,904
99	908610	Limited Income Tax Refund Program	128,333	0	128,333	128,333	0	128,333	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(123,927)	0	(123,927)	(94,815)	0	(94,815)	(29,112)	0	(29,112)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	28,150,613	256,515	28,407,128	20,390,722	168,305	20,559,027	7,759,891	88,210	7,848,101

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.612%	34.388%
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 February 29, 2012 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.34%	52.34%
2	Cost of Debt		5.635%	5.802%
	Total Weighted Cost		2.949%	3.037%
E-APL	Net Rate Base	1,772,501,074	1,150,935,941	621,565,133
	Interest Deduction for FIT Calculation	52,818,034	33,941,101	18,876,933
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 February 29, 2012 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	1,045,429,226	675,666,837	369,762,389
E-OPS	Operating & Maintenance Expense	743,489,999	472,436,737	271,053,262
E-OPS	Book Deprec/Amort and Reg Amortizations	74,728,099	55,335,132	19,392,967
E-OTX	Taxes Other than FIT	61,770,590	49,949,147	11,821,443
	Net Operating Income Before FIT	165,440,538	97,945,821	67,494,717
E-INT	Less: Interest Expense	52,818,034	33,941,101	18,876,933
E-SCM	Schedule M Adjustments	(51,860,301)	(31,157,351)	(20,702,950)
	Taxable Net Operating Income	60,762,203	32,847,369	27,914,834
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	21,266,771	11,496,579	9,770,192
1	Production Tax Credit	(190,131)	(124,041)	(66,090)
1	Investment Tax Credit - Noxon *	(2,672,495)	(1,743,536)	(928,959)
	Total Net Federal Income Tax	18,404,145	9,629,002	8,775,143
E-DTE	Deferred FIT	20,498,041	12,527,920	7,970,121
1	411400 Amortized Investment Tax Credit - Noxon	(159,693)	(104,184)	(55,509)
	Total Net FIT/Deferred FIT	38,742,493	22,052,738	16,689,755

ALLOCATION RATIOS:

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

* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS
 ELECTRIC SCHEDULE M ITEMS
 For Twelve Months Ended February 29, 2012
 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	31,951,988	54,048,859	86,000,847	20,539,033	35,532,386	56,071,419	11,412,955	18,516,473	29,929,428	
12	997001 Contributions In Aid of Construction	0	2,370,772	2,370,772	0	1,532,372	1,532,372	0	838,400	838,400	
2	997002 Injuries and Damages	0	(625,050)	(625,050)	0	(410,108)	(410,108)	0	(214,942)	(214,942)	
12	997003 Salvage	0	0	0	0	0	0	0	0	0	
99	997004 Boulder Park Write Off	(103,282)	0	(103,282)	0	0	0	(103,282)	0	(103,282)	
4	997005 FAS106 Current Retiree Medical Accrual	0	2,415,415	2,415,415	0	1,619,029	1,619,029	0	796,386	796,386	
99	997007 Idaho PCA	13,516,834	0	13,516,834	0	0	0	13,516,834	0	13,516,834	
99	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0	0	
1	997009 Rathdrum Turbine Lease	0	(33,828)	(33,828)	0	(22,069)	(22,069)	0	(11,759)	(11,759)	
4	997015 Airplane Lease Payments	0	365,344	365,344	0	244,886	244,886	0	120,458	120,458	
12	997016 Redemption Expense Amortization	0	1,623,739	1,623,739	0	1,049,520	1,049,520	0	574,219	574,219	
99	997017 Amort - Invest in Exch Pwr (405.92,.93,.95,.98)	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0	
99	997018 DSM Tariff Rider	210,343	0	210,343	17,226	0	17,226	193,117	0	193,117	
1	997019 CSS Temporary Service Fees	224,804	0	224,804	44,100	0	44,100	180,704	0	180,704	
4	997020 FAS87 Current Pension Accrual	0	(10,066,360)	(10,066,360)	0	(6,747,380)	(6,747,380)	0	(3,318,980)	(3,318,980)	
99	997021 Wartsilla Generators Amortization	337,788	0	337,788	153,132	0	153,132	184,656	0	184,656	
99	997024 Kettle Falls Disallowance	(134,592)	0	(134,592)	(134,592)	0	(134,592)	0	0	0	
2	997027 Uncollectibles	0	0	0	0	0	0	0	0	0	
99	997028 RTO Funding Amortization	111,743	0	111,743	52,738	0	52,738	59,005	0	59,005	
99	997029 FAS106 Post Retirement Benefits	339,356	0	339,356	250,574	0	250,574	88,782	0	88,782	
12	997032 Interest Rate Swaps	0	(6,963,056)	(6,963,056)	0	(4,500,641)	(4,500,641)	0	(2,462,415)	(2,462,415)	
99	997033 BPA Residential Exchange	126,212	0	126,212	166,714	0	166,714	(40,502)	0	(40,502)	
99	997034 Montana Hydro Settlement	1,037,316	0	1,037,316	676,632	0	676,632	360,684	0	360,684	
1	997041 Rathdrum Turbine Lease, Tax	0	(294,873)	(294,873)	0	(192,375)	(192,375)	0	(102,498)	(102,498)	
99	997043 Washington Deferred Power Costs	11,568,272	0	11,568,272	11,568,272	0	11,568,272	0	0	0	
1	997044 Non-Monetary Power Costs	0	(45,023)	(45,023)	0	(29,373)	(29,373)	0	(15,650)	(15,650)	
1	997045 Section 199 Manufacturing Deduction	0	(3,211,677)	(3,211,677)	0	(2,095,298)	(2,095,298)	0	(1,116,379)	(1,116,379)	
4	997046 Nez Perce Settlement	(16,796)	0	(16,796)	(22,008)	0	(22,008)	5,212	0	5,212	
99	997047 Clark Fork Preventive Maint. Exp (PME's)	263,690	0	263,690	0	0	0	263,690	0	263,690	
11	997049 Tax Depreciation	0	(146,849,135)	(146,849,135)	0	(95,365,297)	(95,365,297)	0	(51,483,838)	(51,483,838)	
99	997050 CS2 Levelized Return	217,920	0	217,920	0	0	0	217,920	0	217,920	
99	997051 Wind Generation AFUDC - ID	(108,525)	0	(108,525)	0	0	0	(108,525)	0	(108,525)	
4	997052 Noxon Spill	0	(88,949)	(88,949)	0	(58,030)	(58,030)	0	(30,919)	(30,919)	
99	997054 Spokane River Relicensing	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797	
99	997058 Colstrip Settlement	0	0	0	0	0	0	0	0	0	

