

RESULTS OF OPERATIONS	Report ID: G-ROR-12E
GAS RATE OF RETURN	
For Twelve Months Ended February 29, 2012 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
G-OPS		Gas Net Operating Income	19,971,357	12,663,515	7,307,842
		Adjustments			
		Adjusted Gas Net Operating Income	19,971,357	12,663,515	7,307,842
G-APL		Gas Net Adjusted Rate Base	304,939,959	199,299,898	105,640,061
		RATE OF RETURN	6.549%	6.354%	6.918%

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

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
1	Input	System Contract Demand	11-01-2011	100.000%	69.580%	30.420%
2	Input	Number of Customers	02-29-2012	224,602	149,124	75,478
		Percent		100.000%	66.395%	33.605%
3	G-OPS	Direct Distribution Operating Expense		10,063,860	6,494,303	3,569,557
		Percent		100.000%	64.531%	35.469%
	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		18,239,323	12,815,508	5,423,815
		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		8,748,139	5,984,502	2,763,637
		Percentage		100.000%	68.409%	31.591%
		Total Number of Customers		224,556	149,161	75,395
		Percentage		100.000%	66.425%	33.575%
		Total Direct Plant		308,463,462	201,271,418	107,192,044
		Percentage		100.000%	65.250%	34.750%
4		Total Four Factor Allocators		400.000%	270.346%	129.654%
		Percent		100.000%	67.587%	32.413%

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

AVISTA UTILITIES

6	Input	Actual Therms Purchased	02-29-2012	270,441,455	188,214,294	82,227,161	
		Percent		100.000%	69.595%	30.405%	
	Input	Elec/Gas North/Oregon 4-Factor	01-01-2012	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		66,341,282	58,626,203	5,247,466	2,467,613
		Direct O & M Accts 901 - 935		58,793,117	39,254,919	16,142,401	3,395,797
		Direct O & M Accts 901 - 905 Utility 9 Only		1,408,245	867,690	540,555	XXXXXX
		Adjustments		0			
		Total		126,542,644	98,748,812	21,930,422	5,863,410
		Percentage		100.000%	78.036%	17.330%	4.634%
		Direct Labor Accts 500 - 894		54,372,404	43,317,908	7,642,727	3,411,769
		Direct Labor Accts 901 - 935		4,295,024	3,049,259	223,754	1,022,011
		Direct Labor Accts 901 - 905 Utility 9 Only		5,547,864	3,418,316	2,129,548	XXXXXX
		Total		64,215,292	49,785,483	9,996,029	4,433,780
		Percentage		100.000%	77.529%	15.566%	6.905%
		Number of Customers at		681,193	360,451	224,556	96,186
		Percentage		99.999%	52.914%	32.965%	14.120%
		Net Direct Plant		2,469,357,528	1,967,998,952	338,164,005	163,194,571
		Percentage		100.000%	79.697%	13.694%	6.609%
		Total Percentages		399.999%	288.176%	79.555%	32.268%
7		Average (CD AA)		100.000%	72.044%	19.889%	8.067%

1

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		320,742	0	224,556	96,186
	Percentage		100.000%	0.000%	70.011%	29.989%
	Net Direct Plant		494,275,971	0	331,833,422	162,442,549
	Percentage		100.000%	0.000%	67.135%	32.865%
	Total Percentages		400.000%	0.000%	285.324%	114.676%
8	Average (GD AA)		100.000%	0.000%	71.331%	28.669%
Input	Elec/Gas North 4-Factor	01-01-2012	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		63,873,669	58,626,203	5,247,466	0
	Direct O & M Accts 901 - 935		55,397,320	39,254,919	16,142,401	0
	Adjustments		0	0	0	0
	Total		119,270,989	97,881,122	21,389,867	0
	Percentage		100.000%	82.066%	17.934%	0.000%
	Direct Labor Accts 580 - 894		50,960,635	43,317,908	7,642,727	0
	Direct Labor Accts 901 - 935		3,273,013	3,049,259	223,754	0
	Total		54,233,648	46,367,167	7,866,481	0
	Percentage		100.000%	85.495%	14.505%	0.000%
	Number of Customers at		585,007	360,451	224,556	0
	Percentage		100.000%	61.615%	38.385%	0.000%
	Net Direct Plant		2,283,393,565	1,951,560,143	331,833,422	0
	Percentage		100.000%	85.468%	14.532%	0.000%
	Total Percentages		400.000%	314.644%	85.356%	0.000%
9	Average (CD AN/ID/WA)		100.000%	78.661%	21.339%	0.000%