RESULTS OF OPERATIONS
ELECTRIC SCHEDULE M ITEMS
For Twelve Months Ended February 29, 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	(163,410)	(163,410)	0	(109,532)	(109,532)	0	(53,878)	(53,878)
1	997063	CDA Lake Settlement	183,093	932,318	1,115,411	152,118	608,244	760,362	30,975	324,074	355,049
99	997064	Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization - Unbilled Revenue Add-Ins	(902,887)	0	(902,887)	(443,124)	0	(443,124)	(459,763)	0	(459,763)
1	997067	CDA IPA Fund	0	0	0	0	0	0	0	0	0
1	997068	Noxon	0	0	0	0	0	0	0	0	0
1	997069	Lancaster Deferral	1,360,000	0	1,360,000	1,360,000	0	1,360,000	0	0	0
1	997072	CDA Fund Settlement-Prepayment	0	0	0	0	0	0	0	0	0
1	997073	DSIT Amortization - ID	(8,873,712)	0	(8,873,712)	0	0	0	(8,873,712)	0	(8,873,712)
11	997080	Book Transportation Depreciation	0	618,509	618,509	0	401,666	401,666	0	216,843	216,843
1	997081	Deferred Compensation	0	(742,197)	(742,197)	0	(497,487)	(497,487)	0	(244,710)	(244,710)
1	997082	Meal Disallowances	0	337,174	337,174	0	226,004	226,004	0	111,170	111,170
1	997083	Paid Time Off	0	439,041	439,041	0	294,285	294,285	0	144,756	144,756
2	997084	Customer Uncollectibles	0	495,676	495,676	0	325,223	325,223	0	170,453	170,453
99	997088	Deferred O&M Colstrip & CS2	(99,398)	0	(99,398)	164,497	0	164,497	(263,895)	0	(263,895)
99	997089	CNC Transmission	(693,800)	0	(693,800)	(466,418)	0	(466,418)	(227,382)	0	(227,382)
99	997091	LIDAR O&M Reg Def DFIT	(238,166)	0	(238,166)	(238,166)	0	(238,166)	0	0	0
99	997092	Smart Grid	405,969	0	405,969	405,969	0	405,969	0	0	0
99	997093	EWEB Renewable Energy Credits	79,096	0	79,096	79,096	0	79,096	0	0	0
TOTAL SCHEDULE M ADJUSTMENTS			53,376,410	(105,236,711)	(51,860,301)	36,906,144	(68,063,495)	(31,157,351)	16,470,266	(37,173,216)	(20,702,950)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.240%	34.760%
E-ALL	2	Number of Customers	100.000%	65.612%	34.388%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.495%	32.505%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.029%	32.971%
E-ALL	10	Net Electric Distribution Plant	100.000%	63.507%	36.493%
E-ALL	11	Book Depreciation	100.000%	64.941%	35.059%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	64.636%	35.364%
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 February 29, 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	27,250,450	27,250,450	0	17,624,774	17,624,774	0	9,625,676	9,625,676
99	410100	Deferred Federal Income Tax Expense - Washington	(2,894,910)	0	(2,894,910)	(2,894,910)	0	(2,894,910)	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(868,119)	0	(868,119)	0	0	0	(868,119)	0	(868,119)
	410100	Total	(3,763,029)	27,250,450	23,487,421	(2,894,910)	17,624,774	14,729,864	(868,119)	9,625,676	8,757,557
14	411100	Deferred Federal Income Tax Expense - Allocated	0	136,861	136,861	0	88,518	88,518	0	48,343	48,343
99	411100	Deferred Federal Income Tax Expense - Washington	(2,290,462)	0	(2,290,462)	(2,290,462)	0	(2,290,462)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(835,779)	0	(835,779)	0	0	0	(835,779)	0	(835,779)
	411100	Total	(3,126,241)	136,861	(2,989,380)	(2,290,462)	88,518	(2,201,944)	(835,779)	48,343	(787,436)
Total Deferred Federal Income Tax Expense			(6,889,270)	27,387,311	20,498,041	(5,185,372)	17,713,292	12,527,920	(1,703,898)	9,674,019	7,970,121