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GAS ALLOCATION PERCENTAGES	
For Twelve Months Ended February 29, 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		13,448,726	8,836,829	4,611,897	
			100.000%	65.708%	34.292%	
12	Net Gas Plant (before DFIT) Percent		363,387,944	238,791,557	124,596,387	
			100.000%	65.713%	34.287%	
13	G-PLT Net Gas General Plant Percent		38,339,571	26,773,362	11,566,209	
			100.000%	69.832%	30.168%	
14	Net Allocated Schedule M's Percent		-22,557,548	-14,772,062	-7,785,486	
			100.000%	65.486%	34.514%	
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 February 29, 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	152,901,327	0	152,901,327	105,072,653	0	105,072,653	47,828,674	0	47,828,674
99	4812XX	Commercial - Firm & Interruptible	78,436,341	0	78,436,341	55,325,687	0	55,325,687	23,110,654	0	23,110,654
99	4813XX	Industrial-Firm	3,711,469	0	3,711,469	2,125,416	0	2,125,416	1,586,053	0	1,586,053
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	499XXX	Unbilled Revenue	(2,712,159)	0	(2,712,159)	(1,783,773)	0	(1,783,773)	(928,386)	0	(928,386)
99	484000	Interdepartmental Revenue	306,366	0	306,366	271,932	0	271,932	34,434	0	34,434
		TOTAL SALES TO ULTIMATE CUSTOMERS	232,643,344	0	232,643,344	161,011,915	0	161,011,915	71,631,429	0	71,631,429
		OTHER OPERATING REVENUES:									
99	483XXX	Sales for Resale	139,625,753	0	139,625,753	96,499,911	0	96,499,911	43,125,842	0	43,125,842
99	488000	Miscellaneous Service Revenues	31,096	0	31,096	17,396	0	17,396	13,700	0	13,700
99	489300	Transportation For Others	4,015,210	0	4,015,210	3,587,531	0	3,587,531	427,679	0	427,679
99	493000	Rent from Gas Property	2,185	0	2,185	2,185	0	2,185	0	0	0
4	495000	Other Gas Revenues	6,302,145	31,851	6,333,996	4,370,164	21,527	4,391,691	1,931,981	10,324	1,942,305
		TOTAL OTHER OPERATING REVENUES	149,976,389	31,851	150,008,240	104,477,187	21,527	104,498,714	45,499,202	10,324	45,509,526
		TOTAL GAS REVENUES	382,619,733	31,851	382,651,584	265,489,102	21,527	265,510,629	117,130,631	10,324	117,140,955
		PRODUCTION EXPENSES:									
G-804	804/805	City Gate Purchases	269,341,426	0	269,341,426	186,047,656	0	186,047,656	83,293,770	0	83,293,770
6	808XXX	Net Natural Gas Storage Transactions	1,514,159	0	1,514,159	1,639,459	0	1,639,459	(125,300)	0	(125,300)
6	811000	Gas Used for Products Extraction	(1,379,019)	0	(1,379,019)	(961,304)	0	(961,304)	(417,715)	0	(417,715)
10	813000	Other Gas Expenses	0	1,319,726	1,319,726	0	887,885	887,885	0	431,841	431,841
99	813010	Gas Technology Institute (GTI) Expenses	107,884	0	107,884	76,978	0	76,978	30,906	0	30,906
		TOTAL PRODUCTION EXPENSES	269,584,450	1,319,726	270,904,176	186,802,789	887,885	187,690,674	82,781,661	431,841	83,213,502
		UNDERGROUND STORAGE EXPENSES:									
1	814000	Supervision & Engineering	0	10,857	10,857	0	7,554	7,554	0	3,303	3,303
1	824000	Other Expenses	0	457,099	457,099	0	318,049	318,049	0	139,050	139,050
1	837000	Other Equipment	0	400,510	400,510	0	278,675	278,675	0	121,835	121,835
		TOTAL UNDERGROUND STORAGE OPER EXP	0	868,466	868,466	0	604,278	604,278	0	264,188	264,188
G-DEPX		Depreciation Expense-Underground Storage	0	585,201	585,201	0	407,183	407,183	0	178,018	178,018
G-AMTX		Amortization Expense-Underground Storage	0	227	227	0	158	158	0	69	69
G-OTX		Taxes Other Than FIT	0	32,243	32,243	0	22,435	22,435	0	9,808	9,808
		TOTAL UG STORAGE DEPR/AMRT/NON-FIT TAXES	0	617,671	617,671	0	429,776	429,776	0	187,895	187,895
		TOTAL UNDERGROUND STORAGE EXPENSES	0	1,486,137	1,486,137	0	1,034,054	1,034,054	0	452,083	452,083

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-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	870000	Supervision & Engineering	163,241	904,353	1,067,594	130,281	583,588	713,869	32,960	320,765	353,725
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	2,481,632	835,498	3,317,130	1,540,034	539,155	2,079,189	941,598	296,343	1,237,941
3	875000	Measuring & Reg Sta Exp-General	123,268	94	123,362	80,001	61	80,062	43,267	33	43,300
3	876000	Measuring & Reg Sta Exp-Industrial	9,832	0	9,832	9,074	0	9,074	758	0	758
3	877000	Measuring & Reg Sta Exp-City Gate	257,491	0	257,491	112,596	0	112,596	144,895	0	144,895
3	878000	Meter & House Regulator Expenses	714,629	0	714,629	541,521	0	541,521	173,108	0	173,108
3	879000	Customer Installation Expenses	1,475,531	84,953	1,560,484	846,023	54,821	900,844	629,508	30,132	659,640
3	880000	Other Expenses	1,092,352	817,458	1,909,810	736,690	527,514	1,264,204	355,662	289,944	645,606
3	881000	Rents	60	30,756	30,816	60	19,847	19,907	0	10,909	10,909
MAINTENANCE											
3	885000	Supervision & Engineering	140,218	20,253	160,471	52,138	13,069	65,207	88,080	7,184	95,264
3	887000	Mains	1,851,055	23,272	1,874,327	1,366,940	15,018	1,381,958	484,115	8,254	492,369
3	889000	Measuring & Reg Sta Exp-General	173,312	0	173,312	121,084	0	121,084	52,228	0	52,228
3	890000	Measuring & Reg Sta Exp-Industrial	141,749	4,362	146,111	60,089	2,815	62,904	81,660	1,547	83,207
3	891000	Measuring & Reg Sta Exp-City Gate	101,788	0	101,788	58,864	0	58,864	42,924	0	42,924
3	892000	Services	784,335	53,856	838,191	462,923	34,754	497,677	321,412	19,102	340,514
3	893000	Meters & House Regulators	553,123	640,614	1,193,737	375,985	413,395	789,380	177,138	227,219	404,357
3	894000	Other Equipment	244	137,053	137,297	0	88,442	88,442	244	48,611	48,855
TOTAL DISTRIBUTION OPERATING EXP			10,063,860	3,552,522	13,616,382	6,494,303	2,292,479	8,786,782	3,569,557	1,260,043	4,829,600
G-DEPX		Depreciation Expense-Distribution	10,254,917	49,548	10,304,465	6,682,306	34,483	6,716,789	3,572,611	15,065	3,587,676
G-OTX		Taxes Other Than FIT	16,539,922	0	16,539,922	14,265,037	0	14,265,037	2,274,885	0	2,274,885
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			26,794,839	49,548	26,844,387	20,947,343	34,483	20,981,826	5,847,496	15,065	5,862,561
TOTAL DISTRIBUTION EXPENSES			36,858,699	3,602,070	40,460,769	27,441,646	2,326,962	29,768,608	9,417,053	1,275,108	10,692,161
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	393,657	393,657	0	261,369	261,369	0	132,288	132,288
2	902000	Meter Reading Expenses	1,667,114	61,542	1,728,656	1,458,707	40,861	1,499,568	208,407	20,681	229,088
G-903	903XXX	Customer Records & Collection Expenses	1,072,473	3,892,109	4,964,582	756,769	2,584,165	3,340,934	315,704	1,307,944	1,623,648
2	904000	Uncollectible Accounts	0	1,648,682	1,648,682	0	1,094,642	1,094,642	0	554,040	554,040
2	905000	Misc Customer Accounts	0	88,925	88,925	0	59,042	59,042	0	29,883	29,883
TOTAL CUSTOMER ACCOUNTS EXPENSES			2,739,587	6,084,915	8,824,502	2,215,476	4,040,079	6,255,555	524,111	2,044,836	2,568,947
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	10,981,388	160,231	11,141,619	8,138,941	106,385	8,245,326	2,842,447	53,846	2,896,293
2	909000	Advertising	21,079	634,941	656,020	20,142	421,569	441,711	937	213,372	214,309
2	910000	Misc Customer Service & Info Exp	0	83,674	83,674	0	55,555	55,555	0	28,119	28,119
TOTAL CUSTOMER SERVICE & INFO EXP			11,002,467	878,846	11,881,313	8,159,083	583,509	8,742,592	2,843,384	295,337	3,138,721