E-ALL	14	Net Allocated Schedule M's	100.000%	64.677%	35.323%
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 February 29, 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	1,584,853	1,584,853	0	1,033,958	1,033,958	0	550,895	550,895
1	408150	R&P Property Tax--Production	0	11,303,034	11,303,034	0	7,374,099	7,374,099	0	3,928,935	3,928,935
1	408180	R&P Property Tax--Transmission	0	3,892,432	3,892,432	0	2,539,423	2,539,423	0	1,353,009	1,353,009
1	409100	State Income Tax--Montana & Oregon	0	366,800	366,800	0	239,300	239,300	0	127,500	127,500
TOTAL PRODUCTION & TRANSMISSION			0	17,187,123	17,187,123	0	11,212,879	11,212,879	0	5,974,244	5,974,244
DISTRIBUTION											
99	408110	State Excise Tax	18,294,889	0	18,294,889	18,294,889	0	18,294,889	0	0	0
99	408120	Municipal Occupation & License Tax	19,628,849	0	19,628,849	16,449,299	0	16,449,299	3,179,550	0	3,179,550
99	408160	Miscellaneous State or Local Tax--WA & ID	59	0	59	0	0	0	59	0	59
99	408170	R&P Property Tax--Distribution	6,289,135	0	6,289,135	3,992,080	0	3,992,080	2,297,055	0	2,297,055
99	409100	State Income Tax--Idaho	370,535	0	370,535	0	0	0	370,535	0	370,535
TOTAL DISTRIBUTION			44,583,467	0	44,583,467	38,736,268	0	38,736,268	5,847,199	0	5,847,199
TOTAL TAXES OTHER THAN FIT			44,583,467	17,187,123	61,770,590	38,736,268	11,212,879	49,949,147	5,847,199	5,974,244	11,821,443

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT
For Twelve Months Ended February 29, 2012
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	9,516,667	9,516,667	0	6,208,674	6,208,674	0	3,307,993	3,307,993
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	39,031,154	39,031,154	0	25,463,925	25,463,925	0	13,567,229	13,567,229
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)	1,243,114	26,028,764	27,271,878	1,243,114	17,446,820	18,689,934	0	8,581,944	8,581,944
1	303110	Misc Intangible Plant-PC Software (C-IPL)	0	1,950,612	1,950,612	0	1,307,476	1,307,476	0	643,136	643,136
TOTAL INTANGIBLE PLANT			1,998,997	124,577,085	126,576,082	1,998,997	81,774,642	83,773,639	0	42,802,443	42,802,443
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	125,697,003	125,697,003	0	82,004,725	82,004,725	0	43,692,278	43,692,278
1	312000	Boiler Plant	0	170,052,328	170,052,328	0	110,942,139	110,942,139	0	59,110,189	59,110,189
1	313000	Generators	0	6,770	6,770	0	4,417	4,417	0	2,353	2,353
1	314000	Turbogenerator Units	0	51,538,326	51,538,326	0	33,623,604	33,623,604	0	17,914,722	17,914,722
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	15,714,795	15,714,795	0	10,252,332	10,252,332	0	5,462,463	5,462,463
TOTAL STEAM PRODUCTION PLANT			0	392,333,432	392,333,432	0	255,958,332	255,958,332	0	136,375,100	136,375,100
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	57,643,641	57,643,641	0	37,606,711	37,606,711	0	20,036,930	20,036,930
1	331XXX	Structures & Improvements	0	43,491,853	43,491,853	0	28,374,085	28,374,085	0	15,117,768	15,117,768
1	332XXX	Reservoirs, Dams, & Waterways	0	123,109,289	123,109,289	0	80,316,500	80,316,500	0	42,792,789	42,792,789
1	333000	Waterwheels, Turbines, & Generators	0	155,548,973	155,548,973	0	101,480,150	101,480,150	0	54,068,823	54,068,823
1	334000	Accessory Electric Equipment	0	33,979,395	33,979,395	0	22,168,157	22,168,157	0	11,811,238	11,811,238
1	335XXX	Miscellaneous Power Plant Equipment	0	8,042,945	8,042,945	0	5,247,217	5,247,217	0	2,795,728	2,795,728
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	423,815,659	423,815,659	0	276,497,335	276,497,335	0	147,318,324	147,318,324
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	16,489,344	16,489,344	0	10,757,648	10,757,648	0	5,731,696	5,731,696
1	342000	Fuel Holders, Producers, & Accessories	0	21,245,688	21,245,688	0	13,860,687	13,860,687	0	7,385,001	7,385,001
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	17,033,674	17,033,674	0	11,112,769	11,112,769	0	5,920,905	5,920,905
1	346000	Miscellaneous Power Plant Equipment	0	1,639,577	1,639,577	0	1,069,660	1,069,660	0	569,917	569,917
TOTAL OTHER PRODUCTION PLANT			0	278,817,162	278,817,162	0	181,900,317	181,900,317	0	96,916,845	96,916,845
TOTAL PRODUCTION PLANT			0	1,094,966,253	1,094,966,253	0	714,355,984	714,355,984	0	380,610,269	380,610,269