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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
		SALES EXPENSES:									
2	912000	Demonstrating & Selling Expenses	0	6,908	6,908	0	4,587	4,587	0	2,321	2,321
2	913000	Advertising	96	0	96	96	0	96	0	0	0
2	916000	Miscellaneous Sales Expenses	0	267	267	0	177	177	0	90	90
		TOTAL SALES EXPENSES	96	7,175	7,271	96	4,764	4,860	0	2,411	2,411
		ADMINISTRATIVE & GENERAL EXPENSES:									
4	920000	Salaries	139,918	6,382,958	6,522,876	106,289	4,314,050	4,420,339	33,629	2,068,908	2,102,537
4	921000	Office Supplies & Expenses	975	1,055,127	1,056,102	975	713,129	714,104	0	341,998	341,998
4	922000	Admin. Expenses Transferred - Credit	0	(32,114)	(32,114)	0	(21,705)	(21,705)	0	(10,409)	(10,409)
4	923000	Outside Services Employed	7,995	3,875,150	3,883,145	7,995	2,619,098	2,627,093	0	1,256,052	1,256,052
4	924000	Property Insurance Premium	0	287,557	287,557	0	194,351	194,351	0	93,206	93,206
4	925XXX	Injuries and Damages	706	983,634	984,340	481	664,809	665,290	225	318,825	319,050
4	926XXX	Employee Pensions and Benefits	55,561	201,149	256,710	55,561	135,951	191,512	0	65,198	65,198
4	928000	Regulatory Commission Expenses	690,095	332,485	1,022,580	460,326	224,717	685,043	229,769	107,768	337,537
4	930000	Miscellaneous General Expenses	36,507	827,625	864,132	20,504	559,367	579,871	16,003	268,258	284,261
4	931000	Rents	11,742	226,310	238,052	11,049	152,956	164,005	693	73,354	74,047
4	935000	Maintenance of General Plant	252,629	1,800,739	2,053,368	164,515	1,217,065	1,381,580	88,114	583,674	671,788
		TOTAL ADMIN & GEN OPERATING EXP	1,196,128	15,940,620	17,136,748	827,695	10,773,788	11,601,483	368,433	5,166,832	5,535,265
G-DEPX		Depreciation Expense-General Plant	441,486	2,117,573	2,559,059	281,652	1,431,204	1,712,856	159,834	686,369	846,203
G-AMTX		Amortization Expense - General Plant - 303000	26,928	2,070	28,998	23,104	1,399	24,503	3,824	671	4,495
G-AMTX		Amortization Expense - Misc IT Intangible Plant - 3031XX	0	1,637,643	1,637,643	0	1,106,834	1,106,834	0	530,809	530,809
G-AMTX		Amortization Expense-General Plant - 390200, 396200	0	4,421	4,421	0	2,988	2,988	0	1,433	1,433
99	407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99	407X28	Reg Credit/Debit Decoupling Def Rev	(215,138)	0	(215,138)	(215,138)	0	(215,138)	0	0	0
99	407329	Reg Debit Amt Decoupling Surcharge	392,580	0	392,580	392,580	0	392,580	0	0	0
99	407335	DSIT Amortization - ID	(167,045)	0	(167,045)	0	0	0	(167,045)	0	(167,045)
99	407425	WA GRC Jackson Prairie Deferral	(448,795)	0	(448,795)	(448,795)	0	(448,795)	0	0	0
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	30,016	3,761,707	3,791,723	33,403	2,542,425	2,575,828	(3,387)	1,219,282	1,215,895
		TOTAL ADMIN & GENERAL EXPENSES	1,226,144	19,702,327	20,928,471	861,098	13,316,213	14,177,311	365,046	6,386,114	6,751,160
		TOTAL EXPENSES BEFORE FIT	321,411,443	33,081,196	354,492,639	225,480,188	22,193,466	247,673,654	95,931,255	10,887,730	106,818,985
		NET OPERATING INCOME BEFORE FIT			28,158,945			17,836,975			10,321,970
G-FIT		FEDERAL INCOME TAX			1,837,178			865,490			971,688
G-FIT		DEFERRED FEDERAL INCOME TAX			6,393,840			4,334,472			2,059,368
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			(43,430)			(26,502)			(16,928)
		GAS NET OPERATING INCOME			19,971,357			12,663,515			7,307,842