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT
For Twelve Months Ended February 29, 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
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	19,260,539	19,260,539	0	12,565,576	12,565,576	0	6,694,963	6,694,963
1	352XXX	Structures & Improvements	0	16,777,788	16,777,788	0	10,945,829	10,945,829	0	5,831,959	5,831,959
1	353000	Station Equipment	0	203,639,425	203,639,425	0	132,854,361	132,854,361	0	70,785,064	70,785,064
1	354000	Towers & Fixtures	0	17,122,353	17,122,353	0	11,170,623	11,170,623	0	5,951,730	5,951,730
1	355000	Poles & Fixtures	0	145,708,843	145,708,843	0	95,060,449	95,060,449	0	50,648,394	50,648,394
1	356000	Overhead Conductors & Devices	0	112,762,092	112,762,092	0	73,565,989	73,565,989	0	39,196,103	39,196,103
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	522,078,845	522,078,845	0	340,604,239	340,604,239	0	181,474,606	181,474,606
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	1,852,729	0	1,852,729	152,664	0	152,664	1,700,065	0	1,700,065
99	361000	Structures & Improvements	17,621,530	0	17,621,530	12,394,556	0	12,394,556	5,226,974	0	5,226,974
99	362000	Station Equipment	106,043,002	0	106,043,002	69,158,926	0	69,158,926	36,884,076	0	36,884,076
99	364000	Poles, Towers, & Fixtures	245,244,488	0	245,244,488	149,951,093	0	149,951,093	95,293,395	0	95,293,395
99	365000	Overhead Conductors & Devices	164,091,031	0	164,091,031	101,096,267	0	101,096,267	62,994,764	0	62,994,764
99	366000	Underground Conduit	82,636,231	0	82,636,231	51,474,753	0	51,474,753	31,161,478	0	31,161,478
99	367000	Underground Conductors & Devices	137,026,087	0	137,026,087	88,250,368	0	88,250,368	48,775,719	0	48,775,719
99	368000	Line Transformers	192,583,706	0	192,583,706	128,352,934	0	128,352,934	64,230,772	0	64,230,772
99	369XXX	Services	123,959,875	0	123,959,875	77,531,720	0	77,531,720	46,428,155	0	46,428,155
99	370000	Meters	47,752,158	0	47,752,158	26,814,485	0	26,814,485	20,937,673	0	20,937,673
99	373XXX	Street Light & Signal Systems	34,862,333	0	34,862,333	20,941,739	0	20,941,739	13,920,594	0	13,920,594
TOTAL DISTRIBUTION PLANT			1,158,257,801	0	1,158,257,801	729,460,443	0	729,460,443	428,797,358	0	428,797,358
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	11,425,305	48,986,342	60,411,647	5,671,225	32,835,055	38,506,280	5,754,080	16,151,287	21,905,367
4	391XXX	Office Furniture & Equipment	990,013	33,771,350	34,761,363	990,013	22,636,598	23,626,611	0	11,134,752	11,134,752
4	392XXX	Transportation Equipment	12,429,825	7,817,352	20,247,177	8,853,956	5,239,893	14,093,849	3,575,869	2,577,459	6,153,328
4	393000	Stores Equipment	286,235	1,570,525	1,856,760	123,355	1,052,707	1,176,062	162,880	517,818	680,698
4	394000	Tools, Shop & Garage Equipment	1,557,875	5,995,632	7,553,507	1,179,903	4,018,812	5,198,715	377,972	1,976,820	2,354,792
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	27,606,789	10,087,086	37,693,875	17,077,425	6,761,273	23,838,698	10,529,364	3,325,813	13,855,177
4	397XXX	Communications Equipment	12,769,362	48,800,964	61,570,326	6,867,808	32,710,798	39,578,606	5,901,554	16,090,166	21,991,720
4	398000	Miscellaneous Equipment	2,371	296,084	298,455	31	198,462	198,493	2,340	97,622	99,962
TOTAL GENERAL PLANT			68,428,156	161,594,965	230,023,121	41,319,421	108,315,488	149,634,909	27,108,735	53,279,477	80,388,212
TOTAL PLANT IN SERVICE			1,228,684,954	1,903,217,148	3,131,902,102	772,778,861	1,245,050,353	2,017,829,214	455,906,093	658,166,795	1,114,072,888

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-12E
For Twelve Months Ended February 29, 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	271,971,116	271,971,116	0	177,433,956	177,433,956	0	94,537,160	94,537,160
E-ADEP		Hydro Production Plant	0	108,692,103	108,692,103	0	70,910,728	70,910,728	0	37,781,375	37,781,375
E-ADEP		Other Production Plant	0	72,691,802	72,691,802	0	47,424,132	47,424,132	0	25,267,670	25,267,670
E-ADEP		Transmission Plant	0	175,824,997	175,824,997	0	114,708,228	114,708,228	0	61,116,769	61,116,769
E-ADEP		Distribution Plant	352,261,265	0	352,261,265	217,594,939	0	217,594,939	134,666,326	0	134,666,326
E-ADEP		General Plant	20,976,072	55,574,372	76,550,444	11,529,319	37,250,945	48,780,264	9,446,753	18,323,427	27,770,180
TOTAL ACCUMULATED DEPRECIATION			373,237,337	684,754,390	1,057,991,727	229,124,258	447,727,989	676,852,247	144,113,079	237,026,401	381,139,480
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	6,233,358	6,233,358	0	4,066,643	4,066,643	0	2,166,715	2,166,715
E-AAMT		Distribution-Franchises/Misc Intangibles	72,638	0	72,638	72,638	0	72,638	0	0	0
E-AAMT		General Plant - 303000	0	31,484	31,484	0	20,540	20,540	0	10,944	10,944
E-AAMT		Miscellaneous IT Intangible Plant - 3031XX	188,109	13,235,011	13,423,120	188,109	8,871,295	9,059,404	0	4,363,716	4,363,716
E-AAMT		General Plant - 390200, 396200	120,801	134,755	255,556	117,232	90,325	207,557	3,569	44,430	47,999
TOTAL ACCUMULATED AMORTIZATION			381,548	19,634,608	20,016,156	377,979	13,048,803	13,426,782	3,569	6,585,805	6,589,374
TOTAL ACCUMULATED DEPR/AMORT			373,618,885	704,388,998	1,078,007,883	229,502,237	460,776,792	690,279,029	144,116,648	243,612,206	387,728,854
NET ELECTRIC UTILITY PLANT before DFIT			855,066,069	1,198,828,150	2,053,894,219	543,276,624	784,273,561	1,327,550,185	311,789,445	414,554,589	726,344,034
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	(419,736)	(419,736)	0	(273,836)	(273,836)	0	(145,900)	(145,900)
12		ADFIT - Electric Plant In Service (282900)	0	(278,357,293)	(278,357,293)	0	(179,919,020)	(179,919,020)	0	(98,438,273)	(98,438,273)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(22,736,447)	(22,736,447)	0	(15,240,013)	(15,240,013)	0	(7,496,434)	(7,496,434)
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	(3,330,833)	(3,330,833)	0	(2,173,035)	(2,173,035)	0	(1,157,798)	(1,157,798)
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	(13,660,904)	(13,660,904)	0	(8,912,374)	(8,912,374)	0	(4,748,530)	(4,748,530)
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(4,789,928)	(4,789,928)	0	(3,096,018)	(3,096,018)	0	(1,693,910)	(1,693,910)
TOTAL ACCUMULATED DFIT			0	(323,995,141)	(323,995,141)	0	(210,070,976)	(210,070,976)	0	(113,924,165)	(113,924,165)
NET ELECTRIC UTILITY PLANT			855,066,069	874,833,009	1,729,899,078	543,276,624	574,202,585	1,117,479,209	311,789,445	300,630,424	612,419,869