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-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
ALLOCATION RATIOS:											
G-ALL	1	System Contract Demand		100.000%		69.580%				30.420%	
G-ALL	2	Number of Customers		100.000%		66.395%				33.605%	
G-ALL	3	Direct Distribution Operating Expense		100.000%		64.531%				35.469%	
G-ALL	4	Jurisdictional 4-Factor Ratio		100.000%		67.587%				32.413%	
G-ALL	6	Actual Therms Purchased		100.000%		69.595%				30.405%	
G-ALL	10	Actual Annual Throughput		100.000%		67.278%				32.722%	
G-ALL	99	Not Allocated		0.000%		0.000%				0.000%	

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

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 903	G-903-12E
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
2	903000	Customer Records & Collections	1,072,473	3,892,081	4,964,554	756,769	2,584,147	3,340,916	315,704	1,307,934	1,623,638
12	903920	Accts Rec Sold - Program Fees	0	28	28	0	18	18	0	10	10
12	903930	Accts Rec Sold - Maturity Yield Fees	0	0	0	0	0	0	0	0	0
Total Account 903			1,072,473	3,892,109	4,964,582	756,769	2,584,165	3,340,934	315,704	1,307,944	1,623,648

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.395%	33.605%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	65.713%	34.287%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-12E
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
2	908000	Customer Assistance Expense	215,431	160,231	375,662	122,762	106,385	229,147	92,669	53,846	146,515
99	908600	Public Purpose Tariff Rider Expense Offset	11,430,025	0	11,430,025	8,422,027	0	8,422,027	3,007,998	0	3,007,998
99	908610	Limited Income Tax Refund Program	85,555	0	85,555	85,555	0	85,555	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	(784,029)	0	(784,029)	(491,403)	0	(491,403)	(292,626)	0	(292,626)
99	908990	DSM Amortization	34,406	0	34,406	0	0	0	34,406	0	34,406
		Total Account 908	10,981,388	160,231	11,141,619	8,138,941	106,385	8,245,326	2,842,447	53,846	2,896,293

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.395%	33.605%
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 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 Cost of Debt		2.949%	3.037%
	Total Weighted Cost		2.949%	3.037%
G-APL	Net Rate Base	304,939,959	199,299,898	105,640,061
	Interest Deduction for FIT Calculation	9,085,643	5,877,354	3,208,289
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 February 29, 2012 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	382,651,584	265,510,629	117,140,955
G-OPS	Operating & Maintenance Expense	323,238,858	223,686,224	99,552,634
G-OPS	Book Deprec/Amort and Reg Amortizations	14,681,616	9,699,958	4,981,658
G-OTX	Taxes Other than FIT	16,572,165	14,287,472	2,284,693
	Net Operating Income Before FIT	28,158,945	17,836,975	10,321,970
G-INT	Less: Interest Expense	9,085,643	5,877,354	3,208,289
G-SCM	Schedule M Adjustments	(13,824,222)	(9,486,792)	(4,337,430)
	Taxable Net Operating Income	5,249,080	2,472,829	2,776,251
	Tax Rate	35%	35%	35%
	Total Federal Income Tax	1,837,178	865,490	971,688
G-DTE	Deferred FIT	6,393,840	4,334,472	2,059,368
99	411400 Amortized Investment Tax Credit	(43,430)	(26,502)	(16,928)
	Total FIT/Deferred FIT & ITC	8,187,588	5,173,460	3,014,128

ALLOCATION RATIOS:

G-ALL	99	Not Allocated	0.000%	0.000%	0.000%
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RESULTS OF OPERATIONS		Report ID: G-SCM-12E
GAS SCHEDULE M ITEMS		
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
G-DEPX/AMTX		Book Depreciation & Amortization	10,723,331	4,396,683	15,120,014	6,987,062	2,984,249	9,971,311	3,736,269	1,412,434	5,148,703
12	997001	Contributions In Aid of Construction	0	688,458	688,458	0	452,406	452,406	0	236,052	236,052
2	997002	Injuries and Damages	0	(75,000)	(75,000)	0	(49,796)	(49,796)	0	(25,204)	(25,204)
12	997003	Salvage	0	0	0	0	0	0	0	0	0
4	997005	FAS106 Current Retiree Medical Accrual	0	653,822	653,822	0	441,899	441,899	0	211,923	211,923
6	997008	DSM Book Amortization	0	34,406	34,406	0	23,945	23,945	0	10,461	10,461
99	997010	Deferred Gas Credit and Refunds	(4,173,894)	0	(4,173,894)	(3,181,028)	0	(3,181,028)	(992,866)	0	(992,866)
4	997015	Airplane Lease Payments	0	98,741	98,741	0	66,736	66,736	0	32,005	32,005
12	997016	Redemption Expense Amortization	0	383,397	383,397	0	251,942	251,942	0	131,455	131,455
4	997020	FAS87 Current Pension Accrual	0	(2,695,321)	(2,695,321)	0	(1,821,687)	(1,821,687)	0	(873,634)	(873,634)
99	997029	FAS 106 Post Retirement Benefits	55,561	0	55,561	55,561	0	55,561	0	0	0
99	997031	Decoupling Mechanism	172,183	0	172,183	172,183	0	172,183	0	0	0
12	997032	Interest Rate Swaps	0	(1,872,604)	(1,872,604)	0	(1,230,544)	(1,230,544)	0	(642,060)	(642,060)
4	997033	DSM Tariff Rider	2,907,222	0	2,907,222	1,742,896	0	1,742,896	1,164,326	0	1,164,326
11	997049	Tax Depreciation	0	(24,234,016)	(24,234,016)	0	(15,923,687)	(15,923,687)	0	(8,310,329)	(8,310,329)
1	997055	Deferred Gas Exchange	0	(249,960)	(249,960)	0	(173,922)	(173,922)	0	(76,038)	(76,038)
4	997062	Gain on Sale of Office Building	0	(54,470)	(54,470)	0	(36,815)	(36,815)	0	(17,655)	(17,655)
99	997065	Amortization of Unbilled Revenue Add-Ins	(730,329)	0	(730,329)	(491,403)	0	(491,403)	(238,926)	0	(238,926)
99	997073	DSIT Amortization - ID	(220,745)	0	(220,745)	0	0	0	(220,745)	0	(220,745)
11	997080	Book Transportation Depreciation	0	217,676	217,676	0	143,031	143,031	0	74,645	74,645
4	997081	Deferred Compensation	0	(197,547)	(197,547)	0	(133,516)	(133,516)	0	(64,031)	(64,031)
4	997082	Meal Disallowances	0	91,056	91,056	0	61,542	61,542	0	29,514	29,514
4	997083	Paid Time Off	0	120,337	120,337	0	81,332	81,332	0	39,005	39,005
2	997084	Customer Uncollectibles	0	136,791	136,791	0	90,822	90,822	0	45,969	45,969
TOTAL SCHEDULE M ADJUSTMENTS			8,733,329	(22,557,551)	(13,824,222)	5,285,271	(14,772,063)	(9,486,792)	3,448,058	(7,785,488)	(4,337,430)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.580%	30.420%
G-ALL	2	Number of Customers	100.000%	66.395%	33.605%
G-ALL	3	Direct Distribution Operating Expense	100.000%	64.531%	35.469%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.587%	32.413%
G-ALL	6	Actual Therms Purchased	100.000%	69.595%	30.405%
G-ALL	11	Book Depreciation	100.000%	65.708%	34.292%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	65.713%	34.287%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-12E
DEFERRED INCOME TAX EXPENSE--GAS	
For Twelve Months Ended February 29, 2012	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	5,684,898	3,722,812	1,962,086
99	410100	Deferred Federal Income Tax Exp	428,844	423,636	5,208
		SUBTOTAL	<u>6,113,742</u>	<u>4,146,448</u>	<u>1,967,294</u>
14	411100	Deferred Federal Income Tax Expense - Allocated	24,483	16,033	8,450
99	411100	Deferred Federal Income Tax Exp	255,615	171,991	83,624
		SUBTOTAL	<u>280,098</u>	<u>188,024</u>	<u>92,074</u>
		Total Deferred Federal Income Tax Expense	<u><u>6,393,840</u></u>	<u><u>4,334,472</u></u>	<u><u>2,059,368</u></u>

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	65.486%	34.514%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX		G-OTX-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
		UNDERGROUND STORAGE									
16	408190	R&P Property Tax - Storage	0	32,243	32,243	0	22,435	22,435	0	9,808	9,808
		TOTAL UNDERGROUND STORAGE TAX	0	32,243	32,243	0	22,435	22,435	0	9,808	9,808
		DISTRIBUTION									
99	408110	State Excise Tax	6,290,371	0	6,290,371	6,290,371	0	6,290,371	0	0	0
99	408120	Municipal Occupation & License Tax	7,331,065	0	7,331,065	6,037,220	0	6,037,220	1,293,845	0	1,293,845
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax - Distribution	2,811,036	0	2,811,036	1,937,446	0	1,937,446	873,590	0	873,590
99	409100	State Income Tax	107,450	0	107,450	0	0	0	107,450	0	107,450
		TOTAL DISTRIBUTION TAX	16,539,922	0	16,539,922	14,265,037	0	14,265,037	2,274,885	0	2,274,885
		TOTAL TAXES OTHER THAN FIT	16,539,922	32,243	16,572,165	14,265,037	22,435	14,287,472	2,274,885	9,808	2,284,693

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.580%	30.420%
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RESULTS OF OPERATIONS	Report ID:
GAS UTILITY PLANT	G-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
		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	8,570,637	8,570,637	0	5,792,636	5,792,636	0	2,778,001	2,778,001
4		TOTAL INTANGIBLE PLANT	1,133,431	8,612,047	9,745,478	964,981	5,820,624	6,785,605	168,450	2,791,423	2,959,873
		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	1,360,596	1,360,596	0	946,703	946,703	0	413,893	413,893
1	352XXX	Wells	0	18,258,672	18,258,672	0	12,704,384	12,704,384	0	5,554,288	5,554,288
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	11,409,431	11,409,431	0	7,938,682	7,938,682	0	3,470,749	3,470,749
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	1,479,918	1,479,918	0	1,029,727	1,029,727	0	450,191	450,191
		TOTAL UNDERGROUND STORAGE PLANT	0	34,635,662	34,635,662	0	24,099,494	24,099,494	0	10,536,168	10,536,168
		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	784,494	22,254	806,748	515,243	15,488	530,731	269,251	6,766	276,017
6	376000	Mains	223,036,362	2,512,521	225,548,883	144,099,920	1,748,589	145,848,509	78,936,442	763,932	79,700,374
6	378000	Measuring & Reg Station Equip-General	5,142,636	57,440	5,200,076	3,128,807	39,975	3,168,782	2,013,829	17,465	2,031,294
6	379000	Measuring & Reg Station Equip-City Gate	5,880,801	60,967	5,941,768	1,736,060	42,430	1,778,490	4,144,741	18,537	4,163,278
6	380000	Services	144,533,655	0	144,533,655	97,051,002	0	97,051,002	47,482,653	0	47,482,653
6	381000	Meters	63,433,323	0	63,433,323	42,527,370	0	42,527,370	20,905,953	0	20,905,953
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	2,843,846	0	2,843,846	2,238,908	0	2,238,908	604,938	0	604,938
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	445,808,363	2,653,182	448,461,545	291,362,751	1,846,482	293,209,233	154,445,612	806,700	155,252,312