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%	64.636%	35.364%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
For Twelve Months Ended February 29, 2012
Ending Balance Basis

Report ID:
E-APL-12E

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	855,066,069	874,833,009	1,729,899,078	543,276,624	574,202,585	1,117,479,209	311,789,445	300,630,424	612,419,869	
	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	(2,357,508)	0	(2,357,508)	2,357,508	0	2,357,508	
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)	(2,492,679)	0	(2,492,679)	(798,860)	0	(798,860)	(1,693,819)	0	(1,693,819)	
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)	6,729,721	0	6,729,721	4,324,786	0	4,324,786	2,404,935	0	2,404,935	
99	ADFIT - Kettle Falls Disallowed (190420)	378,205	0	378,205	378,205	0	378,205	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)	1,029,250	0	1,029,250	0	0	0	1,029,250	0	1,029,250	
99	ADFIT - Boulder Park Disallowed (190040)	549,762	0	549,762	0	0	0	549,762	0	549,762	
99	Investment in WNP3 Exchange Power (124900, 124930)	18,374,838	0	18,374,838	18,374,838	0	18,374,838	0	0	0	
99	ADFIT - WNP3 Exchange Power (283120)	(3,302,267)	0	(3,302,267)	(3,302,267)	0	(3,302,267)	0	0	0	
99	CDA Lake Settlement - WA (182382)	1,331,034	0	1,331,034	1,331,034	0	1,331,034	0	0	0	
99	CDA Lake Settlement - ID (186382)	265,868	0	265,868	0	0	0	265,868	0	265,868	
99	ADFIT - CDA Lake Settlement - Direct (283382)	(558,917)	0	(558,917)	(465,863)	0	(465,863)	(93,054)	0	(93,054)	
99	CDA CDR Fund - Direct (182324)	96,820	0	96,820	96,820	0	96,820	0	0	0	
99	ADFIT - CDA CDR Fund - Direct (283324)	(33,887)	0	(33,887)	(33,887)	0	(33,887)	0	0	0	
99	Spokane River Relicensing (182322)	687,975	0	687,975	638,221	0	638,221	49,754	0	49,754	
99	ADFIT - Spokane River Relicensing (283322)	(240,767)	0	(240,767)	(223,358)	0	(223,358)	(17,409)	0	(17,409)	
99	Spokane River PM&Es (182323)	636,979	0	636,979	405,265	0	405,265	231,714	0	231,714	
99	ADFIT - Spokane River PM&Es (283323)	(222,967)	0	(222,967)	(141,867)	0	(141,867)	(81,100)	0	(81,100)	
99	Montana Riverbed Settlement (186360)	4,923,475	0	4,923,475	3,270,340	0	3,270,340	1,653,135	0	1,653,135	
99	ADFIT - Montana Riverbed Settlement (283365)	(1,723,217)	0	(1,723,217)	(1,144,620)	0	(1,144,620)	(578,597)	0	(578,597)	
99	Lancaster Generation (182312)	5,100,000	0	5,100,000	5,100,000	0	5,100,000	0	0	0	
99	ADFIT - Lancaster Generation (283312)	(1,785,000)	0	(1,785,000)	(1,785,000)	0	(1,785,000)	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)	(830,778)	0	(830,778)	(231,564)	0	(231,564)	(599,214)	0	(599,214)	
99	Customer Deposits (235199)	(4,029,257)	0	(4,029,257)	(4,029,257)	0	(4,029,257)	0	0	0	
C-WKC	Working Capital	18,188,000	6,859,157	25,047,157	18,188,000	0	18,188,000	0	6,859,157	6,859,157	
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0	
	TOTAL OTHER ADJUSTMENTS	35,742,839	6,859,157	42,601,996	33,456,732	0	33,456,732	2,286,107	6,859,157	9,145,264	
	NET RATE BASE	890,808,908	881,692,166	1,772,501,074	576,733,356	574,202,585	1,150,935,941	314,075,552	307,489,581	621,565,133	