RESULTS OF OPERATIONS		Report ID:
GAS UTILITY PLANT		G-PLT-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
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	4,313,021	12,598,926	16,911,947	3,287,496	8,515,236	11,802,732	1,025,525	4,083,690	5,109,215
4	391XXX	Office Furniture & Equipment	0	9,004,163	9,004,163	0	6,085,644	6,085,644	0	2,918,519	2,918,519
4	392XXX	Transportation Equipment	6,323,555	1,456,711	7,780,266	4,550,367	984,547	5,534,914	1,773,188	472,164	2,245,352
4	393000	Stores Equipment	155,008	325,718	480,726	114,822	220,143	334,965	40,186	105,575	145,761
4	394000	Tools, Shop & Garage Equipment	1,534,202	2,400,759	3,934,961	1,087,304	1,622,601	2,709,905	446,898	778,158	1,225,056
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	3,781,877	779,151	4,561,028	2,834,100	526,605	3,360,705	947,777	252,546	1,200,323
4	397XXX	Communications Equipment	1,914,466	4,529,324	6,443,790	618,170	3,061,234	3,679,404	1,296,296	1,468,090	2,764,386
4	398000	Miscellaneous Equipment	19	78,722	78,741	8	53,206	53,214	11	25,516	25,527
TOTAL GENERAL PLANT			18,787,170	32,308,199	51,095,369	13,140,858	21,836,143	34,977,001	5,646,312	10,472,056	16,118,368
TOTAL PLANT IN SERVICE			465,728,964	78,209,090	543,938,054	305,468,590	53,602,743	359,071,333	160,260,374	24,606,347	184,866,721
ACCUMULATED DEPRECIATION											
G-ADEP		Underground Storage	0	11,946,957	11,946,957	0	8,312,693	8,312,693	0	3,634,264	3,634,264
G-ADEP		Distribution Plant	150,251,575	1,434,523	151,686,098	99,948,394	998,356	100,946,750	50,303,181	436,167	50,739,348
G-ADEP		General Plant	4,479,085	8,244,955	12,724,040	2,609,131	5,572,518	8,181,649	1,869,954	2,672,437	4,542,391
TOTAL ACCUMULATED DEPRECIATION			154,730,660	21,626,435	176,357,095	102,557,525	14,883,567	117,441,092	52,173,135	6,742,868	58,916,003
ACCUMULATED AMORTIZATION											
G-AAAMT		General Plant - 303000	120,669	8,540	129,209	81,013	5,772	86,785	39,656	2,768	42,424
G-AAAMT		Misc IT Intangible Plant - 3031XX	0	3,792,834	3,792,834	0	2,563,463	2,563,463	0	1,229,371	1,229,371
G-AAAMT		Underground Storage	0	239,215	239,215	0	166,446	166,446	0	72,769	72,769
G-AAAMT		General Plant - 390200, 396200	4,609	27,149	31,758	3,641	18,349	21,990	968	8,800	9,768
TOTAL ACCUMULATED AMORTIZATION			125,278	4,067,738	4,193,016	84,654	2,754,030	2,838,684	40,624	1,313,708	1,354,332
TOTAL ACCUMULATED DEPR/AMORT			154,855,938	25,694,173	180,550,111	102,642,179	17,637,597	120,279,776	52,213,759	8,056,576	60,270,335
NET GAS UTILITY PLANT before DFIT			310,873,026	52,514,917	363,387,943	202,826,411	35,965,146	238,791,557	108,046,615	16,549,771	124,596,386
ACCUMULATED DFIT											
12	282900	ADFIT - Gas Plant In Service	0	(60,167,907)	(60,167,907)	0	(39,538,137)	(39,538,137)	0	(20,629,770)	(20,629,770)
4	282900	ADFIT - Common Plant (282900 from C-DTX)	0	(6,269,837)	(6,269,837)	0	(4,230,212)	(4,230,212)	0	(2,039,625)	(2,039,625)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(1,322,343)	(1,322,343)	0	(868,951)	(868,951)	0	(453,392)	(453,392)
TOTAL ACCUMULATED DFIT			0	(67,760,087)	(67,760,087)	0	(44,637,300)	(44,637,300)	0	(23,122,787)	(23,122,787)
NET GAS UTILITY PLANT			310,873,026	(15,245,170)	295,627,856	202,826,411	(8,672,154)	194,154,257	108,046,615	(6,573,016)	101,473,599
ALLOCATION RATIOS:											
G-ALL	1	System Contract Demand		100.000%			69.580%			30.420%	
G-ALL	4	Jurisdictional 4-Factor Ratio		100.000%			67.587%			32.413%	
G-ALL	6	Actual Therms Purchased		100.000%			69.595%			30.405%	
G-ALL	12	Net Gas Plant (before DFIT)		100.000%			65.713%			34.287%	