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%	64.636%	35.364%
E-ALL	13	Net Electric General Plant	100.000%	65.715%	34.285%
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 February 29, 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)	10,604,962	10,604,962			10,604,962	10,604,962		6,918,677	6,918,677		3,686,285	3,686,285
1	Hydro (ED-AN)	8,730,691	8,730,691			8,730,691	8,730,691		5,695,903	5,695,903		3,034,788	3,034,788
1	Other (ED-AN)	8,231,267	8,231,267			8,231,267	8,231,267		5,370,079	5,370,079		2,861,188	2,861,188
Total Electric Production		27,566,920	27,566,920			27,566,920	27,566,920		17,984,659	17,984,659		9,582,261	9,582,261
Electric Transmission													
1	ED-AN	10,328,755	10,328,755			10,328,755	10,328,755		6,738,480	6,738,480		3,590,275	3,590,275
Total Electric Transmission		10,328,755	10,328,755			10,328,755	10,328,755		6,738,480	6,738,480		3,590,275	3,590,275
Electric Distribution													
	ED-ID	10,833,270	10,833,270			10,833,270	10,833,270					10,833,270	10,833,270
	ED-WA	19,514,130	19,514,130			19,514,130	19,514,130	19,514,130		19,514,130			
Total Electric Distribution		30,347,400	30,347,400			30,347,400	30,347,400	19,514,130		19,514,130		10,833,270	10,833,270
Gas Underground Storage													
	GD-AN	585,201		585,201									
	GD-OR	104,493			104,493								
Total Gas Underground Storage		689,694		585,201	104,493								
Gas Distribution													
	GD-AN	49,548		49,548									
	GD-ID	3,572,611		3,572,611									
	GD-WA	6,682,306		6,682,306									
	GD-OR	3,662,201			3,662,201								
Total Gas Distribution		13,966,666		10,304,465	3,662,201								
General Plant													
4	ED-AN	2,522,692	2,522,692				2,522,692		1,690,935	1,690,935		831,757	831,757
	ED-ID	250,957	250,957			250,957	250,957				250,957		250,957
	ED-WA	696,091	696,091			696,091	696,091	696,091		696,091			
7,4	CD-AA	9,446,602	6,805,710	1,878,835	762,057		6,805,710		4,561,799	4,561,799		2,243,911	2,243,911
9,4	CD-AN	456,640	359,198	97,442			359,198		240,767	240,767		118,431	118,431
9	CD-ID	417,905	328,728	89,177		328,728	328,728				328,728		328,728
9	CD-WA	157,567	123,944	33,623		123,944	123,944	123,944		123,944			
8	GD-AA	151,883		108,340	43,543								
	GD-AN	32,956		32,956									
	GD-ID	70,657		70,657									
	GD-WA	248,029		248,029									
	GD-OR	258,025			258,025								
Total General Plant		14,710,004	11,087,320	2,559,059	1,063,625	1,399,720	9,687,600	11,087,320	820,035	6,493,501	7,313,536	579,685	3,194,099
Total Depreciation Expense		97,609,439	79,330,395	13,448,725	4,830,319	31,747,120	47,583,275	79,330,395	20,334,165	31,216,640	51,550,805	11,412,955	16,366,635

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-12E
For Twelve Months Ended February 29, 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	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****					
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total			
Production/Transmission																
1	Franchises (302000)	ED-AN	914,416	914,416		914,416	914,416		596,565	596,565		317,851	317,851			
1	Misc Intangible PIt (303000)	ED-AN	87,992	87,992		87,992	87,992		57,406	57,406		30,586	30,586			
Total Production/Transmission			1,002,408	1,002,408		1,002,408	1,002,408		653,971	653,971		348,437	348,437			
Distribution																
	Franchises (302000)	ED-WA	23,426	23,426		23,426	23,426		23,426	23,426						
	Misc Intangible PIt (303000)	ED-WA	2,799	2,799		2,799	2,799		2,799	2,799						
Total Distribution			26,225	26,225		26,225	26,225		26,225	26,225						
General Plant - 303000																
9,1		CD-AN	9,702	7,632	2,070		7,632	7,632		4,979	4,979		2,653	2,653		
		GD-ID	3,824		3,824											
		GD-WA	23,104		23,104											
		GD-OR	7,771		7,771											
Total General Plant - 303000			44,401	7,632	28,998	7,771	7,632	7,632		4,979	4,979		2,653	2,653		
Miscellaneous IT Intangible Plant - 3031XX																
7,4		CD-AA	7,233,185	5,211,076	1,438,608	583,501		5,211,076	5,211,076		3,492,932	3,492,932		1,718,144	1,718,144	
4		ED-AN	208,150	208,150				208,150	208,150		139,521	139,521		68,629	68,629	
		ED-WA	178,643	178,643				178,643	178,643	178,643						
8		GD-AA	274,977		196,144	78,833										
		GD-AN	2,891		2,891											
		GD-OR	9,534		9,534											
Total Miscellaneous IT Intangible PIt - 3031XX			7,907,380	5,597,869	1,637,643	671,868		178,643	5,419,226	5,597,869	178,643	3,632,453	3,811,096		1,786,773	1,786,773
Gas Underground Storage																
		GD-AN	227		227											
Total Gas Underground Storage			227		227											
General Plant - 390200, 396200																
7,4		CD-AA	22,227	16,013	4,421	1,793		16,013	16,013		10,733	10,733		5,280	5,280	
4		ED-AN	20,305	20,305				20,305	20,305		13,610	13,610		6,695	6,695	
		GD-OR	4,735		4,735											
Total General Plant - 390200, 396200			47,267	36,318	4,421	6,528		36,318	36,318		24,343	24,343		11,975	11,975	
Total Amortization Expense			9,027,908	6,670,452	1,671,289	686,167		204,868	6,465,584	6,670,452	204,868	4,315,746	4,520,614		2,149,838	2,149,838