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-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
G-PLT		NET GAS PLANT IN SERVICE	310,873,026	(15,245,170)	295,627,856	202,826,411	(8,672,154)	194,154,257	108,046,615	(6,573,016)	101,473,599
		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	3,265,590	3,265,590	0	2,272,198	2,272,198	0	993,392	993,392
4	252000	Customer Advances	(87,242)	0	(87,242)	(21,182)	0	(21,182)	(66,060)	0	(66,060)
99	235199	Customer Deposits	(1,093,049)	0	(1,093,049)	(1,093,049)	0	(1,093,049)	0	0	0
C-WKC		Working Capital	0	1,495,740	1,495,740	0	0	0	0	1,495,740	1,495,740
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	(1,180,291)	10,492,394	9,312,103	(1,114,231)	6,259,872	5,145,641	(66,060)	4,232,522	4,166,462
		NET RATE BASE	309,692,735	(4,752,776)	304,939,959	201,712,180	(2,412,282)	199,299,898	107,980,555	(2,340,494)	105,640,061

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 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	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
Steam (ED-AN)	10,604,962	10,604,962												
Hydro (ED-AN)	8,730,691	8,730,691												
Other (ED-AN)	8,231,267	8,231,267												
Total Electric Production	27,566,920	27,566,920												
Electric Transmission														
ED-AN	10,328,755	10,328,755												
Total Electric Transmission	10,328,755	10,328,755												
Electric Distribution														
ED-ID	10,833,270	10,833,270												
ED-WA	19,514,130	19,514,130												
Total Electric Distribution	30,347,400	30,347,400												
Gas Underground Storage														
1 GD-AN	585,201		585,201			585,201	585,201		407,183	407,183		178,018	178,018	
GD-OR	104,493			104,493										
Total Gas Underground Storage	689,694		585,201	104,493		585,201	585,201		407,183	407,183		178,018	178,018	
Gas Distribution														
6 GD-AN	49,548		49,548						34,483	34,483		15,065	15,065	
GD-ID	3,572,611		3,572,611		3,572,611	3,572,611					3,572,611		3,572,611	
GD-WA	6,682,306		6,682,306		6,682,306	6,682,306		6,682,306		6,682,306				
GD-OR	3,662,201			3,662,201										
Total Gas Distribution	13,966,666		10,304,465	3,662,201	10,254,917	49,548	10,304,465		6,682,306	34,483	6,716,789	3,572,611	15,065	3,587,676
General Plant														
BD-AN	2,522,692	2,522,692												
ED-ID	250,957	250,957												
ED-WA	696,091	696,091												
7,4 CD-AA	9,446,602	6,805,710	1,878,835	762,057		1,878,835	1,878,835		1,269,848	1,269,848		608,987	608,987	
9,4 CD-AN	456,640	359,198	97,442			97,442			65,858	65,858		31,584	31,584	
9 CD-ID	417,905	328,728	89,177		89,177	89,177					89,177		89,177	
9 CD-WA	157,567	123,944	33,623		33,623	33,623		33,623		33,623				
8,4 GD-AA	151,883		108,340	43,543		108,340	108,340		73,224	73,224		35,116	35,116	
4 GD-AN	32,956		32,956			32,956			22,274	22,274		10,682	10,682	
GD-ID	70,657		70,657		70,657	70,657					70,657		70,657	
GD-WA	248,029		248,029		248,029	248,029		248,029		248,029				
GD-OR	258,025			258,025										
Total General Plant	14,710,004	11,087,320	2,559,059	1,063,625	441,486	2,117,573	2,559,059		281,652	1,431,204	1,712,856	159,834	686,369	846,203
Total Depreciation Expense	97,609,439	79,330,395	13,448,725	4,830,319	10,696,403	2,752,322	13,448,725		6,963,958	1,872,870	8,836,828	3,732,445	879,452	4,611,897

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

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

Allocation Ratios:		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%			32.413%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-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	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
Steam (ED-AN)	271,971,116	271,971,116												
Hydro (ED-AN)	108,692,103	108,692,103												
Other (ED-AN)	72,691,802	72,691,802												
Total Electric Production	453,355,021	453,355,021												
Electric Transmission														
ED-AN	175,824,997	175,824,997												
Total Electric Transmission	175,824,997	175,824,997												
Electric Distribution														
ED-ID	134,666,326	134,666,326												
ED-WA	217,594,939	217,594,939												
Total Electric Distribution	352,261,265	352,261,265												
Gas Underground Storage														
1 GD-AN	11,946,957		11,946,957			11,946,957	11,946,957		8,312,693	8,312,693		3,634,264	3,634,264	
GD-OR	315,054			315,054										
Total Gas Underground Storage	12,262,011		11,946,957	315,054		11,946,957	11,946,957		8,312,693	8,312,693		3,634,264	3,634,264	
Gas Distribution														
6 GD-AN	1,434,523		1,434,523			1,434,523	1,434,523		998,356	998,356		436,167	436,167	
GD-ID	50,303,181		50,303,181		50,303,181	50,303,181	50,303,181				50,303,181		50,303,181	
GD-WA	99,948,394		99,948,394		99,948,394	99,948,394	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	150,251,575	1,434,523	151,686,098		99,948,394	998,356	100,946,750	50,303,181	436,167	50,739,348
General Plant														
ED-AN	31,730,186	31,730,186												
ED-ID	6,028,538	6,028,538												
ED-WA	9,957,422	9,957,422												
7,4 CD-AA	21,517,214	15,501,862	4,279,558	1,735,794		4,279,558	4,279,558		2,892,425	2,892,425		1,387,133	1,387,133	
9,4 CD-AN	10,605,413	8,342,324	2,263,089			2,263,089	2,263,089		1,529,554	1,529,554		733,535	733,535	
9 CD-ID	4,345,502	3,418,215	927,287		927,287	927,287	927,287				927,287		927,287	
9 CD-WA	1,998,318	1,571,897	426,421		426,421	426,421	426,421	426,421			426,421		426,421	
8,4 GD-AA	1,176,063		838,898	337,165		838,898	838,898		566,986	566,986		271,912	271,912	
4 GD-AN	863,410		863,410			863,410	863,410		583,553	583,553		279,857	279,857	
GD-ID	942,667		942,667		942,667	942,667	942,667				942,667		942,667	
GD-WA	2,182,710		2,182,710		2,182,710	2,182,710	2,182,710	2,182,710			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	4,479,085	8,244,955	12,724,040		2,609,131	5,572,518	8,181,649	1,869,954	2,672,437	4,542,391
Total Accumulated Depreciation	1,325,858,696	1,057,991,727	176,357,095	91,509,874	154,730,660	21,626,435	176,357,095		102,557,525	14,883,567	117,441,092	52,173,135	6,742,868	58,916,003