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-12E
For Twelve Months Ended February 29, 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)	271,971,116	271,971,116			271,971,116	271,971,116		177,433,956	177,433,956		94,537,160	
1	Hydro (ED-AN)	108,692,103	108,692,103			108,692,103	108,692,103		70,910,728	70,910,728		37,781,375	
1	Other (ED-AN)	72,691,802	72,691,802			72,691,802	72,691,802		47,424,132	47,424,132		25,267,670	
Total Electric Production		453,355,021	453,355,021			453,355,021	453,355,021		295,768,816	295,768,816		157,586,205	
Electric Transmission													
1	ED-AN	175,824,997	175,824,997			175,824,997	175,824,997		114,708,228	114,708,228		61,116,769	
Total Electric Transmission		175,824,997	175,824,997			175,824,997	175,824,997		114,708,228	114,708,228		61,116,769	
Electric Distribution													
	ED-ID	134,666,326	134,666,326			134,666,326	134,666,326					134,666,326	
	ED-WA	217,594,939	217,594,939			217,594,939	217,594,939	217,594,939		217,594,939			
Total Electric Distribution		352,261,265	352,261,265			352,261,265	352,261,265	217,594,939		217,594,939		134,666,326	
Gas Underground Storage													
	GD-AN	11,946,957		11,946,957									
	GD-OR	315,054			315,054								
Total Gas Underground Storage		12,262,011		11,946,957	315,054								
Gas Distribution													
	GD-AN	1,434,523		1,434,523									
	GD-ID	50,303,181		50,303,181									
	GD-WA	99,948,394		99,948,394									
	GD-OR	85,761,365			85,761,365								
Total Gas Distribution		237,447,463		151,686,098	85,761,365								
General Plant													
4	ED-AN	31,730,186	31,730,186			31,730,186	31,730,186		21,268,426	21,268,426		10,461,760	
	ED-ID	6,028,538	6,028,538			6,028,538	6,028,538				6,028,538		
	ED-WA	9,957,422	9,957,422			9,957,422	9,957,422	9,957,422		9,957,422			
7,4	CD-AA	21,517,214	15,501,862	4,279,558	1,735,794	15,501,862	15,501,862		10,390,743	10,390,743		5,111,119	
9,4	CD-AN	10,605,413	8,342,324	2,263,089		8,342,324	8,342,324		5,591,776	5,591,776		2,750,548	
9	CD-ID	4,345,302	3,418,215	927,287		3,418,215	3,418,215				3,418,215		
9	CD-WA	1,998,318	1,571,897	426,421		1,571,897	1,571,897	1,571,897		1,571,897			
8	GD-AA	1,176,063		838,898	337,165								
	GD-AN	863,410		863,410									
	GD-ID	942,667		942,667									
	GD-WA	2,182,710		2,182,710									
	GD-OR	3,360,496			3,360,496								
Total General Plant		94,707,939	76,550,444	12,724,040	5,433,455	20,976,072	55,574,372	76,550,444	11,529,319	37,250,945	48,780,264	9,446,753	18,323,427
Total Accumulated Depreciation		1,325,858,696	1,057,991,727	176,357,095	91,509,874	373,237,337	684,754,390	1,057,991,727	229,124,258	447,727,989	676,852,247	144,113,079	237,026,401
Allocation Ratios:													
Service -		Electric	Gas-North	Gas-South	Jurisdiction -		Washington		Idaho				
7	Elec/Gas North/Oregon 4-Factor	72.044%	19.889%	8.067%	1	Production/Transmission Ratio	65.240%		34.760%				
8	Gas North/Oregon 4-Factor	0.000%	71.331%	28.669%	4	Jurisdictional 4-Factor Ratio	67.029%		32.971%				
9	Elec/Gas North 4-Factor	78.661%	21.339%	0.000%									

<u>Total</u>
94,537,160
37,781,375
25,267,670
<u>157,586,205</u>

61,116,769
<u>61,116,769</u>

134,666,326
<u>134,666,326</u>

10,461,760
6,028,538
5,111,119
2,750,548
3,418,215

<u>27,770,180</u>
<u>381,139,480</u>

RESULTS OF OPERATIONS
ELECTRIC ACCUMULATED AMORTIZATION
 For Twelve Months Ended February 29, 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	5,702,739	5,702,739			5,702,739	5,702,739		3,720,467	3,720,467		1,982,272	1,982,272
1	Misc Intangible Plt (303000) ED-AN	530,619	530,619			530,619	530,619		346,176	346,176		184,443	184,443
Total Production/Transmission		6,233,358	6,233,358			6,233,358	6,233,358		4,066,643	4,066,643		2,166,715	2,166,715
Distribution													
	Franchises (302000) ED-WA	52,664	52,664			52,664	52,664		52,664	52,664			
	Misc Intangible Plt (303000) ED-WA	19,974	19,974			19,974	19,974		19,974	19,974			
Total Distribution		72,638	72,638			72,638	72,638		72,638	72,638			
General Plant - 303000													
9,1	CD-AN	40,024	31,484	8,540			31,484		20,540	20,540		10,944	10,944
	GD-ID	39,656		39,656									
	GD-WA	81,013		81,013									
	GD-OR	42,212			42,212								
Total General Plant - 303000		202,905	31,484	129,209	42,212		31,484		20,540	20,540		10,944	10,944
Miscellaneous IT Intangible Plant - 3031XX													
7,4	CD-AA	17,336,663	12,490,026	3,448,089	1,398,548			12,490,026	8,371,939	8,371,939		4,118,087	4,118,087
4	ED-AN	744,985	744,985				744,985		499,356	499,356		245,629	245,629
	ED-WA	188,109	188,109				188,109				188,109		
8	GD-AA	464,666		331,451	133,215								
	GD-AN	13,294		13,294									
	GD-OR	44,257			44,257								
Total Miscellaneous IT Intangible Plant - 3031XX		18,791,974	13,423,120	3,792,834	1,576,020		188,109	13,235,011	8,871,295	9,059,404		4,363,716	4,363,716
Gas Underground Storage													
	GD-AN	239,215		239,215									
Total Gas Underground Storage		239,215		239,215									
General Plant - 390200, 396200													
7,4	CD-AA	136,499	98,339	27,149	11,011			98,339	65,916	65,916		32,423	32,423
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	36,416	36,416				36,416		24,409	24,409		12,007	12,007
	ED-WA	110,678	110,678			110,678	110,678		110,678	110,678			
	GD-WA	1,863		1,863									
	GD-OR	45,560			45,560								
Total General Plant - 390200, 396200		343,885	255,556	31,758	56,571	120,801	134,755	255,556	117,232	90,325	207,557	3,569	44,430
Total Accumulated Amortization		25,883,975	20,016,156	4,193,016	1,674,803	381,548	19,634,608	20,016,156	377,979	13,048,803	13,426,782	3,569	6,585,805

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 February 29, 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 - 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	5,738,116	487,645	1,973,731	3,276,740	5,738,116	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	57,648,813	0	0	41,532,511	41,532,511	0	0	11,465,772	11,465,772	0	4,650,530	
9		CD-WA / ID / AN	16,705,888	5,183,580	3,780,348	4,177,091	13,141,019	1,406,191	1,025,525	1,133,153	3,564,869	0	0	
		TOTAL ACCOUNT	85,285,991	5,671,225	5,754,079	48,986,342	60,411,646	3,287,495	1,025,525	12,598,925	16,911,945	3,311,870	4,650,530	7,962,400
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	3,254,624	990,013	0	2,264,611	3,254,624	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	43,689,838	0	0	31,475,907	31,475,907	0	0	8,689,472	8,689,472	0	3,524,459	
9		CD-WA / ID / AN	39,196	0	0	30,832	30,832	0	0	8,364	8,364	0	0	
		TOTAL ACCOUNT	47,413,104	990,013	0	33,771,350	34,761,363	0	0	9,004,164	9,004,164	0	3,647,577	3,647,577
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	17,218,336	7,847,500	2,988,855	6,381,981	17,218,336	0	0	0	0	0	0	
99		GD-WA / ID / AN	6,956,780	0	0	0	0	4,277,338	1,613,944	1,065,498	6,956,780	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	3,365,270	1,006,457	587,014	1,053,684	2,647,155	273,030	159,244	285,841	718,115	0	0	
		TOTAL ACCOUNT	30,473,712	8,853,957	3,575,869	7,817,352	20,247,178	4,550,368	1,773,188	1,456,710	7,780,266	2,403,529	42,739	2,446,268

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended February 29, 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	1,857,884	112,615	148,135	1,200,680	1,461,430	30,550	40,186	325,718	396,454	0	0	0
		TOTAL ACCOUNT	2,394,711	123,354	162,880	1,570,525	1,856,759	114,821	40,186	325,718	480,725	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,234,678	1,151,597	370,781	1,712,300	3,234,678	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,936,261	0	0	0	0	1,079,625	444,947	411,689	1,936,261	0	0	0
99		GD-OR / AS	895,810	0	0	0	0	0	0	0	0	895,810	0	895,810
8		GD-AA	1,132,131	0	0	0	0	0	0	807,560	807,560	0	324,571	324,571
7		CD-AA	5,661,884	0	0	4,079,048	4,079,048	0	0	1,126,092	1,126,092	0	456,744	456,744
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	13,165,593	1,179,903	377,972	5,995,632	7,553,507	1,087,304	446,898	2,400,759	3,934,961	895,810	781,315	1,677,125
	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	36,086,563	16,808,254	10,121,748	9,156,561	36,086,563	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,123,088	0	0	0	0	2,761,080	837,200	524,808	4,123,088	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	42,343,432	17,077,425	10,529,364	10,087,087	37,693,876	2,834,100	947,777	779,151	4,561,028	43,834	44,694	88,528

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended February 29, 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	44,089,677	6,502,619	2,727,113	34,859,945	44,089,677	0	0	0	0	0	0	0
99		GD-WA / ID / AN	954,242	0	0	0	0	519,102	435,140	0	954,242	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	11,349,954	0	0	8,176,961	8,176,961	0	0	2,257,392	2,257,392	0	915,601	915,601
9		CD-WA / ID / AN	11,827,576	365,190	3,174,441	5,764,059	9,303,690	99,068	861,156	1,563,662	2,523,886	0	0	0
		TOTAL ACCOUNT	70,170,706	6,867,809	5,901,554	48,800,965	61,570,328	618,170	1,296,296	4,529,323	6,443,789	956,324	1,200,265	2,156,589
	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	300,218,230	41,319,423	27,108,733	161,594,967	230,023,123	13,140,857	5,646,311	32,308,197	51,095,365	8,331,002	10,768,740	19,099,742

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 February 29, 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	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	2,034,248	1,243,114	0	791,134	2,034,248	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	35,030,856	0	0	25,237,630	25,237,630	0	0	6,967,287	6,967,287	0	2,825,939	2,825,939			
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0			
		TOTAL ACCOUNT	38,673,456	1,243,114	0	26,028,764	27,271,878	0	0	8,081,414	8,081,414	46,440	3,273,724	3,320,164			
	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	2,362,537	0	0	1,702,066	1,702,066	0	0	469,885	469,885	0	190,586	190,586			
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0			
		TOTAL ACCOUNT	2,631,651	0	0	1,950,612	1,950,612	0	0	489,222	489,222	1,231	190,586	191,817			
	TOTAL		45,043,923	1,396,293	0	29,980,046	31,376,339	964,981	168,450	8,612,046	9,745,477	457,797	3,464,310	3,922,107			

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:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-12E
For Twelve Months Ended February 29, 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	(29,543,330)	(21,284,197)	(5,875,873)	(2,383,260)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,846,214)	(1,452,250)	(393,964)	0
		Total	<u>(31,389,544)</u>	<u>(22,736,447)</u>	<u>(6,269,837)</u>	<u>(2,383,260)</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
 For Twelve Months Ended February 29, 2012
 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		689,997	689,997		689,997	689,997		0	0
1	151210	FUEL STOCK HOG FUEL-KFGS		657,863	657,863		657,863	657,863		0	0
4	154100	PLANT MATERIALS & OPER SUPPLIES		6,015,994	6,015,994		4,731,805	4,731,805		1,284,189	1,284,189
1	154300	PLANT MATERIALS & OPER SUP-CS2		314,621	314,621		247,461	247,461		67,160	67,160
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		688,654	688,654		541,652	541,652		147,002	147,002
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		0	0		0	0		0	0
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		(1,226)	(1,226)		(964)	(964)		(262)	(262)
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		(11,006)	(11,006)		(8,657)	(8,657)		(2,349)	(2,349)
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	18,188,000		18,188,000	18,188,000		18,188,000		0	0
TOTAL			18,188,000	8,354,897	26,542,897	18,188,000	6,859,157	25,047,157		0	1,495,740

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%