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

RESULTS OF OPERATIONS	Report ID: G-AAAMT-12E
GAS-NORTH ACCUMULATED AMORTIZATION	
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	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Production/Transmission													
Franchises (302000)	ED-AN	5,702,739	5,702,739										
Misc Intangible Plt (303000)	ED-AN	530,619	530,619										
Total Production/Transmission		6,233,358	6,233,358										
Distribution													
Franchises (302000)	ED-WA	52,664	52,664										
Misc Intangible Plt (303000)	ED-WA	19,974	19,974										
Total Distribution		72,638	72,638										
General Plant - 303000													
9,4	CD-AN	40,024	31,484	8,540		8,540	8,540		5,772	5,772			
	GD-ID	39,656		39,656			39,656					39,656	2,768
	GD-WA	81,013		81,013			81,013		81,013				39,656
	GD-OR	42,212			42,212								2,768
Total General Plant - 303000		202,905	31,484	129,209	42,212		129,209		81,013	5,772	86,785	39,656	2,768
Miscellaneous IT Intangible Plant - 3031XX													
7,4	CD-AA	17,336,663	12,490,026	3,448,089	1,398,548		3,448,089				2,330,460	2,330,460	1,117,629
	ED-AN	744,985	744,985										1,117,629
	ED-WA	188,109	188,109										
8,4	GD-AA	464,666		331,451	133,215		331,451		224,018	224,018			107,433
4	GD-AN	13,294		13,294			13,294		8,985	8,985			4,309
	GD-OR	44,257			44,257								4,309
Total Miscellaneous IT Intangible Plant - 3031XX		18,791,974	13,423,120	3,792,834	1,576,020		3,792,834		2,563,463	2,563,463			1,229,371
Gas Underground Storage													
1	GD-AN	239,215		239,215			239,215			166,446	166,446		72,769
Total Gas Underground Storage		239,215		239,215			239,215			166,446	166,446		72,769
General Plant - 390200, 396200													
7,4	CD-AA	136,499	98,339	27,149	11,011		27,149			18,349	18,349		8,800
9	CD-ID	4,537	3,569	968			968					968	968
9	CD-WA	8,332	6,554	1,778			1,778		1,778				
4	ED-AN	36,416	36,416										
	ED-WA	110,678	110,678										
	GD-WA	1,863		1,863			1,863		1,863				
	GD-OR	45,560			45,560								
Total General Plant - 390200, 396200		343,885	255,556	31,758	56,571		31,758		3,641	18,349	21,990	968	8,800
Total Accumulated Amortization		25,883,975	20,016,156	4,193,016	1,674,803		4,193,016		84,654	2,754,030	2,838,684	40,624	1,313,708

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 February 29, 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	5,738,116	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

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
	393000	Stores Equipment										
99		ED-WA / ID / AN	395,329	10,739	14,745	369,845	395,329	0	0	0	0	0
99		GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	84,271	0
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	0	57,227
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	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
		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
	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
99		GD-WA / ID / AN	1,936,261	0	0	0	0	1,079,625	444,947	411,689	1,936,261	0
99		GD-OR / AS	895,810	0	0	0	0	0	0	0	0	895,810
8		GD-AA	1,132,131	0	0	0	0	0	0	807,560	807,560	324,571
7		CD-AA	5,661,884	0	0	4,079,048	4,079,048	0	0	1,126,092	1,126,092	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
		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
	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
99		GD-WA / ID / AN	210,157	0	0	0	0	68,391	22,304	119,462	210,157	0
99		GD-OR / AS	187,966	0	0	0	0	0	0	0	0	187,966
8		GD-AA	82,554	0	0	0	0	0	0	58,887	58,887	23,667
7		CD-AA	355,663	0	0	256,234	256,234	0	0	70,738	70,738	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
		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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPI-12E
For Twelve Months Ended February 29, 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	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
	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:

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 February 29, 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
	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
99		GD-WA / ID / AN	1,133,431	0	0	0	0	964,981	168,450	0	1,133,431	0	0
99		GD-OR / AS	410,126	0	0	0	0	0	0	0	0	410,126	0
8		GD-AA	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
9		CD-WA / ID / AN	194,058	0	0	152,648	152,648	0	0	41,410	41,410	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
	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
99		GD-WA / ID / AN	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
8		GD-AA	1,561,912	0	0	0	0	0	0	1,114,127	1,114,127	0	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
9		CD-WA / ID / AN	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
	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
99		GD-WA / ID / AN	19,337	0	0	0	0	0	0	19,337	19,337	0	0
99		GD-OR / AS	1,231	0	0	0	0	0	0	0	0	1,231	0
8		GD-AA	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
8		CD-WA / ID / AN	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
	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

ALLOCATION RATIOS:

Allocation Code	Factor	Description	Elec	Gas	Oregon
G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.044%	8.067%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	28.669%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	78.661%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: C-DTX-12E
COMMON ACCUMULATED DEFERRED FIT For Twelve Months Ended February 29, 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	(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	(31,389,544)	(22,736,447)	(6,269,837)	(2,383,260)

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-WKC-12E
COMMON WORKING CAPITAL	
For Twelve Months Ended February 29, 2012 Ending Balance Basis	

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		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	1,495,740

ALLOCATION RATIOS: