

AVISTA UTILITIES
Restatement Summary
Washington Electric
TWELVE MONTHS ENDED DECEMBER 31, 2011

Column	WP Ref	Description of Adjustment	Washington Electric		
			NOI	Rate Base	ROR
Restating adjustments					
1.00	E-ROO	Results of Operations	76,024	1,123,911	6.76%
1.01	E-DFIT	Deferred FIT Rate Base	3	285	
1.02	E-DDC	Deferred Debits and Credits	184	(22)	
1.03	E-WC	Working Capital	137	13,689	
2.01	E-EBO	Eliminate B & O Taxes	(45)	-	
2.02	E-PT	Property Tax	(43)	-	
2.03	E-UE	Uncollect. Expense	(206)	-	
2.04	E-RE	Regulatory Expense	(31)	-	
2.05	E-ID	Injuries and Damages	150	-	
2.06	E-FIT	FIT / DFIT Expense	-	-	
2.07	E-EWPC	Eliminate WA Power Cost Defer	8,312	-	
2.08	E-NPS	Nez Perce Settlement Adjustment	(9)	-	
2.09	E-EAR	Eliminate A/R Expenses	1	-	
2.10	OSC	Office Space Charges to Subsidiaries	3	-	
2.11	E-RET	Restate Excise Taxes	67	-	
2.12	E-NGL	Net Gains / Losses	52	-	
2.13	E-RN	Revenue Normalization	(1,474)	-	
2.14	E-MR	Misc Restating	59	-	
2.15	E-PCB	PCB Transformer Restating	\$831	\$0	
2.16	E-PPS	Normalizing Power Supply	(8,973)	-	
2.17	E-RDI	Restate Debt Interest	(346)	-	
Restated Total			<u>74,695</u>	<u>1,137,863</u>	<u>6.56%</u>

Conversion Factor

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TAB

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AVISTA UTILITIES
 WASHINGTON ELECTRIC RESULTS
 TWELVE MONTHS ENDED DECEMBER 31, 2011
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Results of Operations	Deferred FIT Rate Base	Deferred Debits and Credits	Working Capital	Eliminate B & O Taxes	Property Tax	Uncollect. Expense	Regulatory Expense
	Adjustment Number Workpaper Reference	1.00 E-ROO	1.01 E-DFIT	1.02 E-DDC	1.03 E-WC	2.01 E-EBO	2.02 E-PT	2.03 E-UE	2.04 E-RE
REVENUES									
1	Total General Business	\$470,571	\$0	\$0	\$0	(\$16,360)	\$0	\$0	\$0
2	Interdepartmental Sales	820	-	-	-	-	-	-	-
3	Sales for Resale	76,991	-	-	-	-	-	-	-
4	Total Sales of Electricity	548,382	-	-	-	(16,360)	-	-	-
5	Other Revenue	130,741	-	-	-	(17)	-	-	-
6	Total Electric Revenue	679,123	-	-	-	(16,377)	-	-	-
EXPENSES									
Production and Transmission									
7	Operating Expenses	252,926	-	-	-	-	-	-	-
8	Purchased Power	124,270	-	-	-	-	-	-	-
9	Depreciation/Amortization	25,349	-	(191)	-	-	-	-	-
10	Regulatory Amortization	403	-	-	-	-	-	-	-
11	Taxes	10,780	-	-	-	-	66	-	-
12	Total Production & Transmission	413,728	-	(191)	-	-	66	-	-
Distribution									
13	Operating Expenses	20,360	-	-	-	-	-	-	-
14	Depreciation/Amortization	19,320	-	-	-	-	-	-	-
15	Taxes	38,896	-	-	-	(16,308)	-	-	-
16	Total Distribution	78,576	-	-	-	(16,308)	-	-	-
17	Customer Accounting	9,960	-	10	-	-	-	317	-
18	Customer Service & Information	21,300	-	-	-	-	-	-	-
19	Sales Expenses	4	-	-	-	-	-	-	-
Administrative & General									
20	Operating Expenses	45,046	-	-	-	-	-	-	48
21	Depreciation/Amortization	10,906	-	-	-	-	-	-	-
22	Taxes	0	-	-	-	-	-	-	-
23	Total Admin. & General	55,952	-	-	-	-	-	-	48
24	Total Electric Expenses	579,520	-	(181)	-	(16,308)	66	317	48
25	OPERATING INCOME BEFORE FIT	99,603	-	181	-	(69)	(66)	(317)	(48)
FEDERAL INCOME TAX									
26	Current Accrual	11,899	-	(4)	-	(24)	(23)	(111)	(17)
27	Debt Interest	0	(3)	0	(137)	-	-	-	-
28	Deferred Income Taxes	11,779	-	-	-	-	-	-	-
29	Amortized ITC - Noxon	(99)	-	-	-	-	-	-	-
30	NET OPERATING INCOME	\$76,024	\$3	184	\$137	(\$45)	(\$43)	(\$206)	(\$31)
RATE BASE									
PLANT IN SERVICE									
31	Intangible	\$84,081	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	Production	706,894	-	-	-	-	-	-	-
33	Transmission	328,012	-	-	-	-	-	-	-
34	Distribution	696,082	-	-	-	-	-	-	-
35	General	140,218	-	-	-	-	-	-	-
36	Total Plant in Service	1,955,287	-	-	-	-	-	-	-
ACCUMULATED DEPRECIATION/AMORT									
37	Intangible	3,744	-	-	-	-	-	-	-
38	Production	286,300	-	-	-	-	-	-	-
39	Transmission	111,144	-	-	-	-	-	-	-
40	Distribution	209,101	-	-	-	-	-	-	-
41	General	56,694	-	-	-	-	-	-	-
42	Total Accumulated Depreciation	666,983	-	-	-	-	-	-	-
43	NET PLANT	1,288,304	-	-	-	-	-	-	-
44	DEFERRED TAXES	(201,448)	285	-	-	-	-	-	-
45	Net Plant After DFIT	1,086,856	285	-	-	-	-	-	-
46	DEFERRED DEBITS AND CREDITS	18,867	-	(22)	13,689	-	-	-	-
47	WORKING CAPITAL	18,188	-	-	-	-	-	-	-
48	TOTAL RATE BASE	\$1,123,911	\$285	(\$22)	\$13,689	\$0	\$0	\$0	\$0
49	RATE OF RETURN	6.76%			Tentative				
	12/31/2011 AMA weighted cost of debt:	2.85%							
	Revenue Conversion Factor	62.082%							

AVISTA UTILITIES
 WASHINGTON ELECTRIC RESULTS
 TWELVE MONTHS ENDED DECEMBER 31, 2011
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Injuries and Damages 2.05 E-ID	FTT / DFIT Expense 2.06 E-FIT	Eliminate WA Power Cost Defer 2.07 E-EWPC	Nez Perce Settlement Adjustment 2.08 E-NPS	Eliminate A/R Expenses 2.09 E-EAR	Office Space Charges to Subsidiaries 2.10 OSC	Restate Excise Taxes 2.11 E-RET	Net Gains / Losses 2.12 E-NGL
REVENUES									
1	Total General Business	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Interdepartmental Sales	-	-	-	-	-	-	-	-
3	Sales for Resale	-	-	-	-	-	-	-	-
4	Total Sales of Electricity	-	-	-	-	-	-	-	-
5	Other Revenue	-	-	-	-	-	-	-	-
6	Total Electric Revenue	-	-	-	-	-	-	-	-
EXPENSES									
Production and Transmission									
7	Operating Expenses	-	-	(12,788)	14	-	-	-	-
8	Purchased Power	-	-	-	-	-	-	-	-
9	Depreciation/Amortization	-	-	-	-	-	-	-	-
10	Regulatory Amortization	-	-	-	-	-	-	-	-
11	Taxes	-	-	-	-	-	-	-	-
12	Total Production & Transmission	-	-	(12,788)	14	-	-	-	-
Distribution									
13	Operating Expenses	-	-	-	-	-	-	-	-
14	Depreciation/Amortization	-	-	-	-	-	-	-	(80)
15	Taxes	-	-	-	-	-	-	(103)	-
16	Total Distribution	-	-	-	-	-	-	(103)	(80)
17	Customer Accounting	-	-	-	-	(2)	-	-	-
18	Customer Service & Information	-	-	-	-	-	-	-	-
19	Sales Expenses	-	-	-	-	-	-	-	-
Administrative & General									
20	Operating Expenses	(230)	-	-	-	-	(5)	-	-
21	Depreciation/Amortization	-	-	-	-	-	-	-	-
22	Taxes	-	-	-	-	-	-	-	-
23	Total Admin. & General	(230)	-	-	-	-	(5)	-	-
24	Total Electric Expenses	(230)	-	(12,788)	14	(2)	(5)	(103)	(80)
25	OPERATING INCOME BEFORE FIT	230	-	12,788	(14)	2	5	103	80
FEDERAL INCOME TAX									
26	Current Accrual	81	(147)	-	(5)	1	2	36	28
27	Debt Interest	-	-	-	-	-	-	-	-
28	Deferred Income Taxes	-	147	4,476	-	-	-	-	-
29	Amortized ITC - Noxon	-	-	-	-	-	-	-	-
30	NET OPERATING INCOME	\$150	\$0	\$8,312	(\$9)	\$1	\$3	\$67	\$52
RATE BASE									
PLANT IN SERVICE									
31	Intangible	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	Production	-	-	-	-	-	-	-	-
33	Transmission	-	-	-	-	-	-	-	-
34	Distribution	-	-	-	-	-	-	-	-
35	General	-	-	-	-	-	-	-	-
36	Total Plant in Service	-	-	-	-	-	-	-	-
ACCUMULATED DEPRECIATION/AMORT									
37	Intangible	-	-	-	-	-	-	-	-
38	Production	-	-	-	-	-	-	-	-
39	Transmission	-	-	-	-	-	-	-	-
40	Distribution	-	-	-	-	-	-	-	-
41	General	-	-	-	-	-	-	-	-
42	Total Accumulated Depreciation	-	-	-	-	-	-	-	-
43	NET PLANT	-	-	-	-	-	-	-	-
44	DEFERRED TAXES	-	-	-	-	-	-	-	-
45	Net Plant After DFIT	-	-	-	-	-	-	-	-
46	DEFERRED DEBITS AND CREDITS	-	-	-	-	-	-	-	-
47	WORKING CAPITAL	-	-	-	-	-	-	-	-
48	TOTAL RATE BASE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
49	RATE OF RETURN	12/31/2011 AMA weighted cost of debt: Revenue Conversion Factor							

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS
TWELVE MONTHS ENDED DECEMBER 31, 2011
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Revenue Normalization	Misc Restating	PCB Transformer Restating	Normalizing Power Supply	Restate Debt Interest	Restated TOTAL
	Adjustment Number	2.13	2.14	2.15	2.16	2.17	
	Workpaper Reference	E-RN	E-MR	E-PCB	E-PPS	E-RDI	
REVENUES							
1	Total General Business	(\$2,374)	\$0	\$0	\$0	\$0	\$451,837
2	Interdepartmental Sales	-	-	-	-	-	820
3	Sales for Resale	-	-	-	(24,387)	-	52,604
4	Total Sales of Electricity	(2,374)	-	-	(24,387)	-	505,261
5	Other Revenue	-	-	-	(117,058)	-	13,666
6	Total Electric Revenue	(2,374)	-	-	(141,445)	-	518,927
EXPENSES							
Production and Transmission							
7	Operating Expenses	-	(6)	-	(94,512)	-	145,634
8	Purchased Power	-	-	-	(33,128)	-	91,142
9	Depreciation/Amortization	-	-	-	-	-	25,158
10	Regulatory Amortization	-	-	-	-	-	403
11	Taxes	-	-	-	-	-	10,846
12	Total Production & Transmission	-	(6)	-	(127,640)	-	273,183
Distribution							
13	Operating Expenses	-	(1)	(1,278)	-	-	19,081
14	Depreciation/Amortization	-	-	-	-	-	19,240
15	Taxes	(92)	-	-	-	-	22,393
16	Total Distribution	(92)	(1)	(1,278)	-	-	60,714
17	Customer Accounting	(10)	-	-	-	-	10,275
18	Customer Service & Information	-	(8)	-	-	-	21,292
19	Sales Expenses	-	-	-	-	-	4
Administrative & General							
20	Operating Expenses	(5)	(75)	-	-	-	44,779
21	Depreciation/Amortization	-	-	-	-	-	10,906
22	Taxes	-	-	-	-	-	-
23	Total Admin. & General	(5)	(75)	-	-	-	55,685
24	Total Electric Expenses	(107)	(90)	(1,278)	(127,640)	-	421,153
25	OPERATING INCOME BEFORE FIT	(2,267)	90	1,278	(13,805)	-	97,774
FEDERAL INCOME TAX							
26	Current Accrual	(794)	32	447	(4,832)	-	6,569
27	Debt Interest	-	-	-	-	346	207
28	Deferred Income Taxes	-	-	-	-	-	16,402
29	Amortized ITC - Noxon	-	-	-	-	-	(99)
30	NET OPERATING INCOME	(\$1,474)	\$59	\$831	(\$8,973)	(\$346)	\$74,695
RATE BASE							
PLANT IN SERVICE							
31	Intangible	\$0	\$0	\$0	\$0	\$0	\$84,081
32	Production	-	-	-	-	-	706,894
33	Transmission	-	-	-	-	-	328,012
34	Distribution	-	-	-	-	-	696,082
35	General	-	-	-	-	-	140,218
36	Total Plant in Service	-	-	-	-	-	1,955,287
ACCUMULATED DEPRECIATION/AMORT							
37	Intangible	-	-	-	-	-	3,744
38	Production	-	-	-	-	-	286,300
39	Transmission	-	-	-	-	-	111,144
40	Distribution	-	-	-	-	-	209,101
41	General	-	-	-	-	-	56,694
42	Total Accumulated Depreciation	-	-	-	-	-	666,983
43	NET PLANT	-	-	-	-	-	1,288,304
44	DEFERRED TAXES	-	-	-	-	-	(201,163)
45	Net Plant After DFIT	-	-	-	-	-	1,087,141
46	DEFERRED DEBITS AND CREDITS	-	-	-	-	-	32,534
47	WORKING CAPITAL	-	-	-	-	-	18,188
48	TOTAL RATE BASE	\$0	\$0	\$0	\$0	\$0	\$1,137,863
49	RATE OF RETURN						6.56%
	12/31/2011 AMA weighted cost of debt:						
	Revenue Conversion Factor						

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TAB

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AVISTA UTILITIES
 WASHINGTON ELECTRIC RESULTS
 TWELVE MONTHS ENDED DECEMBER 31, 2011
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Results of Operations
	Adjustment Number	1.00
	Workpaper Reference	E-ROO
	REVENUES	
1	Total General Business	\$470,571
2	Interdepartmental Sales	820
3	Sales for Resale	76,991
4	Total Sales of Electricity	548,382
5	Other Revenue	130,741
6	Total Electric Revenue	679,123
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	252,926
8	Purchased Power	124,270
9	Depreciation/Amortization	25,349
10	Regulatory Amortization	403
11	Taxes	10,780
12	Total Production & Transmission	413,728
	Distribution	
13	Operating Expenses	20,360
14	Depreciation/Amortization	19,320
15	Taxes	38,896
16	Total Distribution	78,576
17	Customer Accounting	9,960
18	Customer Service & Information	21,300
19	Sales Expenses	4
	Administrative & General	
20	Operating Expenses	45,046
21	Depreciation/Amortization	10,906
22	Taxes	0
23	Total Admin. & General	55,952
24	Total Electric Expenses	579,520
25	OPERATING INCOME BEFORE FIT	99,603
	FEDERAL INCOME TAX	0
26	Current Accrual	11,899
27	Debt Interest	0
28	Deferred Income Taxes	11,779
29	Amortized ITC - Noxon	(99)
30	NET OPERATING INCOME	\$76,024
	RATE BASE	
	PLANT IN SERVICE	
31	Intangible	\$84,081
32	Production	706,894
33	Transmission	328,012
34	Distribution	696,082
35	General	140,218
36	Total Plant in Service	1,955,287
	ACCUMULATED DEPRECIATION/AMORT	
37	Intangible	3,744
38	Production	286,300
39	Transmission	111,144
40	Distribution	209,101
41	General	56,694
42	Total Accumulated Depreciation	666,983
43	NET PLANT	1,288,304
44	DEFERRED TAXES	(201,448)
45	Net Plant After DFIT	1,086,856
46	DEFERRED DEBITS AND CREDITS	18,867
47	WORKING CAPITAL	18,188
48	TOTAL RATE BASE	\$1,123,911

1-00-2

RESULTS OF OPERATIONS	Report ID: E-ROR-12A
ELECTRIC RATE OF RETURN	
For Twelve Months Ended December 31, 2011 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income	127,014,106	76,023,070	50,991,036
	Colstrip 3 AFUDC Reallocation Adj	0	(190,572)	190,572
	Adjusted Net Operating Income	127,014,106	75,832,498	51,181,608
E-APL	Electric Net Rate Base	1,732,778,922	1,123,910,329	608,868,593
	RATE OF RETURN	7.330%	6.747%	8.406%

1-00-3

RESULTS OF OPERATIONS	Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months Ended December 31, 2011 Average of Monthly Averages 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	12-31-2011	358,302 100.000%	235,192 65.641%	123,110 34.359%
3	E-OPS	Direct Distribution Operating Expense Percent		22,800,910 100.000%	15,596,742 68.404%	7,204,168 31.596%
	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% 100.000%	268.116% 67.029%	131.884% 32.971%

1.00-3

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION PERCENTAGES	E-ALL-12A
For Twelve Months Ended December 31, 2011	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
			Total	Electric	Gas North	Oregon Gas
Input		Elec/Gas North/Oregon 4-Factor	01-01-2011			
		Direct O & M Accts 500 - 894	57,557,639	50,620,200	3,943,320	2,994,119
		Direct O & M Accts 901 - 935	57,769,575	39,717,113	14,983,974	3,068,488
		Direct O & M Accts 901 - 905 Utility 9 Only	1,276,412	787,265	489,147	0
		Adjustments	0	0	0	0
		Total	116,603,626	91,124,578	19,416,441	6,062,607
		Percentage	100.000%	78.149%	16.652%	5.199%
		Direct Labor Accts 500 - 894	51,313,884	40,856,300	7,149,723	3,307,861
		Direct Labor Accts 901 - 935	5,118,749	3,938,893	229,885	949,971
		Direct Labor Accts 901 - 905 Utility 9 Only	5,235,309	3,229,034	2,006,275	0
		Total	61,667,942	48,024,227	9,385,883	4,257,832
		Percentage	100.000%	77.876%	15.220%	6.904%
		Number of Customers at	678,123	358,982	223,040	96,101
		Percentage	100.000%	52.937%	32.891%	14.172%
		Net Direct Plant	2,417,505,829	1,947,783,110	317,785,902	151,936,817
		Percentage	100.000%	80.570%	13.145%	6.285%
		Total Percentages	400.000%	289.532%	77.908%	32.560%
		Average (CD AA)	100.000%	72.383%	19.477%	8.140%

1-00-4

RESULTS OF OPERATIONS	Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months Ended December 31, 2011 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
Input		Gas North/Oregon 4-Factor	Total	Electric	Gas North	Oregon Gas
	01-01-2011	Direct O & M Accts 500 - 894	6,937,439	0	3,943,320	2,994,119
		Direct O & M Accts 901 - 935	18,052,462	0	14,983,974	3,068,488
		Direct O & M Accts 901 - 905 Utility 9 Only	489,147	0	489,147	0
		Total	25,479,048	0	19,416,441	6,062,607
		Percentage	100.000%	0.000%	76.206%	23.794%
		Direct Labor Accts 500 - 894	10,457,584	0	7,149,723	3,307,861
		Direct Labor Accts 901 - 935	1,179,856	0	229,885	949,971
		Direct Labor Accts 901 - 905 Utility 9 Only	2,006,275	0	2,006,275	0
		Total	13,643,715	0	9,385,883	4,257,832
		Percentage	100.000%	0.000%	68.793%	31.207%
		Number of Customers at	319,141	0	223,040	96,101
		Percentage	100.000%	0.000%	69.888%	30.112%
		Net Direct Plant	464,005,775	0	312,801,546	151,204,229
		Percentage	100.000%	0.000%	67.413%	32.587%
		Total Percentages	400.000%	0.000%	282.299%	117.701%
		Average (GD AA)	100.000%	0.000%	70.575%	29.425%

1-00-5

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION PERCENTAGES	E-ALL-12A
For Twelve Months Ended December 31, 2011	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
		Input	Total	Electric	Gas North	Oregon Gas
	01-01-2011	Elec/Gas North 4-Factor				
		Direct O & M Accts 500 - 894	54,563,520	50,620,200	3,943,320	0
		Direct O & M Accts 901 - 935	54,701,087	39,717,113	14,983,974	0
		Adjustments	0	0	0	0
		Total	109,264,607	90,337,313	18,927,294	0
		Percentage	100.000%	82.678%	17.322%	0.000%
		Direct Labor Accts 500 - 894	48,006,023	40,856,300	7,149,723	0
		Direct Labor Accts 901 - 935	4,168,778	3,938,893	229,885	0
		Total	52,174,801	44,795,193	7,379,608	0
		Percentage	100.000%	85.856%	14.144%	0.000%
		Number of Customers at	582,022	358,982	223,040	0
		Percentage	100.000%	61.678%	38.322%	0.000%
		Net Direct Plant	2,248,388,907	1,935,587,361	312,801,546	0
		Percentage	100.000%	86.088%	13.912%	0.000%
		Total Percentages	400.000%	316.300%	83.700%	0.000%
9		Average (CD AN/ID/WA)	100.000%	79.075%	20.925%	0.000%
10	E-PLT	Net Electric Distribution Plant	772,833,248	486,980,889	285,852,359	
		Percent	100.000%	63.012%	36.988%	
11		Book Depreciation	78,825,150	51,155,500	27,669,650	
		Percent	100.000%	64.897%	35.103%	

1-00-6

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION PERCENTAGES	E-ALL-12A
For Twelve Months Ended December 31, 2011	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho
12		Net Electric Plant (before DFIT)	1,997,747,317	1,288,302,999	709,444,318
		Percent	100.000%	64.488%	35.512%
13	E-PLT	Net Electric General Plant	140,310,344	93,030,464	47,279,880
		Percent	100.000%	66.303%	33.697%
14		Net Allocated Schedule M's	-101,487,658	-65,570,654	-35,917,004
		Percent	100.000%	64.609%	35.391%
99	Input	Not Allocated	0.000%	0.000%	0.000%

1.00-7

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended December 31, 2011	
Average of Monthly Averages 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	326,256,121	0	326,256,121	217,795,556	0	217,795,556	108,460,565	0	108,460,565
99	442200	Commercial - Firm & Int.	280,599,292	0	280,599,292	194,229,863	0	194,229,863	86,369,429	0	86,369,429
1	442300	Industrial	122,675,788	0	122,675,788	55,102,212	0	55,102,212	67,573,576	0	67,573,576
99	444000	Public Street & Highway Lighting	6,940,809	0	6,940,809	4,564,701	0	4,564,701	2,376,108	0	2,376,108
99	499XXX	Unbilled Revenue	(1,997,337)	0	(1,997,337)	(1,121,709)	0	(1,121,709)	(875,628)	0	(875,628)
99	448000	Interdepartmental Revenue	1,037,295	0	1,037,295	819,529	0	819,529	217,766	0	217,766
		TOTAL SALES TO ULTIMATE CUSTOMERS	735,511,968	0	735,511,968	471,390,152	0	471,390,152	264,121,816	0	264,121,816
1	447XXX	Sales for Resale	0	118,011,777	118,011,777	0	76,990,883	76,990,883	0	41,020,894	41,020,894
		TOTAL SALES OF ELECTRICITY	735,511,968	118,011,777	853,523,745	471,390,152	76,990,883	548,381,035	264,121,816	41,020,894	305,142,710
		OTHER OPERATING REVENUE:									
99	451000	Miscellaneous Service Revenue	572,046	0	572,046	356,315	0	356,315	215,731	0	215,731
1	453000	Sales of Water & Water Power	0	506,582	506,582	0	330,494	330,494	0	176,088	176,088
1	454000	Rent from Electric Property	2,829,437	51,457	2,880,894	1,900,817	33,571	1,934,388	928,620	17,886	946,506
1	456XXX	Other Electric Revenues	173,543	196,193,868	196,367,411	124,365	127,996,879	128,121,244	49,178	68,196,989	68,246,167
		TOTAL OTHER OPERATING REVENUE	3,575,026	196,751,907	200,326,933	2,381,497	128,360,944	130,742,441	1,193,529	68,390,963	69,584,492
		TOTAL ELECTRIC REVENUE	739,086,994	314,763,684	1,053,850,678	473,771,649	205,351,827	679,123,476	265,315,345	109,411,857	374,727,202
		EXPENSE									
		STEAM POWER GENERATION EXPENSE:									
		OPERATION									
1	500000	Supervision & Engineering	0	502,678	502,678	0	327,947	327,947	0	174,731	174,731
1	501000	Fuel	0	31,254,162	31,254,162	0	20,390,215	20,390,215	0	10,863,947	10,863,947
1	502000	Steam Expense	0	4,303,460	4,303,460	0	2,807,577	2,807,577	0	1,495,883	1,495,883
1	505000	Electric Expense	0	910,212	910,212	0	593,822	593,822	0	316,390	316,390
1	506000	Miscellaneous Steam Power Generation Expense	0	2,398,191	2,398,191	0	1,564,580	1,564,580	0	833,611	833,611
1	507000	Rent	0	32,398	32,398	0	21,136	21,136	0	11,262	11,262
		MAINTENANCE									
1	510000	Supervision & Engineering	0	587,143	587,143	0	383,052	383,052	0	204,091	204,091
1	511000	Structures	0	723,510	723,510	0	472,018	472,018	0	251,492	251,492
1	512000	Boiler Plant	0	6,088,972	6,088,972	0	3,972,445	3,972,445	0	2,116,527	2,116,527
1	513000	Electric Plant	0	1,401,570	1,401,570	0	914,384	914,384	0	487,186	487,186
1	514000	Miscellaneous Steam Plant	0	852,347	852,347	0	556,071	556,071	0	296,276	296,276
		TOTAL STEAM POWER GENERATION EXP	0	49,054,643	49,054,643	0	32,003,247	32,003,247	0	17,051,396	17,051,396

1-00-8

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended December 31, 2011	
Average of Monthly Averages 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	2,576,301	2,576,301	0	1,680,779	1,680,779	0	895,522	895,522
1	536000	Water for Power	0	1,118,184	1,118,184	0	729,503	729,503	0	388,681	388,681
1	537000	Hydraulic Expense	4,518,864	2,821,349	7,340,213	2,767,622	1,840,648	4,608,270	1,751,242	980,701	2,731,943
1	538000	Electric Expense	0	5,780,431	5,780,431	0	3,771,153	3,771,153	0	2,009,278	2,009,278
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	703,631	703,631	0	459,049	459,049	0	244,582	244,582
1	540000	Rent	0	1,216,220	1,216,220	0	793,462	793,462	0	422,758	422,758
1	540100	MT Trust Funds Land Settlement Rents	5,389,316	0	5,389,316	3,512,395	0	3,512,395	1,876,921	0	1,876,921
MAINTENANCE											
1	541000	Supervision & Engineering	0	557,119	557,119	0	363,464	363,464	0	193,655	193,655
1	542000	Structures	0	420,759	420,759	0	274,503	274,503	0	146,256	146,256
1	543000	Reservoirs, Dams, & Waterways	0	2,953,754	2,953,754	0	1,927,029	1,927,029	0	1,026,725	1,026,725
1	544000	Electric Plant	0	2,343,586	2,343,586	0	1,528,956	1,528,956	0	814,630	814,630
1	545000	Miscellaneous Hydraulic Plant	0	503,926	503,926	0	328,761	328,761	0	175,165	175,165
TOTAL HYDRO POWER GENERATION EXP			9,908,180	20,995,260	30,903,440	6,280,017	13,697,307	19,977,324	3,628,163	7,297,953	10,926,116
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	1,438,316	1,438,316	0	938,357	938,357	0	499,959	499,959
1	547000	Fuel	0	54,982,069	54,982,069	0	35,870,302	35,870,302	0	19,111,767	19,111,767
1	548000	Generation Expense	0	1,077,281	1,077,281	0	702,818	702,818	0	374,463	374,463
1	549000	Miscellaneous Other Power Generation Expense	0	570,980	570,980	0	372,507	372,507	0	198,473	198,473
1	550000	Rent	0	(31,837)	(31,837)	0	(20,770)	(20,770)	0	(11,067)	(11,067)
MAINTENANCE											
1	551000	Supervision & Engineering	0	680,635	680,635	0	444,046	444,046	0	236,589	236,589
1	552000	Structures	0	12,248	12,248	0	7,991	7,991	0	4,257	4,257
1	553000	Generating & Electric Equipment	0	1,480,762	1,480,762	0	966,049	966,049	0	514,713	514,713
1	554000	Miscellaneous Other Power Generation Plant	0	154,760	154,760	0	100,965	100,965	0	53,795	53,795
TOTAL OTHER POWER GENERATION EXP			0	60,365,214	60,365,214	0	39,382,265	39,382,265	0	20,982,949	20,982,949
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	19,069,774	190,480,972	209,550,746	0	124,269,786	124,269,786	19,069,774	66,211,186	85,280,960
1	556000	System Control & Load Dispatching	0	714,621	714,621	0	466,219	466,219	0	248,402	248,402
E-557	557XXX	Other Expense	31,815,344	196,820,270	228,635,614	13,285,059	128,405,543	141,690,602	18,530,285	68,414,727	86,945,012
TOTAL OTHER POWER SUPPLY EXPENSE			50,885,118	388,015,863	438,900,981	13,285,059	253,141,548	266,426,607	37,600,059	134,874,315	172,474,374
TOTAL PRODUCTION OPERATING EXP			60,793,298	518,430,980	579,224,278	19,565,076	338,224,367	357,789,443	41,228,222	180,206,613	221,434,835

1-00-9

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended December 31, 2011	
Average of Monthly Averages 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	149,913	1,941,581	2,091,494	79,107	1,266,687	1,345,794	70,806	674,894	745,700
1	561000	Load Dispatching	0	2,230,033	2,230,033	0	1,454,874	1,454,874	0	775,159	775,159
1	562000	Station Expense	0	318,511	318,511	0	207,797	207,797	0	110,714	110,714
1	563000	Overhead Line Expense	0	518,176	518,176	0	338,058	338,058	0	180,118	180,118
1	565000	Transmission of Electricity by Others	0	17,489,619	17,489,619	0	11,410,227	11,410,227	0	6,079,392	6,079,392
1	566000	Miscellaneous Transmission Expense	0	1,679,342	1,679,342	0	1,095,603	1,095,603	0	583,739	583,739
1	567000	Rent	0	127,552	127,552	0	83,215	83,215	0	44,337	44,337
MAINTENANCE											
1	568000	Supervision & Engineering	0	1,313,699	1,313,699	0	857,057	857,057	0	456,642	456,642
1	569000	Structures	9,438	417,103	426,541	6,105	272,118	278,223	3,333	144,985	148,318
1	570000	Station Equipment	405	1,146,527	1,146,932	405	747,994	748,399	0	398,533	398,533
1	571000	Overhead Lines	12,724	2,392,703	2,405,427	6,781	1,560,999	1,567,780	5,943	831,704	837,647
1	572000	Underground Lines	264	1,468	1,732	0	958	958	264	510	774
1	573000	Service Miscellaneous	449	28,507	28,956	227	18,598	18,825	222	9,909	10,131
TOTAL TRANSMISSION OPERATING EXP			173,193	29,604,821	29,778,014	92,625	19,314,185	19,406,810	80,568	10,290,636	10,371,204
E-DEPX		Depreciation Expense-Production	0	27,610,417	27,610,417	0	18,013,036	18,013,036	0	9,597,381	9,597,381
E-DEPX		Depreciation Expense-Transmission	0	10,240,671	10,240,671	0	6,681,014	6,681,014	0	3,559,657	3,559,657
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,003,334	1,003,334	0	654,575	654,575	0	348,759	348,759
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	(10,026,823)	0	(10,026,823)	0	0	0	(10,026,823)	0	(10,026,823)
99	407351	Amortization of CNC Transmission	22,005	0	22,005	0	0	0	22,005	0	22,005
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	241,275	0	241,275	183,561	0	183,561	57,714	0	57,714
99	407400	Amortization of CCX Credits	0	0	0	0	0	0	0	0	0
99	407403	Amortization of Disallowed 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	194,260	0	194,260	0	0	0	194,260	0	194,260
99	407422	Amortization of Spokane River Relicense	0	0	0	0	0	0	0	0	0
99	407450/407499	Amortization of BPA Residential Exchange Credit	(7,202,987)	0	(7,202,987)	(4,794,236)	0	(4,794,236)	(2,408,751)	0	(2,408,751)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	373,025	0	373,025	516,251	0	516,251	(143,226)	0	(143,226)
99	407462	Amortization of LIDAR O&M Deferral	(337,879)	0	(337,879)	(337,879)	0	(337,879)	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	16,971,697	16,971,697	0	11,072,336	11,072,336	0	5,899,361	5,899,361
TOTAL P/T DEPR/AMRT/NON-FIT TAXES			(12,455,238)	56,958,437	44,503,199	(335,867)	37,159,685	36,823,818	(12,119,371)	19,798,752	7,679,381
TOTAL PRODUCTION & TRANSMISSION EXPEN			48,511,253	604,994,238	653,505,491	19,321,834	394,698,237	414,020,071	29,189,419	210,296,001	239,485,420

1-00-10

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended December 31, 2011	
Average of Monthly Averages 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	395,879	1,449,496	1,845,375	249,387	991,513	1,240,900	146,492	457,983	604,475
3	582000	Station Expense	641,823	56,126	697,949	416,111	38,392	454,503	225,712	17,734	243,446
3	583000	Overhead Line Expense	1,303,147	495,537	1,798,684	1,035,017	338,967	1,373,984	268,130	156,570	424,700
3	584000	Underground Line Expense	(183,983)	0	(183,983)	(284,040)	0	(284,040)	100,057	0	100,057
3	585000	Street Light & Signal System Operation Expense	273,778	0	273,778	78,166	0	78,166	195,612	0	195,612
3	586000	Meter Expense	1,823,738	49,411	1,873,149	1,533,584	33,799	1,567,383	290,154	15,612	305,766
3	587000	Customer Installations Expense	611,155	129,708	740,863	352,704	88,725	441,429	258,451	40,983	299,434
3	588000	Miscellaneous Distribution Expense	3,930,022	3,102,009	7,032,031	2,644,726	2,121,898	4,766,624	1,285,296	980,111	2,265,407
3	589000	Rent	4,367	257,937	262,304	4,167	176,439	180,606	200	81,498	81,698
MAINTENANCE:											
3	590000	Supervision & Engineering	307,342	840,873	1,148,215	172,977	575,191	748,168	134,365	265,682	400,047
3	591000	Structures	342,805	1,000	343,805	249,966	684	250,650	92,839	316	93,155
3	592000	Station Equipment	718,449	115,312	833,761	559,291	78,878	638,169	159,158	36,434	195,592
3	593000	Overhead Lines	8,018,052	31,704	8,049,756	5,098,055	21,687	5,119,742	2,919,997	10,017	2,930,014
3	594000	Underground Lines	1,021,119	0	1,021,119	684,449	0	684,449	336,670	0	336,670
3	595000	Line Transformers	2,503,840	328,669	2,832,509	1,959,803	224,823	2,184,626	544,037	103,846	647,883
3	596000	Street Light & Signal System Maintenance Exp	598,647	11	598,658	422,051	8	422,059	176,596	3	176,599
3	597000	Meters	102,477	0	102,477	81,694	0	81,694	20,783	0	20,783
3	598000	Miscellaneous Distribution Expense	388,253	105,466	493,719	338,634	72,143	410,777	49,619	33,323	82,942
TOTAL DISTRIBUTION OPERATING EXP			22,800,910	6,963,259	29,764,169	15,596,742	4,763,147	20,359,889	7,204,168	2,200,112	9,404,280
E-DEPX		Depreciation Expense-Distribution	30,035,667	0	30,035,667	19,294,271	0	19,294,271	10,741,396	0	10,741,396
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	26,073	0	26,073	26,073	0	26,073	0	0	0
E-OTX		Taxes Other Than FIT-Distribution	44,487,828	0	44,487,828	38,604,075	0	38,604,075	5,883,753	0	5,883,753
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			74,549,568	0	74,549,568	57,924,419	0	57,924,419	16,625,149	0	16,625,149
TOTAL DISTRIBUTION EXPENSES			97,350,478	6,963,259	104,313,737	73,521,161	4,763,147	78,284,308	23,829,317	2,200,112	26,029,429

L.00-11

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended December 31, 2011	
Average of Monthly Averages 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	633,265	633,265	0	415,681	415,681	0	217,584	217,584
2	902000	Meter Reading Expenses	2,726,431	100,714	2,827,145	2,333,883	66,110	2,399,993	392,548	34,604	427,152
E-903	903XXX	Customer Records & Collection Expenses	1,897,616	6,158,903	8,056,519	1,283,529	4,042,737	5,326,266	614,087	2,116,166	2,730,253
2	904000	Uncollectible Accounts	0	2,631,760	2,631,760	0	1,727,514	1,727,514	0	904,246	904,246
2	905000	Misc Customer Accounts	0	138,558	138,558	0	90,951	90,951	0	47,607	47,607
TOTAL CUSTOMER ACCOUNTS EXPENSES			4,624,047	9,663,200	14,287,247	3,617,412	6,342,993	9,960,405	1,006,635	3,320,207	4,326,842
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	28,217,736	262,409	28,480,145	20,429,352	172,248	20,601,600	7,788,384	90,161	7,878,545
2	909000	Advertising	24,176	895,235	919,411	22,883	587,641	610,524	1,293	307,594	308,887
2	910000	Misc Customer Service & Info Exp	0	133,784	133,784	0	87,817	87,817	0	45,967	45,967
TOTAL CUSTOMER SERVICE & INFO EXP			28,241,912	1,291,428	29,533,340	20,452,235	847,706	21,299,941	7,789,677	443,722	8,233,399
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	12,086	12,086	0	7,933	7,933	0	4,153	4,153
2	913000	Advertising	154	0	154	154	0	154	0	0	0
2	916000	Miscellaneous Sales Expenses	(3,850)	(63)	(3,913)	(3,850)	(41)	(3,891)	0	(22)	(22)
TOTAL SALES EXPENSES			(3,696)	12,023	8,327	(3,696)	7,892	4,196	0	4,131	4,131
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	629,014	24,309,238	24,938,252	493,630	16,294,239	16,787,869	135,384	8,014,999	8,150,383
4	921000	Office Supplies & Expenses	70,152	3,989,516	4,059,668	70,022	2,674,133	2,744,155	130	1,315,383	1,315,513
4	922000	Admin Exp Transferred--Credit	0	(61,444)	(61,444)	0	(41,185)	(41,185)	0	(20,259)	(20,259)
4	923000	Outside Services Employed	58,964	14,407,828	14,466,792	58,964	9,657,423	9,716,387	0	4,750,405	4,750,405
4	924000	Property Insurance Premium	0	1,223,344	1,223,344	0	819,995	819,995	0	403,349	403,349
4	925XXX	Injuries and Damages	2,428	4,397,623	4,400,051	1,657	2,947,683	2,949,340	771	1,449,940	1,450,711
4	926XXX	Employee Pensions and Benefits	339,356	919,562	1,258,918	250,574	616,373	866,947	88,782	303,189	391,971
4	927000	Franchise Requirements	5,738	0	5,738	0	0	0	5,738	0	5,738
1	928000	Regulatory Commission Expenses	1,906,177	3,769,559	5,675,736	1,158,279	2,459,260	3,617,539	747,898	1,310,299	2,058,197
4	930000	Miscellaneous General Expenses	140,950	2,608,028	2,748,978	80,141	1,748,135	1,828,276	60,809	859,893	920,702
4	931000	Rents	41,087	842,062	883,149	31,432	564,426	595,858	9,655	277,636	287,291
4	935000	Maintenance of General Plant	838,362	7,177,601	8,015,963	349,991	4,811,074	5,161,065	488,371	2,366,527	2,854,898
TOTAL ADMIN & GEN OPERATING EXP			4,032,228	63,582,917	67,615,145	2,494,690	42,551,556	45,046,246	1,537,538	21,031,361	22,568,899

1.00-12

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended December 31, 2011	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	1,340,638	9,498,711	10,839,349	768,546	6,366,891	7,135,437	572,092	3,131,820	3,703,912
E-AMTX		Amortization Expense-General Plant - 303000	0	7,673	7,673	0	5,006	5,006	0	2,667	2,667
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	142,603	5,373,522	5,516,125	142,603	3,601,818	3,744,421	0	1,771,704	1,771,704
E-AMTX		Amortization Expense-General Plant - 390200, 396200	0	31,476	31,476	0	21,098	21,098	0	10,378	10,378
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	1,483,241	14,911,382	16,394,623	911,149	9,994,813	10,905,962	572,092	4,916,569	5,488,661
		TOTAL ADMIN & GENERAL EXPENSES	5,515,469	78,494,299	84,009,768	3,405,839	52,546,369	55,952,208	2,109,630	25,947,930	28,057,560
		TOTAL EXPENSES BEFORE FIT	184,239,463	701,418,447	885,657,910	120,314,785	459,206,344	579,521,129	63,924,678	242,212,103	306,136,781
		NET OPERATING INCOME BEFORE FIT			168,192,768			99,602,347			68,590,421
E-FIT		FEDERAL INCOME TAX--Normal Accrual			23,130,196			11,899,394			11,230,802
E-FIT		DEFERRED FEDERAL INCOME TAX			18,200,734			11,779,223			6,421,511
E-FIT		AMORTIZED ITC - NOXON			(152,268)			(99,340)			(52,928)
		ELECTRIC NET OPERATING INCOME			127,014,106			76,023,070			50,991,036

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.240%	34.760%
E-ALL	2	Number of Customers	100.000%	65.641%	34.359%
E-ALL	3	Direct Distribution Operating Expense	100.000%	68.404%	31.596%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.029%	32.971%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

1-00-13

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-12A
For Twelve Months Ended December 31, 2011	
Average of Monthly Averages 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	150,714,914	150,714,914	0	98,326,410	98,326,410	0	52,388,504	52,388,504
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	19,069,774	0	✓ 19,069,774	0	0	0	19,069,774	0	19,069,774
1	555550	Non Monetary - Exchange Power	0	58,978	58,978	0	38,477	38,477	0	20,501	20,501
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	39,062,189	39,062,189	0	25,484,172	25,484,172	0	13,578,017	13,578,017
1	555710	Intercompany Purchase	0	644,891	644,891	0	420,727	420,727	0	224,164	224,164
TOTAL ACCOUNT 555			19,069,774	190,480,972	✓ 209,550,746	0	124,269,786	124,269,786	19,069,774	66,211,186	85,280,960

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%

1-00-14

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	E-557-12A
For Twelve Months Ended December 31, 2011	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	5,583,077	5,583,077	0	3,642,399	3,642,399	0	1,940,678	1,940,678
1	557010	Other Power Supply Expense - Financial	0	(16,527,664)	(16,527,664)	0	(10,782,648)	(10,782,648)	0	(5,745,016)	(5,745,016)
1	557150	Fuel - Economic Dispatch	0	163,442,853	163,442,853	0	106,630,117	106,630,117	0	56,812,736	56,812,736
1	557160	Power Supply Expense - Miscellaneous	0	374,298	✓ 374,298	0	244,192	244,192	0	130,106	130,106
99	557161	Unbilled Add-Ons	(913,714)	0	(913,714)	0	0	0	(913,714)	0	(913,714)
1	557170	Broker Fees - Power	0	883,712	✓ 883,712	0	576,534	576,534	0	307,178	307,178
1	557200	Nez Perce	818,702	0	818,702	497,498	0	497,498	321,204	0	321,204
99	557280	Washington ERM Deferred	12,787,561	0	12,787,561	12,787,561	0	12,787,561	0	0	0
99	557290	Washington ERM Amortization	0	0	0	0	0	0	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	4,243,151	0	4,243,151	0	0	0	4,243,151	0	4,243,151
99	557390	Idaho PCA Amortization	14,879,644	0	14,879,644	0	0	0	14,879,644	0	14,879,644
1	557395	Optional Renewable Power Expense Offset	0	(151,060)	✓ (151,060)	0	(98,552)	(98,552)	0	(52,508)	(52,508)
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	25,957,046	25,957,046	0	16,934,377	16,934,377	0	9,022,669	9,022,669
1	557711	Turbine Gas Bookout Offset	0	(37,277,636)	(37,277,636)	0	(24,319,930)	(24,319,930)	0	(12,957,706)	(12,957,706)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	54,535,644	54,535,644	0	35,579,054	35,579,054	0	18,956,590	18,956,590
TOTAL ACCOUNT 557			31,815,344	196,820,270	228,635,614	13,285,059	128,405,543	141,690,602	18,530,285	68,414,727	86,945,012

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%

1-00-15

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ACCOUNTING EXPENSES	E-903-12A
For Twelve Months Ended December 31, 2011	
Average of Monthly Averages 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	1,897,616	6,156,404	8,054,020	1,283,529	4,041,125	5,324,654	614,087	2,115,279	2,729,366
12	903920	A/R Sold - Program Fees	0	2,499	2,499	0	1,612	1,612	0	887	887
12	903930	A/R Sold - Maturity Yield Fee	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 903			1,897,616	6,158,903	8,056,519	1,283,529	4,042,737	5,326,266	614,087	2,116,166	2,730,253

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.641%	34.359%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	64.488%	35.512%

1-00-16

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-12A
For Twelve Months Ended December 31, 2011	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	350,416	262,409	612,825	198,988	172,248	371,236	151,428	90,161	241,589
99	908600	Public Purpose Tariff Rider Expense Offset	27,815,970	0	27,815,970	20,158,660	0	20,158,660	7,657,310	0	7,657,310
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	(76,983)	0	(76,983)	(56,629)	0	(56,629)	(20,354)	0	(20,354)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 908			28,217,736	262,409	28,480,145	20,429,352	172,248	20,601,600	7,788,384	90,161	7,878,545

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.641%	34.359%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

1-00-17

RESULTS OF OPERATIONS	Report ID: E-INT-12A
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Twelve Months Ended December 31, 2011 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.27%	52.27%
2	Cost of Debt		5.621%	5.793%
	Total Weighted Cost		2.938%	3.028%
E-APL	Net Rate Base	1,732,778,922	1,123,910,329	608,868,593
	Interest Deduction for FIT Calculation	51,457,026	33,020,485	18,436,541
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

1.00-18

RESULTS OF OPERATIONS		Report ID: E-FIT-12A
ELECTRIC FEDERAL INCOME TAXES		
For Twelve Months Ended December 31, 2011 Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
Calculation of Taxable Operating Income:				
E-OPS	Operating Revenue	1,053,850,678	679,123,476	374,727,202
E-OPS	Operating & Maintenance Expense	750,210,520	473,866,930	276,343,590
E-OPS	Book Deprec/Amort and Reg Amortizations	73,987,865	55,977,788	18,010,077
E-OTX	Taxes Other than FIT	61,459,525	49,676,411	11,783,114
	Net Operating Income Before FIT	168,192,768	99,602,347	68,590,421
E-INT	Less: Interest Expense	51,457,026	33,020,485	18,436,541
E-SCM	Schedule M Adjustments	(42,441,079)	(27,228,440)	(15,212,639)
	Taxable Net Operating Income	74,294,663	39,353,422	34,941,241
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	26,003,132	13,773,698	12,229,434
1	Production Tax Credit	(200,441)	(130,768)	(69,673)
1	Investment Tax Credit - Noxon *	(2,672,495)	(1,743,536)	(928,959)
	Total Net Federal Income Tax	23,130,196	11,899,394	11,230,802
E-DTE	Deferred FIT	18,200,734	11,779,223	6,421,511
1	411400 Amortized Investment Tax Credit - Noxon	(152,268)	(99,340)	(52,928)
	Total Net FIT/Deferred FIT	41,178,662	23,579,277	17,599,385

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 December 31, 2011
 Average of Monthly Averages Basis

Report ID:
E-SCM-12A

AVISTA UTILITIES

1.00-19

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX/AMTX	Book Depreciation & Amortization	31,544,981	53,765,804	85,310,785	20,231,493	35,343,438	55,574,931	11,313,488	18,422,366	29,735,854
12	997001 Contributions In Aid of Construction	0	2,444,371	2,444,371	0	1,576,326	1,576,326	0	868,045	868,045
2	997002 Injuries and Damages	0	626,069	626,069	0	410,958	410,958	0	215,111	215,111
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	2,021,124	2,021,124	0	1,354,739	1,354,739	0	666,385	666,385
99	997007 Idaho PCA	19,130,656	0	19,130,656	0	0	0	19,130,656	0	19,130,656
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)
1	997012 N.E. Tank Farm Diesel Spill	0	0	0	0	0	0	0	0	0
4	997015 Airplane Lease Payments	0	362,297	362,297	0	242,844	242,844	0	119,453	119,453
12	997016 Redemption Expense Amortization	0	1,682,220	1,682,220	0	1,084,830	1,084,830	0	597,390	597,390
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
4	997018 DSM Tariff Rider	0	0	0	0	0	0	0	0	0
99	997018 DSM Tariff Rider	420,575	0	420,575	(19,009)	0	(19,009)	439,584	0	439,584
1	997019 CSS Temporary Service Fees	238,315	0	238,315	45,270	0	45,270	193,045	0	193,045
4	997020 FAS87 Current Pension Accrual	0	(10,384,148)	(10,384,148)	0	(6,960,391)	(6,960,391)	0	(3,423,757)	(3,423,757)
99	997021 Watsilla 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	149,913	0	149,913	79,107	0	79,107	70,806	0	70,806
99	997029 FAS106 Post Retirement Benefits	339,356	0	339,356	250,574	0	250,574	88,782	0	88,782
12	997032 Interest Rate Swaps	0	(7,004,813)	(7,004,813)	0	(4,517,264)	(4,517,264)	0	(2,487,549)	(2,487,549)
99	997033 BPA Residential Exchange	737,644	0	737,644	603,835	0	603,835	133,809	0	133,809
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	(396,558)	(396,558)	0	(258,714)	(258,714)	0	(137,844)	(137,844)
99	997043 Washington Deferred Power Costs	12,795,395	0	12,795,395	12,795,395	0	12,795,395	0	0	0
1	997044 Non-Monetary Power Costs	0	58,978	58,978	0	38,477	38,477	0	20,501	20,501
1	997045 Section 199 Manufacturing Deduction	0	(2,999,999)	(2,999,999)	0	(1,957,199)	(1,957,199)	0	(1,042,800)	(1,042,800)
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)	263,251	0	263,251	0	0	0	263,251	0	263,251
11	997049 Tax Depreciation	0	(144,372,351)	(144,372,351)	0	(93,693,325)	(93,693,325)	0	(50,679,026)	(50,679,026)
99	997050 CS2 Levelized Return	194,260	0	194,260	0	0	0	194,260	0	194,260
99	997051 Wind Generation AFUDC - ID	(118,664)	0	(118,664)	0	0	0	(118,664)	0	(118,664)
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	Report ID:
ELECTRIC SCHEDULE M ITEMS	E-SCM-12A
For Twelve Months Ended December 31, 2011	
Average of Monthly Averages Basis	

AVISTA UTILITIES

1-00-20

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		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 - AN	0	200,000	200,000	0	130,480	130,480	0	69,520	69,520
99	997061	CDA Fund Settlement	11,065	0	11,065	11,065	0	11,065	0	0	0
4	997062	Gain on Sale of Office Bldg	0	(196,092)	(196,092)	0	(131,439)	(131,439)	0	(64,653)	(64,653)
1	997063	CDA Lake Settlement - AN	0	1,199,436	1,199,436	0	782,512	782,512	0	416,924	416,924
99	997063	CDA Lake Settlement	183,093	0	183,093	152,118	0	152,118	30,975	0	30,975
99	997064	Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization - Unbilled Revenue Add-Ins	(943,850)	0	(943,850)	(444,603)	0	(444,603)	(499,247)	0	(499,247)
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	(10,631,168)	0	(10,631,168)	0	0	0	(10,631,168)	0	(10,631,168)
11	997080	Book Transportation Depreciation	0	1,033,676	1,033,676	0	670,825	670,825	0	362,851	362,851
1	997081	Deferred Compensation	0	(428,979)	(428,979)	0	(287,540)	(287,540)	0	(141,439)	(141,439)
1	997082	Meal Disallowances	0	333,622	333,622	0	223,623	223,623	0	109,999	109,999
1	997083	Paid Time Off	0	218,913	218,913	0	146,735	146,735	0	72,178	72,178
2	997084	Customer Uncollectibles	0	471,553	471,553	0	309,532	309,532	0	162,021	162,021
99	997088	Deferred O&M Colstrip & CS2	373,025	0	373,025	516,251	0	516,251	(143,226)	0	(143,226)
99	997089	CNC Transmission	(735,906)	0	(735,906)	(493,855)	0	(493,855)	(242,051)	0	(242,051)
99	997091	LIDAR O&M Reg Def DFIT	(337,879)	0	(337,879)	(337,879)	0	(337,879)	0	0	0
99	997092	Smart Grid	350,000	0	350,000	350,000	0	350,000	0	0	0
		TOTAL SCHEDULE M ADJUSTMENTS	59,046,575	(101,487,654)	(42,441,079)	38,342,212	(65,570,652)	(27,228,440)	20,704,363	(35,917,002)	(15,212,639)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.240%	34.760%
E-ALL	2	Number of Customers	100.000%	65.641%	34.359%
E-ALL	3	Direct Distribution Operating Expense	100.000%	68.404%	31.596%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.029%	32.971%
E-ALL	10	Net Electric Distribution Plant	100.000%	63.012%	36.988%
E-ALL	11	Book Depreciation	100.000%	64.897%	35.103%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	64.488%	35.512%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

1-00-21

RESULTS OF OPERATIONS
ELECTRIC DEFERRED INCOME TAX EXPENSES
 For Twelve Months Ended December 31, 2011
 Average of Monthly Averages Basis

Report ID:
E-DTE-12A

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	27,545,947	27,545,947	0	17,797,161	17,797,161	0	9,748,786	9,748,786
99	410100	Deferred Federal Income Tax Expense - Washington	(3,733,053)	0	(3,733,053)	(3,733,053)	0	(3,733,053)	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(2,496,037)	0	(2,496,037)	0	0	0	(2,496,037)	0	(2,496,037)
	410100	Total	(6,229,090)	27,545,947	21,316,857	(3,733,053)	17,797,161	14,064,108	(2,496,037)	9,748,786	7,252,749
14	411100	Deferred Federal Income Tax Expense - Allocated	0	(313,365)	(313,365)	0	(202,462)	(202,462)	0	(110,903)	(110,903)
99	411100	Deferred Federal Income Tax Expense - Washington	(2,082,423)	0	(2,082,423)	(2,082,423)	0	(2,082,423)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(720,335)	0	(720,335)	0	0	0	(720,335)	0	(720,335)
	411100	Total	(2,802,758)	(313,365)	(3,116,123)	(2,082,423)	(202,462)	(2,284,885)	(720,335)	(110,903)	(831,238)
Total Deferred Federal Income Tax Expense			(9,031,848)	27,232,582	18,200,734	(5,815,476)	17,594,699	11,779,223	(3,216,372)	9,637,883	6,421,511

E-ALL	14	Net Allocated Schedule M's	100.000%	64.609%	35.391%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

1-00-22

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-12A
For Twelve Months Ended December 31, 2011	
Average of Monthly Averages 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	1,626,033	1,626,033	0	1,060,824	1,060,824	0	565,209	565,209
1	408150	R&P Property Tax--Production	0	11,080,733	11,080,733	0	7,229,070	7,229,070	0	3,851,663	3,851,663
1	408180	R&P Property Tax--Transmission	0	3,777,435	3,777,435	0	2,464,399	2,464,399	0	1,313,036	1,313,036
1	409100	State Income Tax--Montana & Oregon	0	447,492	447,492	0	291,944	291,944	0	155,548	155,548
		TOTAL PRODUCTION & TRANSMISSION	0	16,971,697	16,971,697	0	11,072,336	11,072,336	0	5,899,361	5,899,361
DISTRIBUTION											
99	408110	State Excise Tax	18,333,737	0	18,333,737	18,333,737	0	18,333,737	0	0	0
99	408120	Municipal Occupation & License Tax	19,601,702	0	19,601,702	16,403,842	0	16,403,842	3,197,860	0	3,197,860
99	408160	Miscellaneous State or Local Tax--WA & ID	(342)	0	(342)	0	0	0	(342)	0	(342)
99	408170	R&P Property Tax--Distribution	6,077,275	0	6,077,275	3,866,496	0	3,866,496	2,210,779	0	2,210,779
99	409100	State Income Tax--Idaho	475,456	0	475,456	0	0	0	475,456	0	475,456
		TOTAL DISTRIBUTION	44,487,828	0	44,487,828	38,604,075	0	38,604,075	5,883,753	0	5,883,753
		TOTAL TAXES OTHER THAN FIT	44,487,828	16,971,697	61,459,525	38,604,075	11,072,336	49,676,411	5,883,753	5,899,361	11,783,114

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%

1-00-23

RESULTS OF OPERATIONS	Report ID: E-PLT-12A
ELECTRIC UTILITY PLANT	
For Twelve Months Ended December 31, 2011	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324/182325	CDA Lake CDR/IPA Fund	0	11,650,000	11,650,000	0	7,600,460	7,600,460	0	4,049,540	4,049,540
1	182381	CDA Settlement	0	39,697,643	39,697,643	0	25,898,742	25,898,742	0	13,798,901	13,798,901
1	302000	Franchises & Consents	582,062	44,049,218	44,631,280	582,062	28,737,710	29,319,772	0	15,311,508	15,311,508
C-IPL	303000	Misc Intangible Pli- (303000)	153,179	2,145,848	2,299,027	153,179	1,399,951	1,553,130	0	745,897	745,897
C-IPL	303100	Misc Intangible Pli-Mainframe Software (303100)	750,977	26,199,311	26,950,288	750,977	17,561,136	18,312,113	0	8,638,175	8,638,175
C-IPL	303110	Misc Intangible Plant-PC Software (303110)	0	2,084,219	2,084,219	0	1,397,031	1,397,031	0	687,188	687,188
TOTAL INTANGIBLE PLANT			1,486,218	125,826,239	127,312,457	1,486,218	82,595,030	84,081,248	0	43,231,209	43,231,209
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	125,276,018	125,276,018	0	81,730,074	81,730,074	0	43,545,944	43,545,944
1	312000	Boiler Plant	0	169,180,037	169,180,037	0	110,373,056	110,373,056	0	58,806,981	58,806,981
1	313000	Generators	0	5,995	5,995	0	3,911	3,911	0	2,084	2,084
1	314000	Turbogenerator Units	0	49,189,739	49,189,739	0	32,091,386	32,091,386	0	17,098,353	17,098,353
1	315000	Accessory Electric Equipment	0	26,970,123	26,970,123	0	17,595,308	17,595,308	0	9,374,815	9,374,815
1	316000	Miscellaneous Power Plant Equipment	0	15,680,230	15,680,230	0	10,229,782	10,229,782	0	5,450,448	5,450,448
TOTAL STEAM PRODUCTION PLANT			0	388,532,537	388,532,537	0	253,478,627	253,478,627	0	135,053,910	135,053,910
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	56,943,374	56,943,374	0	37,149,857	37,149,857	0	19,793,517	19,793,517
1	331XXX	Structures & Improvements	0	42,734,811	42,734,811	0	27,880,191	27,880,191	0	14,854,620	14,854,620
1	332XXX	Reservoirs, Dams, & Waterways	0	120,288,936	120,288,936	0	78,476,502	78,476,502	0	41,812,434	41,812,434
1	333000	Waterwheels, Turbines, & Generators	0	153,425,411	153,425,411	0	100,094,738	100,094,738	0	53,330,673	53,330,673
1	334000	Accessory Electric Equipment	0	33,853,070	33,853,070	0	22,085,743	22,085,743	0	11,767,327	11,767,327
1	335XXX	Miscellaneous Power Plant Equipment	0	7,540,293	7,540,293	0	4,919,287	4,919,287	0	2,621,006	2,621,006
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	416,785,458	416,785,458	0	271,910,833	271,910,833	0	144,874,625	144,874,625
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	16,296,884	16,296,884	0	10,632,087	10,632,087	0	5,664,797	5,664,797
1	342000	Fuel Holders, Producers, & Accessories	0	21,155,593	21,155,593	0	13,801,909	13,801,909	0	7,353,684	7,353,684
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	199,327,000	199,327,000	0	130,040,935	130,040,935	0	69,286,065	69,286,065
1	345000	Accessory Electric Equipment	0	17,035,538	17,035,538	0	11,113,985	11,113,985	0	5,921,553	5,921,553
1	346000	Miscellaneous Power Plant Equipment	0	1,613,869	1,613,869	0	1,052,888	1,052,888	0	560,981	560,981
TOTAL OTHER PRODUCTION PLANT			0	278,210,832	278,210,832	0	181,504,747	181,504,747	0	96,706,085	96,706,085
TOTAL PRODUCTION PLANT			0	1,083,528,827	1,083,528,827	0	706,894,207	706,894,207	0	376,634,620	376,634,620

1-00-24

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT
 For Twelve Months Ended December 31, 2011
 Average of Monthly Averages Basis

Report ID:
 E-PLT-12A

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	19,156,936	19,156,936	0	12,497,985	12,497,985	0	6,658,951	6,658,951
1	352XXX	Structures & Improvements	0	16,634,583	16,634,583	0	10,852,402	10,852,402	0	5,782,181	5,782,181
1	353000	Station Equipment	0	196,507,404	196,507,404	0	128,201,430	128,201,430	0	68,305,974	68,305,974
1	354000	Towers & Fixtures	0	17,120,820	17,120,820	0	11,169,623	11,169,623	0	5,951,197	5,951,197
1	355000	Poles & Fixtures	0	137,259,053	137,259,053	0	89,547,806	89,547,806	0	47,711,247	47,711,247
1	356000	Overhead Conductors & Devices	0	109,290,389	109,290,389	0	71,301,050	71,301,050	0	37,989,339	37,989,339
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	502,776,990	502,776,990	0	328,011,708	328,011,708	0	174,765,282	174,765,282
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	4,451,673	0	4,451,673	3,340,938	0	3,340,938	1,110,735	0	1,110,735
99	360400	Land Encasements	1,786,475	0	1,786,475	109,403	0	109,403	1,677,072	0	1,677,072
99	361000	Structures & Improvements	15,286,316	0	15,286,316	10,571,317	0	10,571,317	4,714,999	0	4,714,999
99	362000	Station Equipment	100,417,536	0	100,417,536	65,126,051	0	65,126,051	35,291,485	0	35,291,485
99	364000	Poles, Towers, & Fixtures	236,159,187	0	236,159,187	143,857,388	0	143,857,388	92,301,799	0	92,301,799
99	365000	Overhead Conductors & Devices	155,351,213	0	155,351,213	94,225,801	0	94,225,801	61,125,412	0	61,125,412
99	366000	Underground Conduit	79,275,045	0	79,275,045	49,243,852	0	49,243,852	30,031,193	0	30,031,193
99	367000	Underground Conductors & Devices	132,289,923	0	132,289,923	85,235,830	0	85,235,830	47,054,093	0	47,054,093
99	368000	Line Transformers	184,067,418	0	184,067,418	121,562,793	0	121,562,793	62,504,625	0	62,504,625
99	369XXX	Services	121,812,921	0	121,812,921	76,191,151	0	76,191,151	45,621,770	0	45,621,770
99	370000	Meters	46,919,915	0	46,919,915	26,285,584	0	26,285,584	20,634,331	0	20,634,331
99	373XXX	Street Light & Signal Systems	33,879,739	0	33,879,739	20,332,048	0	20,332,048	13,547,691	0	13,547,691
TOTAL DISTRIBUTION PLANT			1,111,697,361	0	1,111,697,361	696,082,156	0	696,082,156	415,615,205	0	415,615,205
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	895,763	3,139,960	4,035,723	372,214	2,104,684	2,476,898	523,549	1,035,276	1,558,825
4	390XXX	Structures & Improvements	9,956,351	42,408,483	52,364,834	4,697,026	28,425,982	33,123,008	5,259,325	13,982,501	19,241,826
4	391XXX	Office Furniture & Equipment	782,051	31,396,148	32,178,199	782,051	21,044,524	21,826,575	0	10,351,624	10,351,624
4	392XXX	Transportation Equipment	11,624,253	7,440,450	19,064,703	8,332,387	4,987,259	13,319,646	3,291,866	2,453,191	5,745,057
4	393000	Stores Equipment	293,388	1,375,078	1,668,466	125,444	921,701	1,047,145	167,944	453,377	621,321
4	394000	Tools, Shop & Garage Equipment	1,648,810	5,640,712	7,289,522	1,244,869	3,780,913	5,025,782	403,941	1,859,799	2,263,740
4	395000	Laboratory Equipment	300,291	1,253,241	1,553,532	193,142	840,035	1,033,177	107,149	413,206	520,355
4	396XXX	Power Operated Equipment	25,778,985	10,965,172	36,744,157	16,952,008	7,349,845	24,301,853	8,826,977	3,615,327	12,442,304
4	397XXX	Communications Equipment	11,740,351	47,272,952	59,013,303	6,170,203	31,686,587	37,856,790	5,570,148	15,586,365	21,156,513
4	398000	Miscellaneous Equipment	3,158	308,328	311,486	369	206,669	207,038	2,789	101,659	104,448
TOTAL GENERAL PLANT			63,023,401	151,200,524	214,223,925	38,869,713	101,348,199	140,217,912	24,153,688	49,852,325	74,006,013
TOTAL PLANT IN SERVICE			1,176,206,980	1,863,332,580	3,039,539,560	736,438,087	1,218,849,444	1,955,287,231	439,768,893	644,483,436	1,084,252,329

1-00-25

AVISTA UTILITIES

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12A
For Twelve Months Ended December 31, 2011	
Average of Monthly Averages Basis	

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	0	266,449,641	266,449,641	0	173,831,746	173,831,746	0	92,617,895	92,617,895
E-ADEP		Hydro Production Plant	0	104,734,459	104,734,459	0	68,328,761	68,328,761	0	36,405,698	36,405,698
E-ADEP		Other Production Plant	0	67,656,715	67,656,715	0	44,139,241	44,139,241	0	23,517,474	23,517,474
E-ADEP		Transmission Plant	0	170,361,550	170,361,550	0	111,143,875	111,143,875	0	59,217,675	59,217,675
E-ADEP		Distribution Plant	338,864,113	0	338,864,113	209,101,267	0	209,101,267	129,762,846	0	129,762,846
E-ADEP		General Plant	20,872,367	53,041,214	73,913,581	11,634,453	35,552,995	47,187,448	9,237,914	17,488,219	26,726,133
		TOTAL ACCUMULATED DEPRECIATION	359,736,480	662,243,579	1,021,980,059	220,735,720	432,996,618	653,732,338	139,000,760	229,246,961	368,247,721
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	5,655,180	5,655,180	0	3,689,440	3,689,440	0	1,965,740	1,965,740
E-AAMT		Distribution-Franchises/Misc Intangibles	55,091	0	55,091	55,091	0	55,091	0	0	0
E-AAMT		General Plant - 303000	0	26,534	26,534	0	17,311	17,311	0	9,223	9,223
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	58,254	13,806,118	13,864,372	58,254	9,254,103	9,312,357	0	4,552,015	4,552,015
E-AAMT		General Plant - 390200, 396200	120,855	90,155	211,010	117,267	60,430	177,697	3,588	29,725	33,313
		TOTAL ACCUMULATED AMORTIZATION	234,200	19,577,987	19,812,187	230,612	13,021,284	13,251,896	3,588	6,556,703	6,560,291
		TOTAL ACCUMULATED DEPR/AMORT	359,970,680	681,821,566	1,041,792,246	220,966,332	446,017,902	666,984,234	139,004,348	235,803,664	374,808,012
		NET ELECTRIC UTILITY PLANT before DFIT	816,236,300	1,181,511,014	1,997,747,314	515,471,755	772,831,242	1,288,302,997	300,764,545	408,679,772	709,444,317
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	(467,559)	(467,559)	0	(305,035)	(305,035)	0	(162,524)	(162,524)
12		ADFIT - Electric Plant In Service (282900)	0	(269,724,684)	(269,724,684)	0	(173,940,054)	(173,940,054)	0	(95,784,630)	(95,784,630)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(18,143,240)	(18,143,240)	0	(12,161,232)	(12,161,232)	0	(5,982,008)	(5,982,008)
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	(3,377,500)	(3,377,500)	0	(2,203,481)	(2,203,481)	0	(1,174,019)	(1,174,019)
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	(13,894,175)	(13,894,175)	0	(9,064,560)	(9,064,560)	0	(4,829,615)	(4,829,615)
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(5,143,402)	(5,143,402)	0	(3,316,877)	(3,316,877)	0	(1,826,525)	(1,826,525)
		TOTAL ACCUMULATED DFIT	0	(311,450,560)	(311,450,560)	0	(201,447,919)	(201,447,919)	0	(110,002,641)	(110,002,641)
		NET ELECTRIC UTILITY PLANT	816,236,300	870,060,454	1,686,296,754	515,471,755	571,383,323	1,086,855,078	300,764,545	298,677,131	599,441,676

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%	64.488%	35.512%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ADJUSTMENTS TO NET PLANT	E-APL-12A
For Twelve Months Ended December 31, 2011	
Average of Monthly Averages Basis	

AVISTA UTILITIES

1.00-26

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description (Accounts)		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE		816,236,300	870,060,454	1,686,296,754	515,471,755	571,383,323	1,086,855,078	300,764,545	298,677,131	599,441,676
	OTHER ADJUSTMENTS										
4	Gain on Sale of General Office Bldg (253850)		0	(98,046)	(98,046)	0	(65,719)	(65,719)	0	(32,327)	(32,327)
4	ADFIT - Gain on Sale of General Office Bldg (190850)		0	34,333	34,333	0	23,013	23,013	0	11,320	11,320
99	Colstrip 3 AFUDC Reallocation		0	0	0	(1,299,261)	0	(1,299,261)	1,299,261	0	1,299,261
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)		(2,426,649)	0	(2,426,649)	(777,699)	0	(777,699)	(1,648,950)	0	(1,648,950)
99	Kettle Falls Disallowed Plant (101003)		(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)		6,582,359	0	6,582,359	4,234,746	0	4,234,746	2,347,613	0	2,347,613
99	ADFIT - Kettle Falls Disallowed (190420)		415,568	0	415,568	415,568	0	415,568	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)		960,395	0	960,395	0	0	0	960,395	0	960,395
99	ADFIT - Boulder Park Disallowed (190040)		573,862	0	573,862	0	0	0	573,862	0	573,862
99	Investment in WNP3 Exchange Power (124900, 124930)		20,008,192	0	20,008,192	20,008,192	0	20,008,192	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)		(3,595,803)	0	(3,595,803)	(3,595,803)	0	(3,595,803)	0	0	0
99	CDA Lake Settlement - WA (182382)		1,432,446	0	1,432,446	1,432,446	0	1,432,446	0	0	0
99	CDA Lake Settlement - ID (186382)		286,518	0	286,518	0	0	0	286,518	0	286,518
99	ADFIT - CDA Lake Settlement - Direct (283382)		(601,638)	0	(601,638)	(501,357)	0	(501,357)	(100,281)	0	(100,281)
99	CDA CDR Fund (182324)		104,196	0	104,196	104,196	0	104,196	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)		(36,469)	0	(36,469)	(36,469)	0	(36,469)	0	0	0
99	Spokane River Relicensing (182322)		740,466	0	740,466	686,847	0	686,847	53,619	0	53,619
99	ADFIT - Spokane River Relicensing (283322)		(259,162)	0	(259,162)	(240,396)	0	(240,396)	(18,766)	0	(18,766)
99	Spokane River PM&Es (182323)		685,854	0	685,854	436,142	0	436,142	249,712	0	249,712
99	ADFIT - Spokane River PM&Es (283323)		(240,050)	0	(240,050)	(152,651)	0	(152,651)	(87,399)	0	(87,399)
99	Montana Riverbed Settlement (186360)		5,615,019	0	5,615,019	3,721,428	0	3,721,428	1,893,591	0	1,893,591
99	ADFIT - Montana Riverbed Settlement (283365)		(1,965,257)	0	(1,965,257)	(1,302,501)	0	(1,302,501)	(662,756)	0	(662,756)
99	Lancaster Generation (182312)		6,006,667	0	6,006,667	6,006,667	0	6,006,667	0	0	0
99	ADFIT - Lancaster Generation (283312)		(2,102,333)	0	(2,102,333)	(2,102,333)	0	(2,102,333)	0	0	0
99	Weatherization Loans - Sandpoint (124350)		64,677	0	64,677	0	0	0	64,677	0	64,677
4	Customer Advances (252000)		(808,193)	3	(808,190)	(248,441)	2	(248,439)	(559,752)	1	(559,751)
99	Customer Deposits (235199)		(3,742,640)	0	(3,742,640)	(3,742,640)	0	(3,742,640)	0	0	0
C-WKC	Working Capital		18,188,000	8,050,382	26,238,382	18,188,000	0	18,188,000	0	8,050,382	8,050,382
99	DSM Programs (186710)		0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS		38,495,496	7,986,672	46,482,168	37,097,955	(42,704)	37,055,251	1,397,541	8,029,376	9,426,917
	NET RATE BASE		854,731,796	878,047,126	1,732,778,922	552,569,710	571,340,619	1,123,910,329	302,162,086	306,706,507	608,868,593

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%	64.488%	35.512%
E-ALL	13	Net Electric General Plant	100.000%	66.303%	33.697%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

1.00-27

AVISTA UTILITIES

RESULTS OF OPERATIONS	Report ID: E-DEPX-12A
ELECTRIC DEPRECIATION EXPENSE	
For Twelve Months Ended December 31, 2011	
Average of Monthly Averages Basis	

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	
Electric Production														
1	Steam (ED-AN)	10,577,525	10,577,525			10,577,525	10,577,525		6,900,777	6,900,777		3,676,748	3,676,748	
1	Hydro (ED-AN)	8,685,826	8,685,826			8,685,826	8,685,826		5,666,633	5,666,633		3,019,193	3,019,193	
1	Other (ED-AN)	8,347,066	8,347,066			8,347,066	8,347,066		5,445,626	5,445,626		2,901,440	2,901,440	
Total Electric Production		27,610,417	27,610,417			27,610,417	27,610,417		18,013,036	18,013,036		9,597,381	9,597,381	
Electric Transmission														
1	ED-AN	10,240,671	10,240,671			10,240,671	10,240,671		6,681,014	6,681,014		3,559,657	3,559,657	
Total Electric Transmission		10,240,671	10,240,671			10,240,671	10,240,671		6,681,014	6,681,014		3,559,657	3,559,657	
Electric Distribution														
	ED-ID	10,741,396	10,741,396			10,741,396	10,741,396					10,741,396	10,741,396	
	ED-WA	19,294,271	19,294,271			19,294,271	19,294,271	19,294,271	19,294,271	19,294,271				
Total Electric Distribution		30,035,667	30,035,667			30,035,667	30,035,667	19,294,271	19,294,271	19,294,271		10,741,396	10,741,396	
Gas Underground Storage														
	GD-AN	567,898	567,898											
	GD-OR	98,331		98,331										
Total Gas Underground Storage		666,229	567,898	98,331										
Gas Distribution														
	GD-AN	49,548	49,548											
	GD-ID	3,558,000	3,558,000											
	GD-WA	6,617,157	6,617,157											
	GD-OR	3,633,754		3,633,754										
Total Gas Distribution		13,858,459	10,224,705	3,633,754										
General Plant														
4	ED-AN	2,648,991	2,648,991			2,648,991	2,648,991		1,775,592	1,775,592		873,399	873,399	
	ED-ID	242,121	242,121		242,121	242,121	242,121				242,121		242,121	
	ED-WA	653,827	653,827		653,827	653,827	653,827	653,827	653,827	653,827				
7,4	CD-AA	8,995,003	6,510,853	1,751,957	732,193	6,510,853	6,510,853	4,364,160	4,364,160	4,364,160		2,146,693	2,146,693	
9,4	CD-AN	428,538	338,867	89,671		338,867	338,867	227,139	227,139	227,139		111,728	111,728	
9	CD-ID	417,289	329,971	87,318		329,971	329,971				329,971		329,971	
9	CD-WA	145,076	114,719	30,357		114,719	114,719	114,719	114,719	114,719				
8	GD-AA	149,926	105,810	44,116										
	GD-AN	73,021	73,021											
	GD-ID	69,446	69,446											
	GD-WA	246,479	246,479											
	GD-OR	271,429		271,429										
Total General Plant		14,341,146	10,839,349	2,454,059	1,047,738	1,340,638	9,498,711	10,839,349	768,546	6,366,891	7,135,437	572,092	3,131,820	3,703,912
Total Depreciation Expense		96,752,589	78,726,104	13,246,662	4,779,823	31,376,305	47,349,799	78,726,104	20,062,817	31,060,941	51,123,758	11,313,488	16,288,858	27,602,346

Allocation Ratios:		Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7	Elcc/Gas North/Oregon 4-Factor	72.383%	19.477%	8.140%	1	Production/Transmission Ratio	65.240%
8	Gas North/Oregon 4-Factor	0.000%	70.575%	29.425%	4	Jurisdictional 4-Factor Ratio	67.029%
9	Elcc/Gas North 4-Factor	79.075%	20.925%	0.000%			32.971%

1.00-28

RESULTS OF OPERATIONS	Report ID:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-12A
For Twelve Months Ended December 31, 2011	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000)	ED-AN	913,743	913,743		913,743	913,743		596,126	596,126		317,617	317,617	
1	Misc Intangible Plt (303000)	ED-AN	89,591	89,591		89,591	89,591		58,449	58,449		31,142	31,142	
Total Production/Transmission			1,003,334	1,003,334		1,003,334	1,003,334		654,575	654,575		348,759	348,759	
Distribution														
	Franchises (302000)	ED-WA	23,283	23,283		23,283	23,283		23,283	23,283				
	Misc Intangible Plt (303000)	ED-WA	2,790	2,790		2,790	2,790		2,790	2,790				
Total Distribution			26,073	26,073		26,073	26,073		26,073	26,073				
General Plant - 303000														
9,1		CD-AN	9,703	7,673	2,030		7,673	7,673		5,006	5,006		2,667	2,667
		GD-ID	3,824		3,824									
		GD-WA	23,111		23,111									
		GD-OR	7,772		7,772									
Total General Plant - 303000			44,410	7,673	28,965	7,772	7,673	7,673		5,006	5,006		2,667	2,667
Miscellaneous IT Intangible Plant - 3031XX														
7,4		CD-AA	7,135,100	5,164,599	1,389,704	580,797		5,164,599	5,164,599		3,461,779	3,461,779	1,702,820	1,702,820
4		ED-AN	208,923	208,923				208,923	208,923		140,039	140,039	68,884	68,884
		ED-WA	142,603	142,603			142,603	142,603	142,603	142,603				
8		GD-AA	261,893		184,831	77,062								
		GD-AN	3,152		3,152									
		GD-OR	9,534		9,534									
Total Miscellaneous IT Intangible Plt - 3031XX			7,761,205	5,516,125	1,577,687	667,393	142,603	5,373,522	5,516,125	142,603	3,601,818	3,744,421	1,771,704	1,771,704
Gas Underground Storage														
		GD-AN	227		227									
Total Gas Underground Storage			227		227									
General Plant - 390200, 396200														
7,4		CD-AA	17,466	12,642	3,402	1,422		12,642	12,642		8,474	8,474	4,168	4,168
4		ED-AN	18,834	18,834				18,834	18,834		12,624	12,624	6,210	6,210
		GD-OR	4,818		4,818									
Total General Plant - 390200, 396200			41,118	31,476	3,402	6,240		31,476	31,476		21,098	21,098	10,378	10,378
Total Amortization Expense			8,876,367	6,584,681	1,610,281	681,405	168,676	6,416,005	6,584,681	168,676	4,282,497	4,451,173	2,133,508	2,133,508

Allocation Ratios:													
Service -	Electric	Gas-North	Gas-South	Jurisdiction -				Washington	Idaho				
7 Elec/Gas North/Oregon 4-Factor	72.383%	19.477%	8.140%	1	Production/Transmission Ratio			65.240%	34.760%				
8 Gas North/Oregon 4-Factor	0.000%	70.575%	29.425%	4	Jurisdictional 4-Factor Ratio			67.029%	32.971%				
9 Elec/Gas North 4-Factor	79.075%	20.925%	0.000%										

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-12A
For Twelve Months Ended December 31, 2011	
Average of Monthly Averages Basis	

AVISTA UTILITIES

1-00-29

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)	266,449,641	266,449,641			266,449,641	266,449,641		173,831,746	173,831,746		92,617,895	92,617,895	
1	Hydro (ED-AN)	104,734,459	104,734,459			104,734,459	104,734,459		68,328,761	68,328,761		36,405,698	36,405,698	
1	Other (ED-AN)	67,656,715	67,656,715			67,656,715	67,656,715		44,139,241	44,139,241		23,517,474	23,517,474	
Total Electric Production		438,840,815	438,840,815			438,840,815	438,840,815		286,299,748	286,299,748		152,541,067	152,541,067	
Electric Transmission														
1	ED-AN	170,361,550	170,361,550			170,361,550	170,361,550		111,143,875	111,143,875		59,217,675	59,217,675	
Total Electric Transmission		170,361,550	170,361,550			170,361,550	170,361,550		111,143,875	111,143,875		59,217,675	59,217,675	
Electric Distribution														
	ED-ID	129,762,846	129,762,846			129,762,846	129,762,846					129,762,846	129,762,846	
	ED-WA	209,101,267	209,101,267			209,101,267	209,101,267	209,101,267		209,101,267				
Total Electric Distribution		338,864,113	338,864,113			338,864,113	338,864,113	209,101,267		209,101,267		129,762,846	129,762,846	
Gas Underground Storage														
	GD-AN	11,669,425		11,669,425										
	GD-OR	242,943				242,943								
Total Gas Underground Storage		11,912,368		11,669,425		242,943								
Gas Distribution														
	GD-AN	1,401,490		1,401,490										
	GD-ID	48,320,581		48,320,581										
	GD-WA	96,514,340		96,514,340										
	GD-OR	84,901,075				84,901,075								
Total Gas Distribution		231,137,486		146,236,411		84,901,075								
General Plant														
4	ED-AN	31,036,598	31,036,598			31,036,598	31,036,598		20,803,521	20,803,521		10,233,077	10,233,077	
	ED-ID	6,024,328	6,024,328			6,024,328	6,024,328					6,024,328	6,024,328	
	ED-WA	9,868,150	9,868,150			9,868,150	9,868,150	9,868,150		9,868,150				
7,4	CD-AA	18,800,311	13,608,229	3,661,737	1,530,345	13,608,229	13,608,229		9,121,460	9,121,460		4,486,769	4,486,769	
9,4	CD-AN	10,618,258	8,396,387	2,221,871		8,396,387	8,396,387		5,628,014	5,628,014		2,768,373	2,768,373	
9	CD-ID	4,063,972	3,213,586	850,386		3,213,586	3,213,586					3,213,586	3,213,586	
9	CD-WA	2,233,706	1,766,303	467,403		1,766,303	1,766,303	1,766,303		1,766,303				
8	GD-AA	1,073,941		757,934	316,007									
	GD-AN	858,960		858,960										
	GD-ID	979,893		979,893										
	GD-WA	2,726,459		2,726,459										
	GD-OR	3,313,629				3,313,629								
Total General Plant		91,598,205	73,913,581	12,524,643	5,159,981	20,872,367	53,041,214	73,913,581	11,634,453	35,552,995	47,187,448	9,237,914	17,488,219	26,726,133
Total Accumulated Depreciation		1,282,714,537	1,021,980,059	170,430,479	90,303,999	359,736,480	662,243,579	1,021,980,059	220,735,720	432,996,618	653,732,338	139,000,760	229,246,961	368,247,721

Allocation Ratios:													
Service -		Electric	Gas-North	Gas-South	Jurisdiction -		Washington	Idaho					
7	Elec/Gas North/Oregon 4-Factor	72.383%	19.477%	8.140%	1	Production/Transmission Ratio	65.240%	34.760%					
8	Gas North/Oregon 4-Factor	0.000%	70.575%	29.425%	4	Jurisdictional 4-Factor Ratio	67.029%	32.971%					
9	Elec/Gas North 4-Factor	79.075%	20.925%	0.000%									

1.00-30

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAMT-12A
For Twelve Months Ended December 31, 2011	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
1	Franchises (302000) ED-AN	5,092,806	5,092,806			5,092,806	5,092,806		3,322,547	3,322,547		1,770,259	1,770,259		
1	Misc Intangible Plt (303000) ED-AN	562,374	562,374			562,374	562,374		366,893	366,893		195,481	195,481		
Total Production/Transmission		5,655,180	5,655,180			5,655,180	5,655,180		3,689,440	3,689,440		1,965,740	1,965,740		
Distribution															
	Franchises (302000) ED-WA	36,988	36,988			36,988	36,988		36,988	36,988					
	Misc Intangible Plt (303000) ED-WA	18,103	18,103			18,103	18,103		18,103	18,103					
Total Distribution		55,091	55,091			55,091	55,091		55,091	55,091					
General Plant - 303000															
9,1	CD-AN	33,556	26,534	7,022			26,534			17,311		9,223	9,223		
	GD-ID	37,107		37,107											
	GD-WA	65,609		65,609											
	GD-OR	37,032			37,032										
Total General Plant - 303000		173,304	26,534	109,738	37,032		26,534			17,311		9,223	9,223		
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	18,183,120	13,161,488	3,541,526	1,480,106		13,161,488	13,161,488		8,822,014	8,822,014	4,339,474	4,339,474		
4	ED-AN	644,630	644,630				644,630	644,630		432,089	432,089	212,541	212,541		
	ED-WA	58,254	58,254			58,254			58,254						
8	GD-AA	361,267		254,964	106,303										
	GD-AN	11,527		11,527											
	GD-OR	37,901			37,901										
Total Miscellaneous IT Intangible Plant - 3031XX		19,296,699	13,864,372	3,808,017	1,624,310		58,254	13,806,118	13,864,372	58,254	9,254,103	9,312,357	4,552,015	4,552,015	
Gas Underground Storage															
	GD-AN	239,063		239,063											
Total Gas Underground Storage		239,063		239,063											
General Plant - 390200, 396200															
7,4	CD-AA	118,035	85,437	22,990	9,608		85,437	85,437		57,268	57,268	28,169	28,169		
9	CD-ID	4,537	3,588	949				3,588				3,588	3,588		
9	CD-WA	8,332	6,589	1,743		3,589		6,589	6,589						
4	ED-AN	4,718	4,718				4,718	4,718		3,162	3,162	1,556	1,556		
	ED-WA	110,678	110,678			110,678		110,678	110,678						
	GD-WA	1,863		1,863											
	GD-OR	42,437			42,437										
Total General Plant - 390200, 396200		290,600	211,010	27,545	52,045		120,855	90,155	211,010	117,267	60,430	177,697	3,588	29,725	33,313
Total Accumulated Amortization		25,709,937	19,812,187	4,184,363	1,713,387		234,200	19,577,987	19,812,187	230,612	13,021,284	13,251,896	3,588	6,556,703	6,560,291

Allocation Ratios:		Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	72.383%	19.477%	8.140%	1	Production/Transmission Ratio	65.240%
8	Gas North/Oregon 4-Factor	0.000%	70.575%	29.425%	4	Jurisdictional 4-Factor Ratio	67.029%
9	Elec/Gas North 4-Factor	79.075%	20.925%	0.000%			32.971%

1.00-31

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended December 31, 2011	
Average of Monthly Averages 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	200,588	0	177,814	22,774	200,588	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	3,980,950	0	0	2,881,531	2,881,531	0	0	775,370	775,370	0	324,049	
9		CD-WA / ID / AN	1,205,949	372,214	345,735	235,655	953,604	98,496	91,489	62,360	252,345	0	0	
		TOTAL ACCOUNT	6,336,726	372,214	523,549	3,139,960	4,035,723	575,660	91,489	837,730	1,504,879	472,075	324,049	796,124
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	4,060,255	233,753	1,566,318	2,260,184	4,060,255	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,675,384	0	0	0	0	1,675,881	0	(497)	1,675,384	0	0	
99		GD-OR / AS	3,315,132	0	0	0	0	0	0	0	3,315,132	0	3,315,132	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	49,731,227	0	0	35,996,954	35,996,954	0	0	9,686,151	9,686,151	0	4,048,122	
9		CD-WA / ID / AN	15,564,497	4,463,274	3,693,007	4,151,345	12,307,626	1,181,081	977,252	1,098,538	3,256,871	0	0	
		TOTAL ACCOUNT	74,346,495	4,697,027	5,259,325	42,408,483	52,364,835	2,856,962	977,252	10,784,192	14,618,406	3,315,132	4,048,122	7,363,254
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	2,951,591	782,051	0	2,169,540	2,951,591	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	405,394	0	0	0	0	0	0	286,107	286,107	0	119,287	
7		CD-AA	40,377,723	0	0	29,226,607	29,226,607	0	0	7,864,369	7,864,369	0	3,286,747	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	43,734,708	782,051	0	31,396,147	32,178,198	0	0	8,150,476	8,150,476	0	3,406,034	3,406,034
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	16,066,687	7,293,076	2,700,418	6,073,193	16,066,687	0	0	0	0	0	0	
99		GD-WA / ID / AN	6,574,643	0	0	0	0	4,090,219	1,385,235	1,099,189	6,574,643	0	0	
99		GD-OR / AS	2,395,989	0	0	0	0	0	0	0	2,395,989	0	2,395,989	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	505,933	0	0	366,209	366,209	0	0	98,541	98,541	0	41,183	
9		CD-WA / ID / AN	3,328,242	1,039,311	591,448	1,001,048	2,631,807	275,025	156,510	264,900	696,435	0	0	
		TOTAL ACCOUNT	28,871,494	8,332,387	3,291,866	7,440,450	19,064,703	4,365,244	1,541,745	1,462,630	7,369,619	2,395,989	41,183	2,437,172

1.00-32

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended December 31, 2011	
Average of Monthly Averages 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
	393000	Stores Equipment												
99		ED-WA / ID / AN	393,059	10,739	14,745	367,575	393,059	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	
99		GD-OR / AS	57,227	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	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	1,612,907	114,705	153,200	1,007,502	1,275,407	30,353	40,540	266,607	337,500	0	0	
		TOTAL ACCOUNT	2,147,464	125,444	167,945	1,375,077	1,668,466	114,624	40,540	266,607	421,771	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,312,630	1,213,825	396,589	1,702,216	3,312,630	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,880,586	0	0	0	0	1,016,024	446,039	418,523	1,880,586	0	0	
99		GD-OR / AS	904,103	0	0	0	0	0	0	0	904,103	0	904,103	
8		GD-AA	1,107,881	0	0	0	0	0	0	781,887	781,887	0	325,994	
7		CD-AA	5,135,834	0	0	3,717,471	3,717,471	0	0	1,000,306	1,000,306	0	418,057	
9		CD-WA / ID / AN	328,071	31,044	7,352	221,026	259,422	8,215	1,946	58,488	68,649	0	0	
		TOTAL ACCOUNT	12,669,105	1,244,869	403,941	5,640,713	7,289,523	1,024,239	447,985	2,259,204	3,731,428	904,103	744,051	1,648,154
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	1,124,314	182,537	103,764	838,013	1,124,314	0	0	0	0	0	0	
99		GD-WA / ID / AN	235,366	0	0	0	0	76,594	24,980	133,792	235,366	0	0	
99		GD-OR / AS	227,841	0	0	0	0	0	0	0	227,841	0	227,841	
8		GD-AA	81,750	0	0	0	0	0	0	57,695	57,695	0	24,055	
7		CD-AA	355,664	0	0	257,440	257,440	0	0	69,273	69,273	0	28,951	
9		CD-WA / ID / AN	217,234	10,605	3,385	157,788	171,778	2,806	896	41,754	45,456	0	0	
		TOTAL ACCOUNT	2,242,169	193,142	107,149	1,253,241	1,553,532	79,400	25,876	302,514	407,790	227,841	53,006	280,847
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	34,912,947	16,439,931	8,417,216	10,055,800	34,912,947	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,311,930	0	0	0	0	2,951,884	826,957	533,089	4,311,930	0	0	
99		GD-OR / AS	43,834	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	
7		CD-AA	554,037	0	0	401,028	401,028	0	0	107,910	107,910	0	45,099	
9		CD-WA / ID / AN	1,808,641	512,077	409,762	508,344	1,430,183	135,507	108,432	134,519	378,458	0	0	
		TOTAL ACCOUNT	41,631,389	16,952,008	8,826,978	10,965,172	36,744,158	3,087,391	935,389	775,518	4,798,298	43,834	45,099	88,933

1.00-33

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended December 31, 2011	
Average of Monthly Averages 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	42,147,672	5,803,091	2,379,000	33,965,581	42,147,672	0	0	0	0	0	0	0
99		GD-WA / ID / AN	799,890	0	0	0	0	461,010	338,880	0	799,890	0	0	0
99		GD-OR / AS	918,202	0	0	0	0	0	0	0	0	918,202	0	918,202
8		GD-AA	934,426	0	0	0	0	0	0	659,471	659,471	0	274,955	274,955
7		CD-AA	10,422,143	0	0	7,543,860	7,543,860	0	0	2,029,921	2,029,921	0	848,362	848,362
9		CD-WA / ID / AN	11,788,520	367,112	3,191,148	5,763,512	9,321,772	97,146	844,449	1,525,153	2,466,748	0	0	0
		TOTAL ACCOUNT	67,010,853	6,170,203	5,570,148	47,272,953	59,013,304	558,156	1,183,329	4,214,545	5,956,030	918,202	1,123,317	2,041,519
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	12,251	0	2,299	9,952	12,251	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	406,170	0	0	293,998	293,998	0	0	79,110	79,110	0	33,062	33,062
9		CD-WA / ID / AN	6,626	369	491	4,379	5,239	98	130	1,159	1,387	0	0	0
		TOTAL ACCOUNT	427,414	369	2,790	308,329	311,488	98	130	80,269	80,497	2,367	33,062	35,429
		TOTAL GENERAL PLANT	279,417,817	38,869,714	24,153,691	151,200,525	214,223,930	12,661,774	5,243,735	29,133,685	47,039,194	8,336,770	9,817,923	18,154,693

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.383%	19.477%	8.140%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	70.575%	29.425%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	79.075%	20.925%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

1.00-34

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12A
For Twelve Months Ended December 31, 2011	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
			Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	2,145,576	153,179	0	1,992,397	2,145,576	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,134,107	0	0	0	0	965,657	168,450	0	1,134,107	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	153,451	153,451	0	0	40,607	40,607	0	0	0
		TOTAL ACCOUNT	3,883,867	153,179	0	2,145,848	2,299,027	965,657	168,450	40,607	1,174,714	410,126	0	410,126
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	1,565,138	750,977	0	814,161	1,565,138	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	1,305,749	0	0	0	0	0	0	921,532	921,532	0	384,217	384,217
7		CD-AA	35,070,598	0	0	25,385,151	25,385,151	0	0	6,830,700	6,830,700	0	2,854,747	2,854,747
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	37,987,925	750,977	0	26,199,312	26,950,289	0	0	7,752,232	7,752,232	46,440	3,238,964	3,285,404
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	256,500	0	0	256,500	256,500	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	85,894	0	0	0	0	0	0	60,620	60,620	0	25,274	25,274
7		CD-AA	2,525,066	0	0	1,827,719	1,827,719	0	0	491,807	491,807	0	205,540	205,540
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	2,888,028	0	0	2,084,219	2,084,219	0	0	571,764	571,764	1,231	230,814	232,045
		TOTAL	44,759,820	904,156	0	30,429,379	31,333,535	965,657	168,450	8,364,603	9,498,710	457,797	3,469,778	3,927,575

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Fact	100.000%	72.383%	19.477%	8.140%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	70.575%	29.425%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	79.075%	20.925%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

1.00-35

RESULTS OF OPERATIONS	Report ID: C-DTX-12A
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months Ended December 31, 2011 Average of Monthly Averages 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	(23,101,417)	(16,721,499)	(4,499,463)	(1,880,455)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,797,965)	(1,421,741)	(376,224)	0
		Total	(24,899,382)	(18,143,240)	(4,875,687)	(1,880,455)

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.383%	19.477%	8.140%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	70.575%	29.425%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	79.075%	20.925%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

1.00-36

RESULTS OF OPERATIONS	Report ID: C-WKC-12A
COMMON WORKING CAPITAL	
For Twelve Months Ended December 31, 2011 Average of Monthly Averages Basis	

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		621,197	621,197		621,197	621,197		0	0	
1	151210	FUEL STOCK HOG FUEL-KFGS		1,777,391	1,777,391		1,777,391	1,777,391		0	0	
4	154100	PLANT MATERIALS & OPER SUPPLIES		6,222,643	6,222,643		4,920,919	4,920,919		1,301,724	1,301,724	
1	154300	PLANT MATERIALS & OPER SUP-CS2		269,888	269,888		213,430	213,430		56,458	56,458	
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		638,975	638,975		505,307	505,307		133,668	133,668	
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		1,367	1,367		1,081	1,081		286	286	
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		(764)	(764)		(604)	(604)		(160)	(160)	
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		14,746	14,746		11,661	11,661		3,085	3,085	
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	18,188,000		18,188,000	18,188,000		18,188,000		0	0	
TOTAL			18,188,000	9,545,443	27,733,443	18,188,000	8,050,382	26,238,382		0	1,495,061	1,495,061

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%

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TAB

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1-01-1

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS
TWELVE MONTHS ENDED DECEMBER 31, 2011
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Deferred FIT Rate Base
	Adjustment Number	1.01
	Workpaper Reference	E-DFIT
REVENUES		
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
EXPENSES		
Production and Transmission		
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	-
24	Total Electric Expenses	-
25	OPERATING INCOME BEFORE FIT	-
FEDERAL INCOME TAX		
26	Current Accrual	-
27	Debt Interest	(3)
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	\$3
RATE BASE		
PLANT IN SERVICE		
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	285
45	Net Plant After DFIT	285
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$285

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AVISTA UTILITIES
 Electric Accumulated Deferred Taxes
Average - Twelve Months Ended December 31, 2011

		<u>Alloc</u>	<u>Electric</u>	<u>Washington</u>	<u>Idaho</u>
		Basis	System		
ACCELERATED TAX DEPRECIATION					
Electric	Intangible	1	(4,679,723)	(3,053,051)	(1,626,672)
	Production	1	(104,013,930)	(67,858,688)	(36,155,242)
	Transmission	1	(48,264,535)	(31,487,783)	(16,776,752)
	Distribution	10	(106,716,571)	(67,244,246)	(39,472,325)
	General Utility (Direct)	13	(6,049,925)	(4,011,282)	(2,038,643)
General/Intangible	CD AA	4	(16,721,499)	(11,208,254)	(5,513,245)
General/Intangible	CD AN	4	(1,421,741)	(952,979)	(468,762)
Subtotal			<u>(287,867,924)</u>	<u>(185,816,283)</u>	<u>(102,051,641)</u>
CDA Lake CDR Fund		1	(3,377,500)	(2,203,481)	(1,174,019)
CDA Lake IPA Fund		1	(700,000)	(456,680)	(243,320)
CDA Lake Settlement		1	(13,894,175)	(9,064,560)	(4,829,615)
Subtotal			<u>(17,971,675)</u>	<u>(11,724,721)</u>	<u>(6,246,954)</u>
Total Plant DFIT			<u>(305,839,599)</u>	<u>(197,541,004)</u>	<u>(108,298,595)</u>
Colstrip PCB - Elec		1	(467,559)	(305,035)	(162,524)
FMB & MTN Redeemed		12	(5,143,401)	(3,316,876)	(1,826,525)
Total Other Deferred FIT			<u>(5,610,960)</u>	<u>(3,621,911)</u>	<u>(1,989,049)</u>
Total Deferred FIT			<u>(311,450,559)</u>	<u>(201,162,915)</u>	<u>(110,287,644)</u>
Amount in Results			(311,450,560)	(201,447,919)	(110,002,641)
Adjustment			(1) 285,004		(285,003)

Allocation Notes:

Production/Transmission	1	100.000%	65.240%	34.760%
Jurisdictional four-factor	4	100.000%	67.029%	32.971%
Net electric distribution plant - AMA	10	100.000%	63.012%	36.988%
Net electric plant - AMA	12	100.000%	64.488%	35.512%
Net electric general plant - AMA	13	100.000%	66.303%	33.697%
Direct	D			

Source of Allocation Factors: Results of Operations Report E-ALL-12A

Source of Allocation Factors: Results of Operations Report E-PLT-12A

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AVISTA UTILITIES
Accumulated Deferred Taxes
Average - Twelve Months Ended December 31, 2011

		Total <u>System</u>	<u>Electric</u>	<u>Gas - North</u>	<u>Gas - South</u>
Electric		(269,724,684)	(269,724,684)		
GAS North		(57,811,191)		(57,811,191)	
GAS Oregon		(30,854,733)			(30,854,733)
General Utility	CD AA	(23,101,417)	(16,721,499)	(4,499,463)	(1,880,455)
General Utility	CD AN	(1,797,965)	(1,421,741)	(376,224)	
Total Accelerated Tax Depr		<u>(383,289,990)</u>	<u>(287,867,924)</u>	<u>(62,686,878)</u>	<u>(32,735,188)</u>
Average of Monthly Averages					
CDA Lake CDR Fund	283324 ED AN	(3,377,500)	(3,377,500) ✓		
CDA Lake IPA Fund	283325 ED AN	(700,000)	(700,000) ✓		
CDA Lake Settlement	283382 ED AN	(13,894,175)	(13,894,175) ✓		
Colstrip PCB	283200 ED AN	(467,559)	(467,559) ✓		
FMB & MTN Redeemed	283850 CD AA	(7,105,814) ✓	(5,143,401)	(1,383,999)	(578,413)
Total Other Deferred FIT		<u>(25,545,048)</u>	<u>(23,582,635)</u>	<u>(1,383,999)</u>	<u>(578,413)</u>
Total Deferred FIT		<u>(408,835,038)</u>	<u>(311,450,559)</u>	<u>(64,070,877)</u>	<u>(33,313,601)</u>

Source of Allocation Factors: Results of Operations Report E-ALL-12A

CD AA - 7	100.000%	72.383%	19.477%	8.140%
CD AN - 9	100.000%	79.075%	20.925%	0.000%

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1.01-4

Prior Year 201012
Current Year 201112

AVISTA UTILITIES
Accumulated Deferred Taxes
Associated with Accelerated Tax Depreciation
Estimated Balance at 12/31/2011

	GL account	SERVICE	<u>JURISDICTION</u>	Balance at <u>12-31-2010</u>	Balance at <u>12-31-2011</u>	Average Balance <u>12-31-2011</u>
Electric	282900	ED	AN	(263,241,309)	(276,208,059)	(269,724,684)
Gas North	282900	GD	AN	(55,945,310)	(59,677,071)	(57,811,191)
Oregon Gas	282900	GD	OR	(29,570,004)	(32,139,461)	(30,854,733)
General Utility	282900	CD	AA	(18,269,982)	(27,932,852)	(23,101,417)
General Utility	282900	CD	AN	(1,761,777)	(1,834,152)	(1,797,965)
Total Accelerated Tax Depr				<u>(368,788,382)</u> ✓	<u>(397,791,595)</u> ✓	<u>(383,289,990)</u>

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Trial Balance
Balance as of 12-31-2010

				YTD - Actual 201012	Adjustments in 2011	Adjusted 201012 Balance
282900	ADFIT	CD	AA	(18,269,981.53)		(18,269,981.53)
282900	ADFIT	CD	AN	(1,761,777.33)		(1,761,777.33)
282900	ADFIT	ED	AN	(262,312,308.72)	(929,000.00)	(263,241,308.72)
282900	ADFIT	GD	AN	(55,945,310.13)		(55,945,310.13)
282900	ADFIT	GD	OR	(29,570,004.34)		(29,570,004.34)
				(367,859,382.05)	(929,000.00)	(368,788,382.05)

(1)

(1) NSJ012 was recorded in February 2011 to correct the Noxon ITC adjustment that was recorded in September 2010 to adjust 2009 to actual per the tax return. This adjustment is necessary to restate the 12/31/10 balance for accurate AMA calculation.

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1.01-6

Trial Balance
Balance as of 12-31-2011

201112				<i>YTD - Actual</i>	<i>Adjustments in</i>	<i>Adjusted</i>
				201112	2012	201112 Balance
282900	ADFIT	CD	AA	(27,932,851.53)		(27,932,851.53)
282900	ADFIT	CD	AN	(1,834,152.33)		(1,834,152.33)
282900	ADFIT	ED	AN	(276,208,059.10)		(276,208,059.10)
282900	ADFIT	GD	AN	(59,677,070.87)		(59,677,070.87)
282900	ADFIT	GD	OR	(32,139,460.92)		(32,139,460.92)
				<u>(397,791,594.75)</u>	-	<u>(397,791,594.75)</u>

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1.01-7

AVISTA UTILITIES
 Accumulated Deferred Taxes
AMA Twelve Months Ended December 31, 2012

ED AN
 CD AA

	Colstrip PCB Elec <u>283200</u> ED,AN	Bond Redemption <u>283850</u> CD,AA
201012 Dec-10	(503,426)	(7,475,987)
201112 Dec-11	(431,692)	(6,761,670)
Total	(935,118)	(14,237,657)
Average	(467,559)	(7,118,829)
201101 Jan-11	(497,448)	(7,405,579)
201102 Feb-11	(491,470)	(7,335,184)
201103 Mar-11	(485,492)	(7,275,633)
201104 Apr-11	(479,515)	(7,217,432)
201105 May-11	(473,537)	(7,159,704)
201106 Jun-11	(467,559)	(7,101,143)
201107 Jul-11	(461,581)	(7,044,308)
201108 Aug-11	(455,603)	(6,987,780)
201109 Sep-11	(449,626)	(6,931,253)
201110 Oct-11	(443,648)	(6,874,725)
201111 Nov-11	(437,670)	(6,818,198)
Total	(5,610,708)	(85,269,768)
Average of monthly averages	(467,559) ✓	(7,105,814) ✓

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1.01-8

AVISTA UTILITIES
 Accumulated Deferred Taxes
AMA Twelve Months Ended December 31, 2011

	CDA CDR Fund Elec <u>283324</u> <u>ED AN</u>	CDA IPA Fund Elec <u>283325</u> <u>ED AN</u>	CDA Settlement Elec <u>283382</u> <u>ED AN</u>
Dec-10	(3,412,500)	(700,000)	(14,045,168)
Dec-11	(3,342,500)	(700,000)	(13,715,289)
Total	<u>(6,755,000)</u>	<u>(1,400,000)</u>	<u>(27,760,457)</u>
Average	(3,377,500)	(700,000)	(13,880,229)
Jan-11	(3,406,667)	(700,000)	(14,201,390)
Feb-11	(3,400,833)	(700,000)	(13,987,215)
Mar-11	(3,395,000)	(700,000)	(13,960,022)
Apr-11	(3,389,167)	(700,000)	(13,932,830)
May-11	(3,383,333)	(700,000)	(13,905,637)
Jun-11	(3,377,500)	(700,000)	(13,878,445)
Jul-11	(3,371,667)	(700,000)	(13,851,252)
Aug-11	(3,365,833)	(700,000)	(13,824,059)
Sep-11	(3,360,000)	(700,000)	(13,796,867)
Oct-11	(3,354,167)	(700,000)	(13,769,674)
Nov-11	(3,348,333)	(700,000)	(13,742,482)
Total	<u>(40,530,000)</u>	<u>(8,400,000)</u>	<u>(166,730,102)</u>
Average of monthly averages	(3,377,500) ✓	(700,000) ✓	(13,894,175) ✓

Source: General Ledger

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1.01-9

FERC Account Number	Description	ED	AN	
283324	ADFIT LAKE CDA CDR/IPA FUNDS			
Accounting Period	Beginning Balance	Monthly Activity	Adjustment in Results of Operations (1)	Ending Balance
201012				\$ (3,412,500.05)
201101	\$ (3,412,500.05)	\$ 5,833.33		\$ (3,406,666.72)
201102	\$ (3,406,666.72)	\$ 5,833.33		\$ (3,400,833.39)
201103	\$ (3,400,833.39)	\$ 5,833.33		\$ (3,395,000.06)
201104	\$ (3,395,000.06)	\$ 5,833.33		\$ (3,389,166.73)
201105	\$ (3,389,166.73)	\$ 5,833.33		\$ (3,383,333.40)
201106	\$ (3,383,333.40)	\$ 5,833.33		\$ (3,377,500.07)
201107	\$ (3,377,500.07)	\$ 5,833.33		\$ (3,371,666.74)
201108	\$ (3,371,666.74)	\$ 5,833.33		\$ (3,365,833.41)
201109	\$ (3,365,833.41)	\$ 5,833.33		\$ (3,360,000.08)
201110	\$ (3,360,000.08)	\$ 5,833.33		\$ (3,354,166.75)
201111	\$ (3,354,166.75)	\$ 5,833.33		\$ (3,348,333.42)
201112	\$ (3,348,333.42)	\$ 5,833.33		\$ (3,342,500.09)
		\$ 69,999.96		

FERC Account Number	Description	ED	AN	
283325	ADFIT CdA IPA FUND DEPOSIT			
Accounting Period	Beginning Balance	Monthly Activity	Adjustment in Results of Operations (1)	Ending Balance
201012				\$ (700,000.00)
201101	\$ (700,000.00)	\$ -		\$ (700,000.00)
201102	\$ (700,000.00)	\$ -		\$ (700,000.00)
201103	\$ (700,000.00)	\$ -		\$ (700,000.00)
201104	\$ (700,000.00)	\$ -		\$ (700,000.00)
201105	\$ (700,000.00)	\$ -		\$ (700,000.00)
201106	\$ (700,000.00)	\$ -		\$ (700,000.00)
201107	\$ (700,000.00)	\$ -		\$ (700,000.00)
201108	\$ (700,000.00)	\$ -		\$ (700,000.00)
201109	\$ (700,000.00)	\$ -		\$ (700,000.00)
201110	\$ (700,000.00)	\$ -		\$ (700,000.00)
201111	\$ (700,000.00)	\$ -		\$ (700,000.00)
201112	\$ (700,000.00)	\$ -		\$ (700,000.00)
		\$ -		

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FERC Account Number	Description	ED	AN
283382	ADFIT LAKE CDA STORAGE SETTLEMENT		
Accounting Period	Beginning Balance	Monthly Activity	Adjustment in Results of Operations (1) Ending Balance
201012			89,924.00 \$ (14,045,167.61)
201101	\$ (14,135,091.61)	\$ (66,298.79)	\$ (14,201,390.40)
201102	\$ (14,201,390.40)	\$ 214,175.37	\$ (13,987,215.03)
201103	\$ (13,987,215.03)	\$ 27,192.60	\$ (13,960,022.43)
201104	\$ (13,960,022.43)	\$ 27,192.60	\$ (13,932,829.83)
201105	\$ (13,932,829.83)	\$ 27,192.60	\$ (13,905,637.23)
201106	\$ (13,905,637.23)	\$ 27,192.60	\$ (13,878,444.63)
201107	\$ (13,878,444.63)	\$ 27,192.60	\$ (13,851,252.03)
201108	\$ (13,851,252.03)	\$ 27,192.60	\$ (13,824,059.43)
201109	\$ (13,824,059.43)	\$ 27,192.60	\$ (13,796,866.83)
201110	\$ (13,796,866.83)	\$ 27,192.60	\$ (13,769,674.23)
201111	\$ (13,769,674.23)	\$ 27,192.60	\$ (13,742,481.63)
201112	\$ (13,742,481.63)	\$ 27,192.60	\$ (13,715,289.03)
		\$ 419,802.58	

(1) Prior Period Adjustment

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1.01-12

FERC Account Number	Description	ED	AN	
283200	ADFIT COLSTRIP PCB			
Accounting Period	Beginning Balance	Monthly Activity	Adjustment in Results of Operations (1)	Ending Balance
201012				\$ (503,425.79)
201101	\$ (503,425.79)	\$ 5,977.81		\$ (497,447.98)
201102	\$ (497,447.98)	\$ 5,977.81		\$ (491,470.17)
201103	\$ (491,470.17)	\$ 5,977.81		\$ (485,492.36)
201104	\$ (485,492.36)	\$ 5,977.81		\$ (479,514.55)
201105	\$ (479,514.55)	\$ 5,977.81		\$ (473,536.74)
201106	\$ (473,536.74)	\$ 5,977.81		\$ (467,558.93)
201107	\$ (467,558.93)	\$ 5,977.81		\$ (461,581.12)
201108	\$ (461,581.12)	\$ 5,977.81		\$ (455,603.31)
201109	\$ (455,603.31)	\$ 5,977.81		\$ (449,625.50)
201110	\$ (449,625.50)	\$ 5,977.81		\$ (443,647.69)
201111	\$ (443,647.69)	\$ 5,977.81		\$ (437,669.88)
201112	\$ (437,669.88)	\$ 5,977.81		\$ (431,692.07)
		\$ 71,733.72		

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TAB

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1.02-1

AVISTA UTILITIES
 WASHINGTON ELECTRIC RESULTS
 TWELVE MONTHS ENDED DECEMBER 31, 2011
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Deferred Debits and Credits
	Adjustment Number	1.02
	Workpaper Reference	E-DDC
REVENUES		
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
EXPENSES		
Production and Transmission		
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	(191)
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	(191)
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	10
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	-
24	Total Electric Expenses	(181)
25	OPERATING INCOME BEFORE FIT	181
FEDERAL INCOME TAX		
26	Current Accrual	(4)
27	Debt Interest	0
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	\$184
RATE BASE		
PLANT IN SERVICE		
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS	(22)
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	(\$22)

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AVISTA UTILITIES
DEFERRED DEBITS AND CREDITS ADJUSTMENT
TWELVE MONTHS ENDED DECEMBER 31, 2011

Description	APL Reference	Rate Base			UE-110876 Treatment	Expense			Exp Acct	Work paper Ref
		Normalized Balance	Balance Per Results	Adjustment		Normalized Expense	Expense Per Results	Adjustment		
Deferred Gain on Office Building	1	(42,706)	(42,706)	-	Rate Year	(131,439)	(131,439)	-	931000	Gen O&M E-DDC-4
Colstrip 3 AFUDC Elimination Reallocation	2	(1,299,261) ✓	(1,299,261) ✓	-	Test Year	✓(190,572)	-	✓(190,572)	Steam Deprec	P/T Depr E-DDC-6
Colstrip Common AFUDC	3	333,302	333,300 ✓	2	Test Year	31,743	31,743	-	406100	P/T Amort E-DDC-7
Kettle Falls Disallowance	4	(597,411)	(597,411) ✓	-	Test Year	(135,060)	(134,592)	(468)	407403	P/T Amort E-DDC-9
Settlement Exchange Power	6	16,412,389	16,412,389 ✓	-	Rate Year	2,450,031	2,450,031	-	405930	P/T Amort E-DDC-11
CDA Lake Settlement	7	931,089	931,089 ✓	-	Rate Year	152,118	152,118	-	407382	P/T Amort E-DDC-13
CDA/SRR CDR Fund	8	67,727	67,727 ✓	-	Rate Year	11,065	11,065	-	407324	P/T Amort E-DDC-15
Spokane River Deferral	9	446,451	446,451 ✓	-	Rate Year	72,940	72,939	1	407322	P/T Amort E-DDC-17
SRR PM&E Deferral	10	283,491	283,491 ✓	-	Rate Year	46,316	46,316	-	537000	P/T O&M E-DDC-19
Montana Riverbed Settlement	11	2,418,927	2,418,927 ✓	-	Rate Year	3,512,395	3,512,395	-	540100	P/T O&M E-DDC-21
Lancaster Amortization	12	3,904,334	3,904,334 ✓	-	Rate Year	1,360,000	1,360,000	-	407312	P/T Amort E-DDC-25
Customer Advances	14	(269,996)	(248,439) ✓	(21,557)	Test Year	-	-	-		E-DDC-27
Customer Deposits	15	(3,742,640) ✓	(3,742,640) ✓	-	Test Year	9,731	-	✓9,731	905000	Cust Acctg E-DDC-32
Sub-Total Deferred Debits and Credits		18,845,696	18,867,251	-21,555		7,189,268	7,370,576	-181,308		

Working Capital	16		18,188,000	✓
DSM Programs	17		-	
E-APL-12A Check total			37,055,251	

Rate Base Balances per Results are shown on Workpaper Ref. E-DDC-2
P/T Amortization Expenses per Results are shown on Workpaper Ref. E-DDC-3

P/T O&M Adjustment	-	
P/T Deprec Adjustment	(190,572)	No FIT on Colstrip AFUDC Elim Reallocation
P/T Amort Adjustment	(467)	
Customer Accounting	9,731	
Gen O&M Adjustment	-	
Total Expense Adjustment	(181,308)	
FIT Expense	35%	63,458 Automatically Calculated on Total Expense Adj
Adjust FIT	35%	(66,700) Eliminates FIT on Colstrip AFUDC Reallocation
Total Tax Expense Adjustment		(3,242)

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
 For Twelve Months Ended December 31, 2011
 Average of Monthly Averages Basis

Report ID:
 E-APL-12A

AVISTA UTILITIES

1-02-2

Ref/Basis	Description (Accounts)	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	816,236,300	870,060,454	1,686,296,754	515,471,755	571,383,323	1,086,855,078	300,764,545	298,677,131	599,441,676
	OTHER ADJUSTMENTS									
4	Gain on Sale of General Office Bldg (253850)	0	(98,046)	(98,046)	0	(65,719)	(65,719)	0	(32,327)	(32,327)
4	ADFIT - Gain on Sale of General Office Bldg (190850)	0	34,333	34,333	0	23,013	23,013	0	11,320	11,320
99	Colstrip 3 AFUDC Reallocation	0	0	0	(1,299,261)	0	(1,299,261)	1,299,261	0	1,299,261
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)	(2,426,649)	0	(2,426,649)	(777,699)	0	(777,699)	(1,648,950)	0	(1,648,950)
99	Kettle Falls Disallowed Plant (101003)	(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)	6,582,359	0	6,582,359	4,234,746	0	4,234,746	2,347,613	0	2,347,613
99	ADFIT - Kettle Falls Disallowed (190420)	415,568	0	415,568	415,568	0	415,568	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)	960,395	0	960,395	0	0	0	960,395	0	960,395
99	ADFIT - Boulder Park Disallowed (190040)	573,862	0	573,862	0	0	0	573,862	0	573,862
99	Investment in WNP3 Exchange Power (124900, 124930)	20,008,192	0	20,008,192	20,008,192	0	20,008,192	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(3,595,803)	0	(3,595,803)	(3,595,803)	0	(3,595,803)	0	0	0
99	CDA Lake Settlement - WA (182382)	1,432,446	0	1,432,446	1,432,446	0	1,432,446	0	0	0
99	CDA Lake Settlement - ID (186382)	286,518	0	286,518	0	0	0	286,518	0	286,518
99	ADFIT - CDA Lake Settlement - Direct (283382)	(601,638)	0	(601,638)	(501,357)	0	(501,357)	(100,281)	0	(100,281)
99	CDA CDR Fund (182324)	104,196	0	104,196	104,196	0	104,196	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	(36,469)	0	(36,469)	(36,469)	0	(36,469)	0	0	0
99	Spokane River Relicensing (182322)	740,466	0	740,466	686,847	0	686,847	53,619	0	53,619
99	ADFIT - Spokane River Relicensing (283322)	(259,162)	0	(259,162)	(240,396)	0	(240,396)	(18,766)	0	(18,766)
99	Spokane River PM&Es (182323)	685,854	0	685,854	436,142	0	436,142	249,712	0	249,712
99	ADFIT - Spokane River PM&Es (283323)	(240,050)	0	(240,050)	(152,651)	0	(152,651)	(87,399)	0	(87,399)
99	Montana Riverbed Settlement (186360)	5,615,019	0	5,615,019	3,721,428	0	3,721,428	1,893,591	0	1,893,591
99	ADFIT - Montana Riverbed Settlement (283365)	(1,965,257)	0	(1,965,257)	(1,302,501)	0	(1,302,501)	(662,756)	0	(662,756)
99	Lancaster Generation (182312)	6,006,667	0	6,006,667	6,006,667	0	6,006,667	0	0	0
99	ADFIT - Lancaster Generation (283312)	(2,102,333)	0	(2,102,333)	(2,102,333)	0	(2,102,333)	0	0	0
99	Weatherization Loans - Sandpoint (124350)	64,677	0	64,677	0	0	0	64,677	0	64,677
4	Customer Advances (252000)	(808,193)	3	(808,190)	(248,441)	2	(248,439)	(559,752)	1	(559,751)
99	Customer Deposits (235199)	(3,742,640)	0	(3,742,640)	(3,742,640)	0	(3,742,640)	0	0	0
C-WKC	Working Capital	18,188,000	8,050,382	26,238,382	18,188,000	0	18,188,000	0	8,050,382	8,050,382
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	38,495,496	7,986,672	46,482,168	37,097,955	(42,704)	37,055,251	1,397,541	8,029,376	9,426,917
	NET RATE BASE	854,731,796	878,047,126	1,732,778,922	552,569,710	571,340,619	1,123,910,329	302,162,086	306,706,507	608,868,593

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%	64.488%	35.512%
E-ALL	13	Net Electric General Plant	100.000%	66.303%	33.697%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

Work Paper Ref.
 E-DBE-2

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended December 31, 2011	
Average of Monthly Averages 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	149,913	1,941,581	2,091,494	79,107	1,266,687	1,345,794	70,806	674,894	745,700
1	561000	Load Dispatching	0	2,230,033	2,230,033	0	1,454,874	1,454,874	0	775,159	775,159
1	562000	Station Expense	0	318,511	318,511	0	207,797	207,797	0	110,714	110,714
1	563000	Overhead Line Expense	0	518,176	518,176	0	338,058	338,058	0	180,118	180,118
1	565000	Transmission of Electricity by Others	0	17,489,619	17,489,619	0	11,410,227	11,410,227	0	6,079,392	6,079,392
1	566000	Miscellaneous Transmission Expense	0	1,679,342	1,679,342	0	1,095,603	1,095,603	0	583,739	583,739
1	567000	Rent	0	127,552	127,552	0	83,215	83,215	0	44,337	44,337
MAINTENANCE											
1	568000	Supervision & Engineering	0	1,313,699	1,313,699	0	857,057	857,057	0	456,642	456,642
1	569000	Structures	9,438	417,103	426,541	6,105	272,118	278,223	3,333	144,985	148,318
1	570000	Station Equipment	405	1,146,527	1,146,932	405	747,994	748,399	0	398,533	398,533
1	571000	Overhead Lines	12,724	2,392,703	2,405,427	6,781	1,560,999	1,567,780	5,943	831,704	837,647
1	572000	Underground Lines	264	1,468	1,732	0	958	958	264	510	774
1	573000	Service Miscellaneous	449	28,507	28,956	227	18,598	18,825	222	9,909	10,131
TOTAL TRANSMISSION OPERATING EXP			173,193	29,604,821	29,778,014	92,625	19,314,185	19,406,810	80,568	10,290,636	10,371,204
E-DEPX		Depreciation Expense-Production	0	27,610,417	27,610,417	0	18,013,036	18,013,036	0	9,597,381	9,597,381
E-DEPX		Depreciation Expense-Transmission	0	10,240,671	10,240,671	0	6,681,014	6,681,014	0	3,559,657	3,559,657
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,003,334	1,003,334	0	654,575	654,575	0	348,759	348,759
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	(10,026,823)	0	(10,026,823)	0	0	0	(10,026,823)	0	(10,026,823)
99	407351	Amortization of CNC Transmission	22,005	0	22,005	0	0	0	22,005	0	22,005
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	241,275	0	241,275	183,561	0	183,561	57,714	0	57,714
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	194,260	0	194,260	0	0	0	194,260	0	194,260
99	407422	Amortization of Spokane River Relicense	0	0	0	0	0	0	0	0	0
99	407450/407499	Amortization of BPA Residential Exchange Credit	(7,202,987)	0	(7,202,987)	(4,794,236)	0	(4,794,236)	(2,408,751)	0	(2,408,751)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	373,025	0	373,025	516,251	0	516,251	(143,226)	0	(143,226)
99	407462	Amortization of LiDAR O&M Deferral	(337,879)	0	(337,879)	(337,879)	0	(337,879)	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	16,971,697	16,971,697	0	11,072,336	11,072,336	0	5,899,361	5,899,361
TOTAL P/T DEPR/AMRT/NON-FIT TAXES			(12,455,238)	56,958,437	44,503,199	(335,867)	37,159,685	36,823,818	(12,119,371)	19,798,752	7,679,381
TOTAL PRODUCTION & TRANSMISSION EXPEN			48,511,253	604,994,238	653,505,491	19,321,834	394,698,237	414,020,071	29,189,419	210,296,001	239,485,420

Workpaper Ref E-DC-3

AVISTA UTILITIES									
COLSTRIP - REALLOCATION OF AFUDC ELIMINATION									
TWELVE MONTHS ENDED December 31, 2011									
		ACTUAL			ALLOCATED			REALLOCATION	
		SYSTEM	WASH	IDAHO	SYSTEM	WASH	IDAHO	WASH	IDAHO
PLANT IN SERVICE ADJ									
Actual AFUDC (1)		(22,333,736)	(21,877,680)	(456,056)	(22,333,736)	(14,570,529)	(7,763,207)	(7,307,151)	7,307,151
		100.00%	97.96%	2.04%	100.00%	65.24%	34.76%		
CURRENT DEPRECIATION ADJ									
Depreciation Exp Reallocation									
Period 1/14/11-12/14/11		(582,456)	(570,564)	(11,892)	(582,456)	(379,992)	(202,464)	-190,572	190,572
ACCUM DEPRECIATION ADJ									
01-14-2011	2.608%	(48,538)	(47,547)	(991)	(48,538)	(31,666)	(16,872)	(15,881)	15,881
02-14-2011	2.608%	(48,538)	(47,547)	(991)	(48,538)	(31,666)	(16,872)	(15,881)	15,881
03-14-2011	2.608%	(48,538)	(47,547)	(991)	(48,538)	(31,666)	(16,872)	(15,881)	15,881
04-14-2011	2.608%	(48,538)	(47,547)	(991)	(48,538)	(31,666)	(16,872)	(15,881)	15,881
05-14-2011	2.608%	(48,538)	(47,547)	(991)	(48,538)	(31,666)	(16,872)	(15,881)	15,881
06-14-2011	2.608%	(48,538)	(47,547)	(991)	(48,538)	(31,666)	(16,872)	(15,881)	15,881
07-14-2011	2.608%	(48,538)	(47,547)	(991)	(48,538)	(31,666)	(16,872)	(15,881)	15,881
08-14-2011	2.608%	(48,538)	(47,547)	(991)	(48,538)	(31,666)	(16,872)	(15,881)	15,881
09-14-2011	2.608%	(48,538)	(47,547)	(991)	(48,538)	(31,666)	(16,872)	(15,881)	15,881
10-14-2011	2.608%	(48,538)	(47,547)	(991)	(48,538)	(31,666)	(16,872)	(15,881)	15,881
11-14-2011	2.608%	(48,538)	(47,547)	(991)	(48,538)	(31,666)	(16,872)	(15,881)	15,881
12-14-2011	2.608%	(48,538)	(47,547)	(991)	(48,538)	(31,666)	(16,872)	(15,881)	15,881
		(18,653,952)	(18,273,024)	(380,928)	(18,653,952)	(12,169,848)	(6,484,104)	(6,103,176)	6,103,176
								(95,286)	95,286
								(6,007,890)	6,007,890
(1)	CWIP was allowed in rate base at varying levels in Washington and Idaho. Manual elimination entries are made to correct the AFUDC monthly. This worksheet adjusts the amounts as allocated to amounts directly assigned. FERC reallocated at 12/31/93 Note 1.						Net Rate Base Adjustment	-1,299,261	1,299,261
(2)	Allocation basis Note 1 (entered above).								
(3)	REF: UT-1168. See letter from WUTC dated 1/2/91; effective 1/1/90. - Depr Rates updated in 2000, Steam Plant Depr Rates did not change.								
(4)	Depreciation rates changed effective 1/1/08. Average rate for Colstrip 3 was computed using 2006 depreciation expense and 12/31/06 avg. plant balances (\$4,183,406/\$160,403,263)								

Prep by: TC 1st Review: —
 Date: 02-14-2012 Mgr. Review: JMA

**AVISTA UTILITIES
 RATE BASE ADJUSTMENT - CUSTOMER ADVANCES
 TWELVE MONTHS ENDED DECEMBER 31, 2011**

CALCULATION OF AVERAGE OF MONTHLY AVERAGES:

PERIOD		ELECTRIC			GAS		
		Customer Advance Bal 252000	EDWA Wash 252000	EDID Idaho 252000	Customer Advance Bal 252000	GDWA Wash 252000	GDID Idaho 252000
Dec	2010	(985,021)	(279,197)	(705,824)	(104,189)	(30,631)	(73,558)
Dec	2011	(859,971)	(258,681)	(601,290)	(87,242)	(21,182)	(66,060)
TOTAL		(1,844,992)	(537,878)	(1,307,114)	(191,431)	(51,813)	(139,618)
Divide by 2		+2	+2	+2	+2	+2	+2
Beg/End Mo Avg		(922,496)	(268,939)	(653,557)	(95,716)	(25,907)	(69,809)
Jan	2011	(982,663)	(279,197)	(703,466)	(94,740)	(21,182)	(73,558)
Feb	2011	(981,743)	(279,197)	(702,546)	(94,740)	(21,182)	(73,558)
Mar	2011	(862,188)	(276,827)	(585,361)	(87,242)	(21,182)	(66,060)
Apr	2011	(855,609)	(276,827)	(578,782)	(87,242)	(21,182)	(66,060)
May	2011	(810,286)	(270,531)	(539,755)	(87,242)	(21,182)	(66,060)
Jun	2011	(850,405)	(268,951)	(581,454)	(87,242)	(21,182)	(66,060)
Jul	2011	(859,305)	(268,951)	(590,354)	(87,242)	(21,182)	(66,060)
Aug	2011	(866,982)	(272,140)	(594,842)	(87,242)	(21,182)	(66,060)
Sep	2011	(851,789)	(259,471)	(592,318)	(87,242)	(21,182)	(66,060)
Oct	2011	(854,062)	(259,471)	(594,591)	(87,242)	(21,182)	(66,060)
Nov	2011	(860,761)	(259,471)	(601,290)	(87,242)	(21,182)	(66,060)
TOTAL		(10,558,289)	(3,239,973)	(7,318,316)	(1,070,374)	(258,909)	(811,465)
Divide by 12		+12	+12	+12	+12	+12	+12
Ave Monthly Average		(879,857)	(269,998)	(609,860)	(89,198)	(21,576)	(67,622)

PERIOD		ELECTRIC		GAS	
		Wash 252000	Idaho 252000	Wash 252000	Idaho 252000
Dec	2010	0			
Dec	2011	0			
TOTAL		0			
Divide by 2		+2			
Beg/End Mo Avg		0			
Jan	2011	(1,558)			
Feb	2011	0			
Mar	2011	0			
Apr	2011	1,568			
May	2011	1,580			
Jun	2011	0			
Jul	2011	0			
Aug	2011	0			
Sep	2011	0			
Oct	2011	386			
Nov	2011	(1,914)			
TOTAL		62			
Divide by 12		+12			
Ave Monthly Average		5	See allocation of unassigned customer advances worksheet.		
		4	2	1	0

ALLOCATION OF UNASSIGNED CUSTOMER ADVANCES:

WWP Elec	Distribution Plant	Percentage	Unassigned Advances Account 252000	
			Wash	Idaho
	WA	696,082,156	39.19%	2
	ID	415,615,205	23.40%	1
WWP Gas	WA	281,278,889	15.84%	1
	ID	152,677,186	8.60%	0
WPNG Gas	OR	230,343,859	12.97%	1
TOTAL		1,775,997,295	100.0%	5

RECAP

Account Number	TOTAL	ELECTRIC		GAS	
		Washington	Idaho	Washington	Idaho
252000 CDAA	4	2	1	1	0
252000 ED	(879,858)	(269,998)	(609,860)		
252000 GD	(89,198)			(21,576)	(67,622)

TOTALS	(\$969,052)	(\$269,998)	(\$609,859)	(\$21,576)	(\$67,622)
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GL Account Balance Ferc Account : '252%' , Accounting Period : '2011%'

Ferc Acct:252000 Service:ED Jurisdiction:ID			
Ferc Acct Desc:CUSTOMER ADVANCE ASSIGNED TO P			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201101	-705,823.54	2,358.00	-703,465.54
201102	-703,465.54	920.00	-702,545.54
201103	-702,545.54	117,185.00	-585,360.54
201104	-585,360.54	6,578.96	-578,781.58
201105	-578,781.58	39,026.93	-539,754.65
201106	-539,754.65	-41,699.72	-581,454.37
201107	-581,454.37	-8,900.00	-590,354.37
201108	-590,354.37	-4,488.07	-594,842.44
201109	-594,842.44	2,524.00	-592,318.44
201110	-592,318.44	-2,273.00	-594,591.44
201111	-594,591.44	-6,699.00	-601,290.44
201112	-601,290.44	0.00	-601,290.44
Sum: 104,533.10			

GL Account Balance Ferc Account : '252%' , Accounting Period : '2011%'

Ferc Acct:252000 Service:ED Jurisdiction:WA			
Ferc Acct Desc:CUSTOMER ADVANCE ASSIGNED TO P			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201101	-279,196.50	0.00	-279,196.50
201102	-279,196.50	0.00	-279,196.50
201103	-279,196.50	2,370.00	-276,826.50
201104	-276,826.50	0.00	-276,826.50
201105	-276,826.50	6,296.00	-270,530.50
201106	-270,530.50	1,580.00	-268,950.50
201107	-268,950.50	0.00	-268,950.50
201108	-268,950.50	-3,189.40	-272,139.90
201109	-272,139.90	12,669.40	-259,470.50
201110	-259,470.50	0.00	-259,470.50
201111	-259,470.50	0.00	-259,470.50
201112	-259,470.50	790.00	-258,680.50
Sum: 20,516.00			

GL Account Balance Ferc Account : '252%' , Accounting Period : '2011%'


Ferc Acct:252000 Service:GD Jurisdiction:ID			
Ferc Acct Desc:CUSTOMER ADVANCE ASSIGNED TO P			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201101	-73,557.60	0.00	-73,557.60
201102	-73,557.60	0.00	-73,557.60
201103	-73,557.60	7,497.87	-66,059.73
201104	-66,059.73	0.00	-66,059.73
201105	-66,059.73	0.00	-66,059.73
201106	-66,059.73	0.00	-66,059.73
201107	-66,059.73	0.00	-66,059.73
201108	-66,059.73	0.00	-66,059.73
201109	-66,059.73	0.00	-66,059.73
201110	-66,059.73	0.00	-66,059.73
201111	-66,059.73	0.00	-66,059.73
201112	-66,059.73	0.00	-66,059.73
Sum: 7,497.87			

GL Account Balance Ferc Account : '252%' , Accounting Period : '2011%'

Ferc Acct:252000 Service:GD Jurisdiction:WA			
Ferc Acct Desc:CUSTOMER ADVANCE ASSIGNED TO P			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201101	-30,630.68	9,448.65	-21,182.03
201102	-21,182.03	0.00	-21,182.03
201103	-21,182.03	0.00	-21,182.03
201104	-21,182.03	0.00	-21,182.03
201105	-21,182.03	0.00	-21,182.03
201106	-21,182.03	0.00	-21,182.03
201107	-21,182.03	0.00	-21,182.03
201108	-21,182.03	0.00	-21,182.03
201109	-21,182.03	0.00	-21,182.03
201110	-21,182.03	0.00	-21,182.03
201111	-21,182.03	0.00	-21,182.03
201112	-21,182.03	0.00	-21,182.03
Sum: 9,448.65			

GL Account Balance Ferc Account : '252%' , Accounting Period : '2011%'

Ferc Acct:252000 Service:CD Jurisdiction:AA			
Ferc Acct Desc:CUSTOMER ADVANCE ASSIGNED TO P			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201101	0.00	-1,558.30	-1,558.30
201102	-1,558.30	1,558.30	0.00
201103	0.00	0.00	0.00
201104	0.00	1,567.60	1,567.60
201105	1,567.60	12.40	1,580.00
201106	1,580.00	-1,580.00	0.00
201107	0.00	0.00	0.00
201108	0.00	0.00	0.00
201109	0.00	0.00	0.00
201110	0.00	386.00	386.00
201111	386.00	-2,300.00	-1,914.00
201112	-1,914.00	1,914.00	0.00
Sum: 0.00			

Prep by:  1st Review: _____

Date: 02-14-2012 Mgr. Review: _____

1-02-7

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12A
For Twelve Months Ended December 31, 2011	
Average of Monthly Averages Basis	

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	19,156,936	19,156,936	0	12,497,985	12,497,985	0	6,658,951	6,658,951
1	352XXX	Structures & Improvements	0	16,634,583	16,634,583	0	10,852,402	10,852,402	0	5,782,181	5,782,181
1	353000	Station Equipment	0	196,507,404	196,507,404	0	128,201,430	128,201,430	0	68,305,974	68,305,974
1	354000	Towers & Fixtures	0	17,120,820	17,120,820	0	11,169,623	11,169,623	0	5,951,197	5,951,197
1	355000	Poles & Fixtures	0	137,259,053	137,259,053	0	89,547,806	89,547,806	0	47,711,247	47,711,247
1	356000	Overhead Conductors & Devices	0	109,290,389	109,290,389	0	71,301,050	71,301,050	0	37,989,339	37,989,339
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	502,776,990	502,776,990	0	328,011,708	328,011,708	0	174,765,282	174,765,282
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	4,451,673	0	4,451,673	3,340,938	0	3,340,938	1,110,735	0	1,110,735
99	360400	Land Easements	1,786,475	0	1,786,475	109,403	0	109,403	1,677,072	0	1,677,072
99	361000	Structures & Improvements	15,286,316	0	15,286,316	10,571,317	0	10,571,317	4,714,999	0	4,714,999
99	362000	Station Equipment	100,417,536	0	100,417,536	65,126,051	0	65,126,051	35,291,485	0	35,291,485
99	364000	Poles, Towers, & Fixtures	236,159,187	0	236,159,187	143,857,388	0	143,857,388	92,301,799	0	92,301,799
99	365000	Overhead Conductors & Devices	155,351,213	0	155,351,213	94,225,801	0	94,225,801	61,125,412	0	61,125,412
99	366000	Underground Conduit	79,275,045	0	79,275,045	49,243,852	0	49,243,852	30,031,193	0	30,031,193
99	367000	Underground Conductors & Devices	132,289,923	0	132,289,923	85,235,830	0	85,235,830	47,054,093	0	47,054,093
99	368000	Line Transformers	184,067,418	0	184,067,418	121,562,793	0	121,562,793	62,504,625	0	62,504,625
99	369XXX	Services	121,812,921	0	121,812,921	76,191,151	0	76,191,151	45,621,770	0	45,621,770
99	370000	Meters	46,919,915	0	46,919,915	26,285,584	0	26,285,584	20,634,331	0	20,634,331
99	373XXX	Street Light & Signal Systems	33,879,739	0	33,879,739	20,332,048	0	20,332,048	13,547,691	0	13,547,691
TOTAL DISTRIBUTION PLANT			1,111,697,361	0	1,111,697,361	696,082,156	0	696,082,156	415,615,205	0	415,615,205
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	895,763	3,139,960	4,035,723	372,214	2,104,684	2,476,898	523,549	1,035,276	1,558,825
4	390XXX	Structures & Improvements	9,956,351	42,408,483	52,364,834	4,697,026	28,425,982	33,123,008	5,259,325	13,982,501	19,241,826
4	391XXX	Office Furniture & Equipment	782,051	31,396,148	32,178,199	782,051	21,044,524	21,826,575	0	10,351,624	10,351,624
4	392XXX	Transportation Equipment	11,624,253	7,440,450	19,064,703	8,332,387	4,987,259	13,319,646	3,291,866	2,453,191	5,745,057
4	393000	Stores Equipment	293,388	1,375,078	1,668,466	125,444	921,701	1,047,145	167,944	453,377	621,321
4	394000	Tools, Shop & Garage Equipment	1,648,810	5,640,712	7,289,522	1,244,869	3,780,913	5,025,782	403,941	1,859,799	2,263,740
4	395000	Laboratory Equipment	300,291	1,253,241	1,553,532	193,142	840,035	1,033,177	107,149	413,206	520,355
4	396XXX	Power Operated Equipment	25,778,985	10,965,172	36,744,157	16,952,008	7,349,845	24,301,853	8,826,977	3,615,327	12,442,304
4	397XXX	Communications Equipment	11,740,351	47,272,952	59,013,303	6,170,203	31,686,587	37,856,790	5,570,148	15,586,365	21,156,513
4	398000	Miscellaneous Equipment	3,158	308,328	311,486	369	206,669	207,038	2,789	101,659	104,448
TOTAL GENERAL PLANT			63,023,401	151,200,524	214,223,925	38,869,713	101,348,199	140,217,912	24,153,688	49,852,325	74,006,013
TOTAL PLANT IN SERVICE			1,176,206,980	1,863,332,580	3,039,539,560	736,438,087	1,218,849,144	1,955,287,231	439,768,893	644,483,436	1,084,252,329

Workpaper Ref
E-DOC-29

1-02-0

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)	1,134,107	40,607	1,174,714	965,657	27,445	993,102	168,450	13,162	181,612
4	3031XX	Misc Intangible IT Plant (3031XX)	0	8,323,996	8,323,996	0	5,625,939	5,625,939	0	2,698,057	2,698,057
4		TOTAL INTANGIBLE PLANT	1,134,107	8,364,603	9,498,710	965,657	5,653,384	6,619,041	168,450	2,711,219	2,879,669
		UNDERGROUND STORAGE PLANT:									
1	350XXX	Land & Land Rights	0	471,034	471,034	0	327,745	327,745	0	143,289	143,289
1	351XXX	Structures & Improvements	0	1,309,116	1,309,116	0	910,883	910,883	0	398,233	398,233
1	352XXX	Wells	0	15,410,766	15,410,766	0	10,722,811	10,722,811	0	4,687,955	4,687,955
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	11,351,100	11,351,100	0	7,898,095	7,898,095	0	3,453,005	3,453,005
1	355000	Measuring & Regulating Equipment	0	173,784	173,784	0	120,919	120,919	0	52,865	52,865
1	356000	Purification Equipment	0	407,617	407,617	0	283,620	283,620	0	123,997	123,997
1	357000	Other Equipment	0	1,462,098	1,462,098	0	1,017,328	1,017,328	0	444,770	444,770
		TOTAL UNDERGROUND STORAGE PLANT	0	31,629,992	31,629,992	0	22,008,148	22,008,148	0	9,621,844	9,621,844
		DISTRIBUTION PLANT:									
6	374200	Land & Land Rights	87,160	0	87,160	62,490	0	62,490	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	758,631	22,255	780,886	494,850	15,474	510,324	263,781	6,781	270,562
6	376000	Mains	215,270,096	2,512,521	217,782,617	137,615,374	1,746,981	139,362,355	77,654,722	765,540	78,420,262
6	378000	Measuring & Reg Station Equip-General	5,025,050	57,440	5,082,490	3,049,392	39,939	3,089,331	1,975,658	17,501	1,993,159
6	379000	Measuring & Reg Station Equip-City Gate	5,867,839	60,967	5,928,806	1,723,098	42,391	1,765,489	4,144,741	18,576	4,163,317
6	380000	Services	140,367,099	0	140,367,099	93,454,508	0	93,454,508	46,912,591	0	46,912,591
6	381000	Meters	61,066,442	0	61,066,442	40,840,870	0	40,840,870	20,225,572	0	20,225,572
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	2,796,342	0	2,796,342	2,192,424	0	2,192,424	603,918	0	603,918
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	431,302,892	2,653,183	433,956,075	279,434,104	1,844,785	281,278,889	151,868,788	808,398	152,677,186

Workpaper Ref
E-SDC-30

1-02-9

RESULTS OF OPERATIONS	Report ID:
GAS UTILITY PLANT	OR-PLT-12A
For Twelve Months Ended December 31, 2011	
Average of Monthly Averages Basis	

AVISTA UTILITIES

***** OREGON *****

Ref/Basis	Account	Description	Direct	Allocated	Total
DISTRIBUTION PLANT:					
99	374200	Land & Land Rights	17,965	0	17,965
99	374400	Land Easements	96,478	0	96,478
99	375000	Structures & Improvements	301,327	0	301,327
99	376000	Mains	132,853,143	0	132,853,143
99	378000	Measuring & Reg Station Equip-General	3,393,282	0	3,393,282
99	379000	Measuring & Reg Station Equip-City Gate	1,547,325	0	1,547,325
99	380000	Services	57,427,780	0	57,427,780
99	381000	Meters	33,494,296	0	33,494,296
99	385000	Industrial Measuring & Reg Sta Equip	1,211,724	0	1,211,724
99	387000	Other Equipment	539	0	539
TOTAL DISTRIBUTION PLANT			230,343,859	0	230,343,859
GAS GENERAL PLANT: (From C-GPL)					
389XXX		Land & Land Rights	472,075	324,049	796,124
390XXX		Structures & Improvements	3,315,132	4,048,122	7,363,254
391XXX		Office Furniture & Equipment	0	3,406,034	3,406,034
392XXX		Transportation Equipment	2,395,989	41,183	2,437,172
393000		Stores Equipment	57,227	0	57,227
394000		Tools, Shop & Garage Equipment	904,103	744,051	1,648,154
395000		Laboratory Equipment	227,841	53,006	280,847
396XXX		Power Operated Equipment	43,834	45,099	88,933
397XXX		Communications Equipment	918,202	1,123,317	2,041,519
398000		Miscellaneous Equipment	2,367	33,062	35,429
TOTAL GAS GENERAL PLANT			8,336,770	9,817,923	18,154,693
GROSS PLANT IN SERVICE			244,312,136	13,287,701	257,599,837

Workpaper Ref
E-DBE-31

**AVISTA UTILITIES
Washington Customer Deposits**

Date	No. of Accounts	Deposits Held
12-30-2010	25,251	4,482,958.24
01-30-2011	25,392	4,488,065.47
02-28-2011	25,489	4,484,584.72
03-31-2011	25,724	4,528,929.53
04-30-2011	25,846	4,603,445.65
05-30-2011	25,786	4,634,387.09
06-30-2011	25,710	4,645,996.38
07-30-2011	25,871	4,737,058.12
08-28-2011	26,423	4,829,233.49
09-29-2011	26,684	4,929,794.70
10-28-2011	26,989	5,019,618.77
11-30-2011	27,439	5,102,652.03
12-30-2011	27,583	5,102,124.94

(Dec. 2010 + Dec. 2011) / 2 \$4,792,541.59

AMA Deposits \$4,733,025.63

Allocate WA Deposits to Service (1):

WA Electric	79.075%	<u>\$3,742,640.02</u>
WA Gas	20.925%	<u>990,385.61</u>
TOTAL		<u>\$4,733,025.63</u>

Commission Basis

Int. Rate Per WAC for 2011	Allocate to Service:
0.26%	<u>\$9,730.86</u>
0.26%	<u>\$2,575.00</u>
	<u>\$12,305.87</u>

Int. Rate Per WAC for 2012	Allocate to Service:
0.11%	<u>4,116.90</u>
0.11%	<u>\$1,089.42</u>
	<u>\$5,206.33</u>

(1) Allocation based on Allocation Factor 9 from Results of Operations Report E-ALL-12A. This allocation factor provides similar electric/gas assignment as the Sales Revenue analysis used in prior cases, without the necessity of developing a separate allocator.

Prep by: [Signature] 1st Review: _____
Date: 02-21-2012 Mgr. Review: _____

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TAB

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1.03-1

AVISTA UTILITIES
 WASHINGTON ELECTRIC RESULTS
 TWELVE MONTHS ENDED DECEMBER 31, 2011
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Working Capital
	Adjustment Number	1.03
	Workpaper Reference	E-WC
REVENUES		
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
EXPENSES		
Production and Transmission		
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	-
24	Total Electric Expenses	-
25	OPERATING INCOME BEFORE FIT	-
FEDERAL INCOME TAX		
26	Current Accrual	-
27	Debt Interest	(137)
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	\$137
RATE BASE		
PLANT IN SERVICE		
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS	13,689
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$13,689

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1.03-2

**Avista Corp
Combined Working Capital
For the Twelve Month Period Ended December 31, 2011**

Line No.	Description	31-Dec-11 AMA
57		
58		
59		
60		
61	I - ALLOCATION OF WORKING CAPITAL - OPERATING & NON-OPERATING	
62	Total Investment	2,293,457,151
63	Less:	
64	Electric and Gas Construction Work in Progress	(71,314,527)
65	Preliminary Survey	-
66	Total Investment - Net of CWIP and Preliminary Survey	2,222,142,624
67		
68	Total Investor Supplied Working Capital	62,937,081
1	Investor Supplied Working Capital Ratio	2.832%
2		
3	Total Average Operating Investment	<u>\$ 2,157,771,265</u>
4		
5	Total Operating Working Capital	<u>\$ 61,113,910</u>
6		
7	Total Non-Operating Working Capital	<u>\$ 1,823,171</u>
8		
9		

II - ALLOCATION OF OPERATING WORKING CAPITAL		
Jurisdiction	Allocation Factor	Total Operating Working Capital
13		
14		
15	Total to allocate:	\$ 61,113,910.25
16		
17	Washington - Electric Operations	52.160% 31,876,993
18	Idaho - Electric Operations	28.257% 17,269,082
19	Washington - Gas Operation	8.485% 5,185,406
20	Idaho - Gas Operation	4.689% 2,865,389
21	Oregon - Gas Operation	6.409% 3,917,040
22		<u>100% \$ 61,113,910.25</u>
23	Calculation of Allocation Factor: (Per 12A Results Net Rate Base)	
24		
25	Washington - Electric Operations	1,123,910,329 52.160%
26	Idaho - Electric Operations	608,868,593 28.257%
27	Washington - Gas Operation*	182,825,643 8.485%
28	Idaho - Gas Operation*	101,027,096 4.689%
29	Oregon - Gas Operation*	138,105,946 6.409%
30		<u>\$ 2,154,737,607.00 100%</u>

31		
32	*Excluding Gas Inventory A/C 164 & 117	
33		
	Washington Electric 2011 ISWC Per Above	31,876,993
	Washington Electric - 2011 AMount Per ROO	18,188,000 (1)
	Adjustment	<u>13,688,993</u>

Notes:
(1) 2011 ISWC amount included in ROO is per WC adjustment agreed to by the Parties and approved in Docket No. UE-100467.

1.03-3

Avista Corp
Combined Working Capital
For the Twelve Month Period Ended December 31, 2011

Line No.	Description	31-Dec-11 AMA
1	AVERAGE INVESTED CAPITAL	
2	Common Equity	1,163,975,998
3	Trust Originated Preferred Securities	51,547,000
4	Long-Term Debt	1,092,967,434
5	Unamortized Debt Expense & Reacq. Gain/Loss	(38,271,200)
6	Current Portion Long Term Debt	4,375,000
7	Notes Payable - Current	81,800,000
8		
9	Total Average Invested Capital	2,356,394,232
10		
11	AVERAGE OPERATING INVESTMENTS	
12		
13	Electric Utility Plant	2,845,901,498
14	Electric Accumulated Depreciation	(997,185,875)
15	Gas Utility Plant	731,280,715
16	Gas Accumulated Depreciation	(252,758,368)
17	WPNG Acquisition Adjustment	2,753,493
18	WPNG Acquisition Adju. Accum. Amort.	(2,707,818)
19	Common Plant	190,457,922
20	Common Accumulated Depreciation	(54,724,512)
21	Customer Deposits and Advances	(9,372,288)
22	Accumulated Deferred Taxes	(439,431,604)
23	Other Regulatory Assets/Liabilities	270,575,639
24	Unrecovered Purchased Gas Costs - PGA	(11,053,476)
25	Conservation Programs	2,051,199
26	Provision for Pensions	(138,023,452)
27	Investment in Exchange Power	20,008,192
28	Total Average Operating Investment	2,157,771,265
29		
30		
31	Construction Work in Progress	
32		
33	Electric and Gas Construction Work in Process	71,314,527
34	Preliminary Surveys	-
35	Total Construction Work in Progress	71,314,527
36		
37	Non-Utility / Nonoperating Investments	
38		
39	Non-Utility Property	4,824,696
40	Investment in Subsidiaries	72,122,526
41	Other Investments & FAS 133	12,417,501
42	Other Special Funds	9,556,364
43	Special Deposits and Temporary Investments	-
44	Misc. Deferred Charges / Other Deferred Credits Net	(29,881,018)
45	Receivable/Payable Associated Co.-Net	(1,598,471)
46	Derivative Assets/Liabilities Net	(15,469,988)
47	Accumulated Deferred Federal Income Tax	(67,333,807)
48	FAS 109 Regulatory Asset/Liability Net	87,969,522
49	Other Accounts and Notes Receivable	-
50	Other Current and Accrued Liabilities	(8,235,966)
51	Total Non Operating Investment	64,371,359
52		
53	Total Average Investments	2,293,457,151
54		
55	Total Investor Supplied Capital	62,937,081
56		

1.03-4

Avista Corp ISWC
Balance Sheet Detail
Year ended December 31, 2011

Account	Co. Code	Account Description	Dec11AMA	Comb	
				W/C	Line No.
101000	CD	AA	PLANT IN SERVICE OWNED	149,436,363.02	19
101000	CD	AN	PLANT IN SERVICE OWNED	16,414,651.21	19
101000	CD	ID	PLANT IN SERVICE OWNED	10,617,170.75	19
101000	CD	WA	PLANT IN SERVICE OWNED	8,406,253.01	19
101000	ED	AN	PLANT IN SERVICE OWNED	1,692,106,604.76	13
101000	ED	ID	PLANT IN SERVICE OWNED	439,041,156.29	13
101000	ED	MT	PLANT IN SERVICE OWNED	236,980.82	13
101000	ED	WA	PLANT IN SERVICE OWNED	720,208,866.31	13
101000	GD	AA	PLANT IN SERVICE OWNED	3,921,093.57	15
101000	GD	AN	PLANT IN SERVICE OWNED	36,232,254.14	15
101000	GD	ID	PLANT IN SERVICE OWNED	154,545,492.14	15
101000	GD	OR	PLANT IN SERVICE OWNED	244,312,239.31	15
101000	GD	WA	PLANT IN SERVICE OWNED	290,450,873.18	15
101030	ED	ID	KFGS DISALLOWED PLANT/PLANT RE	(2,063,509.00)	13
101030	ED	WA	KFGS DISALLOWED PLANT/PLANT RE	(5,247,725.00)	13
101050	ED	ID	BOULDER PARK (BPK) DISALLOWED	(2,600,000.00)	13
101100	CD	AN	PLANT IN SERVICE LEASED	283,484.25	19
101100	GD	AN	PLANT IN SERVICE LEASED	254,354.23	15
101100	GD	ID	PLANT IN SERVICE LEASED	403,189.40	15
101100	GD	WA	PLANT IN SERVICE LEASED	962,301.45	15
101120	CD	AA	AIRPLANE IN SERVICE LEASED	5,300,000.00	19
105000	ED	AN	PLANT HELD FOR FUTURE USE	343,064.20	13
105000	ED	ID	PLANT HELD FOR FUTURE USE	162,352.37	13
105000	ED	WA	PLANT HELD FOR FUTURE USE	3,713,707.24	13
105000	GD	ID	PLANT HELD FOR FUTURE USE	198,917.37	15
107000	CD	AA	CONSTRUCTION WORK IN PROGRESS-	15,821,392.65	33
107000	CD	AN	CONSTRUCTION WORK IN PROGRESS-	157,285.02	33
107000	CD	ID	CONSTRUCTION WORK IN PROGRESS-	43,037.62	33
107000	CD	WA	CONSTRUCTION WORK IN PROGRESS-	1,207,745.00	33
107000	ED	AA	CONSTRUCTION WORK IN PROGRESS-	107.25	33
107000	ED	AN	CONSTRUCTION WORK IN PROGRESS-	34,562,362.73	33
107000	ED	ID	CONSTRUCTION WORK IN PROGRESS-	4,073,309.02	33
107000	ED	MT	CONSTRUCTION WORK IN PROGRESS-	13,289.25	33
107000	ED	WA	CONSTRUCTION WORK IN PROGRESS-	10,399,576.79	33
107000	GD	AA	CONSTRUCTION WORK IN PROGRESS-	150,020.89	33
107000	GD	AN	CONSTRUCTION WORK IN PROGRESS-	953,982.37	33
107000	GD	ID	CONSTRUCTION WORK IN PROGRESS-	283,643.55	33
107000	GD	OR	CONSTRUCTION WORK IN PROGRESS-	3,074,845.36	33
107000	GD	WA	CONSTRUCTION WORK IN PROGRESS-	1,968,653.48	33
107010	ZZ	ZZ	CONSTRUCTION OVERHEAD A&G	(52,390.60)	33
107020	ZZ	ZZ	CONSTRUCTION OVERHEAD PRODUCTI	110,132.76	33
107025	ZZ	ZZ	SAFETY CLOTHING - PRODUCTION	(1,741.30)	33
107030	ZZ	ZZ	CONSTRUCTION OVERHEAD TRANSMIS	(867,452.85)	33
107035	ZZ	ZZ	SAFETY CLOTHING - TRANSMISSION	3,800.58	33
107040	ZZ	ZZ	CONSTRUCTION OVERHEAD DISTRIBU	(145,595.99)	33
107045	ZZ	ZZ	SAFETY CLOTHING - DISTRIBUTION	(2,247.46)	33
107050	ZZ	ZZ	CONSTRUCTION OVERHEAD NORTH GA	(59,082.63)	33
107060	ZZ	ZZ	CONSTRUCTION OVERHEAD SOUTH GA	(380,146.43)	33
108000	CD	AA	ACCUMULATED PROVISION DEPRECIA	(19,164,195.98)	20
108000	CD	AN	ACCUMULATED PROVISION DEPRECIA	(10,618,257.57)	20
108000	CD	ID	ACCUMULATED PROVISION DEPRECIA	(4,063,971.78)	20
108000	CD	WA	ACCUMULATED PROVISION DEPRECIA	(2,233,706.40)	20
108000	ED	AN	ACCUMULATED PROVISION DEPRECIA	(640,436,454.77)	14
108000	ED	ID	ACCUMULATED PROVISION DEPRECIA	(140,714,702.86)	14
108000	ED	MT	ACCUMULATED PROVISION DEPRECIA	(90,596.04)	14
108000	ED	WA	ACCUMULATED PROVISION DEPRECIA	(213,851,917.36)	14
108000	GD	AA	ACCUMULATED PROVISION DEPRECIA	(1,073,941.01)	16
108000	GD	AN	ACCUMULATED PROVISION DEPRECIA	(13,987,484.94)	16
108000	GD	ID	ACCUMULATED PROVISION DEPRECIA	(49,463,690.48)	16
108000	GD	OR	ACCUMULATED PROVISION DEPRECIA	(88,404,888.81)	16
108000	GD	WA	ACCUMULATED PROVISION DEPRECIA	(99,026,104.07)	16
108030	ED	ID	ACC AMT KFGS DISALLOWED PLNT/R	1,664,372.78	14

108030	ED	WA	ACC AMT KFGS DISALLOWED PLNT/R	4,232,678.28	14
108050	ED	ID	ACC AMT BPK DISALLOWED PLANT	960,395.18	14
108070	CD	AA	ACC AMT LEASED AIRPLANE	(296,800.05)	20
111000	CD	AA	ACC PROVISION AMT OF UTILITY P	(18,301,155.27)	20
111000	CD	AN	ACC PROVISION AMT OF UTILITY P	(33,555.71)	20
111000	CD	ID	ACC PROVISION AMT OF UTILITY P	(4,537.40)	20
111000	CD	WA	ACC PROVISION AMT OF UTILITY P	(8,332.04)	20
111000	ED	AN	ACC PROVISION AMT OF UTILITY P	(6,298,978.74)	14
111000	ED	WA	ACC PROVISION AMT OF UTILITY P	(224,023.83)	14
111000	GD	AA	ACC PROVISION AMT OF UTILITY P	(361,267.06)	16
111000	GD	AN	ACC PROVISION AMT OF UTILITY P	(250,590.38)	16
111000	GD	ID	ACC PROVISION AMT OF UTILITY P	(37,106.89)	16
111000	GD	OR	ACC PROVISION AMT OF UTILITY P	(117,370.19)	16
111000	GD	WA	ACC PROVISION AMT OF UTILITY P	(35,924.68)	16
111100	ED	ID	ACC AMT COLSTRIP AFUDC COMMON	(1,648,949.58)	14
111100	ED	WA	ACC AMT COLSTRIP AFUDC COMMON	(777,698.55)	14
114000	GD	OR	PLANT ACQUISITION ADJUSTMENT	2,753,492.58	17
115000	GD	OR	ACC PROV AMT OF PLT ACQUISITIO	(2,707,818.09)	18
117100	GD	AN	GAS STORED-RECOVERABLE BASE GA	4,283,451.87	23
117100	GD	OR	GAS STORED-RECOVERABLE BASE GA	1,052,982.24	23
121000	ZZ	ZZ	NONUTILITY PROPERTY	5,638,551.80	39
121110	ZZ	ZZ	NON-UTILITY BUILDING	97,810.82	39
122000	ZZ	ZZ	ACC DEPR NONUTILITY PROPERTY	(911,666.30)	39
123000	ZZ	ZZ	INVESTMENT IN SPOKANE ENERGY	500,000.00	41
123010	ZZ	ZZ	INVESTMENT IN AVISTA CAPITAL I	11,547,000.00	41
123100	ZZ	ZZ	EQUITY INVESTMENT IN SUBSIDIAR	172,848,725.29	40
123120	ZZ	ZZ	STOCK INVESTMENT IN SUBSIDIARI	(103,132,095.37)	40
123125	ZZ	ZZ	ECOVA STOCK COMPENSATION	2,403,651.08	40
123130	ZZ	ZZ	OCI INVESTMENT IN SUBS	2,237.04	40
123280	ZZ	ZZ	INVESTMENT IN AVISTA LABS	8.07	40
124350	ED	ID	OTHER INVEST-WZN LOANS SANDPOI	64,677.47	23
124600	ZZ	ZZ	OTHER INVEST-COLI CASH VAL	12,715,806.63	41
124610	ZZ	ZZ	OTHER INVEST-COLI BORROWINGS	(12,393,056.98)	41
124680	GD	OR	OTHER INVESTMENT-WZN LOANS ORE	47,751.34	41
124900	ED	WA	OTHER INVEST-WNP3 EXCHANGE POW	79,626,000.00	27
124930	ED	WA	OTHER INVEST-AMT WNP3 EXCHANGE	(59,617,807.94)	27
128150	ZZ	ZZ	SPECIAL FUNDS-CS2 GE LTSA ADVA	457,619.15	
128155	ZZ	ZZ	SPECIAL FUNDS-CS2 LTSA ADV-O&M	2,930,720.80	
128250	ZZ	ZZ	SPECIAL FUNDS-EXEC DEF COMP TR	9,556,363.80	42
128300	ZZ	ZZ	SPECIAL FUNDS-TRANSMNSN SRVC RE	64,062.12	
131100	ZZ	ZZ	CASH-AVISTA RECEIVABLES	2,932,708.40	
131110	ZZ	ZZ	CASH-WELLS FARGO	(4,771,078.87)	
131120	ZZ	ZZ	CASH-PAYROLL	4,991.67	
131140	ZZ	ZZ	CASH-WORKERS COMPENSATION	13,914.65	
131200	ZZ	ZZ	CASH-CLEARING	54.40	
134100	ZZ	ZZ	SPECIAL DEPOSITS-INTEREST RATE	217,916.67	
134120	ZZ	ZZ	OTHER SPECIAL DEPOSITS - NEWED	9,113,203.15	
134150	ZZ	ZZ	OTHER SPECIAL DEPOSITS-ENERGY	1,600,000.00	
134300	ZZ	ZZ	DEPOSITS WITH COUNTERPARTIES	750,000.00	
134500	ZZ	ZZ	DOC EECE GRANT MM	898,405.61	
135100	ZZ	ZZ	WORKING FUNDS-EMPLOYEE	8,859.49	
135400	ZZ	ZZ	WORKING FUND-REAL ESTATE DEPT	10,000.00	
135430	ZZ	ZZ	WORKING FUND-FLEET MANAGEMENT	5,000.00	
135440	ZZ	ZZ	WORKING FUND-KETTLE FALLS	733.33	
135450	ZZ	ZZ	WORKING FUND-NOXON	12.50	
135600	ZZ	ZZ	WORKING FUND-CS2	80,000.00	
135630	ZZ	ZZ	WORKING FUND-COLSTRIP	755,350.23	
136000	ZZ	ZZ	TEMPORARY CASH INVESTMENTS	5,837,560.22	
141150	ZZ	ZZ	NOTE RECEIVABLE MISC.	287,381.20	
142100	ZZ	ZZ	CUST ACCT REC-RETAIL SERVICE	65,093,810.12	
142150	ZZ	ZZ	CUST ACCT REC-CT FUEL SALES	12,837,415.85	
142500	ZZ	ZZ	CUST ACCT REC-UNBILLED REV ELE	41,500,145.29	
142510	ZZ	ZZ	CUST ACCT REC-UNBILLED REV GAS	20,519,008.38	
142600	ZZ	ZZ	CUST ACCT REC-RESALE GAS	12,610,684.64	
142610	ZZ	ZZ	CUST ACCT REC-RESALE ELECTRIC	10,183,784.07	
143020	ZZ	ZZ	GST	2,459,529.41	
143025	ZZ	ZZ	HST	1,485,096.91	
143050	ZZ	ZZ	OTHER ACCT REC-RETIREE DEDUCTI	(29,634.04)	

143200	ZZ	ZZ	OTHER ACCT REC-OTHER MISC	467,912.48	
143210	ZZ	ZZ	OTHER ACCT REC-POWER TRANSACTI	1,586,692.01	
143390	ZZ	ZZ	OTHER ACCT REC-WILMINGTON TRUS	4,343.99	
143500	ZZ	ZZ	OTHER ACCT REC-MISCELLANEOUS	2,574,198.85	
143501	ZZ	ZZ	OTHER ACCT REC-PRE-LINE SCHOOL	55,512.52	
143502	ZZ	ZZ	OTHER ACCT REC-APP LNMN SCHOOL	466.67	
143510	ZZ	ZZ	CSS ACCOUNTS RECEIVABLES	30,013.98	
143550	ZZ	ZZ	OTHER ACCT REC-DAMAGE CLAIMS	649,098.93	
143900	ZZ	ZZ	OTHER ACCT REC-CIAC CR INST FO	58,925.50	
144030	ED	AN	ACC PRV UNCOLL NET OF ACTUAL-D	(44,041.02)	0
144030	GD	AN	ACC PRV UNCOLL NET OF ACTUAL-D	(8,691.46)	0
144030	GD	OR	ACC PRV UNCOLL NET OF ACTUAL-D	(2,439.21)	0
144030	GD	WA	ACC PRV UNCOLL NET OF ACTUAL-D	(1.53)	0
144200	CD	ID	ACCUMULATED RETAIL WRITE-OFFS	23,182,076.87	0
144200	CD	WA	ACCUMULATED RETAIL WRITE-OFFS	50,317,001.85	0
144200	GD	CA	ACCUMULATED RETAIL WRITE-OFFS	964,460.50	0
144200	GD	OR	ACCUMULATED RETAIL WRITE-OFFS	13,287,149.82	0
144600	CD	ID	ACCUMULATED RETAIL REINSTATEME	(4,305,972.42)	0
144600	CD	WA	ACCUMULATED RETAIL REINSTATEME	(9,111,319.22)	0
144600	GD	CA	ACCUMULATED RETAIL REINSTATEME	(84,099.44)	0
144600	GD	OR	ACCUMULATED RETAIL REINSTATEME	(1,967,159.08)	0
144610	ED	AN	ACC PROV FOR UNCOLLECTIBLES-RE	(26,861.78)	0
144610	GD	AA	ACC PROV FOR UNCOLLECTIBLES-RE	(20,000.00)	0
144700	CD	ID	ACCUMULATED RETAIL RECOVERIES	(3,933,780.85)	0
144700	CD	WA	ACCUMULATED RETAIL RECOVERIES	(7,998,659.84)	0
144700	ED	WA	ACCUMULATED RETAIL RECOVERIES	(1.98)	0
144700	GD	CA	ACCUMULATED RETAIL RECOVERIES	(148,986.95)	0
144700	GD	OR	ACCUMULATED RETAIL RECOVERIES	(2,958,856.27)	0
144990	CD	AA	ACC PROV FOR UNCOLLECTIBLES-RE	(61,596,639.86)	0
145000	ZZ	ZZ	NOTES REC ASSOC CO-AVISTA CAPI	(1,630,861.55)	45
146000	ZZ	ZZ	A/R ASSOC CO-GENERAL	48,545.84	45
151120	ZZ	ZZ	FUEL STOCK COAL-COLSTRIP	1,787,104.29	
151210	ZZ	ZZ	FUEL STOCK HOG FUEL-KFGS	5,113,322.79	
154100	ZZ	ZZ	PLANT MATERIALS & OPER SUPPLIE	20,619,471.80	
154300	ZZ	ZZ	PLANT MAT & OPER SUP-COYOTE SP	894,305.90	
154400	ZZ	ZZ	PLANT MAT & OPER SUP-COLSTRIP	2,117,320.19	
154500	ZZ	ZZ	SUPPLY CHAIN RECEIVING INVENTO	4,529.09	
154550	ZZ	ZZ	SUPPLY CHAIN AVERAGE COST VARI	(2,530.70)	
154560	ZZ	ZZ	SUPPLY CHAIN INVOICE PRICE VAR	48,861.21	
163000	ZZ	ZZ	STORES EXPENSE UNDISTRIBUTED	4,659.89	
163200	ZZ	ZZ	STORES EXPENSE-SUPPLY CHAIN IN	12,088.95	
164100	GD	AN	GAS STORED UNDERGND-408AVA-JP	15,482,583.46	23
164100	GD	OR	GAS STORED UNDERGND-408AVA-JP	1,533,313.41	23
164105	GD	OR	GAS STORED UNDERGND-403NWPL-JP	225,984.39	23
164110	GD	OR	GAS STORED UNDERGND-MIST STORA	163,741.70	23
164115	GD	AA	GAS STORED UNDERGRND-CLAY BASI	17,639.01	23
164115	GD	AN	GAS STORED UNDERGRND-CLAY BASI	(181.66)	23
165100	ZZ	ZZ	PREPAYMENTS-PREPAID INSURANCE	2,696,677.17	
165150	ZZ	ZZ	PREPAYMENTS-PREPAID LICENSE FE	1,418,707.32	
165180	ZZ	ZZ	PREPAYMENTS-CUSTOMER BILLING S	66,566.10	
165190	ZZ	ZZ	RESOURCE DEFERRED OPT EXPENSE	803,471.35	
165200	ZZ	ZZ	PREPAYMENTS-POSTAGE METERS	39,755.07	
165210	ZZ	ZZ	PREPAYMENTS-RATHDRM MUN DVLPMT	73,330.50	
165230	ZZ	ZZ	PREPAYMENTS-MOSCOW OFFICE SALE	2,717.46	
165240	ZZ	ZZ	PREPAYMENTS-BPA TRANS RESERVAT	89,497.80	
165250	ZZ	ZZ	COLSTRIP PREPAID ASSET	2,061,296.10	
165260	ZZ	ZZ	PREPAYMENTS-SPOKANE TRIBE	347,391.00	
165280	ZZ	ZZ	PREPAYMENTS - PM&E	92,583.98	
165312	ED	AN	GAS IMBALANCE - LANCASTER	(29,013.27)	0
165320	GD	ID	GAS IMBALANCE-AVISTA LDC	14,718.43	0
165320	GD	OR	GAS IMBALANCE-AVISTA LDC	34,497.74	0
165320	GD	WA	GAS IMBALANCE-AVISTA LDC	31,331.02	0
165340	ED	AN	GAS IMBALANCE-COYOTE SPRINGS 2	7,558.80	0
165350	ED	AN	GAS IMBALANCE-RATHDRUM	203.79	0
165360	ED	AN	GAS IMBALANCE-NORTHEAST CT	(4,058.88)	0
165370	ED	AN	GAS IMBALANCE-BOULDER PARK	(7,892.03)	0
165380	ED	AN	GAS IMBALANCE-KETTLE FALLS CT	571.43	0
165390	ED	AN	GAS IMBALANCE-KETTLE FALLS GS	(6,105.01)	0

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165550	ZZ	ZZ	PREPAYMENTS-WILMINGTON TRUST	211,815.65	
165681	ZZ	ZZ	PREPAYMENT LAKE C&A 4e CDR FUN	916,666.66	23
171000	ZZ	ZZ	INTEREST & DIVIDENDS RECEIVABL	19,241.68	
172500	ZZ	ZZ	RENTS RECEIVABLE-MISCELLANEOUS	710,363.80	
172510	ZZ	ZZ	RENTS RECEIVABLE-ACCRUED	1,080,527.54	
174500	ZZ	ZZ	MISC ASSETS-NONMONETARY PWR EX	82,821.28	23
175740	ZZ	ZZ	DERIVATIVE INSTR ASSET-ST MTM	2,138,502.25	46
175750	ZZ	ZZ	DERIVATIVE INSTR ASSET-LT MTM	12,299,064.71	46
176100	ZZ	ZZ	DERIVATIVE INSTR ASSET-IR SWAP	99,085.20	46
176110	ZZ	ZZ	DERIVATIVE INSTR ASSET-IR SWAP	504,035.35	46
176745	ZZ	ZZ	DERIV INSTR ASSET - FX HEDGE S	101,394.81	46
181330	ZZ	ZZ	UNAMT DEBT EXP-PCB INSURANCE P	0.00	5
181750	ZZ	ZZ	UNAMT DEBT EXPENSE-TOPRS	364,385.05	5
181860	ZZ	ZZ	UNAMT DEBT EXPENSE-LT DEBT	11,732,661.45	5
181950	ZZ	ZZ	UNAMT DEBT EXP-DEBT STRATEGIES	16,589.47	5
181960	ZZ	ZZ	UNAMT DEBT EXP-RATHDRUM 2005	58,027.92	5
181990	ZZ	ZZ	UNAMT DEBT EXP-ST DEBT	1,905,048.46	5
182300	CD	AN	REGULATORY ASSET FAS106	709,128.00	23
182305	CD	AA	REG ASSET POST RET LIAB	181,506,876.63	23
182310	CD	AA	REGULATORY ASSET FAS109 UTILIT	74,180,855.20	48
182312	ED	WA	REGULATORY ASSET - LANCASTER G	6,006,666.69	23
182315	CD	AA	REGULATORY ASSET FAS109 DSIT N	1,765,593.50	48
182316	CD	ID	REGULATORY ASSET FAS109 DFIT S	6,021,442.00	48
182316	GD	OR	REGULATORY ASSET FAS109 DFIT S	55,611.75	48
182320	ED	WA	REGULATORY ASSET FAS109 WNP3	6,084,037.71	48
182321	GD	OR	REG ASSET - ROSEBURG/MEDFORD D	10,996.17	23
182322	ED	ID	REG ASSET SPOKANE RIVER RELICE	53,618.85	23
182322	ED	WA	REG ASSET SPOKANE RIVER RELICE	686,846.86	23
182323	ED	ID	REG ASSET SPOKANE RIVER PM&Es	249,711.71	23
182323	ED	WA	REG ASSET SPOKANE RIVER PM&Es	436,142.12	23
182324	ED	AN	REG ASSET LAKE CDA CDR FUND	9,649,999.93	23
182324	ED	WA	REG ASSET LAKE CDA CDR FUND	104,196.22	23
182325	ED	AN	REG ASSET LAKE CDA IPA FUND	2,000,000.00	23
182328	GD	WA	REG ASSET- DECOUPLING SURCHARG	174,651.04	23
182329	GD	WA	REG ASSET- DECOUPLING PRIOR YE	90,638.00	23
182335	ED	ID	REGULATORY ASSET ID DSIT AMORT	162,165.27	23
182335	GD	ID	REGULATORY ASSET ID DSIT AMORT	2,076.89	23
182340	ED	ID	REGULATORY ASSET RTO DEPOSIT -	35,402.71	23
182345	ED	ID	REGULATORY ASSET BPA RESIDENTI	71,863.56	23
182345	ED	WA	REGULATORY ASSET BPA RESIDENTI	131,645.48	23
182351	ED	ID	REGULATORY ASSET- CNC TRANSMIS	52,261.09	23
182351	ED	WA	REGULATORY ASSET- CNC TRANSMIS	102,886.36	23
182355	ED	ID	DEF CS2 & COLSTRIP O&M	9,552.17	23
182355	ED	WA	DEF CS2 & COLSTRIP O&M	(21,510.46)	23
182362	ED	WA	LIDAR O&M REG DEF	14,078.29	23
182365	ED	ID	ID WIND GEN AFUDC	303,428.50	23
182372	ED	ID	REGULATORY ASSET WARTSILA UNIT	569,381.05	23
182372	ED	WA	REGULATORY ASSET WARTSILA UNIT	689,118.25	23
182374	CD	AA	MTM ST REGULATORY ASSET	44,342,920.54	46
182375	CD	AA	MTM LT REGULATORY ASSET	11,181,827.71	23
182376	CD	AA	REGULATORY ASSET FAS 143 ASSET	1,374,545.00	23
182376	ED	AN	REGULATORY ASSET FAS 143 ASSET	1,687,809.74	23
182381	ED	AN	REG ASSET AN-CDA LAKE SETTLEME	39,708,348.59	23
182382	ED	WA	REG ASSET WA-CDA LAKE SETTLEME	1,432,446.35	23
182383	CD	AA	REGULATORY ASSET WORKERS COMP	2,900,845.83	23
182384	ED	ID	CS2 LEV RET	1,363,002.33	23
182385	ED	ID	REGULATORY ASSET ID PCA DEFERR	5,810,321.71	23
182386	ED	ID	REGULATORY ASSET ID PCA DEFERR	1,695,750.13	23
182387	ED	ID	REGULATORY ASSET ID PCA DEFERR	(902,244.58)	23
183000	ZZ	ZZ	PRELIMINARY SURVEY AND INVESTI	4,058,188.49	
184054	ZZ	ZZ	CLEARING ACCT-CORP ACCT	261.79	44
184055	ZZ	ZZ	CLEARING ACCT-RESOURCE ACCT	4,956.44	44
184057	ZZ	ZZ	CLEARING ACCT-ENERGY DLIVERY A	(442.17)	44
184260	ZZ	ZZ	PAYROLL BENEFITS CLEARING	960.81	44
184270	ZZ	ZZ	PAYROLL TAXES CLEARING	(340,354.05)	44
184290	ZZ	ZZ	ORACLE DEFAULT SUSPENSE ACCOUN	3,676.96	44
184300	ZZ	ZZ	MISC AR PROJECT CLEARING	89,147.94	44
184400	ZZ	ZZ	SPOKANE RIVER LICENSE EXPENSE	1,869,132.37	23

184500	ZZ	ZZ	CLARK FORK RELICENSE EXPENSE	16,303,788.99	23
184800	ZZ	ZZ	4(e) CDR FUND	1,080,233.43	23
184900	ZZ	ZZ	POST FALLS LICENSE EXPENSE	1,431,533.17	23
184996	ZZ	ZZ	4(e) CDR TRUST FUND REIMBURSEM	(1,024,313.13)	23
184997	ZZ	ZZ	SPOKANE RIVER LICENSE EXPENSE	(1,869,132.37)	23
184998	ZZ	ZZ	POST FALLS LICENSE EXPENSE	(1,431,533.18)	23
184999	ZZ	ZZ	CLARK FORK RELICENSE EXPENSE C	(16,303,788.99)	23
186055	ZZ	ZZ	MISC DEF DEBITS-AIRPLANE LEASE	71,508.10	44
186060	ZZ	ZZ	UNAMORTIZED ACCTS REC SALE EXP	219.21	44
186100	ED	ID	REGULATORY ASSET AFUDC ALLOWED	2,355,642.00	23
186100	ED	WA	REGULATORY ASSET AFUDC ALLOWED	1,110,999.00	23
186170	ZZ	ZZ	MISC DEF DEBITS-IR SWAPS	4,912,682.45	44
186180	ZZ	ZZ	PREPAID AIRPLANE LEASE EXPENSE	539,608.42	44
186200	ED	WA	VARIOUS SUSPENSE WORKORDERS	3,976.73	44
186200	ZZ	ZZ	VARIOUS SUSPENSE WORKORDERS	1,798,927.65	44
186205	ZZ	ZZ	PLANT ALLOC OF CLEARING JOURNA	1,730,385.63	44
186210	ZZ	ZZ	MISC DEF DEBITS SUSPENSE PROJE	(5,841.23)	44
186280	ED	WA	REGULATORY ASSET ERM DEFERRED	(4,413,622.67)	23
186328	GD	WA	REG ASSET-DECOUPLING DEFERRED	64,648.42	23
186330	ZZ	ZZ	LONG TERM NOTES RECEIVABLE ACC	394,384.21	44
186350	ED	WA	REGULATORY ASSET RTO DEPOSITS	19,776.71	23
186360	ED	ID	REGULATORY ASSET-MT LEASE PAYM	1,893,591.00	23
186360	ED	WA	REGULATORY ASSET-MT LEASE PAYM	3,721,428.00	23
186382	ED	ID	REG ASSET ID-CdA LAKE SETTLEME	286,517.92	23
186400	CD	AA	MISC DEFERRED DEBITS TREASURY	349,682.05	0
186400	ZZ	ZZ	MISC DEFERRED DEBITS TREASURY	(5,034.72)	44
186401	ZZ	ZZ	DEFERRED 401k Debits/Credits S	1,643.44	44
186410	ZZ	ZZ	MISC DEFERRED DEBITS NSF SUSPE	19,506.67	44
186420	ZZ	AS	MISC DEFERRED DEBITS KUBRA SUS	(243.11)	44
186420	ZZ	ZZ	MISC DEFERRED DEBITS KUBRA SUS	18,834.68	44
186460	ZZ	ZZ	MISC DEFERRED DEBITS TREASURY	24,064.69	44
186700	GD	OR	REGULATORY ASSET CONSERVATION	2,038,380.59	25
186700	ZZ	ZZ	REGULATORY ASSET CONSERVATION	(141.67)	25
186710	GD	ID	REGULATORY ASSET CONSERVATION	12,959.67	25
186800	ED	ID	REGULATORY ASSET NEZ PERCE SET	313,396.67	23
186800	ED	WA	REGULATORY ASSET NEZ PERCE SET	238,107.83	23
186850	ED	AN	RENEWABLE ENERGY CERTIFICATE F	174,000.00	23
186900	ZZ	ZZ	MISC DEFERRED DEBITS CAE SUSPE	(5,747.59)	44
186910	ZZ	ZZ	MISC DEFERRED DEBIT CSS UNPOST	(120,546.38)	44
189860	ZZ	ZZ	UNAMT LOSS-REACQ DEBT	24,194,487.93	5
190000	CD	AA	ADFIT MISC	0.01	22
190005	CD	ID	IDAHO ITC CREDIT CARRYFORWARD	11,182,679.13	22
190010	GD	OR	OREGON BETC CARRYFORWARD	103,278.38	22
190020	ED	AN	DFIT-NOXON ACCUMULATED ITC	2,816,760.56	22
190025	ED	AN	DFIT-NOXON REGULATORY LIABILITY	739,999.34	22
190040	ED	ID	ADFIT IPUC DISALLOWED PLANT	573,861.61	22
190060	ZZ	ZZ	ADFIT DRY CREEK	223,871.00	47
190070	ZZ	ZZ	DFIT SERP	5,723,331.17	47
190120	ED	AN	DFIT NONMONETARY POWER EXPENSE	(13,243.28)	22
190122	GD	OR	DFIT OREGON REGULATORY FEE	19,878.60	22
190130	ED	AN	DFIT BPA C&RD RECEIPTS	0.50	22
190140	ED	ID	DFIT DSM TARIFF RIDER	169,984.54	22
190140	ED	WA	DFIT DSM TARIFF RIDER	739,538.21	22
190140	GD	AN	DFIT DSM TARIFF RIDER	(0.02)	22
190140	GD	ID	DFIT DSM TARIFF RIDER	254,462.92	22
190140	GD	WA	DFIT DSM TARIFF RIDER	(149,290.02)	22
190150	CD	AA	ADFIT FAS87 UNFUNDED PENSION	(16,087,203.15)	22
190150	CD	AN	ADFIT FAS87 UNFUNDED PENSION	(769,300.00)	22
190151	ZZ	ZZ	DFIT SFAS 158	65,894,402.38	47
190155	ZZ	ZZ	DFIT OFFICER LIFE INSURANCE	1,407,836.57	47
190160	ED	ID	DFIT UNBILLED REVENUE ADD-ONS	133,618.88	22
190160	ED	WA	DFIT UNBILLED REVENUE ADD-ONS	369,064.04	22
190160	GD	ID	DFIT UNBILLED REVENUE ADD-ONS	69,583.49	22
190160	GD	OR	DFIT UNBILLED REVENUE ADD-ONS	(12,080.18)	22
190160	GD	WA	DFIT UNBILLED REVENUE ADD-ONS	258,881.83	22
190180	GD	AN	ADFIT FAS109 ITC	138,018.00	47
190200	ED	AN	ADFIT INJURY AND DAMAGE	702,766.17	22
190200	GD	AN	ADFIT INJURY AND DAMAGE	176,630.53	22

190200	GD	AS	ADFIT INJURY AND DAMAGE	167,601.00	22
190200	GD	OR	ADFIT INJURY AND DAMAGE	(160,041.18)	22
190220	ED	WA	ADFIT NEZ PERCE	250,373.60	22
190230	ED	AN	ADFIT NE TANK SPILL	30,242.90	22
190240	ED	ID	ADFIT WARTSILA UNITS	22,618.40	22
190240	ED	WA	ADFIT WARTSILA UNITS	175,679.20	22
190250	GD	OR	ADFIT OREGON SB 408	543,742.79	22
190310	ZZ	ZZ	ADFIT DOLLAR ROAD REMEDIATION	430,268.00	22
190325	ED	AN	ADFIT - CDA IPA FUND INTEREST	1,514.16	22
190335	ED	ID	DFIT ID DSIT AMORT.	2,730,545.59	22
190335	GD	ID	DFIT ID DSIT AMORT.	34,970.84	22
190400	ED	AN	ADFIT ID REG CREDITS	4,838.17	22
190400	ED	ID	ADFIT ID REG CREDITS	60,086.00	22
190400	ED	WA	ADFIT ID REG CREDITS	(6,673.00)	22
190420	ED	ID	ADFIT KF RESERVE	210,457.27	22
190420	ED	WA	ADFIT KF RESERVE	662,248.95	22
190450	ED	ID	ADFIT BPA RES EXCHANGE	39,289.57	22
190450	ED	WA	ADFIT BPA RES EXCHANGE	92,669.86	22
190500	ZZ	ZZ	DFIT ON EQUITY STOCK COMP	1,870,003.95	47
190510	ZZ	ZZ	DFIT ON LIABILITY STOCK COMP	146,449.34	47
190740	ZZ	ZZ	ADFIT - MTM/DERIVATIVE	24,508,074.55	47
190810	CD	AA	ADFIT BAD DEBT RESERVE & WRITE	1,550,485.57	22
190810	ED	AN	ADFIT BAD DEBT RESERVE & WRITE	9,401.22	22
190820	CD	AA	ADFIT- Def Comp ACTIVE Execs	3,874,227.59	47
190821	CD	AA	ADFIT- Def Comp RETIRE Execs	30,183.96	47
190822	CD	AA	ADFIT- Def Comp Exec Stock Inc	49,000.00	47
190830	CD	AA	ADFIT PAID TIME OFF	3,266,585.91	22
190850	ED	AN	ADFIT GAIN GENERAL OFFICE BLDG	34,332.83	22
190850	GD	AN	ADFIT GAIN GENERAL OFFICE BLDG	11,460.49	22
190950	ED	AN	ADFIT OTHER	19,642.74	22
191000	GD	ID	RECOVERABLE GAS COSTS AMORTIZE	(1,365,799.52)	24
191000	GD	WA	RECOVERABLE GAS COSTS AMORTIZE	(2,515,627.23)	24
191010	GD	ID	CURR UNRECOV PGA DEFERRED	(1,175,546.48)	24
191010	GD	WA	CURR UNRECOV PGA DEFERRED	(2,702,689.84)	24
191025	GD	WA	WA GRC JACKSON PRAIRIE DEFERRA	124,921.57	24
191025	ZZ	ZZ	WA GRC JACKSON PRAIRIE DEFERRA	2,272.90	24
191720	GD	OR	INTERVENOR CITIZEN UTILITY BOA	25,000.00	24
191721	GD	OR	INTERVENOR PREAUTHORIZED MATCH	873.55	24
191722	GD	OR	INTERVENOR OTHER ISSUES FUND	21,457.61	24
191723	GD	OR	OR RES INTEVENOR FUNDING AMORT	16,866.86	0
191724	GD	OR	OR TRANS INTEVENOR FUNDING AMO	16,390.23	0
191890	GD	OR	DEFERRED GAS COSTS-MARGIN REDU	6,096.85	24
191909	GD	OR	CURRENT PGA COMMODITY DEFERRAL	(2,268,517.66)	24
191910	GD	OR	CURRENT PGA DEMAND DEFERRAL	(1,205,917.43)	24
191911	GD	OR	PRIOR PGA COMMODITY AMORTIZATI	(4,582,568.51)	0
191912	GD	OR	PRIOR PGA DEMAND AMORTIZATION	2,262,539.15	0
TOTAL ASSETS				3,484,006,301.99	
TOTAL PROFIT/LOSS CURRENT YEAR (400000 - 935999)				(61,855,162.05)	2
201000	ZZ	ZZ	COMMON STOCK ISSUED - NO PAR	(819,411,732.20)	2
211000	ZZ	ZZ	MISC PAID IN CAPITAL -ECOVA	(12,703,899.04)	2
214000	ZZ	ZZ	CAP STOCK EXP - COMMON PUBLIC	14,110,989.84	2
214010	ZZ	ZZ	CAP STOCK EXP-SHARE WITHHOLDIN	2,286,978.46	2
214040	ZZ	ZZ	TAX BENEFIT - OPTIONS EXERCISE	(6,864,172.05)	2
214050	ZZ	ZZ	STOCK COMP INCENTIVE ACCRUAL	(15,164,061.98)	2
214060	ZZ	ZZ	STOCK COMP - SUBS	(2,943,763.08)	2
215100	ZZ	ZZ	APPROPRIATED RETAINED EARNINGS	(1,548,121.00)	2
216000	ZZ	ZZ	RETAINED EARNINGS	(292,198,629.66)	2
216100	ZZ	ZZ	UNAPPROPRIATED UNDIST SUB EARN	15,039,088.20	2
216150	ZZ	ZZ	CORP SUBSIDIARY ACTIVITY	12,882,874.75	2
219100	ZZ	ZZ	AOCI - SFAS 158	4,395,849.21	2
219500	ZZ	ZZ	OCI AFS SECURITIES	(2,237.04)	2
221160	ZZ	ZZ	KETTLE FALLS P C REV BONDS DUE	(4,100,000.00)	4
221300	ZZ	ZZ	FMBS - SERIES C - 6.37% DUE 06	(25,000,000.00)	4
221330	ZZ	ZZ	FMBS - SERIES A - 6.67% DUE 7/	(26,875,000.00)	4
221331	ZZ	ZZ	FMBS - SERIES A - 7.37% DUE 5/	1,750,000.00	4
221332	ZZ	ZZ	FMBS - SERIES A - 7.39% DUE 5/	(2,625,000.00)	4

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221333	ZZ	ZZ	FMBS - SERIES A - 7.45% DUE 6/	(5,812,500.00)	4
221334	ZZ	ZZ	FMBS - SERIES A - 7.53% DUE 05	(2,062,500.00)	4
221335	ZZ	ZZ	FMBS - SERIES A - 7.54% DUE 5/	(375,000.00)	4
221336	ZZ	ZZ	FMBS - SERIES A - 7.18% DUE 8/	(2,625,000.00)	4
221390	ZZ	ZZ	5.45% SERIES DUE 12-01-2019	(90,000,000.00)	4
221400	ZZ	ZZ	FMBS - 6.25% DUE 12-01-35	(150,000,000.00)	4
221410	ZZ	ZZ	SWAP on FMBS DUE 12-01-35	(3,620,027.66)	4
221420	ZZ	ZZ	FMBS - 5.70% DUE 07-01-2037	(150,000,000.00)	4
221430	ZZ	ZZ	SWAP on FMBS DUE 07-01-2037	2,255,172.12	4
221440	ZZ	ZZ	5.95% SERIES DUE 06-01-2018	(250,000,000.00)	4
221450	ZZ	ZZ	SWAP ON FMBS DUE 06-01-2018	11,153,975.30	4
221470	ZZ	ZZ	SWAP ON FMBS DUE 04-01-2022	(9,277,542.09)	4
221480	ZZ	ZZ	5.125% SERIES DUE 04-01-2022	(250,000,000.00)	4
221500	ZZ	ZZ	1.68% SERIES DUE 12-30-2013	(50,000,000.00)	4
221520	ZZ	ZZ	3.89% SERIES DUE 12-20-2020	(51,291,666.67)	4
221540	ZZ	ZZ	5.55% SERIES DUE 12-20-2040	(35,708,333.33)	4
221550	ZZ	ZZ	SWAPS ON FMBS DUE 2041	3,079,125.00	4
221560	ZZ	ZZ	4.45% SERIES DUE 12-14-2041	(3,541,666.67)	4
223010	ZZ	ZZ	ADVANCE ASSOCIATED-AVISTA CAPI	(51,547,000.00)	3
225000	ZZ	ZZ	UNAMORT PREM - 6.25% FMB DUE 2	(217,641.52)	4
226000	ZZ	ZZ	UNAMORTIZED LONG TERM DEBT DIS	1,926,171.18	4
227000	ZZ	ZZ	OBLIG UNDER CAP LEASE-NON CURR	(4,864,817.27)	
228200	ED	AN	ACCUM PROV FOR INJURY & DAMAGE	(10,647,356.71)	0
228200	GD	AN	ACCUM PROV FOR INJURY & DAMAGE	(2,909,491.31)	0
228200	GD	AS	ACCUM PROV FOR INJURY & DAMAGE	(600,478.91)	0
228200	GD	OR	ACCUM PROV FOR INJURY & DAMAGE	(14,968.84)	0
228210	ED	ID	PAYMENT/REFUND INJURY & DAMAGE	2,329,009.49	0
228210	ED	MT	PAYMENT/REFUND INJURY & DAMAGE	913.62	0
228210	ED	WA	PAYMENT/REFUND INJURY & DAMAGE	6,309,526.31	0
228210	GD	CA	PAYMENT/REFUND INJURY & DAMAGE	250,154.25	0
228210	GD	ID	PAYMENT/REFUND INJURY & DAMAGE	636,046.57	0
228210	GD	OR	PAYMENT/REFUND INJURY & DAMAGE	343,693.50	0
228210	GD	WA	PAYMENT/REFUND INJURY & DAMAGE	1,768,786.41	0
228300	ZZ	ZZ	ACCUM PROV FAS106 POST RET MED	5,377,771.86	26
228301	ZZ	ZZ	RETIREE MED UNFUNDED	(43,312,064.50)	26
228310	ZZ	ZZ	OTHER DEF CR-SERP	(16,352,375.30)	44
228311	ZZ	ZZ	SERP - UNFUNDED	(7,272,596.17)	44
228320	ZZ	ZZ	ACCUM PROV FAS87 ACCUM PEN COS	43,131,399.21	26
228321	ZZ	ZZ	PENSION UNFUNDED	(139,203,929.50)	26
228330	ZZ	ZZ	HRA - RETIREE	(5,694,784.42)	26
228331	ZZ	ZZ	HRA UNFUNDED - RETIREE	(175,065.67)	26
228335	ZZ	ZZ	HRA - ACTIVE EMPLOYEES	(493,276.56)	26
228340	ZZ	ZZ	ACCUM PROV MED CLAIMS PAYABLE	(2,006,379.70)	26
228350	ZZ	ZZ	OFFICER LIFE INSURANCE	(4,022,392.21)	44
228351	ZZ	ZZ	OFFICER LIFE INSURANCE-UNFUNDE	1,660,600.54	44
228399	ZZ	ZZ	CURRENT PORTION-BENEFIT LIAB	4,352,877.53	26
230000	ZZ	ZZ	ASSET RETIREMENT OBLIGATIONS	(3,870,964.00)	50
231000	GD	ID	NOTES PAYABLE-CURRENT	61.86	
231000	ZZ	ZZ	NOTES PAYABLE-CURRENT	(81,800,000.00)	7
232100	ZZ	ZZ	ACCTS PAY-GENERAL	(1,738,025.52)	
232110	ZZ	ZZ	ACCTS PAY-POWER TRANSACTIONS	(15,175,965.90)	
232120	ZZ	ZZ	ACCTS PAY-PAYROLL OTHER	(224,897.80)	
232130	ZZ	ZZ	ACCTS PAY-GAS SUPPLY TRANSACTI	(31,858,393.40)	
232135	OD	AA	ACCTS PAY-LDC GAS BROKER FEES	(0.42)	
232135	ZZ	ZZ	ACCTS PAY-LDC GAS BROKER FEES	(4,089.07)	
232140	ZZ	ZZ	ACCTS PAY-GAS RESEARCH INSTITU	17,047.21	
232160	ZZ	ZZ	ACCTS PAY-STAMPS	2,032.49	
232170	ZZ	ZZ	ACCTS PAY-BPA TRANSACTIONS	(3,009,854.93)	
232180	ZZ	ZZ	ACCTS PAY-POLE RENTAL	(153,117.40)	
232200	ZZ	ZZ	ACCTS PAY-VOUCHERS	(8,199,325.52)	
232300	ZZ	ZZ	ACCTS PAY-PAYROLL	(3,579,992.39)	
232370	ZZ	ZZ	LIABILITY AWARD INCENTIVE ACCR	(680,630.26)	
232380	ZZ	ZZ	ACCTS PAY-EMPLOYEE INCENTIVE P	(3,605,536.11)	
232400	ZZ	ZZ	ACCTS PAY-UNCLAIMED FUNDS	(7,930.64)	
232545	ZZ	ZZ	ACCTS PAY-JACKSON PRAIRIE STOR	(356,644.66)	23
232605	ZZ	ZZ	ACCTS PAY-RES ACCT MISC	(65,927.94)	
232610	ZZ	ZZ	ACCTS PAY-COLSTRIP COAL	(1,821,723.07)	
232620	ZZ	ZZ	ACCTS PAY-TURBINE GAS	(17,127,994.78)	

232630	ZZ	ZZ	ACCTS PAY-COLSTRIP OPERATIONS	(1,689,675.13)	
232640	ZZ	ZZ	ACCTS PAY-KETTLE FALLS HOG FUE	(400,547.27)	
232650	ZZ	ZZ	ACCTS PAY-RESOURCE ACCOUNTING	(961,658.23)	
232660	ZZ	ZZ	ACCTS PAY-CS2 OPERATIONS AVA S	(621,241.91)	
232670	ZZ	ZZ	ACCTS PAY-RESOURCE TRANS FEE	(45,070.72)	
232681	ZZ	ZZ	ACCTS PAY LAKE CDA CURRENT FUN	(183,333.32)	23
232700	ZZ	ZZ	WA/ID-PROJECT SHARE	(24,447.48)	
232710	ZZ	ZZ	WA/ID-GIFT CERTIFICATES	(15,246.67)	
232800	ZZ	ZZ	CUSTOMER REFUNDS PAYABLE-CSS	(218.12)	
234000	ZZ	ZZ	A/P ASSOC CO-GENERAL	(15,990.88)	45
234290	ZZ	ZZ	ACAP ACCTS PAY ASSOC CO - NUCL	(164.25)	45
234312	ZZ	ZZ	ACCOUNTS PAYABLE - AVA TURBINE	0.01	45
234390	ZZ	ZZ	INTEREST INC PAYABLE-SPOKANE E	(705,946.10)	
235100	GD	WA	CUSTOMER DEPOSITS	21.53	21
235100	ZZ	ZZ	CUSTOMER DEPOSITS	(7,447,759.40)	21
235200	ZZ	ZZ	MISC BILL DEPOSITS	(101,043.41)	21
235201	ZZ	ZZ	PRE-LINE SCHOOL DEPOSITS	(62,164.36)	21
235400	ZZ	ZZ	TRANSMISSION SERVICE DEPOSITS	(792,293.01)	21
236000	ZZ	ZZ	TAXES ACCRUED-FEDERAL	12,059,847.57	
236050	ZZ	ZZ	TAXES ACCRUED - STATE	(775,556.69)	
236100	CD	ID	TAXES OTHER THAN INC-WA/ID & O	5,477.87	0
236100	CD	WA	TAXES OTHER THAN INC-WA/ID & O	(32,708.29)	0
236100	ED	ID	TAXES OTHER THAN INC-WA/ID & O	(3,278,780.81)	0
236100	ED	MT	TAXES OTHER THAN INC-WA/ID & O	(4,524,196.43)	0
236100	ED	OR	TAXES OTHER THAN INC-WA/ID & O	234,774.44	0
236100	ED	WA	TAXES OTHER THAN INC-WA/ID & O	(9,886,974.93)	0
236100	GD	ID	TAXES OTHER THAN INC-WA/ID & O	(1,147,041.29)	0
236100	GD	OR	TAXES OTHER THAN INC-WA/ID & O	(443,651.98)	0
236100	GD	WA	TAXES OTHER THAN INC-WA/ID & O	(3,008,882.61)	0
236100	ZZ	ZZ	TAXES OTHER THAN INC-WA/ID & O	14,220.09	
236500	ZZ	ZZ	USE TAX ACCRUAL	(95,534.45)	
236680	ZZ	ZZ	OR/CA TAXES ACCRUED BETC-OREGO	408,820.84	
236690	ZZ	ZZ	OR REGULATORY BETC	131,813.50	
237100	ZZ	ZZ	INTEREST ACCRUED - LT DEBT	(17,640,216.89)	
237200	ZZ	ZZ	INTEREST ACCRUED - OTHER LIABI	(169,120.33)	
237210	ZZ	ZZ	INTEREST ACCRUED - CUST DEPOSI	(9,754.32)	
237298	ZZ	ZZ	INTEREST ACCRUED - LAKE CDA IP	(32,829.76)	
238000	ZZ	ZZ	DIV DECLARED - COMMON STOCK	(5,305,250.35)	
241000	CD	WA	PAYROLL TAX PAYABLE	(25.78)	
241000	ZZ	ZZ	PAYROLL TAX PAYABLE	29,357.73	
241200	CD	AA	SALES TAX PAYABLE	(22.83)	
241200	CD	ID	SALES TAX PAYABLE	(91.04)	
241200	CD	WA	SALES TAX PAYABLE	(756.34)	
241300	ZZ	ZZ	DIRECTORS WA B&O TAXES PAYABLE	(553.11)	
242050	ZZ	ZZ	MISC LIAB-MARGIN CALL DEPOSIT	(678,333.33)	50
242060	ZZ	ZZ	MISC LIAB-FOREST USE PERMITS	(3,896,567.03)	
242090	ZZ	ZZ	SETTLEMENT PAYABLE	(500,833.33)	
242095	ZZ	ZZ	MISC LIAB-MIRABEAU ACCRUED REN	(13,058.46)	
242200	ZZ	ZZ	MISC LIAB-AUDIT EXP ACC	161,286.45	
242300	ED	AN	MISC LIAB-FERC ADMIN FEE ACC	(920,163.25)	0
242310	ED	AN	MISC LIAB-FERC ELEC ADMIN CHG	(106,945.53)	0
242375	ZZ	ZZ	MISC LIAB-MT LEASE PAYMENTS	(2,698,583.33)	23
242400	CD	ID	STATE COMMISSION FEE ACCRUED	(86,939.83)	0
242400	CD	WA	STATE COMMISSION FEE ACCRUED	241,431.80	0
242400	GD	OR	STATE COMMISSION FEE ACCRUED	81,397.47	0
242500	ZZ	ZZ	MISC LIABILITY-MISC NON-MON PW	(44,982.31)	
242600	ED	ID	DSM TARIFF RIDER	(485,671.08)	0
242600	ED	WA	DSM TARIFF RIDER	(2,112,966.09)	0
242600	GD	ID	DSM TARIFF RIDER	(727,037.81)	0
242600	GD	WA	DSM TARIFF RIDER	426,542.44	0
242600	ZZ	ZZ	DSM TARIFF RIDER	(21.30)	
242700	ZZ	ZZ	MISC LIAB-PAYROLL EQLZTN	(15,648,592.84)	
242770	CD	WA	LOW INCOME ENERGY ASSIST	(1,188,367.98)	50
242770	ED	WA	LOW INCOME ENERGY ASSIST	(1,249,171.22)	50
242770	GD	OR	LOW INCOME ENERGY ASSIST	(73,325.65)	50
242770	GD	WA	LOW INCOME ENERGY ASSIST	(802,405.00)	50
242770	ZZ	ZZ	LOW INCOME ENERGY ASSIST	33,333.33	50
242775	ZZ	ZZ	MISC LIAB - ENRON SETTLEMENT	1,075.70	50

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242780	CD	WA	AVISTA GRANTS ENG SUSTAIN WSU-	(290,485.27)	0
242790	CD	WA	MISC LIAB-MOBIUS	(197,916.67)	50
242830	ZZ	ZZ	WORKERS COMP LIABILITY	(2,903,867.46)	
242900	ZZ	ZZ	ACCTS PAYABLE INVENTORY ACCRUA	(474,720.65)	
242910	ZZ	ZZ	ACCTS PAYABLE EXPENSE ACCRUAL-	(1,590,238.51)	
242999	ZZ	ZZ	CURRENT PORTION-BENEFIT LIAB	(4,352,877.53)	
243000	ZZ	ZZ	OBLIGATION UNDER CAPITAL LEASE	(209,890.78)	50
243100	ZZ	ZZ	CURR PORTION OF LONG TERM DEBT	(4,375,000.00)	6
244740	ZZ	ZZ	DERIVATIVE INSTR LIAB-ST MTM	(46,480,967.75)	46
244750	ZZ	ZZ	DERIVATIVE INSTR LIAB-LT MTM	(23,480,894.42)	46
245100	ZZ	ZZ	DERIVATIVE INSTR LIAB-IR SWAPS	(448,895.17)	46
245740	ZZ	ZZ	DERIVATIVE INSTR LIAB IR SWAPS	(4,463,787.28)	46
245745	ZZ	ZZ	DERIV INSTR LIAB - FX HEDGE	(71,496.98)	46
252000	CD	AA	CUSTOMER ADVANCE ASSIGNED TO P	5.11	21
252000	ED	ID	CUSTOMER ADVANCE ASSIGNED TO P	(609,859.70)	21
252000	ED	WA	CUSTOMER ADVANCE ASSIGNED TO P	(269,997.28)	21
252000	GD	ID	CUSTOMER ADVANCE ASSIGNED TO P	(67,621.79)	21
252000	GD	WA	CUSTOMER ADVANCE ASSIGNED TO P	(21,575.72)	21
253028	CD	AA	LIABILITY-DEFERRED GAS EXCHANG	(83,333.33)	44
253028	GD	AN	LIABILITY-DEFERRED GAS EXCHANG	(927,065.00)	44
253120	ED	AN	DEF CR- RATHDRUM REFUND	(290,308.06)	44
253130	ED	AN	OTHER DEF CR-NE TANK SPILL	(86,408.32)	44
253140	ZZ	ZZ	OTH DEF CR-ADV BILLS POLE RENT	(141,113.81)	44
253155	ZZ	ZZ	DOC EECE GRANT-LIABILITY	(898,405.61)	44
253160	ZZ	ZZ	DOC EECE ADMIN FEES	(87,500.00)	44
253170	ZZ	ZZ	OTHER DEF CREDITS-IR SWAPS	(603,120.55)	44
253850	ED	AN	DEF GAIN ON BLDG SALE/LEASEBAC	(98,046.00)	44
253850	GD	AN	DEF GAIN ON BLDG SALE/LEASEBAC	(32,682.00)	44
253890	ED	ID	ID - CLARK FORK RELIC	584,689.64	23
253900	ZZ	ZZ	DEF CR-DEF COMP RETIRE EXECS	(86,239.95)	44
253910	ZZ	ZZ	DEF CR-DEF COMP ACTIVE EXECS	(9,556,568.95)	44
253920	ZZ	ZZ	DEF CR-EXEC STOCK INCENTIVE PL	(140,000.00)	44
253990	ED	ID	AMT UNBILLED REV ADD-ONS	(381,768.38)	23
253990	ED	WA	AMT UNBILLED REV ADD-ONS	(1,054,469.54)	23
253990	GD	ID	AMT UNBILLED REV ADD-ONS	(198,810.83)	23
253990	GD	OR	AMT UNBILLED REV ADD-ONS	63,088.50	23
253990	GD	WA	AMT UNBILLED REV ADD-ONS	(739,662.38)	23
254005	CD	ID	REGULATORY LIABILITY, IDAHO IT	(11,182,679.13)	23
254010	GD	OR	REGULATORY LIABILITY, OREGON B	(103,278.38)	23
254025	ED	AN	REGULATORY LIABILITY, NOXON IT	(2,121,386.74)	23
254120	GD	OR	OTH REG LIAB-OREGON COMM FEE D	(33,701.45)	23
254180	GD	AN	FAS109 - ITC - REGULATORY LIAB	(138,018.00)	48
254220	ED	WA	NEZ PERCE REGULATORY LIABILITY	(715,376.00)	23
254250	GD	OR	OTHER REG LIAB - OREGON SB 408	(1,553,550.88)	23
254335	ED	ID	IDAHO DSIT AMORTIZATION	(7,963,721.72)	23
254335	GD	ID	IDAHO DSIT AMORTIZATION	(101,993.57)	23
254345	ED	ID	BPA RES EXCH REGULATORY LIAB	(112,255.82)	23
254345	ED	WA	BPA RES EXCH REGULATORY LIAB	(264,991.97)	23
254399	ED	AN	REG LIABILITY-UNREALIZED CURR	(1,049.31)	23
254399	GD	AA	REG LIABILITY-UNREALIZED CURR	(3,440.65)	23
254740	CD	AA	MTM ST REGULATORY LIABILITY	(8,949.63)	46
255000	ED	AN	DEF INVESTMENT TAX CREDITS	(7,857,649.46)	22
255000	GD	ID	DEF INVESTMENT TAX CREDITS	(87,384.00)	22
255000	GD	WA	DEF INVESTMENT TAX CREDITS	(168,948.00)	22
257000	ZZ	ZZ	UNAMORTIZED GAIN ON REACQUIRED	(2,556,258.26)	
282190	ZZ	ZZ	ADFIT NON-UTILITY PLANT	(57,404.93)	47
282380	ZZ	ZZ	ADFIT SANDPOINT ACQUISITION -	177,938.39	47
282400	GD	OR	ADFIT	(189,939.40)	22
282680	GD	OR	ADFIT OREGON WPNG ACQUISITION	(896,796.66)	22
282900	CD	AA	ADFIT	(26,218,613.20)	22
282900	CD	AN	ADFIT	(1,798,087.29)	22
282900	ED	AN	ADFIT	(267,846,176.66)	22
282900	GD	AN	ADFIT	(58,291,481.22)	22
282900	GD	OR	ADFIT	(30,864,499.19)	22
283000	CD	AA	ADFIT MISC	(0.05)	22
283000	ED	WA	ADFIT MISC	(9,915.00)	22
283005	CD	ID	DFIT- IDAHO ITC CREDIT CARRYFO	(2,107,504.50)	22
283005	ZZ	ZZ	DFIT- IDAHO ITC CREDIT CARRYFO	(3,913,937.50)	22

283010	GD	OR	DFIT- OREGON BETC CARRYFORWARD	(19,463.88)	22
283010	ZZ	ZZ	DFIT- OREGON BETC CARRYFORWARD	(36,147.88)	22
283040	ED	ID	ADFIT CS2 RET	(477,054.47)	22
283070	ZZ	ZZ	DFIT - INTEREST RATE SWAPS AMO	(1,256,745.42)	47
283080	ED	ID	ADFIT CLARK FORK PM&E	(204,638.85)	22
283090	ED	ID	ADFIT NEZ PERCE	(109,727.18)	22
283120	ED	WA	ADFIT WNP3	(3,595,803.00)	22
283150	CD	AA	FAS 106-CURRENT	(19,657.81)	22
283150	ED	ID	FAS 106-CURRENT	(46,631.72)	22
283150	ED	WA	FAS 106-CURRENT	(131,569.24)	22
283150	GD	WA	FAS 106-CURRENT	(29,148.92)	22
283150	ZZ	ZZ	FAS 106-CURRENT	(95,530.00)	22
283151	ZZ	ZZ	DFIT REG ASSET - SFAS 158	(63,527,406.25)	47
283152	CD	AA	ADFIT FAS 106 - HRA	(16,035.32)	22
283153	CD	AA	ADFIT FAS 106 - HRA ACTIVE EMP	160,150.63	22
283170	CD	AA	ADFIT FAS109 UTILITY PLANT	(74,180,855.20)	47
283180	ED	WA	ADFIT FAS109 WNP3	(6,084,037.71)	47
283200	ED	AN	ADFIT COLSTRIP PCB	(467,558.93)	22
283280	ED	WA	ADFIT ERM	1,544,768.81	22
283312	ED	WA	ADFIT LANCASTER GENERATION	(2,102,333.31)	22
283317	ED	AN	ADFIT CDA ANNUAL 4e & 10e PAYM	(431,666.63)	22
283321	GD	OR	DFIT ROSEBURG/MEDFORD DEFERRAL	(3,848.66)	22
283322	ED	ID	ADFIT SPOKANE RIVER RELICENSIN	(18,766.39)	22
283322	ED	WA	ADFIT SPOKANE RIVER RELICENSIN	(250,232.55)	22
283323	ED	ID	ADFIT SPOKANE RIVER PM&Es	(87,399.10)	22
283323	ED	WA	ADFIT SPOKANE RIVER PM&Es	(152,650.81)	22
283324	ED	AN	ADFIT LAKE CDA CDR/IPA FUNDS	(3,377,500.07)	22
283324	ED	WA	ADFIT LAKE CDA CDR/IPA FUNDS	(36,468.72)	22
283325	ED	AN	ADFIT CdA IPA FUND DEPOSIT	(700,000.00)	22
283328	GD	WA	ADFIT DECOUPLING DEFERRED REV	(115,478.17)	22
283330	GD	AN	ADFIT PGA	318,337.95	22
283330	GD	ID	ADFIT PGA	889,470.20	22
283330	GD	OR	ADFIT PGA	1,997,725.13	22
283330	GD	WA	ADFIT PGA	1,782,688.28	22
283350	ED	ID	ADFIT RTO DEPOSITS	(12,390.82)	22
283350	ED	WA	ADFIT RTO DEPOSITS	(6,922.25)	22
283351	ED	ID	DFIT- CNC TRANSMISSION	(18,291.38)	22
283351	ED	WA	DFIT- CNC TRANSMISSION	(36,010.23)	22
283355	ED	AN	ADFIT-ID WIND GEN AFUDC	(12,318.06)	22
283355	ED	ID	ADFIT-ID WIND GEN AFUDC	(93,881.90)	22
283362	ED	WA	LIDAR O&M REG DEF DFIT	(4,927.40)	22
283365	ED	ID	ADFIT- MT LEASE PAYMENTS	(662,756.30)	22
283365	ED	WA	ADFIT- MT LEASE PAYMENTS	(1,302,500.50)	22
283366	ED	ID	ADFIT- COLSTRIP SETTLEMENT	51,041.99	22
283366	ED	WA	ADFIT- COLSTRIP SETTLEMENT	(0.26)	22
283375	ED	ID	ADFIT CS2 & COLSTRIP O&M	(3,343.26)	22
283375	ED	WA	ADFIT CS2 & COLSTRIP O&M	7,528.66	22
283380	ED	ID	ADFIT PCA	(2,311,339.89)	22
283382	ED	AN	ADFIT LAKE CDA STORAGE SETTLEM	(13,897,922.00)	22
283382	ED	ID	ADFIT LAKE CDA STORAGE SETTLEM	(100,281.30)	22
283382	ED	WA	ADFIT LAKE CDA STORAGE SETTLEM	(497,897.03)	22
283450	ED	ID	ADFIT BPA RES EXCHANGE	(25,152.25)	22
283450	ED	WA	ADFIT BPA RES EXCHANGE	(46,075.92)	22
283700	ZZ	ZZ	ADFIT PGE MONETIZATION	(17,798,722.31)	22
283710	ED	WA	DSM PROGRAM	(21,948.79)	22
283710	GD	OR	DSM PROGRAM	(793,443.55)	22
283720	ED	ID	ADFIT DSM	0.03	22
283720	GD	ID	ADFIT DSM	(4,536.31)	22
283720	GD	WA	ADFIT DSM	0.26	22
283740	ZZ	ZZ	ADFIT - MTM/DERIVATIVE	(24,505,101.20)	47
283800	ZZ	ZZ	DFIT- PROPERTY TAX	(51,909.78)	22
283850	CD	AA	ADFIT FMB & MTN REDEEMED	(7,105,813.89)	22
283855	ED	AN	ADFIT-RENEWABLE ENERGY CERTIFI	(60,900.00)	22
283950	ZZ	ZZ	ADFIT-OTHER	(1,765,593.50)	47
TOTAL CAPITALIZATION & LIABILITIES				(3,484,006,301.99)	

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ADJUSTMENTS TO NET PLANT	E-APL-12A
For Twelve Months Ended December 31, 2011	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description (Accounts)		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE		816,236,300	870,060,454	1,686,296,754	515,471,755	571,383,323	1,086,855,078	300,764,545	298,677,131	599,441,676
	OTHER ADJUSTMENTS										
4	Gain on Sale of General Office Bldg (253850)		0	(98,046)	(98,046)	0	(65,719)	(65,719)	0	(32,327)	(32,327)
4	ADFIT - Gain on Sale of General Office Bldg (190850)		0	34,333	34,333	0	23,013	23,013	0	11,320	11,320
99	Colstrip 3 AFUDC Reallocation		0	0	0	(1,299,261)	0	(1,299,261)	1,299,261	0	1,299,261
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)		(2,426,649)	0	(2,426,649)	(777,699)	0	(777,699)	(1,648,950)	0	(1,648,950)
99	Kettle Falls Disallowed Plant (101003)		(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)		6,582,359	0	6,582,359	4,234,746	0	4,234,746	2,347,613	0	2,347,613
99	ADFIT - Kettle Falls Disallowed (190420)		415,568	0	415,568	415,568	0	415,568	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)		960,395	0	960,395	0	0	0	960,395	0	960,395
99	ADFIT - Boulder Park Disallowed (190040)		573,862	0	573,862	0	0	0	573,862	0	573,862
99	Investment in WNP3 Exchange Power (124900, 124930)		20,008,192	0	20,008,192	20,008,192	0	20,008,192	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)		(3,595,803)	0	(3,595,803)	(3,595,803)	0	(3,595,803)	0	0	0
99	CDA Lake Settlement - WA (182382)		1,432,446	0	1,432,446	1,432,446	0	1,432,446	0	0	0
99	CDA Lake Settlement - ID (186382)		286,518	0	286,518	0	0	0	286,518	0	286,518
99	ADFIT - CDA Lake Settlement - Direct (283382)		(601,638)	0	(601,638)	(501,357)	0	(501,357)	(100,281)	0	(100,281)
99	CDA CDR Fund (182324)		104,196	0	104,196	104,196	0	104,196	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)		(36,469)	0	(36,469)	(36,469)	0	(36,469)	0	0	0
99	Spokane River Relicensing (182322)		740,466	0	740,466	686,847	0	686,847	53,619	0	53,619
99	ADFIT - Spokane River Relicensing (283322)		(259,162)	0	(259,162)	(240,396)	0	(240,396)	(18,766)	0	(18,766)
99	Spokane River PM&Es (182323)		685,854	0	685,854	436,142	0	436,142	249,712	0	249,712
99	ADFIT - Spokane River PM&Es (283323)		(240,050)	0	(240,050)	(152,651)	0	(152,651)	(87,399)	0	(87,399)
99	Montana Riverbed Settlement (186360)		5,615,019	0	5,615,019	3,721,428	0	3,721,428	1,893,591	0	1,893,591
99	ADFIT - Montana Riverbed Settlement (283365)		(1,965,257)	0	(1,965,257)	(1,302,501)	0	(1,302,501)	(662,756)	0	(662,756)
99	Lancaster Generation (182312)		6,006,667	0	6,006,667	6,006,667	0	6,006,667	0	0	0
99	ADFIT - Lancaster Generation (283312)		(2,102,333)	0	(2,102,333)	(2,102,333)	0	(2,102,333)	0	0	0
99	Weatherization Loans - Sandpoint (124350)		64,677	0	64,677	0	0	0	64,677	0	64,677
4	Customer Advances (252000)		(808,193)	3	(808,190)	(248,441)	2	(248,439)	(559,752)	1	(559,751)
99	Customer Deposits (235199)		(3,742,640)	0	(3,742,640)	(3,742,640)	0	(3,742,640)	0	0	0
C-WKC	Working Capital		18,188,000	8,050,382	26,238,382	18,188,000	0	18,188,000	0	8,050,382	8,050,382
99	DSM Programs (186710)		0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS		38,495,496	7,986,672	46,482,168	37,097,955	(42,704)	37,055,251	1,397,541	8,029,376	9,426,917
	NET RATE BASE		854,731,796	878,047,126	1,732,778,922	552,569,710	571,340,619	1,123,910,329	302,162,086	306,706,507	608,868,593

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%	64.488%	35.512%
E-ALL	13	Net Electric General Plant	100.000%	66.303%	33.697%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

1.03-14

RESULTS OF OPERATIONS	Report ID:
COMMON WORKING CAPITAL	C-WKC-12A
For Twelve Months Ended December 31, 2011	
Average of Monthly Averages Basis	

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		621,197	621,197		621,197	621,197		0	0
1	151210	FUEL STOCK HOG FUEL-KFGS		1,777,391	1,777,391		1,777,391	1,777,391		0	0
4	154100	PLANT MATERIALS & OPER SUPPLIES		6,222,643	6,222,643		4,920,919	4,920,919		1,301,724	1,301,724
1	154300	PLANT MATERIALS & OPER SUP-CS2		269,888	269,888		213,430	213,430		56,458	56,458
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		638,975	638,975		505,307	505,307		133,668	133,668
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		1,367	1,367		1,081	1,081		286	286
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		(764)	(764)		(604)	(604)		(160)	(160)
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		14,746	14,746		11,661	11,661		3,085	3,085
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	18,188,000		18,188,000	X 18,188,000		18,188,000		0	0
TOTAL			18,188,000	9,545,443	27,733,443	18,188,000	8,050,382	26,238,382	0	1,495,061	1,495,061

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%

1.03-15

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TAB

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2-01-1

AVISTA UTILITIES
 WASHINGTON ELECTRIC RESULTS
 TWELVE MONTHS ENDED DECEMBER 31, 2011
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Eliminate B & O Taxes
	Adjustment Number	2.01
	Workpaper Reference	E-EBO
	REVENUES	
1	Total General Business	(\$16,360)
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	(16,360)
5	Other Revenue	(17)
6	Total Electric Revenue	(16,377)
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	(16,308)
16	Total Distribution	(16,308)
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	-
24	Total Electric Expenses	(16,308)
25	OPERATING INCOME BEFORE FIT	(69)
	FEDERAL INCOME TAX	
26	Current Accrual	(24)
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	(\$45)
	RATE BASE	
	PLANT IN SERVICE	
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

Jma

**AVISTA UTILITIES
ELIMINATE B & O TAXES
TWELVE MONTHS ENDED DECEMBER 31, 2011
ELECTRIC**

		<u>Washington</u>
Expense per Account 408.12	E-EBO-5	16,742,746.03 ✓
Adjustment to 408120 to be recorded in January 12 GL		<u>(338,904.21) ✓</u>
Expense per Account 408.12 (Results Report E-OTX-12A)		<u>16,403,841.82</u>
Excise Tax exemption for Tribal members on Tribal land per WAC 458-20-192	E-EBO-2	(96,190.50)
B&O Taxes Collected through Schedule 58 and 58A	E-EBO-2	<u>16,377,174.67</u>
Net Impact on NOI Before FIT (before ID SIT)		<u>(69,523.35)</u>
		<u>(16,307,651)</u>

For WA this adjustment eliminates the impact of Schedule 58 and WA Sch 58A from both revenues & expense.

Prep by: SS 1st Review: ✓
Date: 02-07-2012 Mgr. Review: Jma

Electric Revenue Meters Report by Location Twelve Months Ended for Report Date: '12/31/2011', Revenue Class: '%'

Rate Schedule Num:058

State Cde	Ferc	Accl	Revenue Class	Revenue Amt										12 Month Total			
				201101	201102	201103	201104	201105	201106	201107	201108	201109	201110			201111	201112
WA	440000	01	RESIDENT	833,787.73	796,037.48	731,262.57	632,258.63	596,437.14	504,205.32	447,918.60	497,257.83	528,187.48	504,243.17	549,438.65	752,289.15	7,373,323.75	E-EB0-2
	442200	21	FIRM COV	711,932.39	659,987.08	679,452.01	661,871.93	672,014.37	687,590.85	683,209.18	736,608.84	763,070.63	738,690.60	667,672.58	718,968.87	8,381,669.33	E-EB0-2
	442300	31	FIRM- INDI	50,120.23	50,161.39	46,304.85	51,161.62	48,328.79	49,542.47	48,469.32	49,607.31	53,497.99	53,899.01	52,079.12	50,888.19	604,060.09	E-EB0-2
		39	FIRM-PUM	299.58	306.19	318.79	388.65	407.86	615.70	1,044.91	1,738.74	1,832.50	1,386.91	358.90	367.92	9,066.65	E-EB0-2
	444000	51	LIGHTING	7,438.00	7,462.68	7,516.35	6,697.56	7,243.42	7,243.42	7,245.95	7,306.37	7,424.50	7,370.15	7,362.17	7,384.11	87,692.68	E-EB0-2
	448000	80	INTERDEF	75.07	-75.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.07	0.82	-3.99	-	E-EB0-2
	454000	85	MISC-REN	1,452.65	1,454.27	1,452.65	1,452.65	1,468.15	1,467.77	1,467.68	1,469.39	1,468.15	1,467.77	1,467.77	1,467.77	17,552.67	E-EB0-2
				1,605,103.65	1,515,334.02	1,466,307.02	1,353,831.04	1,325,897.73	1,250,665.53	1,189,355.64	1,293,988.48	1,356,079.25	1,307,060.68	1,278,380.11	1,531,362.02	16,473,365.17	
Total				1,605,103.65	1,515,334.02	1,466,307.02	1,353,831.04	1,325,897.73	1,250,665.53	1,189,355.64	1,293,988.48	1,356,079.25	1,307,060.68	1,278,380.11	1,531,362.02	16,473,365.17	

Adjustment No. 2.01-4

Workpaper Ref. E-EBO-4

Electric Revenue Meters Report by Location Twelve Months Ended for Report Date : '12/31/2011' , Revenue Class : '%'

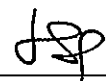
Rate Schedule Num:058A

State Cds	Ferc Accl	Revenue Class	Revenue Amt													
			201101	201102	201103	201104	201105	201106	201107	201108	201109	201110	201111	201112	12 Month Total	
WA	440000	01 RESIDENTIAL	-5,585.22	-5,947.84	-5,458.17	-4,223.89	-3,973.40	-3,118.66	-2,670.63	-2,615.66	-2,659.13	-2,802.66	-4,099.60	-5,064.46	(48,199.32)	E-EBO-2
	442200	21 FIRM COMMERC	-4,883.32	-4,899.74	-4,835.30	-3,795.41	-3,666.71	-3,257.49	-3,130.60	-3,314.10	-3,198.47	-2,917.64	-3,596.15	-4,693.52	(46,188.45)	E-EBO-2
	442300	39 FIRM-PUMPING-	-76.11	-134.52	-109.56	-64.78	-63.58	-83.88	-131.55	-159.88	-136.82	-85.50	-47.50	-51.45	(1,145.13)	E-EBO-2
	444000	51 LIGHTING-PUBL	-54.80	-54.80	-54.80	-54.80	-54.80	-54.80	-54.80	-54.80	-54.80	-54.80	-54.80	-54.80	(657.60)	E-EBO-2
Total			(10,579.45)	(11,036.90)	(10,457.83)	(8,138.88)	(7,758.49)	(6,514.83)	(5,987.58)	(6,144.44)	(6,049.22)	(5,860.60)	(7,798.06)	(9,864.23)	(96,190.50)	

Transaction Analysis Selection: Accounting Period : '2011%' , GI Ferc Account : '408120' , Statind Parameter 1 : 'DL'

Ferc Acct Service	Jurisdiction	Transaction Amount	Electric Amt SUM	Gas North Amt SUM	Gas South Amt SUM
408120 ED	ID	3,197,860.46	3,197,860.46	0.00	0.00
	WA	16,742,746.03 E-EBO-1	✓16,742,746.03	0.00	0.00
		<u>19,940,606.49</u>	<u>19,940,606.49</u>	<u>0.00</u>	<u>0.00</u>
Expense p: GD A	ID	1,308,391.89	0.00	1,308,391.89	0.00
	OR	3,793,714.69	0.00	0.00	3,793,714.69
	WA	6,046,037.17	0.00	6,046,037.17	0.00
		<u>11,148,143.75</u>	<u>0.00</u>	<u>7,354,429.06</u>	<u>3,793,714.69</u>
Total		<u>31,088,750.24</u>	<u>19,940,606.49</u>	<u>7,354,429.06</u>	<u>3,793,714.69</u>

Expense per Account 408.12 (Results Report E-OTX-12A)

Prep by:  1st Review: _____

Date: 02-07-2012 Mgr. Review: _____

2.01-6

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-12A
For Twelve Months Ended December 31, 2011	
Average of Monthly Averages 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	1,626,033	1,626,033	0	1,060,824	1,060,824	0	565,209	565,209
1	408150	R&P Property Tax--Production	0	11,080,733	11,080,733	0	7,229,070	7,229,070	0	3,851,663	3,851,663
1	408180	R&P Property Tax--Transmission	0	3,777,435	3,777,435	0	2,464,399	2,464,399	0	1,313,036	1,313,036
1	409100	State Income Tax--Montana & Oregon	0	447,492	447,492	0	291,944	291,944	0	155,548	155,548
TOTAL PRODUCTION & TRANSMISSION			0	16,971,697	16,971,697	0	11,072,336	11,072,336	0	5,899,361	5,899,361
DISTRIBUTION											
99	408110	State Excise Tax	18,333,737	0	18,333,737	18,333,737	0	18,333,737	0	0	0
99	408120	Municipal Occupation & License Tax	19,601,702	0	19,601,702	16,403,842	0	16,403,842	3,197,860	0	3,197,860
99	408160	Miscellaneous State or Local Tax--WA & ID	(342)	0	(342)	0	0	0	(342)	0	(342)
99	408170	R&P Property Tax--Distribution	6,077,275	0	6,077,275	3,866,496	0	3,866,496	2,210,779	0	2,210,779
99	409100	State Income Tax--Idaho	475,456	0	475,456	0	0	0	475,456	0	475,456
TOTAL DISTRIBUTION			44,487,828	0	44,487,828	38,604,075	0	38,604,075	5,883,753	0	5,883,753
TOTAL TAXES OTHER THAN FIT			44,487,828	16,971,697	61,459,525	38,604,075	11,072,336	49,676,411	5,883,753	5,899,361	11,783,114

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%

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TAB

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2.02-1

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS
TWELVE MONTHS ENDED DECEMBER 31, 2011
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Property Tax
	Adjustment Number	2.02
	Workpaper Reference	E-PT
REVENUES		
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
EXPENSES		
Production and Transmission		
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	66
12	Total Production & Transmission	66
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	-
24	Total Electric Expenses	66
25	OPERATING INCOME BEFORE FIT	(66)
FEDERAL INCOME TAX		
26	Current Accrual	(23)
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	(\$43)
RATE BASE		
PLANT IN SERVICE		
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

RB: *[Signature]*

AVISTA UTILITIES

Property Tax Adjustment-Electric
For the Twelve Months Ended December 31, 2011

		System	Washington	Idaho
Property Tax Adjustment				
Prod/Trans		101,870	66,378	35,492
Distribution		6	0	6
General		0	0	0
Idaho SIT	0.015093	-536		-536
Total expenses		101,340	66,378	34,962
Operating income before FIT		-101,340	-66,378	-34,962
FIT	0.350	-35,469	-23,232	-12,237
Net operating income		-65,871	-43,146	-22,725

AVISTA UTILITIES

Property Tax Adjustment

For the Twelve Months Ended December 31, 2011

	<u>Electric</u>	<u>Gas</u>
<u>Washington</u>		
Current Period Expense	7,732,988	1,920,065
Accrual per Results by State (Situs)	7,732,988	1,920,065
Adjustment	<u>0</u>	<u>0</u>
 <u>Idaho</u>		
Current Period Expense	4,333,356	856,000
Accrual per Results by State (Situs)	4,333,356	864,570
Adjustment	<u>0</u>	<u>(8,570)</u>
 <u>Montana</u>		
Current Period Expense	6,929,000	
Accrual per Results by State (Situs)	6,915,210	
Adjustment	<u>13,790</u>	
 <u>Oregon</u>		
Current Period Expense	9,000	
Cyote Springs Expense for 2010	2,030,000	
Subtotal Expense	<u>2,039,000</u>	
Accrual per Results by State (Situs)	1,950,915	
Adjustment	<u>88,085</u>	
 <u>Colstrip Indirect (Note 1)</u>		
Current Period Expense	2,963	
Accrual per Results	3,129	
Adjustment	<u>-166</u>	
 Total		
	<u>101,709</u>	<u>(8,570)</u>
Remove Colstrip Indirect	<u>166</u>	
Total	<u>101,875</u>	<u>-8,570</u>
 <u>Total</u>		
Current Period Expense	21,037,307	2,776,065
Amount reflected in results (E-OTX-12A & G-OTX-12A)	20,935,598	2,784,635
Adjustment	<u>101,709</u>	<u>(8,570)</u>

Note 1 This amount is related to property tax that we are paying to Pacificore for our portion of a indirect property tax. This amount does not fluctuate and is immaterial to the total property tax adjustment.

2-02-4

As of January 9, 2012

in thousands

in thousands

PROPERTY TAX ESTIMATES FOR 2012-2016 FORECAST AND REVISED 2011 - as of January 09, 2012

Summary on January 18, 2012

SUMMARY:

ELECTRIC:

WASHINGTON
EST ADJ TO WASH
IDAHO
MONTANA
OREGON - Transm line only
OREGON - Coyote Springs II

SUBTOTAL

GAS:

WASHINGTON
IDAHO
OREGON
OTHER

SUBTOTAL

TOTAL EST TAX

	Estimate/Actual 2011	Estimate 2012
	7,733	8,493
	4,335	4,855
	6,929	7,692
	9	9
	2,030	2,044
	21,035	23,092
	1,921	2,093
	856	947
	1,791	1,907
	0	0
	4,568	4,946
	25,603	28,039

2.02-5

AVISTA UTILITIES

Property Tax Adjustment-Electric
For the Twelve Months Ended December 31, 2011

Functionalization based on Plant Balances at 12/31/2009

	System	Washington	Idaho	Montana	Oregon
Production	95,815	0	0	12,266	83,549
Transmission	6,055	0	0	1,519	4,536
Distribution	6	0	0	6	0
General	0	0	0	0	0
Total	101,875	0	0	13,790	88,085

Allocation Percentages

Production	23.482%	22.252%	88.945%	94.850%
Transmission	21.054%	22.313%	11.014%	5.150%
Distribution	54.609%	53.871%	0.041%	0.000%
General	0.855%	1.563%	0.000%	0.000%
Total		100.000%	99.999%	100.000%

Allocate to each state based on function:

	System	Washington	Idaho
WA Property Tax Adjustment			
Prod/Trans	1	0	0
Distribution	99	0	0
General	4	0	0
Total		0	0
ID Property Tax Adjustment			
Prod/Trans	1	0	0
Distribution	99	0	0
General	4	0	0
Total		0	0
MT Property Tax Adjustment			
Prod/Trans	1	13,785	8,982
Distribution	99	6	0
General	4	0	0
Total		13,791	8,982
OR Property Tax Adjustment			
Prod/Trans	1	88,085	57,396
Distribution	99	0	0
General	4	0	0
Total		88,085	57,396
Prod/Trans Total		101,870	66,378
Distribution Total		6	0
General Total		0	0
Total Adjustment		101,876	66,378

Allocation Notes

Prod/Trans Alloc Ratio	1	100.000%	65.160%	34.840%
Jurisdictional 4 Factor Ratio	4	100.000%	66.390%	33.610%
Direct	99	0.000%	0.000%	0.000%

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TAB

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2.03a

AVISTA UTILITIES
 WASHINGTON ELECTRIC RESULTS
 TWELVE MONTHS ENDED DECEMBER 31, 2011
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Uncollect. Expense
	Adjustment Number	2.03
	Workpaper Reference	E-UE
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	317
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	-
24	Total Electric Expenses	317
25	OPERATING INCOME BEFORE FIT	(317)
	FEDERAL INCOME TAX	
26	Current Accrual	(111)
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	(\$206)
	RATE BASE	
	PLANT IN SERVICE	
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

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**AVISTA UTILITIES
UNCOLLECTIBLES ADJUSTMENT
TWELVE MONTHS ENDED DECEMBER 31, 2011**

CALCULATION OF ADJUSTMENT:

	<u>SYSTEM</u>	<u>WASHINGTON</u>	<u>IDAHO</u>
ELECTRIC			
Actual Net Write-offs (1)	2,822,277	2,044,841 ✓	777,436
Less:			
Accrual for Write-offs (2)	<u>2,631,760</u>	<u>1,727,514</u> ✓	<u>904,246</u>
Equals			
Net Under (Over) Accrued	<u>190,517</u>	<u>317,327</u>	<u>(126,810)</u>
GAS			
Actual Net Write-offs (1)	938,423	721,823	216,600
Less:			
Accrual for Write-offs (2)	<u>1,635,174</u>	<u>1,086,442</u> ✓	<u>548,732</u>
Equals			
Net Under (Over) Accrued	<u>(696,751)</u>	<u>(364,619)</u>	<u>(332,132)</u>

Notes:

- (1) Actual Net Write-offs from calculation below, "Allocation of Write-offs to Services."
 (2) Accrual for Write-offs from E-OPS and G-OPS Results of Operations reports, Account 904 totals.

ALLOCATION OF WRITE-OFFS TO SERVICES:

	<u>Sales to Ultimate Customers (1)</u> (a)	<u>Percent</u> (b)	<u>Allocated Net Write-offs (2)</u> (c)
WASHINGTON TOTALS			
Electric	471,390,152 ✓	73.910%	2,044,841 ✓
Gas	166,397,475 ✓	26.090%	721,823
Total	<u>637,787,627</u>	100.000%	<u>2,766,664</u>
IDAHO TOTALS			
Electric	264,121,816 ✓	78.210%	777,436
Gas	73,576,090 ✓	21.790%	216,600
Total	<u>337,697,906</u>	100.000%	<u>994,036</u>
Total Company	<u>975,485,533</u>		<u>3,760,700</u>

- (1) Sales to Ultimate Customers plus Transportation Revenue from E-OPS and G-OPS Results of Operations reports.
 (2) Allocated Write-offs from Account 144xxx Query.

	<u>Acct 144 Sub</u>	<u>Amount</u>
<u>Washington</u>		
Write-Offs WA	200	4,175,145 ✓
Reinstatements WA	600	(809,726) ✓
Recoveries WA	700	<u>(598,755)</u> ✓
		2,766,664
<u>Idaho</u>		
Write-Offs ID	200	1,652,629 ✓
Reinstatements ID	600	(344,769) ✓
Recoveries ID	700	<u>(313,824)</u> ✓
		994,036
		3,760,700

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Prep by: [Signature] 1st Review: _____
 Date: 02-16-2012 Mgr. Review: [Signature]

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended December 31, 2011
 Average of Monthly Averages Basis

Report ID:
 E-OPS-12A

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	633,265	633,265	0	415,681	415,681	0	217,584	217,584
2	902000	Meter Reading Expenses	2,726,431	100,714	2,827,145	2,333,883	66,110	2,399,993	392,548	34,604	427,152
E-903	903XXX	Customer Records & Collection Expenses	1,897,616	6,158,903	8,056,519	1,283,529	4,042,737	5,326,266	614,087	2,116,166	2,730,253
2	904000	Uncollectible Accounts	0	2,631,760	2,631,760	0	1,727,514	1,727,514	0	904,246	904,246
2	905000	Misc Customer Accounts	0	138,558	138,558	0	90,951	90,951	0	47,607	47,607
TOTAL CUSTOMER ACCOUNTS EXPENSES			4,624,047	9,663,200	14,287,247	3,617,412	6,342,993	9,960,405	1,006,635	3,320,207	4,326,842
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	28,217,736	262,409	28,480,145	20,429,352	172,248	20,601,600	7,788,384	90,161	7,878,545
2	909000	Advertising	24,176	895,235	919,411	22,883	587,641	610,524	1,293	307,594	308,887
2	910000	Misc Customer Service & Info Exp	0	133,784	133,784	0	87,817	87,817	0	45,967	45,967
TOTAL CUSTOMER SERVICE & INFO EXP			28,241,912	1,291,428	29,533,340	20,452,235	847,706	21,299,941	7,789,677	443,722	8,233,399
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	12,086	12,086	0	7,933	7,933	0	4,153	4,153
2	913000	Advertising	154	0	154	154	0	154	0	0	0
2	916000	Miscellaneous Sales Expenses	(3,850)	(63)	(3,913)	(3,850)	(41)	(3,891)	0	(22)	(22)
TOTAL SALES EXPENSES			(3,696)	12,023	8,327	(3,696)	7,892	4,196	0	4,131	4,131
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	629,014	24,309,238	24,938,252	493,630	16,294,239	16,787,869	135,384	8,014,999	8,150,383
4	921000	Office Supplies & Expenses	70,152	3,989,516	4,059,668	70,022	2,674,133	2,744,155	130	1,315,383	1,315,513
4	922000	Admin Exp Transferred-Credit	0	(61,444)	(61,444)	0	(41,185)	(41,185)	0	(20,259)	(20,259)
4	923000	Outside Services Employed	58,964	14,407,828	14,466,792	58,964	9,657,423	9,716,387	0	4,750,405	4,750,405
4	924000	Property Insurance Premium	0	1,223,344	1,223,344	0	819,995	819,995	0	403,349	403,349
4	925XXX	Injuries and Damages	2,428	4,397,623	4,400,051	1,657	2,947,683	2,949,340	771	1,449,940	1,450,711
4	926XXX	Employee Pensions and Benefits	339,356	919,562	1,258,918	250,574	616,373	866,947	88,782	303,189	391,971
4	927000	Franchise Requirements	5,738	0	5,738	0	0	0	5,738	0	5,738
1	928000	Regulatory Commission Expenses	1,906,177	3,769,559	5,675,736	1,158,279	2,459,260	3,617,539	747,898	1,310,299	2,058,197
4	930000	Miscellaneous General Expenses	140,950	2,608,028	2,748,978	80,141	1,748,135	1,828,276	60,809	859,893	920,702
4	931000	Rents	41,087	842,062	883,149	31,432	564,426	595,858	9,655	277,636	287,291
4	935000	Maintenance of General Plant	838,362	7,177,601	8,015,963	349,991	4,811,074	5,161,065	488,371	2,366,527	2,854,898
TOTAL ADMIN & GEN OPERATING EXP			4,032,228	63,582,917	67,615,145	2,494,690	42,551,556	45,046,246	1,537,538	21,031,361	22,568,899

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RESULTS OF OPERATIONS		Report ID:
GAS OPERATING STATEMENT		G-OPS-12A
For Twelve Months Ended December 31, 2011		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION											
3	870000	Supervision & Engineering	164,811	848,677	1,013,488	137,668	556,613	694,281	27,143	292,064	319,207
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	2,433,227	783,578	3,216,805	1,507,576	513,917	2,021,493	925,651	269,661	1,195,312
3	875000	Measuring & Reg Sta Exp-General	123,314	94	123,408	72,444	62	72,506	50,870	32	50,902
3	876000	Measuring & Reg Sta Exp-Industrial	26,697	0	26,697	8,510	0	8,510	18,187	0	18,187
3	877000	Measuring & Reg Sta Exp-City Gate	246,028	0	246,028	111,265	0	111,265	134,763	0	134,763
3	878000	Meter & House Regulator Expenses	873,295	0	873,295	652,366	0	652,366	220,929	0	220,929
3	879000	Customer Installation Expenses	1,480,255	85,338	1,565,593	856,485	55,970	912,455	623,770	29,368	653,138
3	880000	Other Expenses	1,082,457	779,974	1,862,431	757,075	511,554	1,268,629	325,382	268,420	593,802
3	881000	Rents	60	29,568	29,628	60	19,392	19,452	0	10,176	10,176
MAINTENANCE											
3	885000	Supervision & Engineering	139,459	20,999	160,458	51,900	13,772	65,672	87,559	7,227	94,786
3	887000	Mains	1,833,757	24,387	1,858,144	1,367,612	15,994	1,383,606	466,145	8,393	474,538
3	889000	Measuring & Reg Sta Exp-General	174,139	0	174,139	118,876	0	118,876	55,263	0	55,263
3	890000	Measuring & Reg Sta Exp-Industrial	118,222	4,396	122,618	56,126	2,883	59,009	62,096	1,513	63,609
3	891000	Measuring & Reg Sta Exp-City Gate	110,964	0	110,964	59,762	0	59,762	51,202	0	51,202
3	892000	Services	735,127	78,723	813,850	474,025	51,631	525,656	261,102	27,092	288,194
3	893000	Meters & House Regulators	534,863	611,397	1,146,260	377,110	400,991	778,101	157,753	210,406	368,159
3	894000	Other Equipment	0	155,814	155,814	0	102,192	102,192	0	53,622	53,622
TOTAL DISTRIBUTION OPERATING EXP			10,076,675	3,422,945	13,499,620	6,608,860	2,244,971	8,853,831	3,467,815	1,177,974	4,645,789
G-DEPX	Depreciation Expense-Distribution		10,175,157	49,548	10,224,705	6,617,157	34,451	6,651,608	3,558,000	15,097	3,573,097
G-OTX	Taxes Other Than FIT		16,501,646	0	16,501,646	14,263,539	0	14,263,539	2,238,107	0	2,238,107
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			26,676,803	49,548	26,726,351	20,880,696	34,451	20,915,147	5,796,107	15,097	5,811,204
TOTAL DISTRIBUTION EXPENSES			36,753,478	3,472,493	40,225,971	27,489,556	2,279,422	29,768,978	9,263,922	1,193,071	10,456,993
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	393,462	393,462	0	261,424	261,424	0	132,038	132,038
2	902000	Meter Reading Expenses	1,618,330	62,576	1,680,906	1,413,409	41,577	1,454,986	204,921	20,999	225,920
G-903	903XXX	Customer Records & Collection Expenses	1,022,594	3,825,526	4,848,120	719,267	2,541,750	3,261,017	303,327	1,283,776	1,587,103
2	904000	Uncollectible Accounts	0	1,635,174	1,635,174	0	1,086,442	1,086,442	0	548,732	548,732
2	905000	Misc Customer Accounts	0	86,090	86,090	0	57,200	57,200	0	28,890	28,890
TOTAL CUSTOMER ACCOUNTS EXPENSES			2,640,924	6,002,828	8,643,752	2,132,676	3,988,393	6,121,069	508,248	2,014,435	2,522,683
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	12,972,385	163,840	13,136,225	9,161,784	108,859	9,270,643	3,810,601	54,981	3,865,582
2	909000	Advertising	21,185	657,793	678,978	20,248	437,051	457,299	937	220,742	221,679
2	910000	Misc Customer Service & Info Exp	0	83,122	83,122	0	55,228	55,228	0	27,894	27,894
TOTAL CUSTOMER SERVICE & INFO EXP			12,993,570	904,755	13,898,325	9,182,032	601,138	9,783,170	3,811,538	303,617	4,115,155

Work paper Ref.
G-UE-3
2-03

RESULTS OF OPERATIONS
 ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended December 31, 2011
 Average of Monthly Averages Basis

Report ID:
 E-OPS-12A

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	326,256,121	0	326,256,121	217,795,556	0	217,795,556	108,460,565	0	108,460,565
99	442200	Commercial - Firm & Int.	280,599,292	0	280,599,292	194,229,863	0	194,229,863	86,369,429	0	86,369,429
1	442300	Industrial	122,675,788	0	122,675,788	55,102,212	0	55,102,212	67,573,576	0	67,573,576
99	444000	Public Street & Highway Lighting	6,940,809	0	6,940,809	4,564,701	0	4,564,701	2,376,108	0	2,376,108
99	499XXX	Unbilled Revenue	(1,997,337)	0	(1,997,337)	(1,121,709)	0	(1,121,709)	(875,628)	0	(875,628)
99	448000	Interdepartmental Revenue	1,037,295	0	1,037,295	819,529	0	819,529	217,766	0	217,766
TOTAL SALES TO ULTIMATE CUSTOMERS			735,511,968	0	735,511,968	471,390,152	0	471,390,152	264,121,816	0	264,121,816
1	447XXX	Sales for Resale	0	118,011,777	118,011,777	0	76,990,883	76,990,883	0	41,020,894	41,020,894
TOTAL SALES OF ELECTRICITY			735,511,968	118,011,777	853,523,745	471,390,152	76,990,883	548,381,035	264,121,816	41,020,894	305,142,710
OTHER OPERATING REVENUE:											
99	451000	Miscellaneous Service Revenue	572,046	0	572,046	356,315	0	356,315	215,731	0	215,731
1	453000	Sales of Water & Water Power	0	506,582	506,582	0	330,494	330,494	0	176,088	176,088
1	454000	Rent from Electric Property	2,829,437	51,457	2,880,894	1,900,817	33,571	1,934,388	928,620	17,886	946,506
1	456XXX	Other Electric Revenues	173,543	196,193,868	196,367,411	124,365	127,996,879	128,121,244	49,178	68,196,989	68,246,167
TOTAL OTHER OPERATING REVENUE			3,575,026	196,751,907	200,326,933	2,381,497	128,360,944	130,742,441	1,193,529	68,390,963	69,584,492
TOTAL ELECTRIC REVENUE			739,086,994	314,763,684	1,053,850,678	473,771,649	205,351,827	679,123,476	265,315,345	109,411,857	374,727,202
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	502,678	502,678	0	327,947	327,947	0	174,731	174,731
1	501000	Fuel	0	31,254,162	31,254,162	0	20,390,215	20,390,215	0	10,863,947	10,863,947
1	502000	Steam Expense	0	4,303,460	4,303,460	0	2,807,577	2,807,577	0	1,495,883	1,495,883
1	505000	Electric Expense	0	910,212	910,212	0	593,822	593,822	0	316,390	316,390
1	506000	Miscellaneous Steam Power Generation Expense	0	2,398,191	2,398,191	0	1,564,580	1,564,580	0	833,611	833,611
1	507000	Rent	0	32,398	32,398	0	21,136	21,136	0	11,262	11,262
MAINTENANCE											
1	510000	Supervision & Engineering	0	587,143	587,143	0	383,052	383,052	0	204,091	204,091
1	511000	Structures	0	723,510	723,510	0	472,018	472,018	0	251,492	251,492
1	512000	Boiler Plant	0	6,088,972	6,088,972	0	3,972,445	3,972,445	0	2,116,527	2,116,527
1	513000	Electric Plant	0	1,401,570	1,401,570	0	914,384	914,384	0	487,186	487,186
1	514000	Miscellaneous Steam Plant	0	852,347	852,347	0	556,071	556,071	0	296,276	296,276
TOTAL STEAM POWER GENERATION EXP			0	49,054,643	49,054,643	0	32,003,247	32,003,247	0	17,051,396	17,051,396

workpaper PR
 C-OE-4
 2-03

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended December 31, 2011	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUES									
		SALES OF GAS:									
99	480000	Residential	153,699,339	0	153,699,339	105,313,380	0	105,313,380	48,385,959	0	48,385,959
99	4812XX	Commercial - Firm & Interruptible	79,338,467	0	79,338,467	55,826,982	0	55,826,982	23,511,485	0	23,511,485
99	4813XX	Industrial-Firm	3,686,454	0	3,686,454	2,146,221	0	2,146,221	1,540,233	0	1,540,233
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	499XXCX	Unbilled Revenue	(1,059,665)	0	(1,059,665)	(724,621)	0	(724,621)	(335,044)	0	(335,044)
99	484000	Interdepartmental Revenue	333,824	0	333,824	298,002	0	298,002	35,822	0	35,822
		TOTAL SALES TO ULTIMATE CUSTOMERS	235,998,419	0	235,998,419	162,859,964	0	162,859,964	73,138,455	0	73,138,455
		OTHER OPERATING REVENUES:									
99	483000	Sales for Resale	134,488,420	0	134,488,420	94,024,205	0	94,024,205	40,464,215	0	40,464,215
99	488000	Miscellaneous Service Revenues	28,938	0	28,938	15,639	0	15,639	13,299	0	13,299
99	489300	Transportation For Others	3,975,146	0	3,975,146	3,537,511	0	3,537,511	437,635	0	437,635
99	493000	Rent from Gas Property	2,182	0	2,182	2,182	0	2,182	0	0	0
4	495000	Other Gas Revenues	6,802,148	43,154	6,845,302	4,770,437	29,166	4,799,603	2,031,711	13,988	2,045,699
		TOTAL OTHER OPERATING REVENUES	145,296,834	43,154	145,339,988	102,349,974	29,166	102,379,140	42,946,860	13,988	42,960,848
		TOTAL GAS REVENUES	381,295,253	43,154	381,338,407	265,209,938	29,166	265,239,104	116,085,315	13,988	116,099,303
		PRODUCTION EXPENSES:									
G-804	804/805	City Gate Purchases	274,081,127	0	274,081,127	191,301,669	0	191,301,669	82,779,458	0	82,779,458
6	808XXCX	Net Natural Gas Storage Transactions	(6,346,437)	0	(6,346,437)	(4,365,514)	0	(4,365,514)	(1,980,923)	0	(1,980,923)
6	811000	Gas Used for Products Extraction	(1,383,402)	0	(1,383,402)	(967,403)	0	(967,403)	(415,999)	0	(415,999)
10	813000	Other Gas Expenses	0	1,342,882	1,342,882	0	903,464	903,464	0	439,418	439,418
99	813010	Gas Technology Institute (GTI) Expenses	110,203	0	110,203	78,418	0	78,418	31,785	0	31,785
		TOTAL PRODUCTION EXPENSES	266,461,491	1,342,882	267,804,373	186,047,170	903,464	186,950,634	80,414,321	439,418	80,853,739
		UNDERGROUND STORAGE EXPENSES:									
1	814000	Supervision & Engineering	0	13,813	13,813	0	9,611	9,611	0	4,202	4,202
1	824000	Other Expenses	0	433,152	433,152	0	301,387	301,387	0	131,765	131,765
1	837000	Other Equipment	0	394,503	394,503	0	274,495	274,495	0	120,008	120,008
		TOTAL UNDERGROUND STORAGE OPER EXP	0	841,468	841,468	0	585,493	585,493	0	255,975	255,975
G-DEPX		Depreciation Expense-Underground Storage	0	567,898	567,898	0	395,143	395,143	0	172,755	172,755
G-AMTX		Amortization Expense-Underground Storage	0	227	227	0	158	158	0	69	69
G-OTX		Taxes Other Than FIT	0	27,877	27,877	0	19,397	19,397	0	8,480	8,480
		TOTAL UG STORAGE DEPR/AMRT/NON-FIT TAXES	0	596,002	596,002	0	414,698	414,698	0	181,304	181,304
		TOTAL UNDERGROUND STORAGE EXPENSES	0	1,437,470	1,437,470	0	1,000,191	1,000,191	0	437,279	437,279

Workpaper Ref.
C-VE-5
2.03

Ferc Acct	Jurisdiction	Ferc Acct Desc	Accounting Period	Beginning Balance	Monthly Activity Amt	Ending Balance	
144200	ID	ACCUMULATED RETAIL WRITE- OFFS	201101	22,384,345	63,555.99	22,447,901.05	
			201102	22,447,901	74,818.28	22,522,719.33	
			201103	22,522,719	95,112.49	22,617,831.82	
			201104	22,617,832	158,400.34	22,776,232.16	
			201105	22,776,232	205,783.32	22,982,015.48	
			201106	22,982,015	204,163.37	23,186,178.85	
			201107	23,186,179	198,471.98	23,384,650.83	
			201108	23,384,651	180,565.96	23,565,216.79	
			201109	23,565,217	156,607.65	23,721,824.44	
			201110	23,721,824	115,756.51	23,837,580.95	
			201111	23,837,581	94,530.24	23,932,111.19	
			201112	23,932,111	104,862.92	24,036,974.11	
		Sum		277,358,608	1,652,629.05	279,011,237.00	
		WA	ACCUMULATED RETAIL WRITE- OFFS	201101	48,312,319	201,791.90	48,514,111.24
	201102			48,514,111	254,275.53	48,768,386.77	
	201103			48,768,387	297,401.36	49,065,788.13	
	201104			49,065,788	385,684.17	49,451,472.30	
	201105			49,451,472	373,129.65	49,824,601.95	
	201106			49,824,602	440,276.24	50,264,878.19	
	201107			50,264,878	447,395.07	50,712,273.26	
	201108			50,712,273	432,545.58	51,144,818.84	
	201109			51,144,819	415,681.26	51,560,500.10	
	201110			51,560,500	336,092.48	51,896,592.58	
201111	51,896,593			304,114.35	52,200,706.93		
201112	52,200,707	286,757.54	52,487,464.47				
	Sum		601,716,450	4,175,145.13	605,891,594.76		
144600	ID	ACCUMULATED RETAIL REINSTATEME	201101	-4,146,508	-15,616.60	-4,162,124.39	
			201102	-4,162,124	-26,558.47	-4,188,682.86	
			201103	-4,188,683	-25,764.27	-4,214,447.13	
			201104	-4,214,447	-24,775.91	-4,239,223.04	
			201105	-4,239,223	-25,329.53	-4,264,552.57	
			201106	-4,264,553	-32,632.29	-4,297,184.86	
			201107	-4,297,185	-33,140.53	-4,330,325.39	
			201108	-4,330,325	-37,621.31	-4,367,946.70	
			201109	-4,367,947	-30,786.03	-4,398,732.73	
			201110	-4,398,733	-28,370.72	-4,427,103.45	
			201111	-4,427,103	-35,350.12	-4,462,453.57	
			201112	-4,462,454	-28,823.38	-4,491,276.95	
				Sum		-51,499,284	-344,769.16

Prep by: TE 1st Review: _____

Ferc Acct	Jurisdiction	Ferc Acct Desc	Accounting Period	Beginning Balance	Monthly Activity Amt	Ending Balance
	WA	ACCUMULATED RETAIL REINSTATEME	201101	-8,709,125	-59,208.96	-8,768,334.06
			201102	-8,768,334	-60,383.45	-8,828,717.51
			201103	-8,828,718	-80,631.61	-8,909,349.12
			201104	-8,909,349	-71,627.25	-8,980,976.37
			201105	-8,980,976	-58,441.31	-9,039,417.68
			201106	-9,039,418	-68,323.35	-9,107,741.03
			201107	-9,107,741	-87,620.97	-9,195,362.00
			201108	-9,195,362	-43,542.09	-9,238,904.09
			201109	-9,238,904	-65,500.14	-9,304,404.23
			201110	-9,304,404	-84,374.32	-9,388,778.55
			201111	-9,388,779	-71,079.30	-9,459,857.85
			201112	-9,459,858	-58,993.42	-9,518,851.27
					Sum	
144700	ID	ACCUMULATED RETAIL RECOVERIES	201101	-3,796,659	-15,498.55	-3,812,157.93
			201102	-3,812,158	-26,380.47	-3,838,538.40
			201103	-3,838,538	-19,851.35	-3,858,389.75
			201104	-3,858,390	-23,828.54	-3,882,218.29
			201105	-3,882,218	-17,079.51	-3,899,297.80
			201106	-3,899,298	-19,132.54	-3,918,430.34
			201107	-3,918,430	-21,242.89	-3,939,673.23
			201108	-3,939,673	-23,211.42	-3,962,884.65
			201109	-3,962,885	-26,351.63	-3,989,236.28
			201110	-3,989,236	-70,267.43	-4,059,503.71
			201111	-4,059,504	-31,964.81	-4,091,468.52
			201112	-4,091,469	-19,014.61	-4,110,483.13
					Sum	
	WA	ACCUMULATED RETAIL RECOVERIES	201101	-7,694,982	-44,162.67	-7,739,144.60
			201102	-7,739,145	-52,824.82	-7,791,969.42
			201103	-7,791,969	-53,945.22	-7,845,914.64
			201104	-7,845,915	-55,415.23	-7,901,329.87
			201105	-7,901,330	-47,177.24	-7,948,507.11
			201106	-7,948,507	-46,012.60	-7,994,519.71
			201107	-7,994,520	-59,287.20	-8,053,806.91
			201108	-8,053,807	-48,919.67	-8,102,726.58
			201109	-8,102,727	-51,074.92	-8,153,801.50
			201110	-8,153,802	-53,277.29	-8,207,078.79
			201111	-8,207,079	-43,704.29	-8,250,783.08
			201112	-8,250,783	-42,954.11	-8,293,737.19
					Sum	

Prep by: [Signature] 1st Review: _____

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TAB

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2.04a

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS
TWELVE MONTHS ENDED DECEMBER 31, 2011
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Regulatory Expense
	Adjustment Number	2.04
	Workpaper Reference	E-RE
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	48
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	48
24	Total Electric Expenses	48
25	OPERATING INCOME BEFORE FIT	(48)
	FEDERAL INCOME TAX	
26	Current Accrual	(17)
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	(\$31)
	RATE BASE	
	PLANT IN SERVICE	
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

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Avista Utilities
Calculation of Regulatory Expense Adjustment - Electric
Twelve Months Ended December 31, 2011

	System	Washington	Idaho
Revised Expense:			
WUTC (1)	947,973	947,973	
IPUC (1)	609,762		609,762
FERC (2) (3)	2,327,107	1,518,205	808,902
Total Revised Expense	<u>3,884,842</u>	<u>2,466,178</u>	<u>1,418,664</u>
Allocation basis #1 (3)	100.000%	65.240%	34.760%
Less Accrual: (4)			
WUTC	872,285	872,285	
IPUC	576,564		576,564
FERC (3)	2,370,070	1,546,234	823,836
Total Accrual	<u>3,818,919</u>	<u>2,418,519</u>	<u>1,400,400</u>
Adjustment	<u><u>65,923</u></u>	<u><u>47,659</u></u>	<u><u>18,264</u></u>

NOTES:

- (1) Source of revised WUTC and IPUC fees are shown on workpaper reference page E-RE-2
- (2) Actual FERC payments are shown on workpaper reference page E-RE-4
- (3) FERC fees are apportioned to jurisdictions using allocation basis #1 from the Supplemental Operating Report, E-ALL-12A
- (4) Regulatory Fee Accruals are shown on workpaper reference page E-RE-3

Prep by: tl 1st Review: /

Date: 02-23-2012

Mgr. Review: jma

Avista Utilities
WUTC and IPUC Filing Fees Adjustment
Twelve Months Ended December 31, 2011

	WUTC AND IPUC FEES		
	Total	Washington	Idaho
Electric Revenues: (1)			
Sales to Ultimate Consumers:			
(499) Unbilled	-1,997,337	-1,121,709	-875,628
(440) Residential	326,256,121	217,795,556	108,460,565
(442) Commercial / Industrial	403,275,080	249,332,075	153,943,005
(444) Public Street & Highway	6,940,809	4,564,701	2,376,108
(448) Interdepartmental Revenues	1,037,295	819,529	217,766
Total Sales to Ultimate Consumers	735,511,968	471,390,152	264,121,816
Other Operating Revenues:			
(451) Misc Service Revenues	572,046	356,315	215,731
(453) Sales of Water/Water Power	506,582	330,494	176,088
(454) Rent from Electric Property	2,880,894	1,934,388	946,506
Total Other Operating Revenues	3,959,522	2,621,197	1,338,325
Total Electric Subject to Fees	739,471,490	474,011,349	265,460,141
Fee Calculation			
First \$50,000 @ .001 (Washington)		0.001000	
Fee Rate (2)		0.002000	0.002297
REGULATORY FEES	1,557,735	947,973	609,762

- Electric excludes: Acct 456 , Other Elec Revenues and Acct 447, Sales for Resale on the basis that those services are resold and taxed at the retail level.

- Electric includes: Acct 448, Interdepartmental Revenues, since Avista is end user.

Notes:

(1) Figures from Results report E-OPS-12A

(2) Rate from 2011 Commission Fees letters/orders:

WA, 2010 Annual Reports Form Attachments (website form); ID, Order No. 32225

Prep by: TR1st Review: /

Date: 02-23-2012

Mgr. Review: fma

Transaction Project Accounting Analysis Selection: Accounting Period : '2011%' , GI Ferc Account : '928%'

Ferc Acct:928000	Service:ED	Expenditure Type:928 Regulatory Fees
---------------------	------------	--

Jurisdiction	Accounting Period	Ava Jet	Project Number	Transaction Amount		
				Dr Cr Code D	Total	
AN	201101	465-PS ACC	09800545		192,192.83	192,192.83
	201102	465-PS ACC	09800545		192,192.83	192,192.83
	201103	465-PS ACC	09800545		192,192.83	192,192.83
	201104	465-PS ACC	09800545		192,192.83	192,192.83
	201105	465-PS ACC	09800545		192,192.83	192,192.83
	201106	465-PS ACC	09800545		192,192.83	192,192.83
	201107	465-PS ACC	09800545		192,192.83	192,192.83
	201108	465-PS ACC	09800545		192,192.83	192,192.83
	201109	465-PS ACC	09800545		224,037.66	224,037.66
	201110	465-PS ACC	09800545		202,830.00	202,830.00
	201111	465-PS ACC	09800545		202,830.00	202,830.00
	201112	465-PS ACC	09800545		202,830.00	202,830.00
		Sum			—	2,370,070.30
ID	201101	102-MISC A	03805013		46,633.00	46,633.00
	201102	102-MISC A	03805013		46,633.00	46,633.00
	201103	102-MISC A	03805013		46,633.00	46,633.00
	201104	102-MISC A	03805013		46,633.00	46,633.00
	201105	102-MISC A	03805013		48,754.00	48,754.00
	201106	102-MISC A	03805013		48,754.00	48,754.00
	201107	102-MISC A	03805013		48,754.00	48,754.00
	201108	102-MISC A	03805013		48,754.00	48,754.00
	201109	102-MISC A	03805013		48,754.00	48,754.00
	201110	102-MISC A	03805013		48,754.00	48,754.00
	201111	102-MISC A	03805013		48,754.00	48,754.00
	201112	102-MISC A	03805013		48,754.00	48,754.00
		Sum			—	576,564.00
WA	201101	102-MISC A	02805036		72,942.00	72,942.00
	201102	102-MISC A	02805036		72,942.00	72,942.00
	201103	102-MISC A	02805036		72,942.00	72,942.00
	201104	102-MISC A	02805036		72,606.68	72,606.68
	201105	102-MISC A	02805036		72,606.50	72,606.50
	201106	102-MISC A	02805036		72,606.50	72,606.50
	201107	102-MISC A	02805036		72,606.50	72,606.50
	201108	102-MISC A	02805036		72,606.50	72,606.50
	201109	102-MISC A	02805036		72,606.50	72,606.50
	201110	102-MISC A	02805036		72,606.50	72,606.50
	201111	102-MISC A	02805036		72,606.50	72,606.50
	201112	102-MISC A	02805036		72,606.50	72,606.50
		Sum			—	872,284.68
Total for 928 Regulatory Fees					3,818,918.98	3,818,918.98
Total					3,818,918.98	3,818,918.98

Prep by: glo 1st Review: —
 Date: 02-17-2012 Mgr. Review: jma

FERC HYDRO CHARGES
242300 ED AN

FERC ELECTRIC CHARGES
242310 ED AN

	Expense Accrual	Payments	Ending Balance	Expense Accrual	Payments	Ending Balance
Dec-10			(499,998.00)			(65,529.00)
Jan-11	(166,666.00)		(666,664.00)	(25,526.83)		(91,055.83)
Feb-11	(166,666.00)		(833,330.00)	(25,526.83)		(116,582.66)
Mar-11	(166,666.00)		(999,996.00)	(25,526.83)		(142,109.49)
Apr-11	(166,666.00)		(1,166,662.00)	(25,526.83)		(167,636.32)
May-11	(166,666.00)		(1,333,328.00)	(25,526.83)		(193,163.15)
Jun-11	(166,666.00)		(1,499,994.00)	(25,526.83)		(218,689.98)
Jul-11	(166,666.00)		(1,666,660.00)	(25,526.83)		(244,216.81)
Aug-11	(166,666.00)		(1,833,326.00)	(25,526.83)	313,351.00	43,607.36
Sep-11	(180,430.30)	2,013,756.30	-	(43,607.36)		(0.00)
Oct-11	(176,000.00)		(176,000.00)	(26,830.00)		(26,830.00)
Nov-11	(176,000.00)		(352,000.00)	(26,830.00)		(53,660.00)
Dec-11	(176,000.00)		(528,000.00)	(26,830.00)		(80,490.00)
	(2,041,758.30)	2,013,756.30		(328,312.00)	313,351.00	

Total FERC payments **2,327,107.30** ✓

Allocate to Jurisdictions

Note 1	65.240%	1,518,204.80
	34.760%	808,902.50
		<u>2,327,107.30</u>

Total FERC Accrual **2,370,070.30**

Allocate to Jurisdictions

Note 1	65.240%	1,546,233.86
	34.760%	823,836.44
		<u>2,370,070.30</u>

Prep by: [Signature] 1st Review: _____

Date: 02-17-2012

Mgr. Review: [Signature]

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended December 31, 2011
 Average of Monthly Averages Basis

Report ID:
E-OPS-12A

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	326,256,121	0	326,256,121	217,795,556	0	217,795,556	108,460,565	0	108,460,565
99	442200	Commercial - Firm & Int.	280,599,292	0	280,599,292	194,229,863	0	194,229,863	86,369,429	0	86,369,429
1	442300	Industrial	122,675,788	0	122,675,788	55,102,212	0	55,102,212	67,573,576	0	67,573,576
99	444000	Public Street & Highway Lighting	6,940,809	0	6,940,809	4,564,701	0	4,564,701	2,376,108	0	2,376,108
99	499XXX	Unbilled Revenue	(1,997,337)	0	(1,997,337)	(1,121,709)	0	(1,121,709)	(875,628)	0	(875,628)
99	448000	Interdepartmental Revenue	1,037,295	0	1,037,295	819,529	0	819,529	217,766	0	217,766
TOTAL SALES TO ULTIMATE CUSTOMERS			735,511,968	0	735,511,968	471,390,152	0	471,390,152	264,121,816	0	264,121,816
1	447XXX	Sales for Resale	0	118,011,777	118,011,777	0	76,990,883	76,990,883	0	41,020,894	41,020,894
TOTAL SALES OF ELECTRICITY			735,511,968	118,011,777	853,523,745	471,390,152	76,990,883	548,381,035	264,121,816	41,020,894	305,142,710
OTHER OPERATING REVENUE:											
99	451000	Miscellaneous Service Revenue	572,046	0	572,046	356,315	0	356,315	215,731	0	215,731
1	453000	Sales of Water & Water Power	0	506,582	506,582	0	330,494	330,494	0	176,088	176,088
1	454000	Rent from Electric Property	2,829,437	51,457	2,880,894	1,900,817	33,571	1,934,388	928,620	17,886	946,506
1	456XXX	Other Electric Revenues	173,543	196,193,868	196,367,411	124,365	127,996,879	128,121,244	49,178	68,196,989	68,246,167
TOTAL OTHER OPERATING REVENUE			3,575,026	196,751,907	200,326,933	2,381,497	128,366,944	130,742,441	1,193,529	68,390,963	69,584,492
TOTAL ELECTRIC REVENUE			739,086,994	314,763,684	1,053,850,678	473,771,649	205,351,827	679,123,476	265,315,345	109,411,857	374,727,202
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	502,678	502,678	0	327,947	327,947	0	174,731	174,731
1	501000	Fuel	0	31,254,162	31,254,162	0	20,390,215	20,390,215	0	10,863,947	10,863,947
1	502000	Steam Expense	0	4,303,460	4,303,460	0	2,807,577	2,807,577	0	1,495,883	1,495,883
1	505000	Electric Expense	0	910,212	910,212	0	593,822	593,822	0	316,390	316,390
1	506000	Miscellaneous Steam Power Generation Expense	0	2,398,191	2,398,191	0	1,564,580	1,564,580	0	833,611	833,611
1	507000	Rent	0	32,398	32,398	0	21,136	21,136	0	11,262	11,262
MAINTENANCE											
1	510000	Supervision & Engineering	0	587,143	587,143	0	383,052	383,052	0	204,091	204,091
1	511000	Structures	0	723,510	723,510	0	472,018	472,018	0	251,492	251,492
1	512000	Boiler Plant	0	6,088,972	6,088,972	0	3,972,445	3,972,445	0	2,116,527	2,116,527
1	513000	Electric Plant	0	1,401,570	1,401,570	0	914,384	914,384	0	487,186	487,186
1	514000	Miscellaneous Steam Plant	0	852,347	852,347	0	556,071	556,071	0	296,276	296,276
TOTAL STEAM POWER GENERATION EXP			0	49,054,643	49,054,643	0	32,003,247	32,003,247	0	17,051,396	17,051,396

Work paper Ref.
 E-RE-5
 2.04

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TAB

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AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS
TWELVE MONTHS ENDED DECEMBER 31, 2011
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Injuries and Damages
	Adjustment Number	2.05
	Workpaper Reference	E-ID
REVENUES		
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
EXPENSES		
Production and Transmission		
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	(230)
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	(230)
24	Total Electric Expenses	(230)
25	OPERATING INCOME BEFORE FIT	230
FEDERAL INCOME TAX		
26	Current Accrual	81
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	\$150
RATE BASE		
PLANT IN SERVICE		
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

Jma

**Avista Utilities
Electric System
Injuries and Damages Adjustment
Account 925
Twelve Months Ended December 31, 2011**

	<u>System</u>	<u>Washington</u>	<u>Idaho</u>
Accrual per Results			
Directly Assigned	0	0	0
Allocated (4)	1,008,830	676,209	332,621
Total	<u>1,008,830</u>	<u>676,209</u>	<u>332,621</u>
Revised Annual Accrual-Direct 6 yr avg	<u>529,964</u>	<u>446,308</u>	<u>83,656</u>
Increase (Decrease) in Expense	(478,866)	(229,901)	(248,965)

Allocation Note 4: Jurisdictional Four Factor 100.000% 67.029% 32.971% Changes in Dec.

**Avista Utilities
Injuries and Damages Adjustment
Twelve Months Ended December 31, 2011**

Six Year Average Injuries and Damages Payments

Year	Electric			Gas		
	Washington	Idaho	Total	Washington	Idaho	Total
2006	645,996	223,631	869,627	24,876	7,844	32,720
2007	815,064	67,456	882,520	12,656	119,316	131,972
2008	48,274	43,309	91,583	66,083	70,493	136,576
2009	338,526	74,222	412,748	74,628	12,556	87,184
2010	491,252	48,250	539,502	1,045,712	8,936	1,054,648
2011	338,738	45,067	383,805	161,811	6,825	168,636
6 yr Avg	446,308	83,656	529,964	230,961	37,662	268,623

Payments from Account 228210 by Service and State

Prep by: TCR 1st Review: /
 Date: 02-17-2012 Mgr. Review: JMA

Adjustment No. 2-05

Workpaper Ref. C-ID-3

Accounting Year:2011

Ferc Acct	Ferc Acct Desc	Service	Jurisdiction	Transaction Amt
228200	ACCUM PROV FOR INJURY & DAMAGE	ED	AN	-1,008,830.10 ✓
		GD	AN	-93,635.55
			OR	-9,354.13
		Sum		
228210	PAYMENT/REFUND INJURY & DAMAGE	ED	ID	44,023.13
			MT	1,044.14
			WA	338,737.83 ✓
		GD	ID	6,824.87
			OR	9,354.13
			WA	161,810.68 ✓
		Sum		
Sum			-550,025.00	

Prep by: [Signature] 1st Review: [Signature]
 Date: 02-17-2012 Mgr. Review: [Signature]

Adjustment No. 2.05

Workpaper Ref. C-ID-4

Ferc Acct:925100	Ava Jet:208-DC PAY	Accounting Year:2011
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				Electric Amt SUM	Gas North Amt SUM	Gas South Amt SUM	Transaction Amt
Ferc Acct Desc	Service	Jurisdiction	Transaction Desc				
INJURIES & DAMAGES NON PB	ED	AN	WAID Electric - Provision for	40,327.37	.00	.00	40,327.37
			WAID Electric - Provision for	968,502.73	.00	.00	968,502.73
	GD	AA	WAID Gas - Provision for Major	.00	66,083.28	27,552.27	93,635.55
		OR	OR Gas - Provision for Major/M	.00	.00	9,354.13	9,354.13
Sum				1,008,830.10	66,083.28	36,906.40	1,111,819.78



Prep by: [Signature] 1st Review: [Signature]
 Date: 02-17-2012 Mgr. Review: [Signature]

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TAB

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2.06-1

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS
TWELVE MONTHS ENDED DECEMBER 31, 2011
(000'S OF DOLLARS)

Line No.	DESCRIPTION	FIT / DFIT Expense
	Adjustment Number	2.06
	Workpaper Reference	E-FIT
REVENUES		
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
EXPENSES		
Production and Transmission		
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	-
24	Total Electric Expenses	-
25	OPERATING INCOME BEFORE FIT	-
FEDERAL INCOME TAX		
26	Current Accrual	(147)
27	Debt Interest	-
28	Deferred Income Taxes	147
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	\$0
RATE BASE		
PLANT IN SERVICE		
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

fma

2.06-2

AVISTA UTILITIES
Electric FIT Adjustment
For the Twelve Months Ended December 31, 2011

	System	Washington	Idaho
Taxable NOI per Results (Per E-FIT-12A)	74,294,723	39,353,482	34,941,241
Schedule M Reallocations and Adjustments			
(1) Injuries and Damages Elim Orig Alloc	(626,069)	(419,648)	(206,421)
Reallocated Taxable NOI	73,668,654	38,933,834	34,734,820
FIT Normal Accrual per Results (Per E-FIT-12A)	26,003,153	13,773,719	12,229,434
Adjusted FIT Normal Accrual	25,784,029	13,626,841	12,157,187
Total Current FIT Adjustment	(219,124)	(146,878)	(72,247)
Deferred FIT Adjustment			
(1) Injuries and Damages Elim Orig Alloc	218,759	146,632	72,127
Total Deferred FIT Adjustment	218,759	146,632	72,127

+ PTC
+20
=(127)

FIT Adjustments and Reallocations
Electric System
For the Twelve Months Ended December 31, 2011

(1) Injuries and Damages

Reverse Schedule M and Deferred Tax amounts for actual payment and accrual so that tax expense reflects the accrued level of injuries & damages expense which is adjusted in Injuries & Damages Adjustment.

	AMOUNT
Sch M	\$626,069
DFIT	(218,759)

		Allocation
Sch M	\$626,069	# 4
WA	419,648	67.029%
ID	206,421	32.971%

		Allocation
DFIT	(\$218,759)	# 4
WA	(146,632)	67.029%
ID	(72,127)	32.971%

(2)

Adjust DFIT to match utility Schedule M.

	AMOUNT
Sch M	\$0
DFIT @ 35%	\$0
DFIT recorded	\$0
DFIT Adjustment	\$0

		Allocation
DFIT	\$0	# 4
WA	0	67.029%
ID	0	32.971%

(3)

Eliminate Schedule M and FIT

	AMOUNT
Sch M	\$0
FIT Recorded	\$0
DFIT recorded	\$0
FIT Adjustment	\$0

		Allocation
Sch M	\$0	# 1
WA	0	0.000%
ID	0	0.000%

206-4

997054	Spokane River Relicensing - WA	410100	ED	WA	72,939	(25,529)	(25,529)	0	0
997054	Spokane River Relicensing - ID	410100	ED	ID	5,797	(2,029)	(2,029)	0	
997059	Spokane River Relicensing PME - WA	410100	ED	WA	46,316	(16,211)	(16,211)	0	-
997059	Spokane River Relicensing PME - ID	410100	ED	ID	26,996	(9,449)	(9,449)	0	0
997061	CDA Lake Settlement - WA	410100	ED	AN	200,000	(70,000)	(46,920)	(23,080)	
997061	CDA Lake Settlement - ID						(23,080)	23,080	-
997061	CDA Lake Settlement - WA	410100	ED	WA	11,065	(3,873)	(3,873)	0	-
997063	CDA Lake Settlement - WA	410100	ED	AN	1,199,436	(419,803)	(281,390)	(138,413)	
997063	CDA Lake Settlement - ID						(138,413)	138,413	0
997063	CDA Lake Settlement - WA	410100	ED	WA	152,118	(53,241)	(53,241)	(0)	
997063	CDA Lake Settlement - ID	410100	ED	ID	30,975	(10,841)	(10,841)	(0)	(1)
997064	Chicago Climate Exchange								
997065	Gain on Sale of Office Bldg	411100	ED	AN	(196,092)	46,003	46,001	3	
997065	Gain on Sale of Office Bldg	411100	ED	AN		22,629	22,627	1	4
997065	Unbilled Revenue Add-Ons Amort - WA	411100	ED	WA	(444,603)	174,732	174,736	(4)	
997065	Unbilled Revenue Add-Ons Amort - ID	411100	ED	ID	(499,247)	155,611	155,611	-	(4)
997067	CDA IPA Fund - AN								
997069	Lancaster Deferral	410100	ED	WA	1,360,000	(476,000)	(476,000)	-	-
997072	CDA Fund Settlement-Prepayment								
997073	Idaho DSIT Amort- ED.ID	410100	ED	ID	(10,631,168)	3,720,909	3,720,909	(0)	-
997080	Book Trans Deprec Operations - Elec				1,033,676				
997081	Def Comp-incl Interest Retiree	411100	ED	AA	(428,979)	150,143	146,521	3,622	
997081	Def Comp-incl Interest Active	411100	ED	AA			3,622	(3,622)	-
997082	Meal Disallowances - Elec				333,622				
997083	Paid Time off Equal - Electric	411100	ED	AA	218,913	(76,620)	(76,620)	0	-
997088	Deferred O&M Colstrip & CS2	410100	ED	WA	373,025	(180,688)	(180,688)	(0)	
		410100	ED	ID		50,129	50,129	-	(0)
997089	CNC Transmission	410100	ED	WA	(492,854)	172,849	172,849		
997089	CNC Transmission	410100	ED	ID	(243,052)	84,718	84,718	-	-
997091	LIDAR O&M Ref De DFIT	410100	ED	WA	(337,879)	118,258	118,258	(0)	-
997092	Smart Grid				350,000				
	Return to Accrual	410100	CD	AA					
	Adjustments for prior year correction					1,400,000	1,400,000		
	Adjustment for NOXON ITC					2,676,322			
	Adjustment for perm difference					417,211			
	Misc. ITC Corrections					7,485			
	Total Schedule M per ROO (excludes plant)				(42,441,079)	(5,432,583)	38,538,587	(423,045)	
					ROO Input	ROO Calc	GL	Difference	
		410100	ED	AN	15,632,742	14,087,759	15,625,257	(1,544,983)	plant
		410100	CD	AN	57,231	57,231	57,231	(0)	
		410100	CD	AA	11,855,974	11,855,974	11,855,974	(0)	
						26,000,964	27,538,462	(1,544,984)	
				ROO Excluding Plant	27,545,947	27,545,947	27,545,947	(0)	
		410100	ED	WA	(3,733,053)	(3,746,186)	(3,743,444)	2,742	
		410100	ED	ID	(2,496,037)	(2,498,783)	(2,496,032)	2,751	
		411100	ED	AN		(222,226)	(221,865)	361	
		411100	ED	AA		(91,520)	(91,686)	(166)	
					(313,746)	(313,746)	(313,551)	195	
		411100	ED	WA	(2,082,423)	(2,063,298)	(2,063,298)	0	
		411100	ED	ID	(720,335)	(720,320)	(720,336)		

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Electric Schedule M/DFIT Comparison									
Twelve Months Ended December 31, 2011									
Acct	Schedule M Additions / (Deductions)	Account	Service	Juris	Per ROO		Current Period		Difference
					Electric Sch M	Calc per M	Per DFIT		
					12ME 12/11	DFIT	booked		
					M	Calc	GL	Diff	
	Plant	410100	ED	AN	(57,745,979)	13,159,587	14,704,404	(1,544,817)	(1,544,817)
	Plant	410100	CD	AA		6,994,275	6,994,275	(0)	(0)
	Plant	410100	CD	AN		57,231	57,231	(1,544,818)	(1,544,818)
						20,211,093	21,755,910	(1,544,818)	
	Book Depreciation				85,310,785				
997001	CIAC				2,444,371				
997002	Inj & Dam	411100	CD	AN	626,069	(146,877)	(146,632)	(245)	(245)
	Inj & Dam	411100	CD	AN		(72,247)	(72,127)	(120)	(120)
997004	IPUC Disallow (2004 GRC) Boulder Prk				(103,282)	36,149	36,149	(0)	
997005	FAS 106 - Post Retirement Benefits Current	410100	CD	AA	1,764,230	(617,481)	(617,480)	(1)	
97005	FAS 106 - Post Retirement Benefits HRA	410100	CD	AA	256,894	(89,913)	(89,913)	1	
997007	PCA	410100	ED	ID	19,130,656	(6,695,730)	(6,692,978)	(2,752)	(2,752)
997009	Rathdrum Sales Tax Refund				(33,828)				
997015	Airplane Lease Payments				362,297				
997016	Redemption Expense Amort - MTM and FMB	410100	CD	AA	1,682,220	(517,044)	(517,044)	0	
997016	Redemption Expense PCB WA	411100	ED	AN		(48,083)	(48,083)	(0)	
997016	Redemption Expense PCB ID	411100	ED	AN		(23,651)	(23,651)	0	0
997017	Investment in Exch Pwr - Amort	411100	ED	WA	2,450,031	(857,511)	(440,304)	(417,207)	(417,207)
997018	DSM Tariff Rider-WA	410100	ED	WA	799,843	(279,945)	(279,945)	(0)	
997018	DSM Tariff Rider-WA	410100	ED	WA	(818,851)	286,598	286,598	0	
997018	DSM Tariff Rider-ID	410100	ED	ID	439,584	(153,854)	(153,855)	1	(0)
997019	CSS Temp Serv Fees-WA				45,270	(15,845)			
997019	CSS Temp Serv Fees-ID				193,045	(67,566)			
997020	FAS 87	410100	CD	AA	10,156,874	(3,554,906)	(3,554,906)	(0)	
997020	Pension	410100	CD	AA	(20,541,022)	7,189,358	7,189,358	0	0
997021	Wartsilla Units - ED WA	411100	ED	WA	153,132	(53,596)	(53,596)	(0)	
997021	Wartsilla Units - ED ID	411100	ED	ID	184,656	(64,630)	(64,630)	0	
997024	Kettle Falls Disallowance				(134,592)	47,107			
997027	Uncollectibles	411100	CD	AA	471,553	(165,044)	(165,209)	166	
997027	Uncollectibles - WA	411100	ED	AN			111	(111)	
997027	Uncollectibles - ID	411100	ED	AN			55	(55)	(0)
997028	Grid West/RTO - ED WA	410100	ED	WA	79,107	(27,687)	(27,687)	(0)	
997028	Grid West/RTO - ED ID	410100	ED	ID	70,806	(24,782)	(24,782)	(0)	
997029	FAS106 Post Retirement Benefits - ID	410100	ED	ID	88,782	(31,074)	(31,074)	0	
997029	FAS106 Post Retirement Benefits - WA	410100	ED	WA	250,574	(87,701)	(87,701)	0	
997032	Interest Rate Swaps	410100	CD	AA	636,660	(222,831)	(222,831)	0	
997032	Interest Rate Swaps true up	410100	CD	AA	(7,641,473)	2,674,516	2,674,516	(0)	(0)
997033	BPA Res Exch-ID	410100	ED	ID	603,835	783,731	783,731	-	
997003		411100	ED	ID		(830,422)	(830,442)	20	20
997033	BPA Res Exch-WA	411100	ED	WA	133,809	1,542,193	1,542,193	0	
997003		410100	ED	WA		(1,751,837)	(1,751,837)	-	0
997034	Montana Lease Payment	410100	ED	WA	676,632	(236,821)	(236,821)	(0)	
997034	Montana Lease Payment	410100	ED	ID	360,684	(126,239)	(126,239)	(0)	
997041	Rathdrum Turbine Lease, Tax				(396,558)				
997043	Washington Deferred Power Costs	410100	ED	WA	12,795,395	(4,478,388)	(4,475,646)	(2,742)	(2,742)
997044	Non-Monetary Power Costs	410100	ED	AN	58,978	(20,642)	(13,836)	(6,806)	
997044	Non-Monetary Power Costs	410100	ED	AN			(6,806)	6,806	(0)
997045	Section 199 Manufacturing Deduction				(2,999,999)				
997046	Nez Perce Settlement - ID	410100	ED	ID	5,212	(1,824)	(1,824)	(0)	
997046	Nez Perce Settlement - WA	411100	ED	WA	(22,008)	7,703	7,703	(0)	(0)
997047	Clark Fork PME's	410100	ED	ID	263,251	(92,138)	(92,138)	0	0
997049	Tax Depreciation				(144,372,351)				
997050	CS2 Levelized Return	410100	ED	ID	194,260	(67,991)	(67,991)	-	-
997051	Wind Generation AFUDC - ID				(118,664)	41,532	41,532	0	0
997052	Noxon Spill				SCHM RECAP - 12ME Dec 2011.xlsx Electric (88,949)	31,132	31,132		03-01-2012:20 AM

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TAB

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2.07-1

AVISTA UTILITIES
 WASHINGTON ELECTRIC RESULTS
 TWELVE MONTHS ENDED DECEMBER 31, 2011
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Eliminate WA Power Cost Defer
	Adjustment Number	2.07
	Workpaper Reference	E-EWPC
REVENUES		
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
EXPENSES		
Production and Transmission		
7	Operating Expenses	(12,788)
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	(12,788)
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	-
24	Total Electric Expenses	(12,788)
25	OPERATING INCOME BEFORE FIT	12,788
FEDERAL INCOME TAX		
26	Current Accrual	-
27	Debt Interest	-
28	Deferred Income Taxes	4,476
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	\$8,312
RATE BASE		
PLANT IN SERVICE		
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFTT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

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Avista Corporation
 Eliminate Washington ERM
 12 Months Ended December 31, 2011

	Surcharge <u>Revenue</u>	557.290 <u>Amortization</u>	557.280 <u>Deferrals</u>	410.1 <u>FIT</u>
Jan-11	\$0	\$0	\$0	\$0
Feb-11	0	0	1,226,791	-429,377
Mar-11	0	0	1,472,267	-515,293
Apr-11	0	0	1,320,401	-462,140
May-11	0	0	-1,078,259	377,391
Jun-11	0	0	-795,940	278,579
Jul-11	0	0	343,152	-120,103
Aug-11	0	0	3,089,093	-1,081,183
Sep-11	0	0	524,126	-183,444
Oct-11	0	0	2,260,565	-791,198
Nov-11	0	0	2,081,003	-728,351
Dec-11	0	0	2,344,362	-820,527
Total	\$0	\$0	\$12,787,561	-\$4,475,646

Revenue Related Expenses

Excise Tax	0.000000	\$0
Uncollect.	0.000000	-
Commission Fee	0.000000	-
Total	0.000000	\$0

Account 557 as Recorded

Deferrals	\$12,787,561	Debit
Amortizations	0	
Net	\$12,787,561	Debit

Account 410.10 -\$4,475,646 Credit

<u>Adjustment (\$000)</u>	Remove Surcharge <u>Revenue</u>	Remove Deferral & <u>Amort.</u>	Total <u>Adjustment</u>
Revenue	\$0		\$0
Account 557		-\$12,788	-12,788
Excise tax	0		0
Uncollectibles	0		0
Other (commission fees)	0		0
Total expenses	0	-12,788	-12,788
Net income before income taxes	0	12,788	12,788
FIT 0.35	0	4,476	4,476
Net income	\$0	\$8,312	\$8,312

*RB-
jma*

Detail Balances (AVISTA CORP) - 001.557280 ED.WA.DL

Balance Type: Actual Currency Type: Total

Period	Currency	PTD	PTD Converted	YTD	YTD Converted
201101	USD	0.00		0.00	
201102	USD	1,226,791.00		1,226,791.00	
201103	USD	1,472,267.00		2,699,058.00	
201104	USD	1,320,401.00		4,019,459.00	
201105	USD	-1,078,259.00		2,941,200.00	
201106	USD	795,940.00		2,145,260.00	
201107	USD	343,152.00		2,488,412.00	
201108	USD	3,089,093.00		5,577,505.00	
201109	USD	524,126.00		6,101,631.00	
201110	USD	2,260,565.00		8,362,196.00	
201111	USD	2,081,003.00		10,443,199.00	
201112	USD	2,344,362.00		12,787,561.00	

Journal Details Summary Balances

RB:
Yma

2.07-4

RESULTS OF OPERATIONS
 ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES
 For Twelve Months Ended December 31, 2011
 Average of Monthly Averages Basis

Report ID:
 E-557-12A

AVISTA UTILITIES

Average of Monthly Averages Basis			SYSTEM			WASHINGTON			IDAHO		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	5,583,077	5,583,077	0	3,642,399	3,642,399	0	1,940,678	1,940,678
1	557010	Other Power Supply Expense - Financial	0	-16,527,664	-16,527,664	0	-10,782,648	-10,782,648	0	-5,745,016	-5,745,016
1	557150	Fuel - Economic Dispatch	0	163,442,853	163,442,853	0	106,630,117	106,630,117	0	56,812,736	56,812,736
1	557160	Power Supply Expense - Miscellaneous	0	374,298	374,298	0	244,192	244,192	0	130,106	130,106
99	557161	Unbilled Add-Ons	-913,714	0	-913,714	0	0	0	-913,714	0	-913,714
1	557170	Broker Fees - Power	0	883,712	883,712	0	576,534	576,534	0	307,178	307,178
1	557200	Nez Perce	818,702	0	818,702	497,498	0	497,498	321,204	0	321,204
99	557280	Washington ERM Deferred	12,787,561	0	12,787,561	12,787,561	0	12,787,561	0	0	0
99	557290	Washington ERM Amortization	0	0	0	0	0	0	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	4,243,151	0	4,243,151	0	0	0	4,243,151	0	4,243,151
99	557390	Idaho PCA Amortization	14,879,644	0	14,879,644	0	0	0	14,879,644	0	14,879,644
1	557395	Optional Renewable Power Expense Offset	0	-151,060	-151,060	0	-98,552	-98,552	0	-52,508	-52,508
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	25,957,046	25,957,046	0	16,934,377	16,934,377	0	9,022,669	9,022,669
1	557711	Turbine Gas Bookout Offset	0	-37,277,636	-37,277,636	0	-24,319,930	-24,319,930	0	-12,957,706	-12,957,706
1	557730	Other Power Exp - Intracompany Thermal Gas	0	54,535,644	54,535,644	0	35,579,054	35,579,054	0	18,956,590	18,956,590
TOTAL ACCOUNT 557			31,815,344	196,820,270	228,635,614	13,285,059	128,405,543	141,690,602	18,530,285	68,414,727	86,945,012

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%

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TAB

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2.08-1

AVISTA UTILITIES
 WASHINGTON ELECTRIC RESULTS
 TWELVE MONTHS ENDED DECEMBER 31, 2011
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Nez Perce Settlement Adjustment
	Adjustment Number	2.08
	Workpaper Reference	E-NPS
REVENUES		
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
EXPENSES		
Production and Transmission		
7	Operating Expenses	14
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	14
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	-
24	Total Electric Expenses	14
25	OPERATING INCOME BEFORE FIT	(14)
FEDERAL INCOME TAX		
26	Current Accrual	(5)
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	(\$9)
RATE BASE		
PLANT IN SERVICE		
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

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**AVISTA UTILITIES
NEZ PERCE SETTLEMENT ADJUSTMENT
TWELVE MONTHS ENDED DECEMBER 31, 2011
COMMISSION BASIS ADJUSTMENT
ELECTRIC**

		SYS - ELEC	Wash
	Note 1 - Prod/Trans Ratio (Results Report E-ALL-12A)	100.000%	65.240% ✓
Agreement Period is 45 years			
Washington	Allocated Annual Payments	783,800	\$511,350
Idaho	Allocated Annual Payments	\$872,500	
	Account 557 2010 Recorded Amounts (Results Report E-557-12A)	\$818,702	\$497,498 ✓
Directly Assigned	Adjustment to Account 557	-\$4,071	13,852 ✓
	Federal Income Tax	-35% 1,425	-4,848
	Net Expense Adjustment	-2,646	9,004
Per Washington Docket No. UE-991606	1/31/2000 - 1/31/2043 Annual Payments Total Annual Payments	835,498	
	Annual Payments Direct Idaho	51,670	
	Annual Payments Allocated Electric	783,828	
Per Idaho Case No. WWP-E-98-11	Lump Sum Payment 1/31/99	2,500,000	
	1/31/2000 - 1/31/2043 Annual Payments	835,498	
	Total Payments over 45 Years	39,261,912	
	Levelized Amortization	872,500	

Prep by: SS 1st Review: —

Date: 02-07-2012 Mgr. Review: jma

2-08-3

RESULTS OF OPERATIONS			Report ID: E-ALL-12A	AVISTA UTILITIES		
ELECTRIC ALLOCATION PERCENTAGES						
For Twelve Months Ended December 31, 2011						
Average of Monthly Averages Basis						
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	12-31-2011	358,302 100.000%	235,192 65.641%	123,110 34.359%
3	E-OPS	Direct Distribution Operating Expense Percent		22,800,910 100.000%	15,596,742 68.404%	7,204,168 31.596%
	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% 100.000%	268.116% 67.029%	131.884% 32.971%

2-08-4

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	E-557-12A
For Twelve Months Ended December 31, 2011	
Average of Monthly Averages Basis	

AVISTA UTILITIES

***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****					
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	5,583,077	5,583,077	0	3,642,399	3,642,399	0	1,940,678	1,940,678
1	557010	Other Power Supply Expense - Financial	0	(16,527,664)	(16,527,664)	0	(10,782,648)	(10,782,648)	0	(5,745,016)	(5,745,016)
1	557150	Fuel - Economic Dispatch	0	163,442,853	163,442,853	0	106,630,117	106,630,117	0	56,812,736	56,812,736
1	557160	Power Supply Expense - Miscellaneous	0	374,298	374,298	0	244,192	244,192	0	130,106	130,106
99	557161	Unbilled Add-Ons	(913,714)	0	(913,714)	0	0	0	(913,714)	0	(913,714)
1	557170	Broker Fees - Power	0	883,712	883,712	0	576,534	576,534	0	307,178	307,178
1	557200	Nez Perce	818,702	0	818,702	<u>497,498</u>	0	<u>497,498</u>	321,204	0	321,204
99	557280	Washington ERM Deferred	12,787,561	0	12,787,561	12,787,561	0	12,787,561	0	0	0
99	557290	Washington ERM Amortization	0	0	0	0	0	0	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	4,243,151	0	4,243,151	0	0	0	4,243,151	0	4,243,151
99	557390	Idaho PCA Amortization	14,879,644	0	14,879,644	0	0	0	14,879,644	0	14,879,644
1	557395	Optional Renewable Power Expense Offset	0	(151,060)	(151,060)	0	(98,552)	(98,552)	0	(52,508)	(52,508)
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	25,957,046	25,957,046	0	16,934,377	16,934,377	0	9,022,669	9,022,669
1	557711	Turbine Gas Bookout Offset	0	(37,277,636)	(37,277,636)	0	(24,319,930)	(24,319,930)	0	(12,957,706)	(12,957,706)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	54,535,644	54,535,644	0	35,579,054	35,579,054	0	18,956,590	18,956,590
TOTAL ACCOUNT 557			31,815,344	196,820,270	228,635,614	13,285,059	128,405,543	141,690,602	18,530,285	68,414,727	86,945,012

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%

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TAB

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2-09-1

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS
TWELVE MONTHS ENDED DECEMBER 31, 2011
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Eliminate A/R Expenses
	Adjustment Number	2.09
	Workpaper Reference	E-EAR
REVENUES		
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
EXPENSES		
Production and Transmission		
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	(2)
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	-
24	Total Electric Expenses	(2)
25	OPERATING INCOME BEFORE FIT	2
FEDERAL INCOME TAX		
26	Current Accrual	1
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	\$1
RATE BASE		
PLANT IN SERVICE		
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

Jme

Adjustment No. 2-09-2

Workpaper Ref. E-EAR-1

AVISTA UTILITIES
ACCOUNTS RECEIVABLE EXPENSE ELIMINATION
TWELVE MONTHS ENDED DECEMBER 31, 2011

		Washington ELECTRIC
Eliminate Expense		
(1) Accounts Receivable Sold - Program Fees	Account 903920	-1,612
(1) Accounts Receivable Sold - Maturity Yield Fees	Account 903930	0
		<hr/>
		-1,612
	Total Expense Adjustment	

(1) Source: Results of Operations Reports E-903-12A

Prep by: SS 1st Review: —
Date: 02-07-2012 Mgr. Review: jma

2-09-3

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ACCOUNTING EXPENSES	E-903-12A
For Twelve Months Ended December 31, 2011	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records and Collections	1,897,616	6,156,404	8,054,020	1,283,529	4,041,125	5,324,654	614,087	2,115,279	2,729,366
12	903920	A/R Sold - Program Fees	0	2,499	2,499	0	1,612	1,612	0	887	887
12	903930	A/R Sold - Maturity Yield Fee	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 903	1,897,616	6,158,903	8,056,519	1,283,529	4,042,737	5,326,266	614,087	2,116,166	2,730,253

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.641%	34.359%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	64.488%	35.512%

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TAB

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AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS
TWELVE MONTHS ENDED DECEMBER 31, 2011
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Restate Excise Taxes
	Adjustment Number	2.11
	Workpaper Reference	E-RET
REVENUES		
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
EXPENSES		
Production and Transmission		
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	(103)
16	Total Distribution	(103)
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	-
24	Total Electric Expenses	(103)
25	OPERATING INCOME BEFORE FIT	103
FEDERAL INCOME TAX		
26	Current Accrual	36
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	\$67
RATE BASE		
PLANT IN SERVICE		
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

Jma

Avista Utilities
Restate Public Utility Excise Tax to Actual
TWELVE MONTHS ENDED December 31, 2011

* Actual Payments:		Electric		Gas
Jan-10	RET-4	1,814,622.45	RET-4	986,243.91
Feb-10	RET-4	1,697,565.50	RET-4	883,883.55
Mar-10	RET-4	1,641,249.51	RET-4	862,692.54
Apr-10	RET-4	1,498,167.68	RET-4	646,296.88
May-10	RET-4	1,395,102.63	RET-4	543,410.23
Jun-10	RET-4	1,415,694.04	RET-4	326,375.54
Jul-10	RET-5	1,268,847.79	RET-5	175,704.25
Aug-10	RET-5	1,375,505.04	RET-5	129,352.23
Sep-10	RET-5	1,504,083.86	RET-5	174,226.41
Oct-10	RET-5	1,462,985.21	RET-5	232,239.33
Nov-10	RET-5	1,443,132.13	RET-5	503,512.83
Dec-10	RET-5	1,708,264.35	RET-5	854,517.25
Total Actual Payments		\$18,225,220.18		\$6,318,454.95
Deduct Washington State Excise Tax amount reflected in results	RET-2	18,327,821.41	RET-2	6,316,833.79
Add Back Timing Difference (1)		\$0		\$0
Adjustment of Washington State Excise Tax		\$ (102,601.23)		\$ 1,621.16

* Source: Combined Monthly Excise Tax Return Lines 52 (Electric), 53 (Gas),
 (these values now incorporate LIHEAP tax credit and Renewable energy credits
 as assigned to service).

(1)	LIHEAP Tax credit assigned to service	RET-5	(128,332.56)	RET-5	(85,555.04)
	LIHEAP Tax credit benefit to acct 908610	RET-3	128,332.56	RET-3	85,555.04
			0.00		0.00

Note: To maintain matching of the tax credit with customer benefit expense, either increase 908610 to match credits in actual payments or reverse timing difference in actual payments

Prep by: JSS Ist Review: ---

Date: 02-07-2012 Mgr. Review: jma

Transaction Analysis Selection: Accounting Period : '2011%', GI Ferc Account : '408110', Statind Parameter 1 : 'DL'

Ferc Acct	Service	Jurisdiction	Transaction Desc	Transaction Amount	Electric Amt SUM	Gas North Amt SUM	Gas South Amt SUM
408110	ED	WA	WA Electric Excise LIHEAP Tax	(128,332.56)	(128,332.56)	-	-
				<u>(128,332.56)</u>	<u>(128,332.56)</u>	<u>-</u>	<u>-</u>
			WA Electric Excise Tax Current	18,619,150.74	18,619,150.74	-	-
			WA Electric Excise Tax True Up	(162,996.77)	(162,996.77)	-	-
				<u>18,456,153.97</u>	<u>18,456,153.97</u>	<u>-</u>	<u>-</u>
			WA Natural gas "Other" Adjust	(18.44)	(18.44)	-	-
			WA Natural gas "Other" April 2	650.15	650.15	-	-
			WA Natural gas "Other" Aug 201	34.75	34.75	-	-
			WA Natural gas "Other" Dec 201	558.39	558.39	-	-
			WA Natural gas "Other" Feb 201	1,350.00	1,350.00	-	-
			WA Natural gas "Other" Jan 201	1,077.04	1,077.04	-	-
			WA Natural gas "Other" July 20	118.53	118.53	-	-
			WA Natural gas "Other" June 20	247.30	247.30	-	-
			WA Natural gas "Other" March 2	1,050.32	1,050.32	-	-
			WA Natural gas "Other" May 201	429.88	429.88	-	-
			WA Natural gas "Other" Nov 201	435.36	435.36	-	-
			WA Natural gas "Other" Oct 201	5.03	5.03	-	-
			WA Natural gas "Other" Sept 20	17.86	17.86	-	-
			WA Natural gas "Other" True Up	(40.35)	(40.35)	-	-
				<u>5,915.82</u>	<u>5,915.82</u>	<u>-</u>	<u>-</u>
			Total for ED 408110	18,333,737.23	18,333,737.23	-	-
			Results Report E-OTX-12A / B				
			GD	WA	WA Gas Excise LIHEAP Tax Credi	(85,555.04)	(85,555.04)
					WA Gas Excise Tax Current Mont	6,414,316.34	6,414,316.34
					WA Gas Excise Tax True Up Augu	294.57	294.57
					WA Gas Excise Tax True Up Dece	(3,487.98)	(3,487.98)
					WA Gas Excise Tax True Up Febr	(1,996.32)	(1,996.32)
					WA Gas Excise Tax True Up Janu	(1,451.09)	(1,451.09)
					WA Gas Excise Tax True Up July	158.36	158.36
					WA Gas Excise Tax True Up June	(261.86)	(261.86)
					WA Gas Excise Tax True Up Marc	(1,408.71)	(1,408.71)
					WA Gas Excise Tax True Up May	(2,244.97)	(2,244.97)
					WA Gas Excise Tax True Up Nove	(1,562.82)	(1,562.82)
					WA Gas Excise Tax True Up Octo	33.44	33.44
					Write off 2007 ending excise b	(0.13)	(0.13)
						<u>6,316,833.79</u>	<u>6,316,833.79</u>
			Total for GD 408110	6,316,833.79	-	6,316,833.79	-
			RET-1				
			Total	24,650,571.02	18,333,737.23	6,316,833.79	-
			Results G-OTX-12A				

Transaction Analysis Selection: Accounting Period : '2011%' , GI Ferc Account : '908610' , Statind Parameter 1 : 'DL'

Ferc Acct	Service	Jurisdiction	Transaction Desc	Transaction Amount	Electric Amt SUM	Gas North Amt SUM	Gas South Amt SUM
908610	ED	WA	Aug 2011 LIHEAP credit from St. of WA DOR	74,325.45	74,325.45	-	-
			July 2011 LIHEAP credit from St. of WA DOR	54,007.11	54,007.11	-	-
			RET-1	128,332.56	128,332.56	-	-
	GD	WA	Aug 2011 LIHEAP credit from St. of WA DOR	49,550.30	-	49,550.30	-
			July 2011 LIHEAP credit from St. of WA DOR	36,004.74	-	36,004.74	-
			RET-1	85,555.04	-	85,555.04	-
Total				213,887.60	128,332.56	85,555.04	-

STATE OF WASHINGTON COMBINED EXCISE TAX RETURN

<u>FIRST HALF 2011</u>	<u>STATE PUBLIC UTILITY TAX</u>	<u>YTD Totals</u>	<u>First Half Totals</u>	<u>SUMMARY</u>	<u>JAN 2011</u>	<u>FEB 2011</u>	<u>MARCH 2011</u>	<u>APRIL 2011</u>	<u>MAY 2011</u>	<u>JUNE 2011</u>
52. <u>Power - Electricity Addendum</u>										
Gross Amount		247,953,690.48	380,767.29	247,572,923.20	47,333,404.71	44,397,739.96	43,032,197.06	39,541,534.53	37,069,716.88	36,818,497.76
Deductions		3,875,977.44	0.00	3,875,977.44	480,255.88	566,975.80	655,499.06	859,177.79	1,048,476.80	265,592.10
Taxable Amount		244,077,713.05	380,767.29	243,696,945.76	46,853,148.83	43,830,764.15	42,376,698.00	38,682,356.74	36,021,240.08	36,552,905.66
Tax Due @	0.03873	9,453,129.83	0.00	9,438,382.71	1,814,622.45	1,697,565.50	1,641,249.51	1,498,167.68	1,395,102.63	1,415,694.04
Renewable Energy Credit		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60% Allocated LIHEAP Credit		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Electric Tax		9,453,129.83	0.00	9,438,382.71	1,814,622.45	1,697,565.50	1,641,249.51	1,498,167.68	1,395,102.63	1,415,694.04
					RET-1	RET-1	RET-1	RET-1	RET-1	RET-1
53. <u>Gas Distribution Addendum</u>										
Gross Amount		110,404,902.71	0.00	110,404,902.71	25,610,150.22	22,964,904.73	22,416,837.48	16,801,856.61	14,127,369.71	8,483,783.97
Deductions		101,095.63	0.00	101,095.63	6,725.69	18,810.49	20,873.24	23,640.75	20,146.79	10,898.67
Taxable Amount		110,303,807.08	0.00	110,303,807.08	25,603,424.53	22,946,094.24	22,395,964.24	16,778,215.86	14,107,222.92	8,472,885.30
Tax Due @	0.03852	4,248,902.65	0.00	4,248,902.65	986,243.91	883,883.55	862,692.54	646,296.88	543,410.23	326,375.54
40% Allocated LIHEAP Credit		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Gas Tax		4,248,902.65	0.00	4,248,902.65	986,243.91	883,883.55	862,692.54	646,296.88	543,410.23	326,375.54
					RET-1	RET-1	RET-1	RET-1	RET-1	RET-1

STATE OF WASHINGTON COMBINED EXCISE TAX RETURN

<u>SECOND HALF 2011</u>	<u>STATE PUBLIC UTILITY TAX</u>	<u>YTD Totals</u>	<u>First Half Totals</u>	<u>SUMMARY</u>	<u>JULY 2011</u>	<u>AUG 2011</u>	<u>SEPT 2011</u>	<u>OCT 2011</u>	<u>NOV 2011</u>	<u>DEC 2011</u>
52. Power - Electricity Addendum										
Gross Amount		482,600,212.59	247,569,775.01	235,030,437.58	36,195,521.55	38,272,400.71	39,799,739.63	38,320,149.80	37,802,692.40	44,895,238.61
Deductions		4,684,320.90	657,414.48	4,026,906.42	675,166.48	700,161.45	775,808.31	546,196.51	541,341.24	788,232.44
Taxable Amount		477,915,891.69	246,912,360.53	231,003,531.16	35,520,355.07	37,572,239.27	39,023,931.32	37,773,953.29	37,261,351.16	44,107,006.18
Tax Due @	0.03873	18,509,682.49	9,562,915.72	8,946,766.76	1,375,703.35	1,455,172.83	1,511,396.86	1,462,985.21	1,443,132.13	1,708,264.35
Renewable Energy Credit		(65,503.79)	0.00	(65,503.79)	(52,848.45)	(5,342.34)	(7,313.00)	0.00	0.00	0.00
60% Allocated LIHEAP Cred.	RET-1	(128,332.56)	0.00	(128,332.56)	(54,007.11)	(74,325.45)	0.00	0.00	0.00	0.00
Total Electric Tax		18,315,846.14	9,562,915.72	8,752,930.41	1,268,847.79	1,375,505.04	1,504,083.86	1,462,985.21	1,443,132.13	1,708,264.35
					RET-1	RET-1	RET-1	RET-1	RET-1	RET-1
53. Gas Distribution Addendum										
Gross Amount		166,403,414.17	110,404,902.72	55,998,511.45	5,502,049.50	4,648,645.75	4,525,966.35	6,032,898.71	13,084,340.52	22,204,610.62
Deductions		151,856.78	101,095.63	50,761.15	5,969.86	4,239.45	2,954.68	3,840.26	12,875.60	20,881.30
Taxable Amount		166,251,557.39	110,303,807.09	55,947,750.30	5,496,079.64	4,644,406.30	4,523,011.67	6,029,058.45	13,071,464.92	22,183,729.32
Tax Due @	0.03852	6,404,009.99	4,248,902.65	2,155,107.34	211,708.99	178,902.53	174,226.41	232,239.33	503,512.83	854,517.25
40% Allocated LIHEAP Cred.	RET-1	(85,555.04)	0.00	(85,555.04)	(36,004.74)	(49,550.30)	0.00	0.00	0.00	0.00
Total Gas Tax		6,318,454.95	4,248,902.65	2,069,552.30	175,704.25	129,352.23	174,226.41	232,239.33	503,512.83	854,517.25
					RET-1	RET-1	RET-1	RET-1	RET-1	RET-1

2.11-17

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-12A
For Twelve Months Ended December 31, 2011	
Average of Monthly Averages 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	1,626,033	1,626,033	0	1,060,824	1,060,824	0	565,209	565,209
1	408150	R&P Property Tax--Production	0	11,080,733	11,080,733	0	7,229,070	7,229,070	0	3,851,663	3,851,663
1	408180	R&P Property Tax--Transmission	0	3,777,435	3,777,435	0	2,464,399	2,464,399	0	1,313,036	1,313,036
1	409100	State Income Tax--Montana & Oregon	0	447,492	447,492	0	291,944	291,944	0	155,548	155,548
TOTAL PRODUCTION & TRANSMISSION			0	16,971,697	16,971,697	0	11,072,336	11,072,336	0	5,899,361	5,899,361
DISTRIBUTION											
99	408110	State Excise Tax	18,333,737	0	18,333,737	18,333,737	0	18,333,737	0	0	0
99	408120	Municipal Occupation & License Tax	19,601,702	0	19,601,702	16,403,842	0	16,403,842	3,197,860	0	3,197,860
99	408160	Miscellaneous State or Local Tax--WA & ID	(342)	0	(342)	0	0	0	(342)	0	(342)
99	408170	R&P Property Tax--Distribution	6,077,275	0	6,077,275	3,866,496	0	3,866,496	2,210,779	0	2,210,779
99	409100	State Income Tax--Idaho	475,456	0	475,456	0	0	0	475,456	0	475,456
TOTAL DISTRIBUTION			44,487,828	0	44,487,828	38,604,075	0	38,604,075	5,883,753	0	5,883,753
TOTAL TAXES OTHER THAN FIT			44,487,828	16,971,697	61,459,525	38,604,075	11,072,336	49,676,411	5,883,753	5,899,361	11,783,114

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%

2-11-8

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-12A
For Twelve Months Ended December 31, 2011	
Average of Monthly Averages 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	27,877	27,877	0	19,397	19,397	0	8,480	8,480
		TOTAL UNDERGROUND STORAGE TAX	0	27,877	27,877	0	19,397	19,397	0	8,480	8,480
		DISTRIBUTION									
99	408110	State Excise Tax	6,316,834	0	6,316,834	6,316,834	0	6,316,834	0	0	0
99	408120	Municipal Occupation & License Tax	7,354,429	0	7,354,429	6,046,037	0	6,046,037	1,308,392	0	1,308,392
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax - Distribution	2,756,758	0	2,756,758	1,900,668	0	1,900,668	856,090	0	856,090
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	409100	State Income Tax	73,625	0	73,625	0	0	0	73,625	0	73,625
		TOTAL DISTRIBUTION TAX	16,501,646	0	16,501,646	14,263,539	0	14,263,539	2,238,107	0	2,238,107
		TOTAL TAXES OTHER THAN FIT	16,501,646	27,877	16,529,523	14,263,539	19,397	14,282,936	2,238,107	8,480	2,246,587

ALLOCATION RATIOS:

G-ALL	I	System Contract Demand	100.000%	69.580%	30.420%
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TAB

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2.12a

AVISTA UTILITIES
 WASHINGTON ELECTRIC RESULTS
 TWELVE MONTHS ENDED DECEMBER 31, 2011
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Net Gains / Losses
	Adjustment Number	2.12
	Workpaper Reference	E-NGL
REVENUES		
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
EXPENSES		
Production and Transmission		
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	(80)
15	Taxes	-
16	Total Distribution	(80)
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	-
24	Total Electric Expenses	(80)
25	OPERATING INCOME BEFORE FIT	80
FEDERAL INCOME TAX		
26	Current Accrual	28
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	\$52
RATE BASE		
PLANT IN SERVICE		
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

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Avista Utilities
 Property Dispositions
 12 Months Ended December 31, 2011



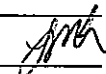
Year	Gain(Loss)	AMORTIZATION PERIOD														TOTAL
		1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	
1998	0	0	0	0	0	0	0	0	0	0						0
1999	435,627	43,563	43,563	43,563	43,563	43,563	43,563	43,563	43,563	43,563	43,563					435,630
2000	24,577		2,458	2,458	2,458	2,458	2,458	2,458	2,458	2,458	2,458	2,458				24,580
2001	9,684			968	968	968	968	968	968	968	968	968	968			9,680
2002	108,034				10,803	10,803	10,803	10,803	10,803	10,803	10,803	10,803	10,803	10,803	10,803	118,833
2003	(116,425)					(11,643)	(11,643)	(11,643)	(11,643)	(11,643)	(11,643)	(11,643)	(11,643)	(11,643)	(11,643)	(116,430)
2004	110,176						11,018	11,018	11,018	11,018	11,018	11,018	11,018	11,018	11,018	99,162
2005	244,184							24,418	24,418	24,418	24,418	24,418	24,418	24,418	24,418	195,344
2006	65,410								6,541	6,541	6,541	6,541	6,541	6,541	6,541	45,787
2007	166,676									16,668	16,668	16,668	16,668	16,668	16,668	100,008
2008	172,857										17,286	17,286	17,286	17,286	17,286	86,430
2009	35,772											3,577	3,577	3,577	3,577	14,308
2010	10,483												1,048	1,048	1,048	3,144
2011	(261)													(26)	(26)	(52)
Total	1,220,800	43,563	46,021	46,989	57,792	46,149	57,167	81,585	88,126	104,794	122,080	82,094	80,684	79,716	79,716	999,024

Year	Gain(Loss)	AMORTIZATION PERIOD														TOTAL
		1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	
1998	0	0	0	0	0	0	0	0	0	0						0
1999	94,593	9,459	9,459	9,459	9,459	9,459	9,459	9,459	9,459	9,459	9,459					94,590
2000	7,096		710	710	710	710	710	710	710	710	710	710				7,100
2001	3,918			392	392	392	392	392	392	392	392	392	392			3,920
2002	25,315				2,532	2,532	2,532	2,532	2,532	2,532	2,532	2,532	2,532	2,532	2,532	27,852
2003	(2,137)					(214)	(214)	(214)	(214)	(214)	(214)	(214)	(214)	(214)	(214)	(2,140)
2004	61						6	6	6	6	6	6	6	6	6	54
2005	625							63	63	63	63	63	63	63	63	504
2006	99								10	10	10	10	10	10	10	70
2007	25									3	3	3	3	3	3	18
2008	3,452										345	345	345	345	345	1,725
2009	1,496											150	150	150	150	600
2010	426												43	43	43	129
2011	0													0	0	0
Total	133,047	9,459	10,169	10,561	13,093	12,879	12,885	12,948	12,958	12,961	13,306	3,997	3,330	2,745	2,745	133,693

Avista Utilities											
Property Dispositions											
12 Months Ended December 31, 2011											
Description	Gain (Loss)	Svc/ Juris Alloc	Total Electric	WA Electric	ID Electric	North Gas	WA Gas	ID Gas	OR Gas	TOTAL	
1 Devil's Gap Larson Stratford Grant Co. Transmission Line	NGL-4 (400)	ED/AN	(400)	(261)	(139)					(400)	
2 Beacon-Francis & Cedar Land	NGL-4 (72,888)	ZZ								0	
3 Park Smith & Market Gas Reg Stn #29	NGL-4 (15,300)	ZZ								0	
4 Jackson Prairie Land Sale	NGL-4 (63,709)	ZZ								0	
Total Gain	0		(400)	(261)	(139)	0	0	0	0	(400)	
Total Loss	(\$152,297)										
Klamath Falls	122,376.84										
Net Gain	(29,920)	GL Balance 421100 & 421200									
Net Gain for Amortization	(29,920)		(400)	(261)	(139)	0	0	0	0	(400)	
Service allocators:											
ED (Electric Direct)											
7 (4-Factor, Common All Services)	100.000%		72.383%			19.477%				8.140%	
9 (4-Factor, Common Electric and Gas North)	100.000%		79.075%			20.925%					
Jurisdictional allocators:											
1 (Production/Transmission Ratio)			100.000%	65.240%	34.760%						
4 (Jurisdictional 4-Factor)			70.000%	37.029%	32.971%	100.000%	67.587%	32.413%			

SCHEDULE 27
for year ended December 31, 2011
OTHER PROPERTY DISPOSITIONS

	BOOK	TAX
1. (a) Brief Description of Property Disposed:	Devil's Gap Larson Stratford Grant Co. Transmission Line	
(b) Permanent Record Reference	201105	
(c) Date Property disposed of	201105	
(d) Primary Plant Account Credited	111000	
(e) Gross Sale Price		146,021
(f) Expense of Sale		
(g) Original Cost:		385,000
(h) Accumulated Depreciation		238,579
(i) Location	Grant Co., Washington	
(j) Date of Purchase	1986	
(k) Gain on Disposition of Property		400
2. (a) Brief Description of Property Disposed:	Beacon-Francis & Cedar Land	
(b) Permanent Record Reference	201105	
(c) Date Property disposed of	201105	
(d) Primary Plant Account Credited	101000	
(e) Gross Sale Price		73,086
(f) Expense of Sale		
(g) Original Cost:		198
(h) Accumulated Depreciation		-
(i) Location	Spokane, WA	
(j) Date of Purchase	1951	
(k) Gain on Disposition of Property		72,888
3. (a) Brief Description of Property Disposed:	Park Smith & Market Gas Reg Stn #29	
(b) Permanent Record Reference	201106	
(c) Date Property disposed of	201105	
(d) Primary Plant Account Credited	101000	
(e) Gross Sale Price		16,300
(f) Expense of Sale		
(g) Original Cost:		1,000
(h) Accumulated Depreciation		-
(i) Location	Spokane, WA	
(j) Date of Purchase	1998	
(k) Gain on Disposition of Property		15,300
4. (a) Brief Description of Property Disposed:	Jackson Prairie land sale	
(b) Permanent Record Reference	201109	
(c) Date Property disposed of	201109	
(d) Primary Plant Account Credited	101000	
(e) Gross Sale Price		69,678
(f) Expense of Sale		
(g) Original Cost:		5,969
(h) Accumulated Depreciation		-
(i) Location	Chehalis, WA	
(j) Date of Purchase	1974	
(k) Gain on Disposition of Property		63,709

Prep by:  1st Review: 
Date: 02-22-2012 Mgr. Review: 

Transaction Analysis Selection: Accounting Period : '2011%', GI Ferc Account : '421%', Statind Parameter 1 : 'DL'

Ferc Acct	Accountin	Service	Jurisdic	Transaction Desc Long	Transaction Amount			
421100	201101	ZZ	ZZ	201101 AM&D HANSON MANAGEMENT	(1,665.00) (1,200.00)			
	201102	ZZ	ZZ	Sale of Klamath Falls property	122,376.84	122,376.84	NGL-2	Klamath Falls
	201105	ED	AN	RETIREMENT NBV RETIRED RETIREMENT PROCEEDS	145,620.90 (146,021.00)	(400.10)	NGL-2	Devil's Gap Larson Stratford Grant Co. Transmission Line
		ZZ	ZZ	RETIREMENT NBV RETIRED RETIREMENT PROCEEDS	197.84 (73,085.50)	(72,887.66)	NGL-2	Beacon-Francis & Cedar Land
	201106	ZZ	ZZ	201106 AM&D RETIREMENT NBV RETIRED RETIREMENT PROCEEDS	(300.00) 1,000.00 (16,300.00)	(15,300.00)	NGL-2	Park Smith & Market Gas Reg Stn #29
	201107	ZZ	ZZ	201107 AM&D	(2,225.00)			
	201108	GD	AN	Journal Import Created	(63,709.15)			
	201109	GD	AN	Journal Import Created	63,709.15	-		
		ZZ	ZZ	RETIREMENT NBV RETIRED RETIREMENT PROCEEDS	5,969.45 (69,678.60)	(63,709.15)	NGL-2	Jackson Prarie Land Sale
	201112	ZZ	ZZ	201112 AM&D	17,127.00			
	Total for 421100				(18,183.07)			
421200	201105	ED	AN	Grant Sandunes Settlement	(146,021.00)			
	201107	ED	AN	Correction	146,021.00	-		
	Total for 421200				-	(29,920.07)		

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TAB

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2.13-1

AVISTA UTILITIES
 WASHINGTON ELECTRIC RESULTS
 TWELVE MONTHS ENDED DECEMBER 31, 2011
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Revenue Normalization
	Adjustment Number	2.13
	Workpaper Reference	E-RN
REVENUES		
1	Total General Business	(\$2,374)
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	(2,374)
5	Other Revenue	-
6	Total Electric Revenue	(2,374)
EXPENSES		
Production and Transmission		
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	(92)
16	Total Distribution	(92)
17	Customer Accounting	(10)
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	(5)
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	(5)
24	Total Electric Expenses	(107)
25	OPERATING INCOME BEFORE FIT	(2,267)
FEDERAL INCOME TAX		
26	Current Accrual	(794)
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	(\$1,474)
RATE BASE		
PLANT IN SERVICE		
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

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2.13-2

2011	Total	January	February	March	April	May	June	July	August	September	October	November	December
Total Electric Adjustment	-43,292,875	1,188,624	-18,416,166	-2,968,678	-21,346,599	-10,735,994	3,914,527	28,087,756	-11,831,493	-25,573,809	4,365,722	-729,550	10,752,785
WA subtotal	-28,118,714	786,861	-12,189,148	-1,964,561	-13,837,203	-6,957,943	2,938,922	19,182,692	-8,100,587	-17,449,452	2,829,434	-472,918	7,115,189
ID subtotal	-15,174,161	401,763	-6,227,018	-1,004,117	-7,509,396	-3,778,051	975,605	8,905,064	-3,730,906	-8,124,357	1,536,288	-256,632	3,637,596
Summarize by Schedule													
WA Sch 1	-26,392,789	721,083	-11,167,765	-1,800,065	-13,052,009	-6,562,143	2,498,477	17,423,841	-7,351,703	-15,833,513	2,665,157	-445,615	6,511,466
WA Sch 11	-1,384,942	57,147	-887,597	-143,698	-623,123	-314,213	413,800	1,555,580	-656,712	-1,417,194	128,271	-21,372	524,169
WA Sch 21	-340,983	8,631	-133,786	-20,798	-162,071	-81,587	26,645	203,271	-92,172	-198,745	36,006	-5,931	79,554
ID Sch 1	-13,647,893	352,888	-5,469,544	-881,922	-6,754,916	-3,397,593	531,650	7,157,957	-2,994,726	-6,531,162	1,380,775	-230,630	3,189,330
ID Sch 11	-1,442,134	46,085	-714,232	-115,220	-717,131	-361,657	454,113	1,739,621	-732,915	-1,585,913	147,619	-24,732	422,228
ID Sch 21	-84,134	2,790	-43,242	-6,975	-37,349	-18,801	-10,158	7,486	-3,265	-7,282	7,894	-1,270	26,038
WS weighted block Base Rates (Excluding Adder Schedules ERM, BPA ResX, and PP Rider)													
WA Sch 1		0.08421	0.08421	0.08421	0.08421	0.08421	0.08421	0.08421	0.08421	0.08421	0.08421	0.08421	0.08421
WA Sch 11		0.09393	0.09393	0.09393	0.09393	0.09393	0.09393	0.09393	0.09393	0.09393	0.09393	0.09393	0.09393
WA Sch 21		0.06304	0.06304	0.06304	0.06304	0.06304	0.06304	0.06304	0.06304	0.06304	0.06304	0.06304	0.06304
WS weighted block Base Rates (Excluding Adder Schedules PCA, BPA ResX, SIT, and PP Rider)													
ID Sch 1		0.08891	0.08891	0.08891	0.08891	0.08891	0.08891	0.08891	0.08891	0.08891	0.08764	0.08764	0.08764
ID Sch 11		0.07731	0.07731	0.07731	0.07731	0.07731	0.07731	0.07731	0.07731	0.07731	0.06958	0.06958	0.06958
ID Sch 21		0.05708	0.05708	0.05708	0.05708	0.05708	0.05708	0.05708	0.05708	0.05708	0.05643	0.05643	0.05643
Revenue Adjustment													
WA Sch 1	(\$2,222,535)	\$60,722	(\$940,437)	(\$151,583)	(\$1,099,110)	(\$552,598)	\$210,397	\$1,467,262	(\$619,087)	(\$1,333,340)	\$224,433	(\$37,525)	\$548,331
WA Sch 11	(\$130,088)	\$5,368	(\$83,372)	(\$13,498)	(\$58,530)	(\$29,514)	\$38,868	\$146,116	(\$61,685)	(\$133,117)	\$12,048	(\$2,007)	\$49,235
WA Sch 21	(\$21,496)	\$544	(\$8,434)	(\$1,311)	(\$10,217)	(\$5,143)	\$1,680	\$12,814	(\$5,811)	(\$12,529)	\$2,270	(\$374)	\$5,015
Total WA	✓ (\$2,374,119)												
ID Sch 1	(\$1,218,946)	\$31,375	(\$486,297)	(\$78,412)	(\$600,580)	(\$302,080)	\$47,269	\$636,414	(\$266,261)	(\$580,686)	\$121,011	(\$20,212)	\$279,513
ID Sch 11	(\$115,706)	\$3,563	(\$55,217)	(\$8,908)	(\$55,441)	(\$27,960)	\$35,107	\$134,490	(\$56,662)	(\$122,607)	\$10,271	(\$1,721)	\$29,379
ID Sch 21	(\$4,825)	\$159	(\$2,468)	(\$398)	(\$2,132)	(\$1,073)	(\$580)	\$427	(\$186)	(\$416)	\$445	(\$72)	\$1,469
Total ID	(\$1,339,477)												

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	2011	Total	January	February	March	April	May	June	July	August	September	October	November	December
Normal DDH	6,671	1,109	913	775	551	327	140	36	33	184	546	885	1,172	
Actual DDH	6,861	1,103	1,006	790	698	401	192	40	8	99	516	890	1,118	
Unbilled DDH	-190	6	-93	-15	-147	-74	-52	-4	25	85	30	-5	54	
Normal DDC	443	0	0	0	0	15	49	179	163	36	1	0	0	
Actual DDC	426	0	0	0	0	5	18	103	195	105	0	0	0	
Unbilled DDC	17	0	0	0	0	10	31	76	-32	-69	1	0	0	

Rate Group														
WA Res Sched 1	-26,392,789	721,083	-11,167,765	-1,800,065	-13,052,009	-6,562,143	2,498,477	17,423,841	-7,351,703	-15,833,513	2,665,157	-445,615	6,511,466	
No of Cust	201,445	201,984	201,821	201,688	201,336	201,083	200,359	200,754	201,174	200,938	201,448	202,093	202,660	
Usage/DDH		0.595	0.595	0.595	0.441	0.441	0.441	0.000	0.000	0.000	0.441	0.441	0.595	
Usage/DDC		0.000	0.000	0.000	0.000	0.000	1.142	1.142	1.142	1.142	0.000	0.000	0.000	
WA Res Sched 11	-451,430	13,035	-202,262	-32,667	-211,897	-106,721	-28,529	114,197	-48,415	-104,483	43,722	-7,271	119,861	
No of Cust	8,271	8,198	8,207	8,218	8,237	8,241	8,250	8,256	8,313	8,320	8,328	8,310	8,376	
Usage/DDH		0.265	0.265	0.265	0.175	0.175	0.175	0.000	0.000	0.000	0.175	0.175	0.265	
Usage/DDC		0.000	0.000	0.000	0.000	0.000	0.182	0.182	0.182	0.182	0.000	0.000	0.000	
WA Com Sched 11	-911,536	43,453	-674,910	-109,333	-401,228	-202,362	446,036	1,441,383	-608,297	-1,312,711	82,391	-13,738	397,780	
No of Cust	19,539	19,364	19,404	19,489	19,496	19,533	19,545	19,532	19,577	19,593	19,617	19,626	19,696	
Usage/DDH		0.374	0.374	0.374	0.140	0.140	0.140	0.000	0.000	0.000	0.140	0.140	0.374	
Usage/DDC		0.000	0.000	0.000	0.000	0.000	0.971	0.971	0.971	0.971	0.000	0.000	0.000	
WA Ind Sched 11	-21,976	659	-10,425	-1,698	-9,998	-5,130	-3,707	0	0	0	2,158	-363	6,528	
No of Cust	106	100	102	103	104	106	109	105	106	104	110	111	110	
Usage/DDH		1.099	1.099	1.099	0.654	0.654	0.654	0.000	0.000	0.000	0.654	0.654	1.099	
Usage/DDC		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
WA Res Sched 21	-340,983	8,631	-133,786	-20,798	-162,071	-81,587	26,645	203,271	-92,172	-198,745	36,006	-5,931	79,554	
No of Cust	82	83	83	80	79	79	79	78	84	84	86	85	85	
Usage/DDH		17.332	17.332	17.332	13.956	13.956	13.956	0.000	0.000	0.000	13.956	13.956	17.332	
Usage/DDC		0.000	0.000	0.000	0.000	0.000	34.290	34.290	34.290	34.290	0.000	0.000	0.000	
ID Res Sched 1	-13,647,893	352,888	-5,469,544	-881,922	-6,754,916	-3,397,593	531,650	7,157,957	-2,994,726	-6,531,162	1,380,775	-230,630	3,189,330	
No of Cust	100,586	100,710	100,706	100,676	100,551	100,467	100,047	100,409	99,771	100,911	100,713	100,932	101,133	
Usage/DDH		0.584	0.584	0.584	0.457	0.457	0.457	0.000	0.000	0.000	0.457	0.457	0.584	
Usage/DDC		0.000	0.000	0.000	0.000	0.000	0.938	0.938	0.938	0.938	0.000	0.000	0.000	
ID Res Sched 11	-206,648	4,831	-74,851	-12,052	-103,705	-52,205	-1,612	86,633	-36,516	-79,386	21,400	-3,588	44,403	
No of Cust	4,611	4,575	4,573	4,565	4,581	4,581	4,594	4,615	4,620	4,658	4,632	4,660	4,672	
Usage/DDH		0.176	0.176	0.176	0.154	0.154	0.154	0.000	0.000	0.000	0.154	0.154	0.176	
Usage/DDC		0.000	0.000	0.000	0.000	0.000	0.247	0.247	0.247	0.247	0.000	0.000	0.000	
ID Com Sched 11	-1,215,960	40,651	-629,965	-101,649	-604,326	-304,836	455,015	1,643,108	-692,208	-1,497,291	124,291	-20,818	372,068	
No of Cust	14,866	14,793	14,790	14,796	14,788	14,818	14,846	14,859	14,867	14,914	14,903	14,977	15,044	
Usage/DDH		0.458	0.458	0.458	0.278	0.278	0.278	0.000	0.000	0.278	0.278	0.278	0.458	
Usage/DDC		0.000	0.000	0.000	0.000	0.000	1.455	1.455	1.455	1.455	0.000	0.000	0.000	
ID Ind Sched 11	-19,526	603	-9,416	-1,519	-9,100	-4,616	710	9,880	-4,191	-9,236	1,928	-326	5,757	
No of Cust	135	131	132	132	132	133	130	135	136	139	137	139	139	
Usage/DDH		0.767	0.767	0.767	0.469	0.469	0.469	0.000	0.000	0.000	0.469	0.469	0.767	
Usage/DDC		0.000	0.000	0.000	0.000	0.000	0.963	0.963	0.963	0.963	0.000	0.000	0.000	
ID Res Sched 21	-84,134	2,790	-43,242	-6,975	-37,349	-18,801	-10,158	7,486	-3,265	-7,282	7,894	-1,270	26,038	
No of Cust	28	27	27	27	28	28	28	28	29	30	29	28	28	
Usage/DDH		17.221	17.221	17.221	9.074	9.074	9.074	0.000	0.000	0.000	9.074	9.074	17.221	
Usage/DDC		0.000	0.000	0.000	0.000	0.000	3.518	3.518	3.518	3.518	0.000	0.000	0.000	

2-13-5

Weather Sensitivity Regression Summary for Jan 2001 to Dec 2010

Adj R ²	Dependent Variable	Shoulder Mo. Heating Apr, May, Jun, Oct, Nov	Winter Mo Heating Dec, Jan, Feb, Mar	Shoulder Mo Cooling Apr, May, Oct, Nov	Summer Mo Cooling Jun, Jul, Aug, Sep	Usage/Cust Base Load	Usage/Cust 2010 Low	Durbin Watson test results
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Washington Electric

0.951	WR1	0.441	0.595	0.000	1.142	662	756	No Autocorrelation
0.941	WR11	0.175	0.265	0.000	0.182	344	365	Corrected with AR(1)
0.849	WC11	0.140	0.374	0.000	0.971	1,400	1,379	Corrected with AR(1)
0.810	WI11	0.654	1.099	0.000	0.000	1,887	1,779	Corrected with AR(1)
0.874	WT11	0.137	0.337	0.000	0.690	1,124	1,088	Corrected with AR(1)
0.866	WR21	13.956	17.332	0.000	34.290	31,503	30,608	Corrected with AR(1)

Idaho Electric

0.974	IR1	0.457	0.584	0.000	0.938	657	713	Corrected with AR(1)
0.925	IR11	0.154	0.176	0.000	0.247	271	285	Corrected with AR(1)
0.879	IC11	0.278	0.458	0.000	1.455	1,450	1,425	Corrected with AR(2),(3)
0.866	II11	0.469	0.767	0.000	0.963	2,147	2,017	Corrected with AR(1),(2)
0.883	IT11	0.249	0.411	0.000	1.186	1,118	1,164	Corrected with AR(2),(3)
0.833	IR21	9.074	17.221	0.000	3.518	32,960	31,234	Corrected with AR(1),(2)

Dependent Variable Name Code

1st letter

W = Washington Jurisdiction

I = Idaho Jurisdiction

2nd letter

R = Residential Class

C = Commercial Class

I = Industrial Class

Numerical reference

Rate Schedule

2.13-6

Summarize No of Customers by Code

Billing Cycle Average DDH
Billing Cycle Average DDC

		201101	201102	201103	201104	201105	201106	201107	201108	201109	201110	201111	201112
WA Residential Sch 1	WR1	201,984	201,821	201,688	201,336	201,083	200,359	200,754	201,174	200,938	201,448	202,093	202,660
WA Residential Sch 11	WR11	8,198	8,207	8,218	8,237	8,241	8,250	8,256	8,313	8,320	8,328	8,310	8,376
WA Commercial Sch 11	WC11	19,364	19,404	19,489	19,496	19,533	19,545	19,532	19,577	19,593	19,617	19,626	19,696
WA Industrial Sch 11	WI11	100	102	103	104	106	109	105	106	104	110	111	110
WA Total Sch 11	WT11	27,696	27,748	27,845	27,872	27,913	27,937	27,925	28,028	28,055	28,089	28,081	28,215
WA Residential Sch 21	WR21	83	83	80	79	79	79	78	84	84	86	85	85
WA Commercial Sch 21	WC21	3,027	2,976	2,885	2,854	2,848	2,822	2,806	2,802	2,780	2,781	2,786	2,788
WA Industrial Sch 21	WI21	106	103	101	100	100	100	99	100	100	105	105	104
WA Total Sch 21	WT21	3,227	3,173	3,077	3,044	3,039	3,013	2,995	2,998	2,976	2,984	2,988	2,989
WA Commercial Sch 25	WC25	10	10	10	10	10	10	10	10	10	10	10	10
WA Industrial Sch 25	WI25	12	12	12	12	12	12	12	12	12	12	12	12
WA Total Sch 25	WT25	22	22	22	22	22	22	22	22	22	22	22	22
WA Residential Sch 31	WR31	1,124	1,122	1,122	1,118	1,126	1,123	1,125	1,131	1,131	1,128	1,130	1,121
WA Commercial Sch 31	WC31	585	586	585	585	589	589	597	590	592	592	592	596
WA Industrial Sch 31	WI31	676	678	668	672	679	691	690	689	690	695	688	684
WA Total Sch 31	WT31	2,387	2,388	2,377	2,377	2,396	2,405	2,414	2,412	2,415	2,417	2,412	2,403
		-	-	-	-	-	-	-	-	-	-	-	-
ID Residential Sch 1	IR1	100,710	100,706	100,676	100,551	100,467	100,047	100,409	99,771	100,911	100,713	100,932	101,133
ID Residential Sch 11	IR11	4,575	4,573	4,565	4,581	4,581	4,594	4,615	4,620	4,658	4,632	4,660	4,672
ID Commercial Sch 11	IC11	14,793	14,790	14,796	14,788	14,818	14,846	14,859	14,867	14,914	14,903	14,977	15,044
ID Industrial Sch 11	I111	131	132	132	132	133	130	135	136	139	137	139	139
ID Total Sch 11	IT11	19,516	19,511	19,510	19,518	19,549	19,587	19,626	19,640	19,728	19,689	19,795	19,875
ID Residential Sch 21	IR21	27	27	27	28	28	28	28	29	30	29	28	28
ID Commercial Sch 21	IC21	1,325	1,314	1,307	1,298	1,283	1,280	1,269	1,270	1,273	1,266	1,213	1,196
ID Industrial Sch 21	I121	76	78	75	73	77	75	72	77	73	76	72	70
ID Total Sch 21	IT21	1,434	1,425	1,414	1,404	1,393	1,388	1,374	1,381	1,381	1,376	1,318	1,299
ID Commercial Sch 25	IC25	3	3	3	3	3	3	3	3	3	3	3	3
ID Industrial Sch 25	I125	5	5	5	5	5	5	5	5	5	5	5	5
ID Total Sch 25	IT25	8	8	8	8	8	8	8	8	8	8	8	8
ID Residential Sch 31	IR31	604	602	603	604	604	605	609	613	610	609	607	611
ID Commercial Sch 31	IC31	487	488	483	486	483	487	486	488	488	491	495	491
ID Industrial Sch 31	I131	257	266	259	261	260	260	262	265	262	259	258	260
ID Total Sch 31	IT31	1,349	1,357	1,346	1,352	1,348	1,353	1,358	1,367	1,361	1,360	1,361	1,363

2.13-7

AVISTA UTILITIES
 Weather Normalization
 Degree Day Comparison
 12 Months Ended December 2011

CALENDAR MONTHLY DDH & DDC	ACTUAL DDH	ACTUAL DDC	1982 - 2011	1982 - 2011	ADJUSTMENT	ADJUSTMENT
			30 YEAR AVG DDH	30 YEAR AVG DDC	NORM - ACT DDH	NORM - ACT DDC
Jan - 11	1,103	0	1,109	0	6	0
Feb - 11	1,006	0	913	0	-93	0
Mar - 11	790	0	775	0	-15	0
Apr - 11	698	0	551	0	-147	0
May - 11	401	5	327	15	-74	10
Jun - 11	192	18	140	49	-52	31
Jul - 11	40	103	36	179	-4	76
Aug - 11	8	195	33	163	25	-32
Sep - 11	99	105	184	36	85	-69
Oct - 11	516	0	546	1	30	1
Nov - 11	890	0	885	0	-5	0
Dec - 11	1,118	0	1,172	0	54	0
	<u>6,861</u>	<u>426</u>	<u>6,671</u>	<u>443</u>	<u>-190</u>	<u>17</u>

2.13-8

Spokane AP Weather Station
Heating Degree Day History

														Heating Season
		July	August	September	October	November	December	January	February	March	April	May	June	Total
1	2010 - 2011	48	47	158	472	948	1,096	1,103	1,006	790	698	401	192	6,959
2	2008 - 2009	17	23	103	668	834	1,252	919	751	733	538	420	190	6,448
3	2007 - 2008	8	52	142	529	785	1,328	1,204	957	936	586	303	93	6,923
4	2006 - 2007	0	27	194	553	894	1,126	1,239	952	880	683	274	176	6,998
5	2005 - 2006	8	30	170	552	879	1,122	1,208	864	684	548	270	136	6,471
6	2004 - 2005	11	22	229	489	919	1,258	905	949	812	525	301	104	6,524
7	2003 - 2004	16	34	204	480	857	1,020	1,128	842	711	503	260	166	6,221
8	2002 - 2003	9	1	151	418	1,056	1,083	1,196	945	668	455	315	131	6,428
9	2001 - 2002	28	26	219	678	839	962	957	885	745	588	365	90	6,382
10	2000 - 2001	33	20	100	588	744	1,136	1,063	934	938	581	412	137	6,686
11	1999 - 2000	51	43	285	572	1,134	1,245	1,168	1,060	795	634	320	201	7,508
12	1998 - 1999	75	36	181	540	703	1,030	1,143	908	799	496	363	142	6,416
13	1997 - 1998	0	20	101	565	748	1,119	1,010	836	769	594	448	186	6,396
14	1996 - 1997	35	15	116	549	785	1,098	1,058	749	721	505	276	90	5,997
15	1995 - 1996	35	49	281	603	949	1,241	1,130	928	794	642	264	154	7,070
16	1994 - 1995	21	88	146	648	742	1,120	1,217	1,045	880	556	471	143	7,077
17	1993 - 1994	26	13	81	558	970	1,071	1,045	771	771	578	262	170	6,316
18	1992 - 1993	151	83	217	457	1,063	1,051	904	998	713	469	262	160	6,528
19	1991 - 1992	32	60	232	481	916	1,297	1,331	1,102	834	578	192	165	7,220
20	1990 - 1991	15	16	108	574	918	992	1,024	750	598	477	206	61	5,739
21	1989 - 1990	37	42	54	610	774	1,356	1,212	716	866	568	406	248	6,889
22	1988 - 1989	22	76	149	554	805	1,048	976	968	739	454	373	166	6,330
23	1987 - 1988	47	16	240	361	856	1,171	1,113	1,205	873	473	364	65	6,784
24	1986 - 1987	51	50	116	474	799	1,206	1,240	850	775	477	330	173	6,541
25	1985 - 1986	81	4	311	488	902	1,193	1,186	831	710	417	253	86	6,462
26	1984 - 1985	0	64	343	622	1,363	1,409	1,076	927	680	595	357	67	7,503
27	1983 - 1984	21	18	264	662	870	1,381	1,345	1,117	895	501	280	128	7,482
28	1982 - 1983	55	2	230	468	765	1,508	1,065	880	715	621	460	194	6,963
29	1981 - 1982	62	17	193	582	996	1,163	897	747	672	558	285	113	6,285
30	1980 - 1981	73	7	209	584	747	1,088	1,196	912	761	639	328	76	6,620
1982 - 2011 30-Year Average		36	33	184	546	885	1,172	1,109	913	775	551	327	140	6,671

2.13-9

Spokane AP Weather Station
Heating Degree Day History

		January	February	March	April	May	June	July	August	September	October	November	December	Cooling Season Total
1	2011	0	0	0	0	5	18	103	195	105	0	0	0	426
2	2010	0	0	0	0	4	19	178	165	10	4	0	0	380
3	2009	0	0	0	0	23	47	245	196	78	0	0	0	589
4	2008	0	0	0	0	27	60	182	176	29	4	0	0	478
5	2007	0	0	0	0	7	56	338	143	32	0	0	0	576
6	2006	0	0	0	0	41	66	285	161	62	0	0	0	615
7	2005	0	0	0	0	13	32	179	174	11	0	0	0	409
8	2004	0	0	0	0	0	96	249	225	1	0	0	0	571
9	2003	0	0	0	0	12	58	266	174	66	2	0	0	578
10	2002	0	0	0	0	0	63	231	81	30	0	0	0	405
11	2001	0	0	0	0	29	19	146	213	54	0	0	0	461
12	2000	0	0	0	0	0	29	146	129	16	0	0	0	320
13	1999	0	0	0	0	7	41	118	210	14	0	0	0	390
14	1998	0	0	0	0	6	22	325	234	110	0	0	0	697
15	1997	0	0	0	0	14	9	122	209	30	6	0	0	390
16	1996	0	0	0	0	0	16	198	150	17	0	0	0	381
17	1995	0	0	0	0	14	29	119	59	38	0	0	0	259
18	1994	0	0	0	0	9	37	280	159	43	0	0	0	528
19	1993	0	0	0	0	36	27	11	64	34	0	0	0	172
20	1992	0	0	0	0	25	159	124	209	11	8	0	0	536
21	1991	0	0	0	0	0	0	139	187	20	0	0	0	346
22	1990	0	0	0	0	0	42	213	157	68	0	0	0	480
23	1989	0	0	0	0	0	49	145	78	9	0	0	0	281
24	1988	0	0	0	0	12	63	169	128	67	0	0	0	439
25	1987	0	0	0	8	20	94	110	97	53	1	0	0	383
26	1986	0	0	0	0	65	109	57	247	8	0	0	0	486
27	1985	0	0	0	0	15	36	317	68	0	0	0	0	436
28	1984	0	0	0	0	3	28	155	181	23	1	0	0	391
29	1983	0	0	0	0	46	26	77	235	1	0	0	0	385
30	1982	0	0	0	0	2	128	148	171	32	0	0	0	481
982 - 2011 30-Year Average		0	0	0	0	15	49	179	163	36	1	0	0	443

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TAB

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2.14-1

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS
TWELVE MONTHS ENDED DECEMBER 31, 2011
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Misc Restating
	Adjustment Number	2.14
	Workpaper Reference	E-MR
REVENUES		
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
EXPENSES		
Production and Transmission		
7	Operating Expenses	(6)
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	(6)
Distribution		
13	Operating Expenses	(1)
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	(1)
17	Customer Accounting	-
18	Customer Service & Information	(8)
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	(75)
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	(75)
24	Total Electric Expenses	(90)
25	OPERATING INCOME BEFORE FIT	90
FEDERAL INCOME TAX		
26	Current Accrual	32
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	\$59
RATE BASE		
PLANT IN SERVICE		
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

Jma

Avista Utilities
 Miscellaneous Restating Adjustments
 For the Twelve Months Ended 12/31/2011

		<u>WA</u> <u>Electric</u>		<u>WA</u> <u>Gas</u>
<u>Misc. Restating Adjustments:</u>				
BOD Meeting Expenses @50%	E-MR-1	(38,976)	G-MR-1	(10,575)
BOD Fees @10%	E-MR-1	(28,399)	G-MR-1	(7,705)
Non-Utility Removals	E-MR-1	(17,931)	G-MR-1	(5,450)
Reclassifications	E-MR-1	(3,524)	G-MR-1	(2,929)
Plane Reclassifications	E-MR-1	(1,239)	G-MR-1	1,259
Total Misc. Restating Adjustments		<u>(90,068)</u>		<u>(25,401)</u>

Prep by: JS 1st Review: —
 Date: 02-28-2012 Mgr. Review: Jmer

WA - ELECTRIC									
Account	Board of Director Meeting Costs	Board of Director Fees	Non-Utility Removals	Reclassifications	Plane Reclassification	Total	Account	Amount	Category
935000			(7,653.91)			(7,653.91)	935000	(74,870.03)	A&G
930200	(38,976.00)	(28,398.60)	(870.00)		(1,562.27)	(69,806.87)	930200		
928000					4,220.03	4,220.03	928000		
923000			93.34			93.34	923000		
921000			(1,130.68)		(591.94)	(1,722.62)	921000		
910000				(3,592.84)		(3,592.84)	910000	(7,987.10)	Cust Ser & Info
909000			(4,048.61)	68.82		(3,979.78)	909000		
908000			(414.48)			(414.48)	908000		
905000			(68.55)			(68.55)	905000	(93.62)	Cus Accts
901000			(25.07)			(25.07)	901000		
880000			-			-	880000	-	
588000			(1,655.64)			(1,655.64)	588000	(1,655.64)	Dist Oper
580000					464.46	464.46	580000	464.46	
566000			(23.76)			(23.76)	566000	(5,926.27)	P/T Oper
560000					(978.00)	(978.00)	560000		
557000			(169.55)		(2,291.19)	(2,460.74)	557000		
545000			(15.35)			(15.35)	545000		
543000			(28.97)			(28.97)	543000		
539000			(492.16)			(492.16)	539000		
537000			(442.93)			(442.93)	537000		
537300			(115.02)			(115.02)	537300		
536000			(854.81)			(854.81)	536000		
535000			(14.48)		(500.06)	(514.55)	535000		
	(38,976.00)	(28,398.60)	(17,930.61)	(3,524.02)	(1,238.97)	(90,068.20)		(90,068.20)	
	MR-BOD-1	MR-BOD-3	MR-NU-1	MR-RC-1	MR-PR-1	(90,068.20)			

WA - GAS

Account	Board of Director Meeting Costs	Board of Director Fees	Non-Utility Removals	Reclassifications	Plane Reclassification	Total	Account	Amount	Category
935000			(2,076.68)			(2,076.68)	935000	(19,012.17)	A&G
930200	(10,575.00)	(7,705.20)	(232.66)		(423.88)	(18,936.74)	930200		
928000					1,448.02	1,448.02	928000		
923000			25.33			25.33	923000		
921000			(299.94)		827.83	527.90	921000		
910000				(2,860.47)		(2,860.47)	910000	(5,736.15)	Cust Ser & Info
909000			(2,546.19)	(68.82)		(2,615.01)	909000		
908000			(260.67)			(260.67)	908000		
905000			(43.11)			(43.11)	905000	(58.88)	Cus Accts
901000			(15.77)			(15.77)	901000		
813000					(593.39)	(593.39)	813000	(593.39)	Pur Gas Exp
	(10,575.00)	(7,705.20)	(5,449.69)	(2,929.29)	1,258.58	(25,400.59)		(25,400.59)	
	MR-BOD-1	MR-BOD-3	MR-NU-1	MR-RC-1	MR-PR-1	(25,400.59)			

Prep by: 805 1st Review: —
 Date: 02-28-2012 Mgr. Review: fra

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Miscellaneous Restating Adjustment

Board of Director Meeting Costs


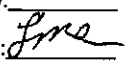
MR-BOD-1-2 Workpapers

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**Avista Utilities
Board of Directors Meetings Allocation
For the twelve months ended December 31, 2011**

Board Meeting Costs 2011:			
Charged to 930200	MR-BOD-2	\$	241,652.06
Charged to 923000	MR-BOD-2	\$	14,699.75
Charged to 417100 (non-utility)	MR-BOD-2	\$	95,684.25
Total Utility expenses to be shared 50/50	MR-BOD-2	\$	352,036.06
	50/50	\$	176,018.03
			Total amount to charge to non-utility
		\$	(95,684.25)
			Less amount already charged to non-utility
Amount to move to non-utility		<u>\$</u>	<u>80,333.78</u>
			Non-Utility Check
			Board Meeting Expenses
Total Adjustment		\$	(80,334) Remove
<u>Allocated to Washington Electric</u>			
72.383%	E - Note 7		
67.029%	E - Note 4	\$	(38,976) E-MR-1
<u>Allocated to Washington Gas</u>			
19.477%	E - Note 7		
67.587%	G - Note 4	\$	(10,575) G-MR-1
<u>Allocated to Idaho Electric</u>			
72.383%			
32.971%	E - Note 4	\$	(19,172)
<u>Allocated to Idaho Gas</u>			
19.477%			
32.413%	G - Note 4	\$	(5,072)
<u>Allocated to Oregon</u>			
8.140%	E - Note 7	\$	(6,539)
		\$	(80,334)
1.0000	E - Note 7		(Results of Operation E-ALL-12A, pg. 2)
1.0000	E - Note 4		(Results of Operation E-ALL-12A, pg. 1)
1.0000	G - Note 4		(Results of Operation G-ALL-12A, pg. 1)

(Note: New policies for Board meetings regarding expenses to charge to non-utility, and sharing of 90/10 for Utility expenses is effective Jan 1, 2011. For this case adjustment based on 2011 transactions, to be conservative, the Company included total expenses (before splitting the total by 50/50). This was then used to determine the amount to charge to non-utility. Since a total of \$95,684 was already charged to non-utility, the 50% non-utility amount was compared to that already charged to account 417 non-utility. This adjustment adjusts for the remaining needing to be moved to non-utility.)

Prep by:  1st Review:
Date: 02-22-2012 Mgr. Review: 

Board of Directors Meeting Expenses
For the twelve months ended December 31, 2011

Source: This document includes all Org Code Y01, where all Board of Director activities are recorded. This document excludes the Board of Directors Fees, which has been evaluated at workpaper MR-BOD-4. This document also excludes expenditure types for Incentive/Bonus Pay and Payroll, as these have also been evaluated as part of the Board of Directors Fees.

Expenditure Organization	(All)
Project Number	(All)

Sum of Transaction Amount								
Ferc Acct	Service	Jurisdiction	Expenditure Type	Vendor Name	Transaction Desc		Total	
930200	CD	AA	205 Airfare	CORP CREDIT CARD	Wells Fargo cc Payment		172.00	
					SUE FLEMING-UNITED AIR 0164518506380		25.00	
					SUE FLEMING-CONTINENTAL 0052604362774		25.00	
					ERIK J ANDERSON	AIR		1,097.46
					HEIDI B STANLEY	TRAVEL EXPENSES		973.44
						BD OF DIRCTORS TRAVEL EXP		192.06
					JOHN F KELLY	TRAVEL EXPENSES		2,211.36
						TRAVEL EXPENSES REIMBURSEMENT		336.33
					KRISTIANNE BLAKE	TRAVEL EXPENSES		320.40
					MARC F RACICOT	TRAVEL EXPENSES		467.82
					MICHAEL L NOEL	TRAVEL EXPENSES		713.43
						AIR		468.36
						BD OF DIRECTOR TRAVEL EXP		148.23
					R JOHN TAYLOR	TRAVEL EXPENSES REIMBURSEMENT		567.00
					REBECCA A KLEIN	TRAVEL EXPENSES		1,339.38
						BD OF DIRECTORS TRAVEL EXP		646.02
						TRAVEL EXPENSES - AIRFARE		544.23
					ROY EIGUREN	BD OF DIRECTOR TRAVEL EXPENSE		282.06
					SUSAN Y FLEMING	Airfare, United AP110101NCH82UMJ, Board of Directors Mee		372.80
					-	TRAVEL EXPENSES		0.00
						TRAVEL EXPENSES REIMBURSEMENT		0.00
						Board of Directors Meeting - NYC - November 2011		0.00
					RICK R HOLLEY	TRAVEL EXPENSES		150.66
						TRAVEL EXPENSES REIMBURSEMENT		165.06
						REIMBURSEMENT FOR TRAVEL EXPENSES		-15.74
						REIMBURSEMENT FOR TRAVEL EXPEN		157.40
					DONALD C BURKE	TRAVEL EXPENSES		3,044.70
					210 Employee Auto M	JOHN F KELLY	TRAVEL EXPENSES	70.23
						MICHAEL L NOEL	TRAVEL EXPENSES	201.49
							AUTO	17.98
							BD OF DIRECTOR TRAVEL EXP	8.26
						R JOHN TAYLOR	TRAVEL EXPENSES	100.98
							TRAVEL EXPENSES REIMBURSEMENT	100.98
		-	TRAVEL EXPENSES	0.00				
			TRAVEL EXPENSES REIMBURSEMENT	0.00				
		RICK R HOLLEY	TRAVEL EXPENSES	18.36				
			TRAVEL EXPENSES REIMBURSEMENT	18.36				

Prep by: 1st Review: 

Date: 02-22-2012

Mgr. Review: 

Expenditure Organization	(All)
Project Number	(All)

Sum of Transaction Amount							
Ferc Acct	Service	Jurisdiction	Expenditure Type	Vendor Name	Transaction Desc	Total	
930200	CD	AA	215 Employee Business	AZAR'S FOOD SERVICES	FOOD	1,972.44	
					BOARD OF DIRECTOR'S	677.53	
					CATERING SVCS	29.31	
					CATERING	237.09	
				CORP CREDIT CARD	SUE FLEMING-THE PORTERHOUSE AT FRA	376.88	
					SUE FLEMING-NYSE CATERING 15240773	283.68	
					SUE FLEMING-WESTIN NY AT TIMES SQUARE	5,740.78	
					SUE FLEMING-BELLA VITA	91.32	
					SUE FLEMING-L YBANE	35.66	
					SUE FLEMING-CALIENTE CAB C12513289	27.56	
					DAVID ROBINSON-AMERICAN JET 00460188	15.62	
					DAVID ROBINSON-HAMPTON INN SPOKANE RESTA	7.30	
					RICHARD STANFORD-FARGO JET CENTER INC	22.52	
				HAYDEN LAKE COUNTRY CLUB	AVA BD OF DIR VIP DINNER	2,361.45	
				HEIDI B STANLEY	TRAVEL EXPENSES	5.40	
					TRAVEL EXPENSES REIMBURSEMENT	18.90	
				JOHN F KELLY	TRAVEL EXPENSES	114.56	
				MARC F RACICOT	TRAVEL EXPENSES	27.63	
				MICHAEL L NOEL	FOOD	33.35	
					TRAVEL EXPENSES	319.53	
					BD OF DIRECTOR TRAVEL EXP	11.17	
				R JOHN TAYLOR	TRAVEL EXPENSES	180.59	
				REBECCA A KLEIN	TRAVEL EXPENSES	99.66	
					TRAVEL EXPENSES - FOOD	6.80	
				SUSAN Y FLEMING	Meals, Board of Directors Meetings - November	21.19	
				THE DAVENPORT HOTEL	MEALS/BEVERAGES BOD MTG	2,117.98	
					LODGING-HARPER-BOD.MTG	36.41	
					BOD LODGING-NOV. 2010	24.87	
					BOD MEETINGS - FEB 2011	0.00	
					MEALS BEVERAGES	3,072.18	
				-	TRAVEL EXPENSES	0.00	
					TRAVEL EXPENSES REIMBURSEMENT	0.00	
				RICK R HOLLEY	TRAVEL EXPENSES	2.70	
				DONALD C BURKE	TRAVEL EXPENSES	59.05	
				THE COEUR D ALENE	MEALS/BEVERAGES	6,639.13	
				220 Employee Car Rental	JOHN F KELLY	TRAVEL EXPENSES REIMBURSEMENT	92.07
					MARC F RACICOT	TRAVEL EXPENSES	1,313.72
					-	TRAVEL EXPENSES REIMBURSEMENT	0.00
					CAREY INTERNATIONAL INC	CAR SERVICE - NOV BOD MTGS	5,798.17
				230 Employee Lodging	CORP CREDIT CARD	SUE FLEMING-WESTIN NY AT TIMES SQUARE	3,025.43
					HEIDI B STANLEY	TRAVEL EXPENSES	315.00
					MICHAEL L NOEL	TRAVEL EXPENSES	142.22
					LODGE	151.89	
					BD OF DIRECTOR TRAVEL EXP	175.00	
					THE DAVENPORT HOTEL	DIRECTOR LODGING MAY BOD MTGS	1,677.48

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Expenditure Organization	(All)
Project Number	(All)

Sum of Transaction Amount							Total
Ferc Acct	Service	Jurisdiction	Expenditure Type	Vendor Name	Transaction Desc		Total
930200	CD	AA	230 Employee Lodging	THE DAVENPORT HOTEL	DIRECTOR-LODGING		310.26
					BOARD MEMBER LODGING/AUDIT		251.84
					BOARD MEMBER LODGING RE MTG		125.92
					BOARD MEMBER LODGING		206.84
					LODGING-HARPER-BOD MTG		101.43
					BOD LODGING-NOV. 2010		1,370.56
					DIRECTOR LODGING - FEB 2011 MTG		-176.91
					CAROLYN HARPER		103.42
					LODGING DIRECTOR CANDIDATE		121.42
					DIRECTOR LODGING - FEB 2011 MT		1,769.07
					TRAVEL EXPENSES		0.00
					BOARD MEMBER LODGING/AUDIT		0.00
					BOARD MEMBER LODGING RE MTG		0.00
					DONALD C BURKE		298.85
					THE COEUR D ALENE		8,032.50
			235 Employee Misc	CORP CREDIT CARD	Wells Fargo cc Payment		68.92
					SUE FLEMING-SUPERSHUTTLE EXECUCARNYC		24.60
					SUE FLEMING-WALGREENS #11962		16.53
					SUE FLEMING-SPOKANE INTERNATIONAL AI		47.50
					JOHN F KELLY		22.50
					MARC F RACICOT		91.85
					REBECCA A KLEIN		61.20
					SUSAN Y FLEMING		23.00
					Tips, Board of Directors Meetings - CDA Resort- August 2011		23.00
					885 Miscellaneous	CLASSIC LIMOUSINE / SUNSET	DIRECTOR TRAVEL, 8 PASSENGER VAN
			DIRECTOR TRANSPORTATION - 8 PASSENGER VAN				-16.05
			CAR SERVICE/DIRECTOR TRANSPORTATION				-18.66
			ROUNDTRIP VAN FOR DIRECTORS				243.17
			TRANSPORT DIRECTORS TO AIRPORT				169.78
			DIRECTOR TRANSPORTATION				864.00
			DIRECTOR TRAVEL, 8 PASSENGER V				160.50
			DIRECTOR TRANSPORTATION - 8 PA				160.50
			CAR SERVICE/DIRECTOR TRANSPORT				186.62
			CORP CREDIT CARD				2,266.63
			SUE FLEMING-WESTIN NY AT TIMES SQUARE				2,266.63
			ERIK J ANDERSON				151.47
			MISC				0.00
			RETAINER				0.00
			HEIDI B STANLEY				167.72
			TRAVEL EXPENSES				95.63
			BD OF DIRCTORS TRAVEL EXP				42.75
			TRAVEL EXPENSES REIMBURSEMENT				22,050.00
			RETAINER				24,764.88
			BD OF DIRECTORS QTLY PAYMENT				56.84
			IKON OFFICE SOLUTIONS				109.74
TABS		1.95					
ENVELOPES		256.42					
GLOSSARY OF TERMS BOOKLETS		55.80					
JOHN F KELLY							
TRAVEL EXPENSES							
TRAVEL EXPENSES REIMBURSEMENT							

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Expenditure Organization	(All)
Project Number	(All)

Sum of Transaction Amount							Total
Ferc Acct	Service	Jurisdiction	Expenditure Type	Vendor Name	Transaction Desc		
930200	CD	AA	885 Miscellaneous	JOHN F KELLY	RETAINER		0.00
				KRISTIANNE BLAKE	TRAVEL EXPENSES		99.00
					RETAINER		0.00
				MARC F RACICOT	TRAVEL EXPENSES		210.49
					RETAINER		14,850.00
				MICHAEL L NOEL	MISC		282.15
					TRAVEL EXPENSES		224.41
					BD OF DIRECTOR TRAVEL EXP		197.14
					RETAINER		18,000.00
				R JOHN TAYLOR	TRAVEL EXPENSES REIMBURSEMENT		171.00
					RETAINER		15,985.27
				REBECCA A KLEIN	TRAVEL EXPENSES		155.61
					BD OF DIRECTORS TRAVEL EXP		42.30
					RETAINER		6,750.00
					TRAVEL EXPENSES - PARKING		7.20
				ROY EIGUREN	BD OF DIRECTOR TRAVEL EXPENSE		19.80
					RETAINER		19,499.99
				SECRETARY OF STATE	FILLING FEE FOR ARTICLES OF AM		30.00
				THE DAVENPORT HOTEL	PARKING		415.18
					AUDIO VISUAL		522.40
					FACILITY CHARGE		2,054.43
					MISC COPIES		7.24
					PARKING BOD MTG		67.50
					AUDIO VISUAL BOD MTG		176.09
					FACILITY CHARGE BOD MTG		1,115.26
					BOARD MEMBER LODGING		22.50
					LODGING-HARPER-BOD MTG		36.00
					BOD MEETINGS - FEB 2011		0.00
					TRAVEL EXPENSES		0.00
					TRAVEL EXPENSES REIMBURSEMENT		0.00
					BD OF DIRECTORS QTLY PAYMENT		0.00
					DIRECTOR TRANSPORTATION		0.00
					2010 correction for B&O tax on BOD fees		7,940.96
DONALD C BURKE	TRAVEL EXPENSES		514.22				
THE COEUR D ALENE	PARKING		520.20				
	AUDIO VISUAL		669.79				
	FACILITY CHARGE		4,005.00				
	TRANSPORTATION		252.90				
915 Printing	IKON OFFICE SOLUTIONS		BOD MAG MASTER 0211 BOOKS	3.91			
			BD MAG MASTER 0511 BOOKLETS	4.30			
			BOD MAG MASTER 0811	4.30			
			BOD MAG MASTER BOOKS	4.35			
935 Subscriptions	DILIGENT BOARD MEMBER SE		2012 DILIGENT SUBSCRIPTION	28,500.00			
225 Conference Fees	MICHAEL L NOEL		TRAVEL EXPENSES	562.50			
			BD OF DIRECTOR TRAVEL EXP	175.50			

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Date: 02-22-2012

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Expenditure Organization	(All)
Project Number	(All)

Sum of Transaction Amount							Total
Ferc Acct	Service	Jurisdiction	Expenditure Type	Vendor Name	Transaction Desc		
930200	CD	AA	880 Materials & Equip	IKON OFFICE SOLUTIONS	TABS		16.63
			930 Right-of-Way Eas	THE DAVENPORT HOTEL	LODGING-HARPER-BOD MTG		0.00
			611 Cable Service	COMCAST	CABLE SERVICE - COLLIN SPRAGUE - 8498 38 005 005005		104.17
				CABLE ONE	INTERNET SERVICE-MIKE NOD		205.21
			615 Internet	COMCAST	INTERNET-MISSION/COLLIN SPRAGUE		99.95
CABLE ONE	MIKE NOEL'S INTERNET			199.95			
930200 Total							241,652.06
923000	CD	AA	020 Professional Serv	TOWERS WATSON PENNSYLV	COMPENSATION CONSULTING		11,874.12
					DIRECTOR COMP RESEARCH		2,825.63
923000 Total							14,699.75
417100	ZZ	ZZ	020 Professional Serv	TOWERS WATSON PENNSYLV	COMPENSATION CONFULTING		5,000.00
					DIRECTOR COMP RESEARCH AIQ		2,000.00
			205 Airfare	ERIK J ANDERSON	AIR		121.94
					HEIDI B STANLEY	TRAVEL EXPENSES	108.16
				JOHN F KELLY	BD OF DIRCTORS TRAVEL EXP		21.34
					TRAVEL EXPENSES		2,199.34
					BD OF DIRECTORS TRAVEL EXP		373.40
				KRISTIANNE BLAKE	TRAVEL EXPENSES REIMBURSEMENT		37.37
					EXPENSES		1,819.80
					TRAVEL EXPENSES		35.60
				MARC F RACICOT	TRAVEL EXPENSES		51.98
				MICHAEL L NOEL	TRAVEL EXPENSES		79.27
					AIR		52.04
				R JOHN TAYLOR	BD OF DIRECTOR TRAVEL EXP		16.47
					TRAVEL EXPENSES REIMBURSEMENT		934.40
				REBECCA A KLEIN	TRAVEL EXPENSES		148.82
					BD OF DIRECTORS TRAVEL EXP		71.78
				ROY EIGUREN	TRAVEL EXPENSES - AIRFARE		60.47
					BD OF DIRECTOR TRAVEL EXPENSE		31.34
				-	TRAVEL EXPENSES		0.00
			TRAVEL EXPENSES REIMBURSEMENT			0.00	
			EXPENSES			0.00	
			RICK R HOLLEY	TRAVEL EXPENSES		16.74	
				TRAVEL EXPENSES REIMBURSEMENT		18.34	
			DONALD C BURKE	REIMBURSEMENT FOR TRAVEL EXPENSES		15.74	
				TRAVEL EXPENSES		338.30	
			210 Employee Auto M	JOHN F KELLY	TRAVEL EXPENSES		7.80
					BD OF DIRECTORS TRAVEL EXP		157.08
				MICHAEL L NOEL	TRAVEL EXPENSES		22.40
					AUTO		2.00
R JOHN TAYLOR	BD OF DIRECTOR TRAVEL EXP			0.92			
	TRAVEL EXPENSES			11.22			
-	TRAVEL EXPENSES REIMBURSEMENT		11.22				
-	TRAVEL EXPENSES		0.00				
-	TRAVEL EXPENSES REIMBURSEMENT		0.00				

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MR-BOD-1

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Expenditure Organization	(All)
Project Number	(All)

Sum of Transaction Amount							
Ferc Acct	Service	Jurisdiction	Expenditure Type	Vendor Name	Transaction Desc	Total	
417100	ZZ	ZZ	210 Employee Auto M	RICK R HOLLEY	TRAVEL EXPENSES	2.04	
					TRAVEL EXPENSES REIMBURSEMENT	2.04	
			215 Employee Busine	AZAR'S FOOD SERVICES	FOOD	62.17	
					BOARD OF DIRECTOR'S	75.28	
					CATERING SVCS	3.26	
					CATERING	26.34	
					CORP CREDIT CARD	SUE FLEMING-POST HOUSE	3,709.83
						SUE FLEMING-THE PORTERHOUSE AT FRA	395.62
						SUE FLEMING-NYSE CATERING 15240773	866.04
						SUE FLEMING-WESTIN NY AT TIMES SQUARE	3,199.43
					EXECUTIVE WOMEN INTERNA	EWI DINNER	30.00
						EWI FIRM RECOGNITION DINNER	210.00
					HAYDEN LAKE COUNTRY CLU	AVA BD OF DIR VIP DINNER	1,973.59
					HEIDI B STANLEY	TRAVEL EXPENSES	0.59
						TRAVEL EXPENSES REIMBURSEMENT	2.10
					JOHN F KELLY	TRAVEL EXPENSES	12.73
						BD OF DIRECTORS TRAVEL EXP	15.79
					MICHAEL L NOEL	FOOD	3.71
						TRAVEL EXPENSES	35.50
						BD OF DIRECTOR TRAVEL EXP	1.24
					R JOHN TAYLOR	TRAVEL EXPENSES	20.07
					REBECCA A KLEIN	TRAVEL EXPENSES	11.07
			TRAVEL EXPENSES - FOOD	0.76			
			THE DAVENPORT HOTEL	MEAL/BEVERAGE	2,693.29		
				MEALS/BEVERAGES BOD MTG	759.55		
				LODGING-HARPER-BOD MTG	4.05		
				BOD LODGING-NOV. 2010	2.76		
			THE MANHATTAN GROUP OF	BOAT CRUISE NYC-BOARD	5,732.00		
				FOOD ON BOAT CRUISE NYC	744.56		
			-	TRAVEL EXPENSES	0.00		
				TRAVEL EXPENSES REIMBURSEMENT	0.00		
				EWI DINNER	0.00		
				EWI FIRM RECOGNITION DINNER	0.00		
				BOAT CRUISE NYC-BOARD	0.00		
			RICK R HOLLEY	TRAVEL EXPENSES	0.30		
			DONALD C BURKE	TRAVEL EXPENSES	6.57		
			THE COEUR D ALENE	MEALS/BEVERAGES	5,293.35		
			220 Employee Car Re	JOHN F KELLY	TRAVEL EXPENSES REIMBURSEMENT	10.23	
					MARC F RACICOT	TRAVEL EXPENSES	145.97
					-	TRAVEL EXPENSES REIMBURSEMENT	0.00
			CAREY INTERNATIONAL INC	CAR SERVICE - NOV BOD MTGS	644.23		
			230 Employee Lodgin	CORP CREDIT CARD	SUE FLEMING-WESTIN NY AT TIMES SQUARE	8,387.27	
					HEIDI B STANLEY	TRAVEL EXPENSES	332.30
					MICHAEL L NOEL	TRAVEL EXPENSES	15.80
					LODGE	16.88	

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Expenditure Organization	(All)
Project Number	(All)

Sum of Transaction Amount						
Ferc Acct	Service	Jurisdiction	Expenditure Type	Vendor Name	Transaction Desc	Total
417100	ZZ	ZZ	230 Employee Lodging	MICHAEL L NOEL	BD OF DIRECTOR TRAVEL EXP	37.78
				THE DAVENPORT HOTEL	A10 BOARD LODGING	262.61
					DIRECTOR LODGING MAY BOD MTGS	186.39
					LODING -AIQ BOD MEETINGS	276.56
					DIRECTOR-LODGING	34.47
					BOARD MEMBER LODGING/AUDIT	27.98
					BOARD MEMBER LODGING RE MTG	13.99
					ECORA BOARD MTG LODGING	254.82
					BOARD MEMBER LODGING	22.98
					LODGING-HARPER-BOD MTG	11.27
					BOD LODGING-NOV. 2010	152.28
					DIRECTOR LODGING - FEB 2011 MTG	176.91
					CAROLYN HARPER	11.49
					LODGING DIRECTOR CANDIDATE	13.49
					TRAVEL EXPENSES	0.00
					BOARD MEMBER LODGING/AUDIT	0.00
					BOARD MEMBER LODGING RE MTG	0.00
					ECORA BOARD MTG LODGING	0.00
					REIMBURSE AVISTA FOR PERSONAL STAY IN NYC	-853.86
					SLEEPING ROOMS-BOD MTG NOV.2011	0.00
				DONALD C BURKE	TRAVEL EXPENSES	33.20
				THE COEUR D ALENE	LODGING	15,775.41
				THE WESTIN NEW YORK	SLEEPING ROOMS-BOD MTG NOV.2011	7,408.72
			235 Employee Misc E	JOHN F KELLY	TRAVEL EXPENSES	2.50
					BD OF DIRECTORS TRAVEL EXP	33.00
				MARC F RACICOT	TRAVEL EXPENSES	10.21
				REBECCA A KLEIN	TRAVEL EXPENSES	6.80
				SUSAN Y FLEMING	Parking, AIQ Board of Directors Meeting - Davenport Hotel	6.52
			830 Dues	EXECUTIVE WOMEN INTERNA	EWI DUES	95.00
					EWI DUES - FLEMING	155.00
					SUE FLEMING - EWI DUES	420.50
					EWI DUES - FLEMING	0.00
					SUE FLEMING - EWI DUES	0.00
			885 Miscellaneous	CLASSIC LIMOUSINE / SUNSET	DIRECTOR TRAVEL, 8 PASSENGER VAN	16.05
					DIRECTOR TRANSPORTATION - 8 PASSENGER VAN	16.05
					CAR SERVICE/DIRECTOR TRANSPORTATION	18.66
					ROUNDRIP VAN FOR DIRECTORS	27.02
					TRANSPORT DIRECTORS TO AIRPORT	18.86
					DIRECTOR TRANSPORTATION	96.00
				CORP CREDIT CARD	Wells Fargo cc Payment	1,220.00
					SUE FLEMING-BEYOND SPORTS AND ENTERTA	2,873.95
					SUE FLEMING-SONS OF THE REVOLUTION	110.00
					SUE FLEMING-WESTIN NY AT TIMES SQUARE	235.19
				ERIK J ANDERSON	MISC	16.83
				EXECUTIVE WOMEN INTERNA	TRADE SHOW TABLE-EWI	10.00

Prep by: *JS* 1st Review:

Date: 02-22-2012

Mgr. Review: *JMG*

Expenditure Organization	(All)
Project Number	(All)

Sum of Transaction Amount						
Ferc Acct	Service	Jurisdiction	Expenditure Type	Vendor Name	Transaction Desc	Total
417100	ZZ	ZZ	885 Miscellaneous	HEIDI B STANLEY	TRAVEL EXPENSES	18.64
					BD OF DIRCTORS TRAVEL EXP	10.62
					TRAVEL EXPENSES REIMBURSEMENT	4.75
					RETAINER	2,450.00
					BD OF DIRECTORS QTLY PAYMENT	2,751.65
				IKON OFFICE SOLUTIONS	TABS	6.32
					ENVELOPES	12.19
					GLOSSARY OF TERMS BOOKLETS	0.22
				J CRAIG SWEAT PHOTOGRAP	PORTRAITS-BOARD MEMBERS	550.00
					HEIDI STANLEY PORTRAIT RETOUCH	35.00
				JOHN F KELLY	TRAVEL EXPENSES	27.38
					TRAVEL EXPENSES REIMBURSEMENT	6.20
					EXPENSES	10.00
				KRISTIANNE BLAKE	TRAVEL EXPENSES	11.00
				MARC F RACICOT	TRAVEL EXPENSES	23.39
					RETAINER	1,650.00
				MICHAEL L NOEL	MISC	31.35
					TRAVEL EXPENSES	24.93
					BD OF DIRECTOR TRAVEL EXP	21.90
					RETAINER	2,000.00
				R JOHN TAYLOR	TRAVEL EXPENSES REIMBURSEMENT	19.00
					RETAINER	1,776.14
				REBECCA A KLEIN	TRAVEL EXPENSES	17.29
					BD OF DIRECTORS TRAVEL EXP	4.70
					RETAINER	750.00
					TRAVEL EXPENSES - PARKING	0.80
				ROY EIGUREN	BD OF DIRECTOR TRAVEL EXPENSE	2.20
					RETAINER	2,166.67
				THE DAVENPORT HOTEL	PARKING	46.13
					AUDIO VISUAL	58.05
					FACILITY CHARGE	228.27
					MISC COPIES	0.80
					PARKING BOD MTG	7.50
					AUDIO VISUAL BOD MTG	19.57
					FACILITY CHARGE BOD MTG	123.91
					BOARD MEMBER LODGING	2.50
					LODGING-HARPER-BOD MTG	4.00
				ADVENTURES IN ADVERTISING	BOARD OF DIRECTOR JACKETS	1,873.55
					TRAVEL EXPENSES	0.00
					TRAVEL EXPENSES REIMBURSEMENT	0.00
					TRADE SHOW TABLE-EWI	0.00
					EXPENSES	0.00
					HEIDI STANLEY PORTRAIT RETOUCH	0.00
					REIMBURSMENT FROM DENNIS	-1,280.79
				DONALD C BURKE	TRAVEL EXPENSES	57.13

Prep by: SS 1st Review: Jma
 Date: 02-22-2012 Mgr. Review: Jma

Expenditure Organization	(All)
Project Number	(All)

Sum of Transaction Amount									
Ferc Acct	Service	Jurisdiction	Expenditure Type	Vendor Name	Transaction Desc	Total			
417100	ZZ	ZZ	885 Miscellaneous	THE COEUR D ALENE	PARKING	57.80			
					AUDIO VISUAL	74.42			
					FACILITY CHARGE	445.00			
					TRANSPORTATION	28.10			
						NYSE MARKET INC	AVA BANNER	750.00	
			915 Printing	IKON OFFICE SOLUTIONS	BOD MAG MASTER 0211 BOOKS	0.44			
					BD MAG MASTER 0511 BOOKLETS	0.48			
					BOD MAG MASTER 0811	0.48			
			810 Advertising Expe	EXECUTIVE WOMEN INTERNA	EWI JOB INSERT	272.50			
			225 Conference Fees	MICHAEL L NOEL	TRAVEL EXPENSES	62.50			
BD OF DIRECTOR TRAVEL EXP	19.50								
880 Materials & Equip	IKON OFFICE SOLUTIONS	TABS	1.85						
417100 Total						95,684.25	MR-BOD-1		
Grand Total						352,036.06	MR-BOD-1		

2.14-16

Miscellaneous Restating Adjustment

Board of Director Fees

MR-BOD-3-5 Workpapers

RB:
jma

**Avista Utilities
Board of Directors Fees Allocation
For the twelve months ended December 31, 2011**

	Board of Directors Fees	Total Adjustment
Total Adjustment	MR-BOD-4 \$ (585,326)	10%
<u>Allocated to Washington Electric</u>		
72.383% E - Note 7		
67.029% E - Note 4	<u>\$ (283,986)</u>	<u>\$ (28,399)</u>
<u>Allocated to Washington Gas</u>		
19.477% E - Note 7		
67.587% G - Note 4	<u>\$ (77,052)</u>	<u>\$ (7,705)</u>
<u>Allocated to Idaho Electric</u>		
72.383%		
32.971% E - Note 4	<u>\$ (139,690)</u>	<u>\$ (13,969)</u>
<u>Allocated to Idaho Gas</u>		
19.477%		
32.413% G - Note 4	<u>\$ (36,952)</u>	<u>\$ (3,695)</u>
<u>Allocated to Oregon</u>		
8.140% E - Note 7	<u>\$ (47,646)</u>	<u>\$ (4,765)</u>
	\$ (585,326)	\$ (47,132)
	(0)	

1.0000 E - Note 7 (Results of Operation E-ALL-12A, pg. 2)
 1.0000 E - Note 4 (Results of Operation E-ALL-12A, pg. 1)
 1.0000 G - Note 4 (Results of Operation G-ALL-12A, pg. 1)

Prep by: JS 1st Review:
 Date: 02-22-2012 Mgr. Review: JMA

**Board of Directors Fees
For the twelve months ended December 31, 2011**

Source: This document includes all Board of Director Fees, charged to the Board of Directors Activity Project Number 09900020.

Purpose: To verify that all fees were appropriately recorded in the BOD Activities, we reviewed transaction descriptions on a line by line basis. We have also included a reconciliation of other Board of Director compensation, in the form of Stock Options that have not been recorded in project number 09900020.

2011 Stock Issuance	MR-BOD-5	477,490.83	
Additional 2011 Stock Issuance	MR-BOD-5	59,834.70	
Stock Option Exercises	MR-BOD-5	48,000.30	
		<u>585,325.83</u>	MR-BOD-3
Total Quarterly Payments/Retainers	MR-BOD-5	<u>752,158.09</u>	
		<u>1,337,483.92</u>	

Project Number	(All)
Expenditure Organization	(All)

Sum of Transaction Amount			
Vendor Name	Ferc Acct	Transaction Desc	Total
ERIK J ANDERSON			109,195.20
HEIDI B STANLEY	930200	QUARTERLY PAYMENT	22,060.80
		QUARTERLY EXPENSES	20,700.00
		RETAINER	22,050.00
		BD OF DIRECTORS QTLY PAYMENT	24,764.88
	930200 Total		89,575.68
	417100	QUARTERLY PAYMENT	2,451.20
		QUARTERLY EXPENSES	2,300.00
		RETAINER	2,450.00
		BD OF DIRECTORS QTLY PAYMENT	2,751.65
	417100 Total		9,952.85
HEIDI B STANLEY Total			99,528.53
JOHN F KELLY	930200	QUARTERLY PAYMENT	53,110.80
		BD OF DIRECTORS QTLY PMT	26,939.88
		QUARTERLY EXPENSES	26,325.00
		RETAINER	0.00
930200 Total		106,375.68	
	186200	QUARTERLY PAYMENT	1,500.00

Prep by: *JES* 1st Review: *[Signature]*
 Date: 02-22-2012 Mgr. Review: *[Signature]*

JOHN F KELLY	186200	AIQ	1,500.00
		BD OF DIRECTORS QTLY PMT	1,500.00
		QUARTERLY EXPENSES	6,000.00
	186200 Total		10,500.00
	417100	QUARTERLY PAYMENT	5,901.20
BD OF DIRECTORS QTLY PMT		2,993.32	
QUARTERLY EXPENSES		2,925.00	
417100 Total		11,819.52	
JOHN F KELLY Total			128,695.20
KRISTIANNE BLAKE	930200	QUARTERLY PAYMENT	43,114.38
		BD OF DIRECTORS QTLY PMT	22,613.43
		QUARTERLY EXPENSES	20,648.55
		RETAINER	0.00
	930200 Total		86,376.36
	186200	QUARTERLY PAYMENT	1,500.00
		AIQ	1,500.00
		BD OF DIRECTORS QTLY PMT	1,500.00
		QUARTERLY EXPENSES	6,000.00
	186200 Total		10,500.00
417100	QUARTERLY PAYMENT	4,790.48	
	BD OF DIRECTORS QTLY PMT	2,512.60	
	QUARTERLY EXPENSES	2,294.28	
417100 Total		9,597.36	
KRISTIANNE BLAKE Total			106,473.72
MARC F RACICOT	930200	QUARTERLY PAYMENT	16,218.00
		BD OF DIRECTORS QTLY PMT	17,564.88
		QUARTERLY EXPENSES	16,200.00
		RETAINER	14,850.00
	930200 Total		64,832.88
	417100	QUARTERLY PAYMENT	1,802.00
BD OF DIRECTORS QTLY PMT		1,951.65	
QUARTERLY EXPENSES		1,800.00	
RETAINER		1,650.00	
417100 Total		7,203.65	
MARC F RACICOT Total			72,036.53
MICHAEL L NOEL	930200	QUARTERLY PAYMENT	15,321.60
		BD OF DIRECTORS QTLY PMT	16,664.88
		QUARTERLY EXPENSES	13,950.00
		RETAINER	18,000.00
	930200 Total		63,936.48

Prep by: SS1st Review: JMADate: 02-22-2012Mgr. Review: JMA

MICHAEL L NOEL	417100	QUARTERLY PAYMENT	1,702.40
		BD OF DIRECTORS QTLY PMT	1,851.65
		QUARTERLY EXPENSES	1,550.00
		RETAINER	2,000.00
	417100 Total		7,104.05
MICHAEL L NOEL Total			71,040.53
R JOHN TAYLOR	930200	QUARTERLY PAYMENT	20,053.27
		BD OF DIRECTORS QTLY PMT	20,050.15
		QUARTERLY EXPENSES	18,685.27
		RETAINER	15,985.27
	930200 Total		74,773.96
	417100	QUARTERLY PAYMENT	2,228.14
		BD OF DIRECTORS QTLY PMT	2,227.79
		QUARTERLY EXPENSES	2,076.14
		RETAINER	1,776.14
	417100 Total		8,308.21
R JOHN TAYLOR Total			83,082.17
REBECCA A KLEIN	930200	QUARTERLY PAYMENT	6,162.79
		BD OF DIRECTORS QTLY PMT	7,889.88
		QUARTERLY EXPENSES	6,525.00
		RETAINER	6,750.00
	930200 Total		27,327.67
	417100	QUARTERLY PAYMENT	684.75
		BD OF DIRECTORS QTLY PMT	876.65
		QUARTERLY EXPENSES	725.00
		RETAINER	750.00
	417100 Total		3,036.40
REBECCA A KLEIN Total			30,364.07
ROY EIGUREN	930200	RETAINER	19,499.99
	930200 Total		19,499.99
	417100	RETAINER	2,166.67
	417100 Total		2,166.67
ROY EIGUREN Total			21,666.66
RICK R HOLLEY	930200	QUARTERLY PAYMENT	9,464.88
		QUARTERLY EXPENSES	1,369.09
	930200 Total		10,833.97
	417100	QUARTERLY PAYMENT	1,051.65
		QUARTERLY EXPENSES	152.12
417100 Total		1,203.77	
RICK R HOLLEY Total			12,037.74

Prep by: *JS*

1st Review: *Jma*

Adjustment f - 2.14-20

Workpaper Ref. MR-BOD-4

DONALD C BURKE	930200	BD OF DIRECTORS QTLY PMT QUARTERLY EXPENSES	10,814.88 5,419.09
	930200 Total		16,233.97
	417100	BD OF DIRECTORS QTLY PMT QUARTERLY EXPENSES	1,201.65 602.12
	417100 Total		1,803.77
DONALD C BURKE Total			18,037.74
Grand Total			752,158.09

Prep by: SS 1st Review: [Signature]
Date: 02-22-2012 Mgr. Review: [Signature]

	ANDERSON	BLAKE	BURKE	EIGUREN	HOLLEY	KELLY	KLEIN	NOEL	RACICOT	STANLEY	TAYLOR	TOTAL COMP.
2011 Stock Issuance	\$ 29,988.00	\$ 47,980.80	\$ 40,812.12	\$ -	\$ 40,812.12	\$ 29,988.00	\$ 97,985.79	\$ 59,976.00	\$ 49,980.00	\$ 29,988.00	\$ 49,980.00	\$ 477,490.83
2011 Add'l Stock Issue	\$ 5,983.47	\$ 5,983.47	\$ 5,983.47	\$ -	\$ 5,983.47	\$ 5,983.47	\$ 5,983.47	\$ 5,983.47	\$ 5,983.47	\$ 5,983.47	\$ 5,983.47	\$ 59,834.70
Stock Option Exercises	\$ -	\$ 15,916.80	\$ -	\$ -	\$ -	\$ 16,110.00	\$ -	\$ -	\$ -	\$ -	\$ 15,973.50	\$ 48,000.30
TOTAL QUARTERLY PAYMENTS - SUBS	\$ 12,166.67	\$ 12,166.67	\$ -	\$ -	\$ -	\$ 12,166.67	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,500.01
TOTAL QUARTERLY PAYMENTS - AVS/SA	\$ 93,417.62	\$ 21,307.07	\$ 16,792.40	\$ 21,270.62	\$ 10,988.61	\$ 113,422.98	\$ 27,888.03	\$ 68,497.55	\$ 69,690.88	\$ 97,047.05	\$ 40,624.12	\$ 684,342.40
TOTAL 2011 COMPENSATION	\$ 145,166.67	\$ 176,354.81	\$ 64,833.33	\$ 21,666.66	\$ 58,833.33	\$ 180,776.67	\$ 134,333.33	\$ 137,000.00	\$ 128,000.00	\$ 135,500.00	\$ 155,019.14	\$ 1,337,483.94

MR-BOD-4
 MR-BOD-4
 MR-BOD-4
 MR-BOD-4

Q1 2011

	ANDERSON	BLAKE	BURKE	EIGUREN	HOLLEY	KELLY	KLEIN (1)	NOEL	RACICOT	STANLEY	TAYLOR	TOTAL
Quarterly Retainer	\$ 1,500.00	\$ 1,500.00		\$ 1,533.33		\$ 1,200.00		\$ 9,500.00	\$ 12,000.00	\$ 17,000.00	\$ 12,000.00	\$ 113,333.33
Chair Retainer	\$ 1,250.00	\$ 2,500.00		\$ 833.33		\$ 1,250.00					\$ 1,250.00	\$ 7,083.33
Board Director Retainer						\$ 3,750.00						\$ 3,750.00
January 18 - Special Comp. (1 M)						\$ 1,500.00	\$ 1,500.00	\$ 1,500.00			\$ 1,500.00	\$ 6,000.00
January 18 & 19 Advantage Bd. & Com. Mgs.	\$ 1,500.00	\$ 1,500.00				\$ 1,500.00						\$ 4,500.00
February 9 Environmental Mgt	\$ 1,500.00			\$ 1,500.00		\$ 1,500.00		\$ 1,500.00				\$ 6,000.00
February 9 - Community Mgt	\$ 1,500.00					\$ 1,500.00					absent	\$ 3,000.00
February 9 - Archdiocese of St. Louis	\$ 1,500.00			\$ 1,500.00				\$ 1,500.00		\$ 1,500.00		\$ 6,000.00
February 9 - Community Mgt	\$ 1,500.00							\$ 1,500.00	\$ 1,500.00	\$ 1,500.00		\$ 4,500.00
February 9 - Archdiocese of St. Louis	\$ 1,500.00					\$ 1,500.00	\$ 1,500.00	\$ 1,500.00			absent	\$ 4,500.00
February 9 - Board Meeting	\$ 1,500.00	\$ 1,500.00		\$ 1,500.00		\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	absent	\$ 12,000.00
February 9 - Audit	\$ 1,500.00	\$ 1,500.00						\$ 1,500.00		\$ 1,500.00		\$ 4,500.00
February 23 - Audit	\$ 1,500.00	\$ 1,500.00						\$ 1,500.00		\$ 1,500.00		\$ 4,500.00
March 10 - Board Meeting						\$ 1,500.00	\$ 1,500.00	\$ 1,500.00			\$ 1,500.00	\$ 6,000.00
Deferred March 2011 Div											\$ 1,611.41	\$ 2,204.21
February 9 - Board Meeting	\$ 1,500.00			\$ 1,500.00		\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 13,500.00
TOTAL	\$ 23,813.50	\$ 24,692.83	\$ -	\$ 21,270.62	\$ -	\$ 30,433.50	\$ 7,353.00	\$ 19,597.06	\$ 16,192.22	\$ 24,059.00	\$ 17,441.70	\$ 184,853.43

Note (1): Becky will take her full retainer in Common Stock.
 Note (2): Roy Elguren resigned from the Board in February 2011, so his retainer amounts are pro-rated for two months.

Prep by: JS 1st Review: JS
 Date: 02-22-2012 Mgr. Review: JS

Q2 2011												
	ANDERSON	BLAKE	BURKE	EIGUREN	HOLLEY	KELLY	KLEIN (1)	NOEL	RACICOT	STANLEY	TAYLOR	TOTAL
Quarterly Retainer	\$ 12,000.00	\$ 12,000.00				\$ 12,000.00		\$ 9,500.00	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	\$ 97,000.00
Chair Retainer		\$ 1,250.00				\$ 1,250.00	\$ 331.33				\$ 1,250.00	\$ 7,043.33
Leadership Retainer						\$ 3,750.00						\$ 3,750.00
April 19 & 20 - Advantage Bd. & Com. Mtgs.	\$ 1,500.00	\$ 1,500.00				\$ 1,500.00						\$ 4,500.00
May 7 - Audit		\$ 1,500.00						\$ 1,500.00		\$ 1,500.00		\$ 4,500.00
May 10 - Board Mtg. & Com. Mtg.		\$ 1,500.00				\$ 1,500.00					\$ 1,500.00	\$ 4,500.00
May 10 - Environmental	\$ 1,500.00						\$ 1,500.00		\$ 1,500.00			\$ 4,500.00
May 10 - Finance	\$ 1,500.00								\$ 1,500.00	\$ 1,500.00		\$ 4,500.00
May 12 - Environmental Mtg.		\$ 1,500.00				\$ 1,500.00					\$ 1,500.00	\$ 4,500.00
May 12 - Office						\$ 1,500.00	\$ 1,500.00	\$ 1,500.00			\$ 1,500.00	\$ 6,000.00
May 12 - Audit		\$ 1,500.00						\$ 1,500.00		\$ 1,500.00		\$ 4,500.00
May 12 - Annual Mtg.	\$ 1,500.00	\$ 1,500.00				\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 12,000.00
May 18 - Board Meeting	\$ 1,500.00	\$ 1,500.00				\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 12,000.00
Deferred June 2011 Pay		\$ 692.83									\$ 1,317.41	\$ 2,204.24
Stock Purchase (13 shares)	\$ 12.00	\$ 19.20				\$ 12.00	\$ 14.24	\$ 24.00	\$ 20.00	\$ 12.00	\$ 20.00	\$ 133.44
Stock Purchase (13 shares) - 2nd Quarter	\$ (814.24)					\$ (614.35)	\$ (145.19)	\$ (213.63)	\$ (636.09)	\$ (453.34)	\$ (453.70)	\$ (2,719.15)
TOTAL	\$ 25,298.28	\$ 26,212.03	\$ -	\$ -	\$ -	\$ 30,397.65	\$ 6,699.35	\$ 16,710.34	\$ 17,683.91	\$ 24,045.56	\$ 21,874.71	\$ 168,921.83

Note (1): Becky took her full retainer in Common Stock. Becky's chair retainer was prorated for two months since she did not become Environmental Chair until May 13.



Q3 2011

	ANDERSON	BLAKE	BURKE	EIGUREN	HOLLEY	KELLY	KLEIN (1)	NOEL	RACICOT	STANLEY	TAYLOR	TOTAL
Quarterly Retainer	\$ 17,000.00	\$ 12,500.00				\$ 17,000.00		\$ 9,500.00	\$ 12,000.00	\$ 17,000.00	\$ 12,000.00	\$ 97,000.00
Chair Retainer						\$ 1,250.00	\$ 1,250.00				\$ 1,250.00	\$ 7,500.00
Lead Director Retainer						\$ 3,750.00						\$ 3,750.00
Subsidiary Director Retainer	\$ 416.67	\$ 416.67				\$ 416.67						\$ 1,250.01
July 21 - Ecova Conf. Call										\$ 1,500.00		\$ 3,000.00
July 19 & 20 - Advantage Bd & Committee Mgs.	\$ 1,500.00	\$ 1,500.00				\$ 1,500.00						\$ 4,500.00
July 26 - New Director Orientation			\$ 3,000.00		\$ 3,000.00							\$ 6,000.00
August 2 - Audit		\$ 1,500.00	\$ 1,500.00					\$ 1,500.00		\$ 1,500.00		\$ 6,000.00
August 9 - Finance		\$ 1,500.00	\$ 1,500.00			\$ 1,500.00			\$ 1,500.00			\$ 6,000.00
August 9 - Environmental						\$ 1,500.00		\$ 1,500.00	\$ 1,500.00			\$ 4,500.00
August 10 - Camp						\$ 1,500.00	\$ 1,500.00	\$ 1,500.00			\$ 1,500.00	\$ 6,000.00
August 10 - Standards		\$ 1,500.00				\$ 1,500.00			\$ 1,500.00		\$ 1,500.00	\$ 6,000.00
August 10 - Audit		\$ 1,500.00	\$ 1,500.00					\$ 1,500.00		\$ 1,500.00		\$ 6,000.00
August 10 - Board Mtg	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00		\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 18,000.00
August 11 - Board Mtg	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00		\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 18,000.00
August 11 - Board Mtg	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00		\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 18,000.00
Director 2011-2012 Mtg											\$ 1,500.00	\$ 3,200.00
Stock Transactions					\$ 18.53	\$ 18.53	\$ 18.53	\$ 18.53	\$ 18.53	\$ 18.53	\$ 18.53	\$ 186.90
Stock Transactions					\$ 18.53	\$ 18.53	\$ 18.53	\$ 18.53	\$ 18.53	\$ 18.53	\$ 18.53	\$ 186.90
Stock Transactions					\$ 18.53	\$ 18.53	\$ 18.53	\$ 18.53	\$ 18.53	\$ 18.53	\$ 18.53	\$ 186.90
TOTAL	\$ 27,184.90	\$ 26,626.03	\$ 11,738.80	\$ -	\$ 10,317.30	\$ 30,847.29	\$ 8,596.23	\$ 18,175.50	\$ 19,164.93	\$ 27,021.23	\$ 21,874.92	\$ 201,537.13

Note (1): Becky, Don and Rick took their full retainers in Common Stock.

Q4 2011

	ANDERSON	BLAKE	BURKE (1)	EIGUREN	HOLLEY (1)	KELLY	KLEIN (1)	NOEL	RACICOT	STANLEY	TAYLOR	TOTAL
Quarterly Retainer	\$ 17,000.00	\$ 12,500.00				\$ 17,000.00		\$ 9,500.00	\$ 12,000.00	\$ 17,000.00	\$ 12,000.00	\$ 97,000.00
Chair Retainer						\$ 1,250.00	\$ 1,250.00				\$ 1,250.00	\$ 7,500.00
Lead Director Retainer						\$ 3,750.00						\$ 3,750.00
Subsidiary Director Retainer	\$ 1,250.00	\$ 1,250.00				\$ 1,250.00						\$ 3,750.00
October 18 & 19 - Ecova Bd & Com Mgs.	\$ 3,000.00	\$ 3,000.00				\$ 3,000.00						\$ 9,000.00
Nov 1 - Audit		\$ 1,500.00	\$ 1,500.00					\$ 1,500.00		\$ 1,500.00		\$ 6,000.00
Nov 2 - Finance Mtg		\$ 1,500.00	\$ 1,500.00			\$ 1,500.00				\$ 1,500.00		\$ 6,000.00
Nov 4 - Ecova Conf. Call	\$ 1,500.00	\$ 1,500.00				\$ 1,500.00						\$ 4,500.00
Nov 9 - Environmental					absent		\$ 1,500.00		\$ 1,500.00			\$ 4,500.00
Nov 9 - Governance Mtg		\$ 1,500.00				\$ 1,500.00			\$ 1,500.00		\$ 1,500.00	\$ 6,000.00

Prep by:  1st Review: 
 Date: 02-22-2012 Mgr. Review:

Miscellaneous Restating Adjustment

Non-Utility Removals

MR-NU Workpapers

RB:
jma

**Miscellaneous Adjustment
Non-Utility Amounts
For the Year ended December 31, 2011**

Ferc Acct	CD Removed	Grand Total												
		IAA	AN	ID	WA	ED AN	ID	WA	GD AA	AS	ID	OR		
935000		15,775.54											15,775.54	MR-NU-2
930200		238.15	1,423.42	525.75								100.00	2,287.32	MR-NU-2
923000		(192.39)											(192.39)	MR-NU-2
921000		1,867.00	383.00			32.61							2,282.61	MR-NU-2
909000			10,000.00										10,000.00	MR-NU-2
908000			1,023.76	35.70									1,059.46	MR-NU-2
905000		197.28											197.28	MR-NU-2
901000		72.15											72.15	MR-NU-2
880000										57.00	482.20		539.20	MR-NU-2
588000						464.41	176.05	1,337.96					1,978.42	MR-NU-2
566000						34.73							34.73	MR-NU-2
546000						247.86							247.86	MR-NU-2
545000						23.53							23.53	MR-NU-2
543000						44.40							44.40	MR-NU-2
539000						754.38							754.38	MR-NU-2
537300						176.30							176.30	MR-NU-2
537000						678.92							678.92	MR-NU-2
536000						1,310.25							1,310.25	MR-NU-2
535000						22.20							22.20	MR-NU-2
Grand Total		17,957.73	12,830.18	561.45	0.00	3,789.59	176.05	1,337.96	0.00	0.00	57.00	582.20	37,292.16	MR-NU-2/3

ELECTRIC												
Ferc Acct	CD	IAA	AN	ID	WA	ED AN	ID	WA	GD AA	AS	ID	OR
935000	7	72.383%	79.075%	79.075%	79.075%	100%	100%	100%	-	0%	0%	0%
930200	7	72.383%	79.075%	79.075%	79.075%	100%	100%	100%	-	0%	0%	0%
923000	7	72.383%	79.075%	79.075%	79.075%	100%	100%	100%	-	0%	0%	0%
921000	7	72.383%	79.075%	79.075%	79.075%	100%	100%	100%	-	0%	0%	0%
909000	7	52.937%	61.678%	61.678%	61.678%	100%	100%	100%	-	0%	0%	0%
908000	7	52.937%	61.678%	61.678%	61.678%	100%	100%	100%	-	0%	0%	0%
905000	7	52.937%	61.678%	61.678%	61.678%	100%	100%	100%	-	0%	0%	0%
901000	7	52.937%	61.678%	61.678%	61.678%	100%	100%	100%	-	0%	0%	0%
880000	7	72.383%	79.075%	79.075%	79.075%	100%	100%	100%	-	0%	0%	0%
588000	7	72.383%	79.075%	79.075%	79.075%	100%	100%	100%	-	0%	0%	0%
566000	7	72.383%	79.075%	79.075%	79.075%	100%	100%	100%	-	0%	0%	0%
546000	7	72.383%	79.075%	79.075%	79.075%	100%	100%	100%	-	0%	0%	0%
545000	7	72.383%	79.075%	79.075%	79.075%	100%	100%	100%	-	0%	0%	0%
543000	7	72.383%	79.075%	79.075%	79.075%	100%	100%	100%	-	0%	0%	0%
539000	7	72.383%	79.075%	79.075%	79.075%	100%	100%	100%	-	0%	0%	0%
537300	7	72.383%	79.075%	79.075%	79.075%	100%	100%	100%	-	0%	0%	0%
537000	7	72.383%	79.075%	79.075%	79.075%	100%	100%	100%	-	0%	0%	0%
536000	7	72.383%	79.075%	79.075%	79.075%	100%	100%	100%	-	0%	0%	0%
535000	7	72.383%	79.075%	79.075%	79.075%	100%	100%	100%	-	0%	0%	0%

GAS

**Miscellaneous Adjustment
Non-Utility Amounts
For the Year ended December 31, 2011**

Ferc Acct	Removed	CD		ID	WA	ED		ID	WA	GD		AS	ID	OR	Grand Total
		IAA	AN			AN	AA								
935000	7	19.477%	20.925%	20.925%	20.925%	-	0%	0%	100%	100%	100%	100%	100%	100%	
930200	7	19.477%	20.925%	20.925%	20.925%	-	0%	0%	100%	100%	100%	100%	100%	100%	
923000	7	19.477%	20.925%	20.925%	20.925%	-	0%	0%	100%	100%	100%	100%	100%	100%	
921000	7	19.477%	20.925%	20.925%	20.925%	-	0%	0%	100%	100%	100%	100%	100%	100%	
909000	7	32.891%	38.322%	38.322%	38.322%	-	0%	0%	100%	100%	100%	100%	100%	100%	
908000	7	32.891%	38.322%	38.322%	38.322%	-	0%	0%	100%	100%	100%	100%	100%	100%	
905000	7	32.891%	38.322%	38.322%	38.322%	-	0%	0%	100%	100%	100%	100%	100%	100%	
901000	7	32.891%	38.322%	38.322%	38.322%	-	0%	0%	100%	100%	100%	100%	100%	100%	
880000	7	19.477%	20.925%	20.925%	20.925%	-	0%	0%	100%	100%	100%	100%	100%	100%	
588000	7	19.477%	20.925%	20.925%	20.925%	-	0%	0%	100%	100%	100%	100%	100%	100%	
566000	7	19.477%	20.925%	20.925%	20.925%	-	0%	0%	100%	100%	100%	100%	100%	100%	
546000	7	19.477%	20.925%	20.925%	20.925%	-	0%	0%	100%	100%	100%	100%	100%	100%	
545000	7	19.477%	20.925%	20.925%	20.925%	-	0%	0%	100%	100%	100%	100%	100%	100%	
543000	7	19.477%	20.925%	20.925%	20.925%	-	0%	0%	100%	100%	100%	100%	100%	100%	
539000	7	19.477%	20.925%	20.925%	20.925%	-	0%	0%	100%	100%	100%	100%	100%	100%	
537300	7	19.477%	20.925%	20.925%	20.925%	-	0%	0%	100%	100%	100%	100%	100%	100%	
537000	7	19.477%	20.925%	20.925%	20.925%	-	0%	0%	100%	100%	100%	100%	100%	100%	
536000	7	19.477%	20.925%	20.925%	20.925%	-	0%	0%	100%	100%	100%	100%	100%	100%	
535000	7	19.477%	20.925%	20.925%	20.925%	-	0%	0%	100%	100%	100%	100%	100%	100%	

WA - ELECTRIC

935000	4	67.029%	67.029%	-	100%	67.029%	-	100%	67.029%	-	-	-	-	-
930200	4	67.029%	67.029%	-	100%	67.029%	-	100%	67.029%	-	-	-	-	-
923000	4	67.029%	67.029%	-	100%	67.029%	-	100%	67.029%	-	-	-	-	-
921000	4	67.029%	67.029%	-	100%	67.029%	-	100%	67.029%	-	-	-	-	-
909000	2	65.641%	65.641%	-	100%	65.641%	-	100%	65.641%	-	-	-	-	-
908000	2	65.641%	65.641%	-	100%	65.641%	-	100%	65.641%	-	-	-	-	-
905000	2	65.641%	65.641%	-	100%	65.641%	-	100%	65.641%	-	-	-	-	-
901000	2	65.641%	65.641%	-	100%	65.641%	-	100%	65.641%	-	-	-	-	-
880000	3	68.404%	68.404%	-	100%	68.404%	-	100%	68.404%	-	-	-	-	-
588000	3	68.404%	68.404%	-	100%	68.404%	-	100%	68.404%	-	-	-	-	-
566000	3	68.404%	68.404%	-	100%	68.404%	-	100%	68.404%	-	-	-	-	-
546000	3	68.404%	68.404%	-	100%	68.404%	-	100%	68.404%	-	-	-	-	-
545000	1	65.240%	65.240%	-	100%	65.240%	-	100%	65.240%	-	-	-	-	-
543000	1	65.240%	65.240%	-	100%	65.240%	-	100%	65.240%	-	-	-	-	-
539000	1	65.240%	65.240%	-	100%	65.240%	-	100%	65.240%	-	-	-	-	-
537300	1	65.240%	65.240%	-	100%	65.240%	-	100%	65.240%	-	-	-	-	-
537000	1	65.240%	65.240%	-	100%	65.240%	-	100%	65.240%	-	-	-	-	-
536000	1	65.240%	65.240%	-	100%	65.240%	-	100%	65.240%	-	-	-	-	-
535000	1	65.240%	65.240%	-	100%	65.240%	-	100%	65.240%	-	-	-	-	-

WA - GAS

935000	4	67.587%	67.587%	-	100%	67.587%	-	100%	67.587%	-	-	-	-	-
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Prep by: JSS 1st Review: Jma
Date: 02-22-2012 Mgr. Review: Jma

Miscellaneous Adjustment
Non-Utility Amounts
For the Year ended December 31, 2011

Ferc Acct	CD Removed	AA	AN	ID	WA	ED AN	ID	WA	GD AA	AS	ID	OR	Grand Total
930200	4	67.587%	67.587%	-	-	100%	67.587%	-	100%	67.587%	-	-	-
923000	4	67.587%	67.587%	-	-	100%	67.587%	-	100%	67.587%	-	-	-
921000	4	67.587%	67.587%	-	-	100%	67.587%	-	100%	67.587%	-	-	-
909000	2	66.442%	66.442%	-	-	100%	66.442%	-	100%	66.442%	-	-	-
908000	2	66.442%	66.442%	-	-	100%	66.442%	-	100%	66.442%	-	-	-
905000	2	66.442%	66.442%	-	-	100%	66.442%	-	100%	66.442%	-	-	-
901000	2	66.442%	66.442%	-	-	100%	66.442%	-	100%	66.442%	-	-	-
880000	3	65.586%	65.586%	-	-	100%	65.586%	-	100%	65.586%	-	-	-
588000	3	65.586%	65.586%	-	-	100%	65.586%	-	100%	65.586%	-	-	-
566000	3	65.586%	65.586%	-	-	100%	65.586%	-	100%	65.586%	-	-	-
546000	3	65.586%	65.586%	-	-	100%	65.586%	-	100%	65.586%	-	-	-
545000	1	69.580%	69.580%	-	-	100%	69.580%	-	100%	69.580%	-	-	-
543000	1	69.580%	69.580%	-	-	100%	69.580%	-	100%	69.580%	-	-	-
539000	1	69.580%	69.580%	-	-	100%	69.580%	-	100%	69.580%	-	-	-
537300	1	69.580%	69.580%	-	-	100%	69.580%	-	100%	69.580%	-	-	-
537000	1	69.580%	69.580%	-	-	100%	69.580%	-	100%	69.580%	-	-	-
536000	1	69.580%	69.580%	-	-	100%	69.580%	-	100%	69.580%	-	-	-
535000	1	69.580%	69.580%	-	-	100%	69.580%	-	100%	69.580%	-	-	-

WA - ELECTRIC

935000	4	7,653.91	-	-	-	-	-	-	-	-	-	-	7,653.91
930200	4	115.54	754.46	-	-	-	-	-	-	-	-	-	870.00
923000	4	(93.34)	-	-	-	-	-	-	-	-	-	-	(93.34)
921000	4	905.82	203.00	-	-	21.86	-	-	-	-	-	-	1,130.68
909000	2	-	4,048.61	-	-	-	-	-	-	-	-	-	4,048.61
908000	2	-	414.48	-	-	-	-	-	-	-	-	-	414.48
905000	2	68.55	-	-	-	-	-	-	-	-	-	-	68.55
901000	2	25.07	-	-	-	-	-	-	-	-	-	-	25.07
880000	3	-	-	-	-	-	-	-	-	-	-	-	-
588000	3	-	-	-	-	317.68	-	1,337.96	-	-	-	-	1,655.64
566000	3	-	-	-	-	23.76	-	-	-	-	-	-	23.76
546000	3	-	-	-	-	169.55	-	-	-	-	-	-	169.55
545000	1	-	-	-	-	15.35	-	-	-	-	-	-	15.35
543000	1	-	-	-	-	28.97	-	-	-	-	-	-	28.97
539000	1	-	-	-	-	492.16	-	-	-	-	-	-	492.16
537300	1	-	-	-	-	115.02	-	-	-	-	-	-	115.02
537000	1	-	-	-	-	442.93	-	-	-	-	-	-	442.93
536000	1	-	-	-	-	854.81	-	-	-	-	-	-	854.81
535000	1	-	-	-	-	14.48	-	-	-	-	-	-	14.48
		8,675.56	5,420.55	-	-	1,184.33	-	1,337.96	-	-	-	-	17,930.61

WA - GAS

935000	4	2,076.68	-	-	-	-	-	-	-	-	-	-	2,076.68
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Prep by: JSS 1st Review: [Signature]
Date: 02-22-2012 Mgr. Review: [Signature]

Miscellaneous Adjustment
 Non-Utility Amounts
 For the Year ended December 31, 2011

Ferc Acct	CD	Removed	AA	AN	ID	WA	ED	AN	ID	WA	GD	AA	AS	ID	OR	Grand Total
930200	4			31.35	201.31	-	-	-	-	-	-	-	-	-	-	232.66
923000	4			(25.33)	-	-	-	-	-	-	-	-	-	-	-	(25.33)
921000	4			245.77	54.17	-	-	-	-	-	-	-	-	-	-	299.94
909000	2			-	2,546.19	-	-	-	-	-	-	-	-	-	-	2,546.19
908000	2			-	260.67	-	-	-	-	-	-	-	-	-	-	260.67
905000	2			43.11	-	-	-	-	-	-	-	-	-	-	-	43.11
901000	2			15.77	-	-	-	-	-	-	-	-	-	-	-	15.77
880000	3			-	-	-	-	-	-	-	-	-	-	-	-	-
588000	3			-	-	-	-	-	-	-	-	-	-	-	-	-
566000	3			-	-	-	-	-	-	-	-	-	-	-	-	-
546000	3			-	-	-	-	-	-	-	-	-	-	-	-	-
545000	1			-	-	-	-	-	-	-	-	-	-	-	-	-
543000	1			-	-	-	-	-	-	-	-	-	-	-	-	-
539000	1			-	-	-	-	-	-	-	-	-	-	-	-	-
537300	1			-	-	-	-	-	-	-	-	-	-	-	-	-
537000	1			-	-	-	-	-	-	-	-	-	-	-	-	-
536000	1			-	-	-	-	-	-	-	-	-	-	-	-	-
535000	1			-	-	-	-	-	-	-	-	-	-	-	-	-
				2,387.35	3,062.33	-	-	-	-	-	-	-	-	-	-	5,449.69

2.14-30

Sum of Transaction Amount Ferc Acct	Service CD AA	Jurisdiction		ED		WA	GD		OR	Grand Total
		AN	ID	AN	ID		ID	OR		
935000		15,775.54								15,775.54
930200		238.15	1,423.42	525.75					100.00	2,287.32
923000		-192.39								-192.39
921000		1,867.00	383.00		32.61					2,282.61
909000			10,000.00							10,000.00
908000			1,023.76	35.70						1,059.46
905000		197.28								197.28
901000		72.15								72.15
880000								57.00	482.20	539.20
588000				464.41		176.05	1,337.96			1,978.42
566000				34.73						34.73
546000				247.86						247.86
545000				23.53						23.53
543000				44.40						44.40
539000				754.38						754.38
537300				176.30						176.30
537000				678.92						678.92
536000				1,310.25						1,310.25
535000				22.20						22.20
Grand Total		17,957.73	12,830.18	561.45	3,789.59	176.05	1,337.96	57.00	582.20	37,292.16 MR-NU-3

21431

**Avista Utilities
Miscellaneous Adjustment - Removal of Non-Utility Transactions
For the Test Period Ended December 31, 2011**

Purpose: This document is a detailed transaction listing of all transaction that were removed from the rate case as they were items that were improperly coded as a Utility transaction, when in fact they should have been coded as a Non-Utility transaction.

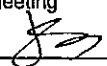
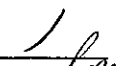

Process: In Order to identify this population, the company reviewed all transaction detail in FERC accounts 500 through 935, searching for specific words, reviewing specific Program Descriptions, and expenditure types. All labor transactions were removed from our analysis.

Sum of Transaction Amount							Total
Ferc Acct	Service	Jurisdiction	Expenditure Type	Vendor Name	Transaction Desc		
535000	ED	AN	210 Employee Auto Mileage	GUY E PAUL	Mileage, Admin; Employee meeting and Christmas lunch in N		22.20
535000 Total							22.20
537000	ED	AN	210 Employee Auto Mileage	KATHRYN L KRUEGER	Mileage, WRTAC meeting		15.30
					Mileage, AIT meeting-Lunches		15.30
					Mileage, DRT meeting		15.30
					Mileage, Tim Swant's lunch meeting		15.30
					Mileage, Budget meeting lunch		15.30
					Mileage, Fish trap meeting		15.30
					Mileage, AIT meeting Lunch		15.30
					Mileage, Grant presentation Thompson Falls		35.70
					Mileage, Graves Creek Meeting		15.30
					Mileage, Big Sky Pantry Lunches -Ranking		15.30
					Mileage, Plains		45.90
					Mileage, TRTAC Meeting		15.30
					Mileage, Trout Creek - Golf tourney information		15.30
					Mileage, Thompson Falls Golf tourney meeting		35.70
				TIMOTHY J SWANT	Mileage, Personnel vehicle mileage to and from Thompson F		35.70
					Mileage, Personnel vehicle mileage to and from Thompson F		35.70
					Mileage, Personnel vehicle mileage to and from Thompson fal		44.40
					Mileage, Personnel vehicle mileage to and from Thompson F		44.40
					Mileage, Personnel vehicle mileage to and from Thompson F		40.80
					Mileage, Personnel vehicle mileage to and from Thompson F		35.70
			810 Advertising Expenses	VALLEY PRESS / MINERAL INDE	CFSA SPORTS		74.41
			885 Miscellaneous	CORP CREDIT CARD	KAREN PHILLIPS-BALLOON SPECIALTIES & JAC		53.21
				SANDERS COUNTY LEDGER	CFSA GOLF		29.00
537000 Total							678.92
539000	ED	AN	885 Miscellaneous	CORP CREDIT CARD	JUSTINA HERTLEIN-CHEYENNE LIVESTOCK		754.38
539000 Total							754.38
566000	ED	AN	885 Miscellaneous	CORP CREDIT CARD	JEREMIAH WEBSTER-TLF WILDFLOWERS		34.73
566000 Total							34.73
588000	ED	AN	230 Employee Lodging	MARK A WEISS	Lodging		250.38
			235 Employee Misc Expenses	CORP CREDIT CARD	GAYLE PETTINGER-HOLIDAY'S HLMK & FLORIST		76.60
				HELEN R HENRY	Misc, UNITED WAY		50.09
				MATTHEW M ANDERSON	Misc, xmas lights- kendrick tree		43.81
			885 Miscellaneous	CORP CREDIT CARD	JEREMIAH WEBSTER-TLF WILDFLOWERS		34.73
			890 Office Supplies	GAYLE Y LARSON	Office Supplies, postage stamps for xmas for kids letter		8.80
		ID	235 Employee Misc Expenses	HOLLY COX	Misc, Christmas decorations for office		22.48
			885 Miscellaneous	SHOSHONE NEWS PRESS	SPORTS POSTER		130.00

Prep by: BS 1st Review: ma
Date: 02-22-2012 Mgr. Review: ma

2.14-32

Sum of Transaction Amount							
Ferc Acct	Service	Jurisdiction	Expenditure Type	Vendor Name	Transaction Desc	Total	
588000	ED	ID	890 Office Supplies	PEGGY S GEORGE	Office Supplies, christmas wrap	23.57	
			210 Employee Auto Mileage	ARTHUR W DORVAL JR	Mileage	35.00	
			215 Employee Business Meals	MICHAEL S DANIELS	Meals, Christmas Employee Celebration	1,253.56	
			235 Employee Misc Expenses	LAUREN E TURNER	Misc	49.40	
588000 Total						1,978.42	
880000	GD	ID	885 Miscellaneous	NIEMANS FLORAL & MUSIC	FLOWERS	57.00	
			215 Employee Business Meals	JEFFREY DANIELS	Meals	7.20	
			880 Materials & Equipment	RYAN W FORSLOFF	Materials	75.00	
			885 Miscellaneous	DIAMOND HOME IMPROVEMEN	GIFT CARDS	100.00	
				TYRHOLM BIG R INC	GIFT CARDS	300.00	
880000 Total						539.20	
901000	CD	AA	215 Employee Business Meals	FRANCES M SHANE	Meals	72.15	
901000 Total						72.15	
905000	CD	AA	215 Employee Business Meals	KIMBERLEY ANN CASEY	Meals, United Way give-a-ways	35.11	
			235 Employee Misc Expenses	KIMBERLEY ANN CASEY	Misc, United Way give-a-ways	44.63	
			880 Materials & Equipment	HEATHER E BRUNS	Materials, Kids Christmas Party	117.54	
905000 Total						197.28	
908000	CD	AN	215 Employee Business Meals	DOUGLAS T KELLEY	Meals, West Plains Chamber	20.00	
				HAPPY DAY CATERING	RICK DAVIS RETIREMENT	1,003.76	
			ID	210 Employee Auto Mileage	SUSAN E ADAMS	Mileage, Spokane valley Power B-fast	17.85
					Mileage, Womens Power B-fast	17.85	
908000 Total						1,059.46	
909000	CD	AN	885 Miscellaneous	SPOKANE REGIONAL CLEAN AIR CLEAN AIR AGENCY DONATION		10,000.00	
909000 Total						10,000.00	
921000	CD	AA	205 Airfare	JASON R THACKSTON	Airfare	533.40	
			215 Employee Business Meals	JASON R THACKSTON	Meals	140.50	
			220 Employee Car Rental	JASON R THACKSTON	Car Rental	72.08	
			230 Employee Lodging	JASON R THACKSTON	Lodging	513.95	
			235 Employee Misc Expenses	CORP CREDIT CARD	HALLIE ROWLAND-FTD JUST FLOWERS	59.46	
				JASON R THACKSTON	Misc	18.34	
					Parking	18.50	
			885 Miscellaneous	CORP CREDIT CARD	KIMBERLY LUKES-FTD FLOWERS BY PAUL	48.22	
					HALLIE ROWLAND-FTD FLOWERS BY PAUL	58.82	
					KAREN EASTWOOD-SIMPLY NORTHWEST	55.41	
					IKON OFFICE SOLUTIONS	HOLIDAY CARDS	10.43
					LIBERTY PARK FLORIST	ACCT 0001814, ORDER# 147618/1, FLOWERS BEREAVEM	98.86
			890 Office Supplies	PETERS & SONS	FLOWERS	75.00	
			830 Dues	INTERNATIONAL RIGHT OF WA	MEMBER DUES	60.00	
611 Cable Service	COMCAST	CABLE SERVICE-OLYMPIA	104.03				
215 Employee Business Meals	AN	RANDI C RICH	Meals, Employee Christmas Lunch - Engineering Technical S	155.14			
		MICHAEL T TATKO	Misc, Postage for mailing vehicle donation title	16.15			
235 Employee Misc Expenses	AN	DANETTA K SCHROEDER	Misc, Cakes	35.98			
		PRINTCRAFT PRINTING INC	PRINTING HIGH SCHOOL FLYERS	175.73			
915 Printing	ED	AN	IKON OFFICE SOLUTIONS	HOLIDAY CARDS	32.61		
921000 Total						2,282.61	
930200	CD	AA	210 Employee Auto Mileage	KAREN S FELTES	Mileage	37.74	
			235 Employee Misc Expenses	CORP CREDIT CARD	RAEAN CORNELL-TLF HILLYARD FLORIST	61.90	
				MARIAN MCMAHON DURKIN	Parking, Parking while attending AIQ Board meeting	7.61	

Prep by:  1st Review: 
 Date: 02-22-2012 Mgr. Review: 

2.14-33

Sum of Transaction Amount	Ferc Acct	Service	Jurisdiction	Expenditure Type	Vendor Name	Transaction Desc	Total
		CD	AA	885 Miscellaneous	CORP CREDIT CARD	RAEAN CORNELL-VINO! A WINE SHOP	11.90
						CATHERINE BOWDEN-JO-ANN STORE #1872	19.00
			AN	950 Training	INTERNATIONAL RIGHT OF WAY	TEST FOR COURSE 800 PRINCIPLES	100.00
				235 Employee Misc Expenses	CORP CREDIT CARD	FRANK BINDER-DEER PARK GOLF CLUB	73.00
				825 Donations	JUNIOR ACHIEVEMENT OF INLA	GOLF BENEFIT	1,000.00
					PANHANDLE SHRINE CLUB	DONATION FOR SHRINERS GOLF CLA	200.00
					SANDPOINT SUPER DRUG / ACE	DONATION FOR AUCTION	97.42
			ID	885 Miscellaneous	RENEES DESERT ROSE	FRESH ARRANGEMENT	53.00
				210 Employee Auto Mileage	MICHAEL T TATKO	Mileage	63.24
				810 Advertising Expenses	KAMIAH KUB BOOSTERS	IDADV-H.S. SPORTS POSTER	150.00
					VARSITY PRODUCTIONS	10 ADS SPORTS POSTER AD	150.00
				825 Donations	LCRI EARTH DAY	DONATION	125.00
			GD	885 Miscellaneous	CORP CREDIT CARD	ANNETTE LONG-TLF FLORAL ARTISTRY LL	37.51
				235 Employee Misc Expenses	STEVE L VINCENT	Misc, fueling service truck for donation to City of Gold Hill	20.00
						Misc, refueling service truck for donation to City of Canyonville	30.00
				810 Advertising Expenses	KLAMATH BASIN HOME BUILDING	GOLF TOURNAMENT SPONSORSHIP	50.00
930200 Total							2,287.32
935000	CD	AA		020 Professional Services	AZAR'S FOOD SERVICES	CHRISTMAS LUNCH	7,391.60
				215 Employee Business Meals	AZAR'S FOOD SERVICES	1/2 CHRISTMAS PARTY	7,391.60
						CHRISTMAS PARTY	720.68
				235 Employee Misc Expenses	LINDA K WILLIAMS	Misc	48.88
				890 Office Supplies	RODNEY T STATON	Office Supplies, United Way Video, purchased microphone and	168.46
						Office Supplies, United Way Campaign	54.32
935000 Total							15,775.54
536000	ED	AN		210 Employee Auto Mileage	KATHRYN L KRUEGER	Mileage, Get lunch at TC Local Store for LFPC meeting	38.85
						Mileage, Water festival meeting-Thompson Falls	38.85
						Mileage, Water festival meeting -Thompson Falls	38.85
						Mileage, Set up for Water Festival	38.85
						Mileage, Work Water Festival	38.85
				215 Employee Business Meals	NOXON SENIOR CENTER	CFSA - CHRISTMAS PARTY	975.00
				235 Employee Misc Expenses	CORP CREDIT CARD	KATHY KRUEGER-TLF BITTERROOT FLOWER	91.00
					KATHRYN L KRUEGER	Misc, Noxon Town Park Christmas card greeting	50.00
536000 Total							1,310.25
543000	ED	AN		210 Employee Auto Mileage	KAREN TERESA TERPAK	Mileage, Long Lake Penstock	44.40
543000 Total							44.40
545000	ED	AN		210 Employee Auto Mileage	KAREN TERESA TERPAK	Mileage, United Way - YMCA	2.33
						Mileage, United Way - Valley Call Center	21.20
545000 Total							23.53
923000	CD	AA		035 Workforce - Contract	HP ENTERPRISE SERVICES	PBM GOLF TOURNAMENT	-200.00
				235 Employee Misc Expenses	MARK T THIES	Parking, Parking while attending Ecova Board Meeting	7.61
923000 Total							-192.39
537300	ED	AN		885 Miscellaneous	PARMA	CONTRIBUTION/AMY LANE SNOW REMOVAL, GRADING	176.30
537300 Total							176.30
546000	ED	AN		210 Employee Auto Mileage	THOMAS C DEMPSEY	Mileage, PGE Coyote Springs Christmas Celebration	158.18
				230 Employee Lodging	THOMAS C DEMPSEY	Lodging, PGE/Avista Christmas Celebration	89.68
546000 Total							247.86
Grand Total							37,292.16 MR-NU-2

Prep by: JS 1st Review: [Signature]
 Date: 02-22-2012 Mgr. Review: [Signature]

2.14-34

Miscellaneous Restating Adjustment

Reclassifications

MR-PR Workpapers

RB:
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**Miscellaneous Adjustment
Miscellaneous Adjustment - Reclassifications
For the Year ended December 31, 2011**

Ferc Acct	CD		ED		GD	Grand Total	
	Remo	AA	WA	AN	WA		AA
910000		-69,000.00	0.00	42,000.00	0.00	27,000.00	0.00
909000		0.00	180.00	0.00	-180.00	0.00	0.00
Grand Total		-69,000.00	180.00	42,000.00	-180.00	27,000.00	0.00

ELECTRIC

910000	2	52.937%	61.766%	100%	100%	-
909000	2	52.937%	61.766%	100%	100%	-

GAS

910000	2	32.891%	38.234%	-	0%	100%
909000	2	32.891%	38.234%	-	0%	100%

GAS-South

910000	2	14.172%	0.000%	-	0%	100%
909000	2	14.172%	0.000%	-	0%	100%

**Miscellaneous Adjustment
Miscellaneous Adjustment - Reclassifications
For the Year ended December 31, 2011**

Ferc Acct	CD	WA	ED	WA	GD	Grand Total
	Remo AA		AN		AA	
WA - ELECTRIC						
<u>910000</u>	2	65.641%	100%	65.641%	100%	65.641%
<u>909000</u>	2	65.641%	100%	65.641%	100%	65.641%
<hr/>						
WA - GAS						
<u>910000</u>	2	66.442%	100%	66.442%	100%	66.442%
<u>909000</u>	2	66.442%	100%	66.442%	100%	66.442%
<hr/>						
WA - ELECTRIC						
<u>910000</u>	2	(23,976.38)	-	27,569.22	-	3,592.84
<u>909000</u>	2	-	111.18	-	(180.00)	(68.82)
		<u>(23,976.38)</u>	<u>111.18</u>	<u>27,569.22</u>	<u>(180.00)</u>	<u>3,524.02</u> E-MR-1
<hr/>						
WA - GAS						
<u>910000</u>	2	(15,078.87)	-	-	17,939.34	2,860.47
<u>909000</u>	2	-	68.82	-	-	68.82
		<u>(15,078.87)</u>	<u>68.82</u>	<u>-</u>	<u>17,939.34</u>	<u>2,929.29</u> G-MR-1

Prep by: *[Signature]* 1st Review: *[Signature]*
 Date: 02-22-2012 Mgr. Review: *[Signature]*

Adjustment # 2.14-37

Workpaper Ref. MR-RC-1

**Miscellaneous Adjustment
Miscellaneous Adjustment - Reclassifications
For the Year ended December 31, 2011**

Ferc Acct	CD Remo AA	WA	ED AN	WA	GD AA	Grand Total
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Prep by: JS 1st Review: /
Date: 02-22-2012 Mgr. Review: JMG

Miscellaneous Adjustment
 Miscellaneous Adjustment - Reclassifications
 For the Year ended December 31, 2011

Balances as Recorded							
Ferc Acct	Removed in Miscellaneous	CD AA	WA	ED AN	WA	GD AA	Grand Total
910000		69,000.00					69,000.00
909000						180.00	180.00
Grand Total		69,000.00	0.00	0.00	180.00	0.00	69,180.00 MR-RC-3

Balances with Corrected Recording							
Ferc Acct	Removed in Miscellaneous	CD AA	WA	ED AN	WA	GD AA	Grand Total
910000				42,000.00		27,000.00	69,000.00
909000			180.00				180.00
Grand Total		0.00	180.00	42,000.00	0.00	27,000.00	69,180.00 MR-RC-3

Net Adjustment							
Ferc Acct	Removed in Miscellaneous	CD AA	WA	ED AN	WA	GD AA	Grand Total
910000		-69,000.00	0.00	42,000.00	0.00	27,000.00	0.00
909000		0.00	180.00	0.00	-180.00	0.00	0.00
Grand Total		-69,000.00	180.00	42,000.00	-180.00	27,000.00	0.00

Adjus' 2.14-39

Worksheet: MR-RC-3

Ferc Acct	Jurisdiction	Service	Voucher Nu	Accounting	Transaction Desc	Expenditure Type	Transaction Amount	Project Desc	Vendor Name	Reclassified	Reclassified
909000	WA	ED	640224	201112	WA ELEC GAS UPDATES	020 Professional Services	180.00	WA Electric Service Implement	PIERPOINT MEDIA INC	CD	WA
910000	AA	CD	638603	201107	CUSTOMER RESEARCH-ELEC	020 Professional Services	42,000.00	Common Sales and Marketing	J D POWER AND ASSOCIATES	ED	AN
910000	AA	CD	656576	201109	JD POWER GAS STUDY	020 Professional Services	<u>27,000.00</u>	Common Sales and Marketing	J D POWER AND ASSOCIATES	GD	AA

Prep by: SS 1st Review: JMA
Date: 02-22-2012 Mgr. Review: JMA

2-14-40

Miscellaneous Restating Adjustment

Plane Reclassifications

MR-PR Workpapers

RB: jma

**Miscellaneous Adjustment
Plane Reclassifications
For the Year ended December 31, 2011**

Ferc Acct	CD		ED			GD		ZZ	Grand Total
	AA	WA	AN	ID	WA	AA	ZZ		
242600	-	-	(367.50)	-	182.00	-	-	(185.50)	
535000	-	-	(766.50)	-	-	-	-	(766.50)	
557000	-	-	(3,349.50)	-	-	-	-	(3,349.50)	
560000	-	-	(3,108.00)	1,960.00	1,148.00	-	-	-	
580000	-	-	(1,470.00)	-	1,470.00	-	-	-	
813000	-	882.00	-	-	-	(882.00)	-	-	
921000	(1,977.50)	-	-	-	367.50	1,610.00	-	-	
928000	1,193.50	5,253.50	(2,870.00)	(969.50)	1,410.50	283.50	-	4,301.50	
930200	(3,220.00)	-	-	-	-	-	3,220.00	-	
Grand Total	-4,004.00	6,135.50	-11,931.50	990.50	4,578.00	1,011.50	3,220.00	0.00	

0.00

ELECTRIC

242600	0	0%	0%	100%	100%	100%	0%	0%
535000	7	72.383%	79.075%	100%	100%	100%	0%	0%
557000	7	72.383%	79.075%	100%	100%	100%	0%	0%
560000	7	72.383%	79.075%	100%	100%	100%	0%	0%
580000	7	72.383%	79.075%	100%	100%	100%	0%	0%
813000	10	0%	0%	100%	100%	100%	0%	0%
921000	7	72.383%	79.075%	100%	100%	100%	0%	0%
928000	7	72.383%	79.075%	100%	100%	100%	0%	0%
930200	7	72.383%	79.075%	100%	100%	100%	0%	0%

GAS

242600	0	0%	0%	0%	0%	0%	100%	0%
535000	7	19.477%	20.925%	0%	0%	0%	100%	0%
557000	7	19.477%	20.925%	0%	0%	0%	100%	0%
560000	7	19.477%	20.925%	0%	0%	0%	100%	0%
580000	7	19.477%	20.925%	0%	0%	0%	100%	0%
813000	10	0%	0%	0%	0%	0%	100%	0%
921000	7	19.477%	20.925%	0%	0%	0%	100%	0%
928000	7	19.477%	20.925%	0%	0%	0%	100%	0%
930200	7	19.477%	20.925%	0%	0%	0%	100%	0%

Prep by: JS 1st Review: _____

Date: 02-28-2012 Mgr. Review: Jnh

**Miscellaneous Adjustment
Plane Reclassifications
For the Year ended December 31, 2011**

Ferc Acct		CD		ED			GD		ZZ	Grand Total
		AA	WA	AN	ID	WA	AA	ZZ		
GAS-South										
242600	0	0.000%		0%	0%	0%	0%	0.000%		0%
535000	7	8.140%		0%	0%	0%	0%	100%		0%
557000	7	8.140%		0%	0%	0%	0%	100%		0%
560000	7	8.140%		0%	0%	0%	0%	100%		0%
580000	7	8.140%		0%	0%	0%	0%	100%		0%
813000	10	100.000%		0%	0%	0%	0%	100%		0%
921000	7	8.140%		0%	0%	0%	0%	100%		0%
928000	7	8.140%		0%	0%	0%	0%	100%		0%
930200	7	8.140%		0%	0%	0%	0%	100%		0%
WA - ELECTRIC										
242600	0	0.000%		0%	0%	0%	0%	0%		0%
535000	1	65.240%	100%	65.240%	0%	100%	65.240%			0%
557000	3	68.404%	100%	68.404%	0%	100%	68.404%			0%
560000	3	68.404%	100%	68.404%	0%	100%	68.404%			0%
580000	3	68.404%	100%	68.404%	0%	100%	68.404%			0%
813000	10	63.012%	100%	63.012%	0%	100%	63.012%			0%
921000	4	67.029%	100%	67.029%	0%	100%	67.029%			0%
928000	4	67.029%	100%	67.029%	0%	100%	67.029%			0%
930200	4	67.029%	100%	67.029%	0%	100%	67.029%			0%

Prep by: JSS 1st Review: _____
 Date: 02-28-2012 Mgr. Review: Jma

**Miscellaneous Adjustment
Plane Reclassifications
For the Year ended December 31, 2011**

Ferc Acct		CD		ED			GD		ZZ	Grand Total
		AA	WA	AN	ID	WA	AA	ZZ		
WA - GAS										
242600	0		0%	0%	0%	0%	0%	0%		0%
535000	1		69.580%	100%	69.580%	0%	100%	69.580%		0%
557000	3		65.586%	100%	65.586%	0%	100%	65.586%		0%
560000	3		65.586%	100%	65.586%	0%	100%	65.586%		0%
580000	3		65.586%	100%	65.586%	0%	100%	65.586%		0%
813000	10		67.278%	100%	67.278%	0%	100%	67.278%		0%
921000	4		67.587%	100%	67.587%	0%	100%	67.587%		0%
928000	4		67.587%	100%	67.587%	0%	100%	67.587%		0%
930200	4		67.587%	100%	67.587%	0%	100%	67.587%		0%
<hr/>										
ID - ELECTRIC										
242600	0		0.000%	0%	0.000%	0%	0%	0%		0%
535000	1		34.760%	0%	34.760%	100%	0%	0%		0%
557000	3		31.596%	0%	31.596%	100%	0%	0%		0%
560000	3		31.596%	0%	31.596%	100%	0%	0%		0%
580000	3		31.596%	0%	31.596%	100%	0%	0%		0%
813000	10		36.988%	0%	36.988%	100%	0%	0%		0%
921000	4		32.971%	0%	32.971%	100%	0%	0%		0%
928000	4		32.971%	0%	32.971%	100%	0%	0%		0%
930200	4		32.971%	0%	32.971%	100%	0%	0%		0%

Prep by:

JSS

1st Review:

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Date: 02-28-2012

Mgr. Review:

fma

**Miscellaneous Adjustment
Plane Reclassifications
For the Year ended December 31, 2011**

Ferc Acct		CD		ED			GD		ZZ	Grand Total
		AA	WA	AN	ID	WA	AA	ZZ		
ID - GAS										
242600	0		0%	0%	0%	0%	0%	0%	0%	0%
535000	1		30.420%	0%	0%	0%	0%	30.420%	0%	0%
557000	3		34.414%	0%	0%	0%	0%	34.414%	0%	0%
560000	3		34.414%	0%	0%	0%	0%	34.414%	0%	0%
580000	3		34.414%	0%	0%	0%	0%	34.414%	0%	0%
813000	10		32.722%	0%	0%	0%	0%	32.722%	0%	0%
921000	4		32.413%	0%	0%	0%	0%	32.413%	0%	0%
928000	4		32.413%	0%	0%	0%	0%	32.413%	0%	0%
930200	4		32.413%	0%	0%	0%	0%	32.413%	0%	0%
<hr/>										
OR - GAS										
242600	0		100%	0%	0%	0%	0%	0%	0%	0%
535000	1		100%	0%	0%	0%	0%	0%	0%	0%
557000	3		100%	0%	0%	0%	0%	0%	0%	0%
560000	3		100%	0%	0%	0%	0%	0%	0%	0%
580000	3		100%	0%	0%	0%	0%	0%	0%	0%
813000	10		100%	0%	0%	0%	0%	0%	0%	0%
921000	4		100%	0%	0%	0%	0%	0%	0%	0%
928000	4		100%	0%	0%	0%	0%	0%	0%	0%
930200	4		100%	0%	0%	0%	0%	0%	0%	0%
<hr/>										

Prep by: SS 1st Review: _____
 Date: 02-28-2012 Mgr. Review: fma

**Miscellaneous Adjustment
Plane Reclassifications
For the Year ended December 31, 2011**

Ferc Acct		CD		ED			GD		ZZ	Grand Total
		AA	WA	AN	ID	WA	AA	ZZ		
WA - ELECTRIC										
242600	0	-	-	-	-	-	-	-	-	-
535000	1	-	-	(500.06)	-	-	-	-	-	(500.06)
557000	3	-	-	(2,291.19)	-	-	-	-	-	(2,291.19)
560000	3	-	-	(2,126.00)	-	1,148.00	-	-	-	(978.00)
580000	3	-	-	(1,005.54)	-	1,470.00	-	-	-	464.46
813000	10	-	-	-	-	-	-	-	-	-
921000	4	(959.44)	-	-	-	367.50	-	-	-	(591.94)
928000	4	579.06	4,154.21	(1,923.73)	-	1,410.50	-	-	-	4,220.03
930200	4	(1,562.27)	-	-	-	-	-	-	-	(1,562.27)
		<u>(1,942.64)</u>	<u>4,154.21</u>	<u>(7,846.52)</u>	<u>-</u>	<u>4,396.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,238.96)</u>
WA - GAS										
242600	0	-	-	-	-	-	-	-	-	-
535000	1	-	-	-	-	-	-	-	-	-
557000	3	-	-	-	-	-	-	-	-	-
560000	3	-	-	-	-	-	-	-	-	-
580000	3	-	-	-	-	-	-	-	-	-
813000	10	-	-	-	-	-	(593.39)	-	-	(593.39)
921000	4	(260.32)	-	-	-	-	1,088.15	-	-	827.83
928000	4	157.11	1,099.29	-	-	-	191.61	-	-	1,448.02
930200	4	(423.88)	-	-	-	-	-	-	-	(423.88)
		<u>(527.08)</u>	<u>1,099.29</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>686.37</u>	<u>-</u>	<u>-</u>	<u>1,258.58</u>

Prep by: SS 1st Review: /
Date: 02-28-2012 Mgr. Review: ama

Miscellaneous Adjustment
Plane Reclassifications
For the Year ended December 31, 2011

Balances As Recorded									
Ferc Acct	CD		ED			GD		ZZ	Grand Total
	AA	WA	AN	ID	WA	AA	ZZ		
242600			367.50		185.50			553.00	
535000			766.50					766.50	
557000			3,349.50					3,349.50	
560000			3,108.00					3,108.00	
580000			1,470.00					1,470.00	
813000						882.00		882.00	
921000	1,977.50							1,977.50	
928000			2,870.00	969.50	1,459.50			5,299.00	
930200	3,220.00							3,220.00	
Grand Total	5,197.50	0.00	11,931.50	969.50	1,645.00	882.00	0.00	20,625.50 MR-PR-3	

Balances with Corrected Recording									
Ferc Acct	CD		ED			GD		ZZ	Grand Total
	AA	WA	AN	ID	WA	AA	ZZ		
242600					367.50			367.50	
535000								0.00	
557000								0.00	
560000				1,960.00	1,148.00			3,108.00	
580000					1,470.00			1,470.00	
813000		882.00						882.00	
921000					367.50	1,610.00		1,977.50	
928000	1,193.50	5,253.50			2,870.00	283.50		9,600.50	
930200							3,220.00	3,220.00	
Grand Total	1,193.50	6,135.50	0.00	1,960.00	6,223.00	1,893.50	3,220.00	20,625.50 MR-PR-3	

Net Adjustment									
Ferc Acct	CD		ED			GD		ZZ	Grand Total
	AA	WA	AN	ID	WA	AA	ZZ		
242600	-	-	(367.50)	-	182.00	-	-	(185.50)	
535000	-	-	(766.50)	-	-	-	-	(766.50)	
557000	-	-	(3,349.50)	-	-	-	-	(3,349.50)	
560000	-	-	(3,108.00)	1,960.00	1,148.00	-	-	-	
580000	-	-	(1,470.00)	-	1,470.00	-	-	-	
813000	-	882.00	-	-	-	(882.00)	-	-	
921000	(1,977.50)	-	-	-	367.50	1,610.00	-	-	
928000	1,193.50	5,253.50	(2,870.00)	(969.50)	1,410.50	283.50	-	4,301.50	
930200	(3,220.00)	-	-	-	-	-	3,220.00	-	
Grand Total	-4,004.00		-11,931.50	990.50	4,578.00	1,011.50	3,220.00	0.00 MR-PR-1	

Prep by: BS 1st Review: _____
Date: 02-28-2012 Mgr. Review: fma

Transaction Detail Selection:

Ferc Acct	Service	Jurisdiction	Accounting	Expenditure Type	Transaction	Project Desc	Reclassified	Reclassified	Purpose of Flight	Flight Number	Reclass
560000	ED	AN	201106	550 Company Aircraft	980.00	Trans System Operations - 098	ED	ID	IPUC Commissioner Update on Transmission	AVA062011	Reclass
560000	ED	AN	201106	550 Company Aircraft	980.00	Trans System Operations - 098	ED	ID	IPUC Commissioner Update on Transmission	AVA062011	Reclass
242600	ED	WA	201102	550 Company Aircraft	185.50	DSM Washington Elect Programs	CD	WA	Meeting to discuss hedging plan in compliance with CAVA020211	AVA020211	Reclass
557000	ED	AN	201102	550 Company Aircraft	1,183.00	Elect Other PS Expense -098	CD	WA	Meeting to discuss hedging plan in compliance with CAVA020211	AVA020211	Reclass
813000	GD	AA	201102	550 Company Aircraft	395.50	Gas Resource Expense	CD	WA	Meeting to discuss hedging plan in compliance with CAVA020211	AVA020211	Reclass
928000	ED	WA	201102	550 Company Aircraft	973.00	Wa Elect Regulatory Activities	CD	WA	Meeting to discuss hedging plan in compliance with CAVA020211	AVA020211	Reclass
557000	ED	AN	201102	550 Company Aircraft	1,456.00	Elect Other PS Expense -098	CD	WA	Meeting to discuss hedging plan in compliance with CAVA020411	AVA020411	Reclass
813000	GD	AA	201102	550 Company Aircraft	486.50	Gas Resource Expense	CD	WA	Meeting to discuss hedging plan in compliance with CAVA020411	AVA020411	Reclass
928000	ED	ID	201102	550 Company Aircraft	969.50	Id Elect Regulatory Activities	CD	WA	Meeting to discuss hedging plan in compliance with CAVA020411	AVA020411	Reclass
928000	ED	WA	201102	550 Company Aircraft	486.50	Wa Elect Regulatory Activities	CD	WA	Meeting to discuss hedging plan in compliance with CAVA020411	AVA020411	Reclass
930200	CD	AA	201102	550 Company Aircraft	1,610.00	Corporate Planning-099	ZZ	ZZ	Mike Thomason's Community Retirement Event	AVA022411b	Reclass
560000	ED	AN	201105	550 Company Aircraft	574.00	Trans System Operations - 098	ED	WA	Mtg w/ WUTC - Workshop on Renewable Energy 193	AVA051011	Reclass
560000	ED	AN	201105	550 Company Aircraft	574.00	Trans System Operations - 098	ED	WA	Mtg w/ WUTC - Workshop on Renewable Energy 193	AVA051011	Reclass
928000	ED	AN	201109	550 Company Aircraft	2,870.00	Comm Regulatory Activities	ED	WA	Mtg w/ WUTC re: Smart Grid	AVA092311	Reclass
535000	ED	AN	201110	550 Company Aircraft	283.5	Hydro Prentative Maint Ops-098	GD	AA	Mtgs w/ Roseburg Office	AVA101811	Reclass
921000	CD	AA	201110	550 Company Aircraft	525	Gen Safety/Health Admin-099	GD	AA	Mtgs w/ Roseburg Office	AVA101811	Reclass
921000	CD	AA	201110	550 Company Aircraft	1085	Corporate Planning-099	GD	AA	NWGA CEO Summit	AVA100511	Reclass
557000	ED	AN	201102	550 Company Aircraft	227.50	Elect Other PS Expense -098	CD	AA	Q1 Employee Meetings	AVA021811	Reclass
242600	ED	AN	201102	550 Company Aircraft	367.50	DSM Wald Elect Programs	ED	WA	Smart Grid Update to WUTC Comission	AVA021011	Reclass
580000	ED	AN	201102	550 Company Aircraft	1,470.00	Distr System Operations - 098	ED	WA	Smart Grid Update to WUTC Comission	AVA021011	Reclass
921000	CD	AA	201102	550 Company Aircraft	367.50	Common IT Operations	ED	WA	Smart Grid Update to WUTC Comission	AVA021011	Reclass
557000	ED	AN	201110	550 Company Aircraft	483	Elect Other PS Expense -098	CD	AA	Work Management System Demonstration & Meeting	AVA101411	Reclass
535000	ED	AN	201110	550 Company Aircraft	483	Hydro Prentative Maint Ops-098	CD	AA	Work Management System Demonstration & Meeting	AVA101411	Reclass
930200	CD	AA	201102	550 Company Aircraft	1,610.00	Corporate Planning-099	ZZ	ZZ	Fixed Cost Allocations for AVA 022411b	AVA022411b	Reclass
					20,625.50	MR-PR-2					

Prep by: SS 1st Review: [Signature]
Date: 02-28-2012 Mgr. Review: [Signature]

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TAB

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AVISTA UTILITIES
 WASHINGTON ELECTRIC RESULTS
 TWELVE MONTHS ENDED DECEMBER 31, 2011
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	PCB Transformer Restating 2.15 E-PCB
	Adjustment Number	2.15
	Workpaper Reference	E-PCB
REVENUES		
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
EXPENSES		
Production and Transmission		
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
Distribution		
13	Operating Expenses	(1,278)
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	(1,278)
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	-
24	Total Electric Expenses	(1,278)
25	OPERATING INCOME BEFORE FIT	1,278
FEDERAL INCOME TAX		
26	Current Accrual	447
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	\$831
RATE BASE		
PLANT IN SERVICE		
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

Jma

Avista Utilities
State of Washington
PCB Transformer System Removal Project

Costs recorded in 2011 for Prior Periods:

2007	\$73,047
2008	\$215,310
2009	\$503,562
2010	\$486,144
	<u>1,278,063</u>

2011

Restating adj to remove from 2011 Test Period
Acct 595 - Distribution Maintenance

(1,278,063)

Note: See attached memo.

The Company is removing the prior period costs from the 2011 period. The Company believes it is appropriate to recover these costs however, and will be proposing in its next WA GRC a 3-year amortization of these costs starting in 2013-2015 to recover these costs.

PB: JP
RB: Jma

Transformer mineral oil contained PCBs to provide heat and fire resistance until PCBs were prohibited in 1979. With the prohibition of PCBs Avista began to manage and remove PCB tainted transformers to meet compliance obligations with Federal EPA standards. Avista has removed all known transformers that fall under the federal EPA standards and plans to remove all tainted transformers to meet the more stringent state standards. Although there is no requirement to remove PCB tainted transformers there are specific disposal requirements when they are removed from service. Avista has recorded an Asset Retirement Obligation for these disposal costs.

In 2007 Avista initiated a program to perform a comprehensive accelerated identification and removal of all PCB tainted transformers as part of an overall asset management program. This identification program is outside the scope of the recorded ARO. The testing program focused on approximately 16,000 units that could not be identified through serial number sequencing, manufacture year or batch number for specific testing. A testing vendor, JACO Construction Inc., developed a method for PCB field testing in-service transformers that would allow a systematic approach for identification of tainted transformers without requiring removal of all unidentified units for testing. Upon initiation of the identification program a new capital project was requested by operations management to capture the program costs as capitalized Cost of Removal (FERC account 108).

Past experience indicated 10% of unidentified transformers would contain PCBs and therefore be scheduled for removal. Since field testing was performed for PCB identification and did not result in immediate removal of any transformers field identification should have been treated as a period expense. This treatment is consistent with FERC accounting standards and Avista's documented accounting policy.

Avista Corporation Journal Entry

Effective Date: 201106

Journal: NSJ012 - PCB Testing Adjustment

Team: Energy Delivery Accounting

Last Saved by: Howard Grimsrud

Last Saved: 07/06/2011 9:02 AM

Type: A

Submitted by: Howard Grimsrud

Approval Requested: 07/06/2011 9:02 AM

Category: NSJ

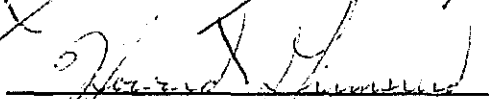
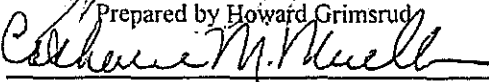
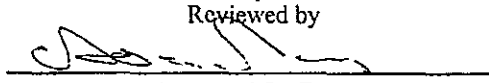
Approved by:

Currency: USD

<u>Seq</u>	<u>Co.</u>	<u>FERC</u>	<u>Ser.</u>	<u>Jur.</u>	<u>S.I.</u>	<u>Debit</u>	<u>Credit</u>	<u>Comment</u>
10	001	108000 - ACCUMULATED PROVISION DEPRECIATION	ED	WA	DL		1,400,725.19	PCB Field Testing Adjustment
20	001	595000 - DISTRIBUTION MAINT-TRANSFORMERS	ED	WA	DL	1,400,725.19		PCB Field Testing Adjustment
Totals:						1,400,725.19	1,400,725.19	

Explanation:

In 2007 a comprehensive field testing program for PCBs was initiated and incorrectly coded as COR. Since testing was for identification only it should be expense. This reversng JE recrds adjustmnt for 2007 thru June 2011 for June reporting.


 Prepared by Howard Grimsrud 7/6/11
 Date

 Reviewed by 7/7/2011
 Date

 Approved for Entry 7/8/11
 Corporate Accounting use Only Date

2.15-5

PCB Transformer System Removal Project

Year	2007	2008	2009	2010	2011	
\$92 Bucket	784	2942	5614	3964	1075	
\$123 Climb	120	136	549	1444	171	
Ave Cost	96	93	95	100	96	
Tested	904	3078	6163	5408	1246	
Retired	144	772	849	560	460	
Active	760	2306	5314	4848	786	
GL Adj	73,047.43	215,310.58	503,562.50	486,144.67	75,655.97	Total 1,353,721.16

Estimated GL Adj amount calculated on best estimate of tested and retired transformers.

Operations estimate based on Jace. feel back 7/7/2011

APPROVAL
2011 ADJ. → 6/15/2011 *
(012)

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TAB

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2-16-1

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS
TWELVE MONTHS ENDED DECEMBER 31, 2011
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Normalizing Power Supply
	Adjustment Number	2.15
	Workpaper Reference	E-PPS
REVENUES		
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	(24,387)
4	Total Sales of Electricity	(24,387)
5	Other Revenue	(117,058)
6	Total Electric Revenue	(141,445)
EXPENSES		
Production and Transmission		
7	Operating Expenses	(94,512)
8	Purchased Power	(33,128)
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	(127,640)
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	-
24	Total Electric Expenses	(127,640)
25	OPERATING INCOME BEFORE FIT	(13,805)
FEDERAL INCOME TAX		
26	Current Accrual	(4,832)
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	(\$8,973)
RATE BASE		
PLANT IN SERVICE		
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFTT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

Jma

Avista Corporation
WA Power Supply Adjustment
Normalized - 2011

	<u>Power Supply Adjustment</u>	<u>Less Idaho Direct Potlatch Adjustment (1)</u>	<u>System Net Power Supply Adjustment</u>	<u>Total Washington Adjustment</u> 65.24%	<u>Total Idaho Adjustment</u> 34.76%
P/T Allocation Percentages					
447 Sales for Resale	-\$37,381		-\$37,381	-\$24,387	-\$12,994
453 Sales of Water and Water Power	0		\$0	0	0
454 Misc Rents	0		0	0	0
456 Other Electric Revenue	-179,427		-\$179,427	-117,058	-62,369
Total Revenue	<u>-216,808</u>	0	<u>-216,808</u>	<u>-141,445</u>	<u>-75,363</u>
501 Thermal Fuel Expense	3,642		\$3,642	2,376	1,266
546 Other Power Gen Supvsn & Eng	0		\$0	0	0
547 Other Fuel Expense	41,468		\$41,468	27,054	14,414
536 Water for Power	0		\$0	0	0
555 Purchased Power	-50,778	0	-\$50,778	-33,128	-17,650
549 Misc Other Gen Expense	0		\$0	0	0
550 Rents	0		\$0	0	0
556 System Control & Dispatch	0		\$0	0	0
557 Other Expenses	-189,979		-\$189,979	-123,942	-66,037
565 Trans. of Elec. by Others	0		0	0	0
Total Expense	<u>-195,647</u>	0	<u>-195,647</u>	<u>-127,640</u>	<u>-68,007</u>
Net Income Before Income Taxes	-21,161	0	-21,161	-13,805	-7,356
Idaho State Income Tax	1.1420%			<u>-84</u>	<u>-84</u>
Net Income before FIT				-13,805	-7,272
Federal Income Tax	35%			<u>-4,832</u>	<u>-2,545</u>
Net Income				-\$8,973	-\$4,727

(1) The Clearwater Paper cogeneration purchase is directly assigned to Idaho. For CB the power supply worksheets did not remove Clearwater Paper cogeneration from the change in account 555. Therefore, the Clearwater Paper did not need to be removed from the adjustment before allocating system costs to WA, as shown above

*PA
JMC*

2-16-2

2.16-3

Avista Corp.
Power Supply Pro forma - Washington Jurisdiction
System Numbers - Jan 2011 - Dec 2011 Actual and Normalized
2011 Weather Normalized Load

Line No.	Jan 11 - Dec 11 Actuals	Adjustment	Jan 11 - Dec 11 Normalized
<u>555 PURCHASED POWER</u>			
1	\$0	\$21,787	\$21,787
2	118,055	-80,990	37,065
3	0	8,862	8,862
4	2,017	0	2,017
5	5,569	0	5,569
6	1,597	0	1,597
7	4,322	0	4,322
8	6,060	0	6,060
9	4,169	0	4,169
10	860	0	860
11	21,093	0	21,093
12	1,733	524	2,257
13	65	0	65
14	14,836	0	14,836
15	6	0	6
16	1,334	0	1,334
17	1,922	0	1,922
18	2,387	0	2,387
19	118	-118	0
20	59	-59	0
21	✓ 19,070	0	19,070
22	645	-645	0
23	3,633	-140	3,493
24	✓ 209,550	-50,778	158,772
<u>557 OTHER EXPENSES</u>			
25	884 /	0	884
26	374 ✓	0	374
27	-151 ✓	151	0
28	190,130	-190,130	0
29	191,237	-189,979	1,258
<u>501 THERMAL FUEL EXPENSE</u>			
30	11,448	-134	11,314
31	20	0	20
32	17,623	3,776	21,399
33	294	0	294
34	29,385	3,642	33,027
<u>547 OTHER FUEL EXPENSE</u>			
35	18,449	15,965	34,414
36	7,228	0	7,228
37	22,845	8,829	31,674
38	5,537	0	5,537
39	0	17,552	17,552
40	0	-293	-293
41	24	0	24
42	424	-409	15
43	26	-25	1
44	376	-263	113
45	73	110	183
46	54,982	41,468	96,450
<u>565 TRANSMISSION OF ELECTRICITY BY OTHERS</u>			
47	WNP-3 789	0	789

* Buck-a-Block - Rev + Exp net to \$0

JMA

2.16-4

Avista Corp.
Power Supply Pro forma - Washington Jurisdiction
System Numbers - Jan 2011 - Dec 2011 Actual and Normalized
2011 Weather Normalized Load

Line No.		Jan 11 - Dec 11		Jan 11 - Dec 11
		Actuals	Adjustment	Normalized
48	Black Creek Wheeling	39	0	39
49	Wheeling for System Sales & Purchases	172	0	172
50	BPA PTP for Colstrip, Coyote & Lancaster	12,861	0	12,861
51	BPA Townsend-Garrison Wheeling	1,257	0	1,257
52	Avista on BPA - Borderline	1,237	0	1,237
53	Kootenai for Worley	45	0	45
54	Sagle-Northern Lights	136	0	136
55	Northwestern for Colstrip	311	0	311
56	PGE Firm Wheeling	643	0	643
57	Total Account 565	17,490	0	17,490
<u>536 WATER FOR POWER</u>				
58	Headwater Benefits Payments	974	0	974
<u>549 MISC OTHER GENERATION EXPENSE</u>				
59	Rathdrum Municipal Payment	160	0	160
60	TOTAL EXPENSE	503,778	-195,648	308,130
<u>447 SALES FOR RESALE</u>				
61	Modeled Short-Term Market Sales	0	23,857	23,857
62	Actual ST Market Sales - Physical	90,744	-67,307	23,437
63	Actual ST Market Sales - Financial M-to-M	0	860	860
64	Peaker (PGE) Capacity Sale	1,752	0	1,752
65	Nichols Pumping Sale	1,229	773	2,002
66	Sovereign/Kaiser DES	78	0	78
67	Pend Oreille DES & Spinning	430	0	430
68	Northwestern Load Following	251	0	251
69	NaturEner	443	0	443
70	SMUD Sale - Energy and REC	22,439	5,081	27,520
71	Ancillary Services	645	-645	0
72	Total Account 447	118,011	-37,381	80,630
<u>456 OTHER ELECTRIC REVENUE</u>				
73	Renewable Energy Credit Sales	2,178	0	2,178
74	Gas Not Consumed Sales Revenue	179,427	-179,427	0
75	Total Account 456	181,605	-179,427	2,178
<u>453 SALES OF WATER AND WATER POWER</u>				
76	Upstream Storage Revenue	507	0	507
77	TOTAL REVENUE	300,123	-216,808	83,315
78	TOTAL NET EXPENSE	203,655	21,160	224,815
				21,160

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TAB

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AVISTA UTILITIES
 WASHINGTON ELECTRIC RESULTS
 TWELVE MONTHS ENDED DECEMBER 31, 2011
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Restate Debt Interest
	Adjustment Number	2.17
	Workpaper Reference	E-RDI
REVENUES		
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
EXPENSES		
Production and Transmission		
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	-
24	Total Electric Expenses	-
25	OPERATING INCOME BEFORE FIT	-
FEDERAL INCOME TAX		
26	Current Accrual	-
27	Debt Interest	346
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	(\$346)
RATE BASE		
PLANT IN SERVICE		
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

jma

2.17-2

AVISTA UTILITIES
Restate Debt Interest
Washington - Electric
TWELVE MONTHS ENDED DECEMBER 31, 2011
(000's)

		Restate Debt Interest		
		Adjustment 2.17	Misc	
<u>Adjustment Description</u>	ROO	Adjustments	TOTAL	
	1,123,911		1,123,911	
1.01 Deferred FIT Rate Base		285	285	
1.02 Deferred Debits and Credits		(22)	-22	
1.03 Working Capital		13,689	13,689	
2.01 Eliminate B & O Taxes		-	0	
2.02 Property Tax		-	0	
2.03 Uncollect. Expense		-	0	
2.04 Regulatory Expense		-	0	
2.05 Injuries and Damages		-	0	
2.06 FIT / ITC / DFIT Expense		-	0	
2.07 Eliminate WA Power Cost Defer		-	0	
2.08 Nez Perce Settlement Adjustment		-	0	
2.09 Eliminate A/R Expenses		-	0	
2.10 Office Space Charges to Subsidiaries		-	0	
2.11 Restate Excise Taxes		-	0	
2.12 Net Gains / Losses		-	0	
2.13 Revenue Normalization		-	0	
2.14 Misc Restating		-	0	
2.17 Restate Debt Interest		-	0	
2.16 Normalizing Power Supply		-	0	
	1,123,911	13,952	1,137,863	
Weighted Average Cost of Debt	2.85%	2.85%	2.85%	
Restated Debt Interest	32,031	398	32,429	
Interest Per Results (E-FIT-12A)	33,020	-	33,020	
Increase (Decrease) in Interest Expense	(989)	398	(591)	
FIT Rate	0.35	0.35		
Increase (Decrease) in FIT	346	(139)	207	
	Adjustment 2.16		Total Restate Debt	

AVISTA UTILITIES
 Actual AMA 12/31/2011 Cost of Capital
 Washington System

Proposed Cap Structure			
<u>Component</u>	<u>Capital Structure</u>	<u>ProForma Cost</u>	<u>ProForma Weighted Cost</u>
Total Debt	50.71%	5.621%	2.85%
			WA wtd debt 2.85%
Common	49.29%	10.20%	5.03%
Total	<u>100.00%</u>		<u>7.88%</u>

2.17-4

RESULTS OF OPERATIONS	Report ID: E-FIT-12A
ELECTRIC FEDERAL INCOME TAXES	
For Twelve Months Ended December 31, 2011 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho	
Calculation of Taxable Operating Income:					
E-OPS	Operating Revenue	1,053,850,678	679,123,476	374,727,202	
E-OPS	Operating & Maintenance Expense	750,210,520	473,866,930	276,343,590	
E-OPS	Book Deprec/Amort and Reg Amortizations	73,987,865	55,977,788	18,010,077	
E-OTX	Taxes Other than FIT	61,459,525	49,676,411	11,783,114	
	Net Operating Income Before FIT	168,192,768	99,602,347	68,590,421	
E-INT	Less: Interest Expense	51,457,026	33,020,485	18,436,541	
E-SCM	Schedule M Adjustments	(42,441,079)	(27,228,440)	(15,212,639)	
	Taxable Net Operating Income	74,294,663	39,353,422	34,941,241	
	Tax Rate	35.00%	35.00%	35.00%	
	Total Federal Income Tax	26,003,132	13,773,698	12,229,434	
1	Production Tax Credit	(200,441)	(130,768)	(69,673)	
1	Investment Tax Credit - Noxon *	(2,672,495)	(1,743,536)	(928,959)	
	Total Net Federal Income Tax	23,130,196	11,899,394	11,230,802	
E-DTE	Deferred FIT	18,200,734	11,779,223	6,421,511	
1	411400 Amortized Investment Tax Credit - Noxon	(152,268)	(99,340)	(52,928)	
	Total Net FIT/Deferred FIT	41,178,662	23,579,277	17,599,385	
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

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TAB

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**AVISTA UTILITIES
CALCULATION OF CONVERSION FACTOR: WASHINGTON ELECTRIC
TWELVE MONTHS ENDED DECEMBER 31, 2011**

Workpaper Ref. CF WA Elec

Revenue:		1.000000
Expense:		
Uncollectibles (1)		0.004338
Commission Fees (2)		0.002000
Washington Excise Tax (3)		0.038562
Franchise Fees (4)		0.000000
Total Expense		<u>0.044900</u>
Net Operating Income Before FIT		0.955100
Federal Income Tax @	35.00%	0.334285
REVENUE CONVERSION FACTOR		<u>0.620815</u>

NOTES:

(1) Calculation of Effective Uncollectibles Rate:

Net Write-Offs *		2,044,841 ✓
Divided by:		
Sales to Ultimate Customers **		<u>471,390,152 ✓</u>
EFFECTIVE RATE		<u>0.004338</u>

* From Uncollectibles Adjustment Workpapers.
** From Results of Operations Report E-OPS-12A

(2) WUTC fees rate per Regulatory Fee Calculation Schedule, Annual Report Year 2010 (2011 report not prepared until 4/2012)

(3) Calculation of Effective Washington Excise Tax Rate:

Nominal Rate *		0.038730
Multiplied by		
Uncollectibles Factor:		
Revenue	1.000000	
Less:		
Effective Uncol Rate	<u>0.004338</u>	<u>0.995662</u>
EFFECTIVE RATE		<u>0.038562</u>

* From Combined Excise Tax Return.

(4) Calculation of Franchise Fee Rate:

Total Fees Paid (Obsolete, all have expired) *		0
Divided by:		
Sales to Ultimate Customers **		<u>471,390,152</u>
EFFECTIVE RATE		<u>0.000000</u>

* From Excise/Franchise Tax Adjustment Workpapers.
** From Results of Operations Report E-OPS-12A

Prep by: TLL 1st Review: [Signature]
Date: 02-17-2012 Mgr. Review: [Signature]

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TAB

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AVISTA UTILITIES

Washington Gas

Restatement Summary

Washington Gas

(000's OF DOLLARS)

TWELVE MONTHS ENDED DECEMBER 31, 2011

Column	WP Ref	Description	Washington Gas		
			NOI	Rate Base	ROR
1.00	G-ROO	Per Results Report	\$12,580	\$196,579	
1.01	G-DFIT	Deferred FIT Rate Base	(3)	(297)	
1.02	G-DDC	Deferred Debits and Credits	(2)	(2)	
2.01	G-RNGC	Revenue Normalization & Gas Cost Adjust	(720)	0	
2.02	G-EBO	Eliminate B & O Taxes	(5)	0	
2.03	G-PT	Property Tax	0	0	
2.04	G-UE	Uncollectible Expense	237	0	
2.05	G-RE	Regulatory Expense Adjustment	(29)	0	
2.06	G-ID	Injuries and Damages	(121)	0	
2.07	G-FIT	FIT / DFIT Expenses	10	0	
2.08	G-NGL	Net Gains/losses	2	0	
2.09	G-EAR	Eliminate A/R Expenses	0	0	
2.10	G-OSC	Office Space Charges to Subs	1	0	
2.11	G-ET	Restate Excise Taxes	(1)	0	
2.12	G-MR	Misc Restating Adjustments	16	0	
2.13	G-DI	Restate Debt Interest	(60)	0	
Restated Total			<u>\$11,906</u>	<u>\$196,280</u>	6.07%

CR-2

AVISTA UTILITIES
 WASHINGTON NATURAL GAS RESULTS
 TWELVE MONTHS ENDED DECEMBER 31, 2011
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Per Results Report	Deferred FIT Rate Base	Deferred Debits and Credits	Revenue Normalization & Gas Cost Adjust	Eliminate B & O Taxes	Property Tax	Uncollectible Expense	Regulatory Expense Adjustment
	Adjustment Number Worksheet Reference	1.00 G-ROO	1.01 G-DFIT	1.02 G-DDC	2.01 G-RNGC	2.02 G-EBO	2.03 G-PT	2.04 G-UE	2.05 G-RE
REVENUES									
1	Total General Business	\$ 162,860	\$ -	\$ -	\$ (4,441)	\$ (5,962)	\$ -	\$ -	\$ -
2	Total Transportation	3,538	-	-	-	(90)	-	-	-
3	Other Revenues	98,841	-	-	-	-	-	-	-
4	Total Gas Revenues	265,239	-	-	(4,441)	(6,052)	-	-	-
EXPENSES									
Production Expenses									
5	City Gate Purchases	191,302	-	-	(3,135)	-	-	-	-
6	Purchased Gas Expense	14	-	-	-	-	-	-	-
7	Net Nat Gas Storage Trans	(4,366)	-	-	-	-	-	-	-
8	Total Production	186,950	-	-	(3,135)	-	-	-	-
Underground Storage									
9	Operating Expenses	585	-	-	-	-	-	-	-
10	Depreciation/Amortization	395	-	-	-	-	-	-	-
11	Taxes	19	-	-	-	-	-	-	-
12	Total Underground Storage	999	-	-	-	-	-	-	-
Distribution									
13	Operating Expenses	8,854	-	-	-	-	-	-	-
14	Depreciation/Amortization	6,652	-	-	-	-	-	-	-
15	Taxes	14,264	-	-	(170)	(6,045)	-	-	-
16	Total Distribution	29,770	-	-	(170)	(6,045)	-	-	-
17	Customer Accounting	6,121	-	3	(19)	-	-	(365)	-
18	Customer Service & Information	9,783	-	-	-	-	-	-	-
19	Sales Expenses	3	-	-	-	-	-	-	-
Administrative & General									
20	Operating Expenses	11,384	-	-	(9)	-	-	-	44
21	Depreciation/Amortization	2,734	-	-	-	-	-	-	-
22	Regulatory Amortizations	(186)	-	-	-	-	-	-	-
23	Taxes	-	-	-	-	-	-	-	-
24	Total Admin. & General	13,932	-	-	(9)	-	-	-	44
25	Total Gas Expense	247,558	-	3	(3,333)	(6,045)	-	(365)	44
26	OPERATING INCOME BEFORE FIT	17,681	-	(3)	(1,108)	(7)	-	365	(44)
FEDERAL INCOME TAX									
27	Current Accrual	(591)	-	(1)	(388)	(2)	-	128	(15)
28	Debt Interest	-	3	0	-	-	-	-	-
29	Deferred FIT	5,719	-	-	-	-	-	-	-
30	Amort ITC	(27)	-	-	-	-	-	-	-
31	NET OPERATING INCOME	\$ 12,580	\$ (3)	\$ (2)	\$ (720)	\$ (5)	\$ -	\$ 237	\$ (29)
RATE BASE									
PLANT IN SERVICE									
32	Underground Storage	\$ 22,008	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33	Distribution Plant	281,279	-	-	-	-	-	-	-
34	General Plant	38,971	-	-	-	-	-	-	-
35	Total Plant in Service	342,258	-	-	-	-	-	-	-
ACCUMULATED DEPRECIATION/AMORT									
36	Underground Storage	8,286	-	-	-	-	-	-	-
37	Distribution Plant	97,489	-	-	-	-	-	-	-
38	General Plant	10,926	-	-	-	-	-	-	-
39	Total Accumulated Depreciation/Amortization	116,701	-	-	-	-	-	-	-
40	NET PLANT	225,557	-	-	-	-	-	-	-
41	DEFERRED TAXES	(41,707)	(297)	-	-	-	-	-	-
42	Net Plant After DFIT	183,850	(297)	-	-	-	-	-	-
43	GAS INVENTORY	13,753	-	-	-	-	-	-	-
44	GAIN ON SALE OF BUILDING	(14)	-	-	-	-	-	-	-
45	OTHER	(1,010)	-	(2)	-	-	-	-	-
46	WORKING CAPITAL	-	-	-	-	-	-	-	-
47	TOTAL RATE BASE	\$ 196,579	\$ (297)	\$ (2)	\$ -	\$ -	\$ -	\$ -	\$ -
48	RATE OF RETURN	6.40%							
	AMA 2011 weighted cost of debt	2.85%							
	Revenue Conversion Factor	0.62095							

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TAB

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1-00-1

AVISTA UTILITIES
 WASHINGTON NATURAL GAS RESULTS
 TWELVE MONTHS ENDED DECEMBER 31, 2011
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Per Results Report
	Adjustment Number	1.00
	Workpaper Reference	G-ROO
REVENUES		
1	Total General Business	\$ 162,860
2	Total Transportation	3,538
3	Other Revenues	<u>98,841</u>
4	Total Gas Revenues	265,239
EXPENSES		
Production Expenses		
5	City Gate Purchases	191,302
6	Purchased Gas Expense	14
7	Net Nat Gas Storage Trans	<u>(4,366)</u>
8	Total Production	186,950
Underground Storage		
9	Operating Expenses	585
10	Depreciation/Amortization	395
11	Taxes	<u>19</u>
12	Total Underground Storage	999
Distribution		
13	Operating Expenses	8,854
14	Depreciation/Amortization	6,652
15	Taxes	<u>14,264</u>
16	Total Distribution	29,770
17	Customer Accounting	6,121
18	Customer Service & Information	9,783
19	Sales Expenses	3
Administrative & General		
20	Operating Expenses	11,384
21	Depreciation/Amortization	2,734
22	Regulatory Amortizations	(186)
23	Taxes	-
24	Total Admin. & General	<u>13,932</u>
25	Total Gas Expense	<u>247,558</u>
26	OPERATING INCOME BEFORE FIT	17,681
FEDERAL INCOME TAX		
27	Current Accrual	(591)
28	Debt Interest	
29	Deferred FIT	5,719
30	Amort ITC	<u>(27)</u>
31	NET OPERATING INCOME	<u>\$ 12,580</u>
RATE BASE		
PLANT IN SERVICE		
32	Underground Storage	\$ 22,008
33	Distribution Plant	281,279
34	General Plant	<u>38,971</u>
35	Total Plant in Service	342,258
ACCUMULATED DEPRECIATION/AMORT		
36	Underground Storage	8,286
37	Distribution Plant	97,489
38	General Plant	<u>10,926</u>
39	Total Accumulated Depreciation/Amortization	116,701
40	NET PLANT	<u>225,557</u>
41	DEFREED TAXES	<u>(41,707)</u>
42	Net Plant After DFTT	183,850
43	GAS INVENTORY	13,753
44	GAIN ON SALE OF BUILDING	(14)
45	OTHER	<u>(1,010)</u>
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	<u>\$ 196,579</u>
48	RATE OF RETURN	6.40%

1.00-2

RESULTS OF OPERATIONS	Report ID: G-ROR-12A
GAS RATE OF RETURN	
For Twelve Months Ended December 31, 2011 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
G-OPS		Gas Net Operating Income	20,526,531	12,577,152	7,949,379
		Adjustments			
		Adjusted Gas Net Operating Income	20,526,531	12,577,152	7,949,379
G-APL		Gas Net Adjusted Rate Base	303,618,774	196,578,850	107,039,924
		RATE OF RETURN	6.761%	6.398%	7.427%

1-00-3

RESULTS OF OPERATIONS			Report ID:	AVISTA UTILITIES		
GAS ALLOCATION PERCENTAGES			G-ALL-12A			
For Twelve Months Ended December 31, 2011						
Average of Monthly Averages Basis						
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	12-31-2011	222,994	148,161	74,833
		Percent		100.000%	66.442%	33.558%
3	G-OPS	Direct Distribution Operating Expense		10,076,675	6,608,860	3,467,815
		Percent		100.000%	65.586%	34.414%
	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%

1.00-4

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION PERCENTAGES	G-ALL-12A
For Twelve Months Ended December 31, 2011	
Average of Monthly Averages Basis	

AVISTA UTILITIES

6	Input	Actual Therms Purchased	12-31-2011	275,293,373	191,413,351	83,880,022	
		Percent		100.000%	69.531%	30.469%	
	Input	Elec/Gas North/Oregon 4-Factor	01-01-2011	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		57,557,639	50,620,200	3,943,320	2,994,119
		Direct O & M Accts 901 - 935		57,769,575	39,717,113	14,983,974	3,068,488
		Direct O & M Accts 901 - 905 Utility 9 Only		1,276,412	787,265	489,147	XXXXXX
		Adjustments		0			
		Total		116,603,626	91,124,578	19,416,441	6,062,607
		Percentage		100.000%	78.149%	16.652%	5.199%
		Direct Labor Accts 500 - 894		51,313,884	40,856,300	7,149,723	3,307,861
		Direct Labor Accts 901 - 935		5,118,749	3,938,893	229,885	949,971
		Direct Labor Accts 901 - 905 Utility 9 Only		5,235,309	3,229,034	2,006,275	XXXXXX
		Total		61,667,942	48,024,227	9,385,883	4,257,832
		Percentage		100.000%	77.876%	15.220%	6.904%
		Number of Customers at		678,123	358,982	223,040	96,101
		Percentage		100.000%	52.937%	32.891%	14.172%
		Net Direct Plant		2,417,505,829	1,947,783,110	317,785,902	151,936,817
		Percentage		100.000%	80.570%	13.145%	6.285%
7	Total Percentages			400.000%	289.532%	77.908%	32.560%
	Average (CD AA)			100.000%	72.383%	19.477%	8.140%

1-00-5

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION PERCENTAGES	G-ALL-12A
For Twelve Months Ended December 31, 2011	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Input	Gas North/Oregon 4-Factor	01-01-2011	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		6,937,439	0	3,943,320	2,994,119
	Direct O & M Accts 901 - 935		18,052,462	0	14,983,974	3,068,488
	Direct O & M Accts 901 - 905 Utility 9 Only		489,147	0	489,147	XXXXXX
	Total		25,479,048	0	19,416,441	6,062,607
	Percentage		100.000%	0.000%	76.206%	23.794%
	Direct Labor Accts 580 - 894		10,457,584	0	7,149,723	3,307,861
	Direct Labor Accts 901 - 935		1,179,856	0	229,885	949,971
	Direct Labor Accts 901 - 905 Utility 9 Only		2,006,275	0	2,006,275	XXXXXX
	Total		13,643,715	0	9,385,883	4,257,832
	Percentage		100.000%	0.000%	68.793%	31.207%
	Number of Customers at		319,141	0	223,040	96,101
	Percentage		100.000%	0.000%	69.888%	30.112%
	Net Direct Plant		464,005,775	0	312,801,546	151,204,229
	Percentage		100.000%	0.000%	67.413%	32.587%
	Total Percentages		400.000%	0.000%	282.299%	117.701%
8	Average (GD AA)		100.000%	0.000%	70.575%	29.425%
Input	Elec/Gas North 4-Factor	01-01-2011	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		54,563,520	50,620,200	3,943,320	0
	Direct O & M Accts 901 - 935		54,701,087	39,717,113	14,983,974	0
	Adjustments		0	0	0	0
	Total		109,264,607	90,337,313	18,927,294	0
	Percentage		100.000%	82.678%	17.322%	0.000%
	Direct Labor Accts 580 - 894		48,006,023	40,856,300	7,149,723	0
	Direct Labor Accts 901 - 935		4,168,778	3,938,893	229,885	0
	Total		52,174,801	44,795,193	7,379,608	0
	Percentage		100.000%	85.856%	14.144%	0.000%
	Number of Customers at		582,022	358,982	223,040	0
	Percentage		100.000%	61.678%	38.322%	0.000%
	Net Direct Plant		2,248,388,907	1,935,587,361	312,801,546	0
	Percentage		100.000%	86.088%	13.912%	0.000%
	Total Percentages		400.000%	316.300%	83.700%	0.000%
9	Average (CD AN/ID/WA)		100.000%	79.075%	20.925%	0.000%

1-00-6

RESULTS OF OPERATIONS	Report ID: G-ALL-12A
GAS ALLOCATION PERCENTAGES	
For Twelve Months Ended December 31, 2011 Average of Monthly Averages Basis	

AVISTA UTILITIES

			Total	Electric	Gas North	Oregon Gas
JP	Gas North/Oregon JP Factor %	12-31-2010	100.000%	0.000%	81.200%	18.800%
			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		13,246,663	8,689,157	4,557,506	
			100.000%	65.595%	34.405%	
12	Net Gas Plant (before DFIT) Percent		347,509,127	225,557,250	121,951,877	
			100.000%	64.907%	35.093%	
13	G-PLT Net Gas General Plant Percent		34,487,007	24,069,990	10,417,017	
			100.000%	69.794%	30.206%	
14	Net Allocated Schedule M's Percent		-24,791,327	-16,230,594	-8,560,733	
			100.000%	65.469%	34.531%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

1-00-7

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended December 31, 2011	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUES									
		SALES OF GAS:									
99	480000	Residential	153,699,339	0	153,699,339	105,313,380	0	105,313,380	48,385,959	0	48,385,959
99	4812XX	Commercial - Firm & Interruptible	79,338,467	0	79,338,467	55,826,982	0	55,826,982	23,511,485	0	23,511,485
99	4813XX	Industrial-Firm	3,686,454	0	3,686,454	2,146,221	0	2,146,221	1,540,233	0	1,540,233
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	499XXX	Unbilled Revenue	(1,059,665)	0	(1,059,665)	(724,621)	0	(724,621)	(335,044)	0	(335,044)
99	484000	Interdepartmental Revenue	333,824	0	333,824	298,002	0	298,002	35,822	0	35,822
		TOTAL SALES TO ULTIMATE CUSTOMERS	235,998,419	0	235,998,419	162,859,964	0	162,859,964	73,138,455	0	73,138,455
		OTHER OPERATING REVENUES:									
99	483000	Sales for Resale	134,488,420	0	134,488,420	94,024,205	0	94,024,205	40,464,215	0	40,464,215
99	488000	Miscellaneous Service Revenues	28,938	0	28,938	15,639	0	15,639	13,299	0	13,299
99	489300	Transportation For Others	3,975,146	0	3,975,146	3,537,511	0	3,537,511	437,635	0	437,635
99	493000	Rent from Gas Property	2,182	0	2,182	2,182	0	2,182	0	0	0
4	495000	Other Gas Revenues	6,802,148	43,154	6,845,302	4,770,437	29,166	4,799,603	2,031,711	13,988	2,045,699
		TOTAL OTHER OPERATING REVENUES	145,296,834	43,154	145,339,988	102,349,974	29,166	102,379,140	42,946,860	13,988	42,960,848
		TOTAL GAS REVENUES	381,295,253	43,154	381,338,407	265,209,938	29,166	265,239,104	116,085,315	13,988	116,099,303
		PRODUCTION EXPENSES:									
G-804	804/805	City Gate Purchases	274,081,127	0	274,081,127	191,301,669	0	191,301,669	82,779,458	0	82,779,458
6	808XXX	Net Natural Gas Storage Transactions	(6,346,437)	0	(6,346,437)	(4,365,514)	0	(4,365,514)	(1,980,923)	0	(1,980,923)
6	811000	Gas Used for Products Extraction	(1,383,402)	0	(1,383,402)	(967,403)	0	(967,403)	(415,999)	0	(415,999)
10	813000	Other Gas Expenses	0	1,342,882	1,342,882	0	903,464	903,464	0	439,418	439,418
99	813010	Gas Technology Institute (GTI) Expenses	110,203	0	110,203	78,418	0	78,418	31,785	0	31,785
		TOTAL PRODUCTION EXPENSES	266,461,491	1,342,882	267,804,373	186,047,170	903,464	186,950,634	80,414,321	439,418	80,853,739
		UNDERGROUND STORAGE EXPENSES:									
1	814000	Supervision & Engineering	0	13,813	13,813	0	9,611	9,611	0	4,202	4,202
1	824000	Other Expenses	0	433,152	433,152	0	301,387	301,387	0	131,765	131,765
1	837000	Other Equipment	0	394,503	394,503	0	274,495	274,495	0	120,008	120,008
		TOTAL UNDERGROUND STORAGE OPER EXP	0	841,468	841,468	0	585,493	585,493	0	255,975	255,975
G-DEPX		Depreciation Expense-Underground Storage	0	567,898	567,898	0	395,143	395,143	0	172,755	172,755
G-AMTX		Amortization Expense-Underground Storage	0	227	227	0	158	158	0	69	69
G-OTX		Taxes Other Than FIT	0	27,877	27,877	0	19,397	19,397	0	8,480	8,480
		TOTAL UG STORAGE DEPR/AMRT/NON-FIT TAXES	0	596,002	596,002	0	414,698	414,698	0	181,304	181,304
		TOTAL UNDERGROUND STORAGE EXPENSES	0	1,437,470	1,437,470	0	1,000,191	1,000,191	0	437,279	437,279

1-00-8

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended December 31, 2011	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION											
3	870000	Supervision & Engineering	164,811	848,677	1,013,488	137,668	556,613	694,281	27,143	292,064	319,207
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	2,433,227	783,578	3,216,805	1,507,576	513,917	2,021,493	925,651	269,661	1,195,312
3	875000	Measuring & Reg Sta Exp-General	123,314	94	123,408	72,444	62	72,506	50,870	32	50,902
3	876000	Measuring & Reg Sta Exp-Industrial	26,697	0	26,697	8,510	0	8,510	18,187	0	18,187
3	877000	Measuring & Reg Sta Exp-City Gate	246,028	0	246,028	111,265	0	111,265	134,763	0	134,763
3	878000	Meter & House Regulator Expenses	873,295	0	873,295	652,366	0	652,366	220,929	0	220,929
3	879000	Customer Installation Expenses	1,480,255	85,338	1,565,593	856,485	55,970	912,455	623,770	29,368	653,138
3	880000	Other Expenses	1,082,457	779,974	1,862,431	757,075	511,554	1,268,629	325,382	268,420	593,802
3	881000	Rents	60	29,568	29,628	60	19,392	19,452	0	10,176	10,176
MAINTENANCE											
3	885000	Supervision & Engineering	139,459	20,999	160,458	51,900	13,772	65,672	87,559	7,227	94,786
3	887000	Mains	1,833,757	24,387	1,858,144	1,367,612	15,994	1,383,606	466,145	8,393	474,538
3	889000	Measuring & Reg Sta Exp-General	174,139	0	174,139	118,876	0	118,876	55,263	0	55,263
3	890000	Measuring & Reg Sta Exp-Industrial	118,222	4,396	122,618	56,126	2,883	59,009	62,096	1,513	63,609
3	891000	Measuring & Reg Sta Exp-City Gate	110,964	0	110,964	59,762	0	59,762	51,202	0	51,202
3	892000	Services	735,127	78,723	813,850	474,025	51,631	525,656	261,102	27,092	288,194
3	893000	Meters & House Regulators	534,863	611,397	1,146,260	377,110	400,991	778,101	157,753	210,406	368,159
3	894000	Other Equipment	0	155,814	155,814	0	102,192	102,192	0	53,622	53,622
TOTAL DISTRIBUTION OPERATING EXP			10,076,675	3,422,945	13,499,620	6,608,860	2,244,971	8,853,831	3,467,815	1,177,974	4,645,789
G-DEPX		Depreciation Expense-Distribution	10,175,157	49,548	10,224,705	6,617,157	34,451	6,651,608	3,558,000	15,097	3,573,097
G-OTX		Taxes Other Than FIT	16,501,646	0	16,501,646	14,263,539	0	14,263,539	2,238,107	0	2,238,107
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			26,676,803	49,548	26,726,351	20,880,696	34,451	20,915,147	5,796,107	15,097	5,811,204
TOTAL DISTRIBUTION EXPENSES			36,753,478	3,472,493	40,225,971	27,489,556	2,279,422	29,768,978	9,263,922	1,193,071	10,456,993
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	393,462	393,462	0	261,424	261,424	0	132,038	132,038
2	902000	Meter Reading Expenses	1,618,330	62,576	1,680,906	1,413,409	41,577	1,454,986	204,921	20,999	225,920
G-903	903XXX	Customer Records & Collection Expenses	1,022,594	3,825,526	4,848,120	719,267	2,541,750	3,261,017	303,327	1,283,776	1,587,103
2	904000	Uncollectible Accounts	0	1,635,174	1,635,174	0	1,086,442	1,086,442	0	548,732	548,732
2	905000	Misc Customer Accounts	0	86,090	86,090	0	57,200	57,200	0	28,890	28,890
TOTAL CUSTOMER ACCOUNTS EXPENSES			2,640,924	6,002,828	8,643,752	2,132,676	3,988,393	6,121,069	508,248	2,014,435	2,522,683
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	12,972,385	163,840	13,136,225	9,161,784	108,859	9,270,643	3,810,601	54,981	3,865,582
2	909000	Advertising	21,185	657,793	678,978	20,248	437,051	457,299	937	220,742	221,679
2	910000	Misc Customer Service & Info Exp	0	83,122	83,122	0	55,228	55,228	0	27,894	27,894
TOTAL CUSTOMER SERVICE & INFO EXP			12,993,570	904,755	13,898,325	9,182,032	601,138	9,783,170	3,811,538	303,617	4,115,155

1-00-9

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended December 31, 2011	
Average of Monthly Averages 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	7,509	7,509	0	4,989	4,989	0	2,520	2,520
2	913000	Advertising	96	0	96	96	0	96	0	0	0
2	916000	Miscellaneous Sales Expenses	(2,392)	(35)	(2,427)	(2,392)	(23)	(2,415)	0	(12)	(12)
TOTAL SALES EXPENSES			(2,296)	7,474	5,178	(2,296)	4,966	2,670	0	2,508	2,508
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	148,019	6,258,819	6,406,838	112,193	4,230,148	4,342,341	35,826	2,028,671	2,064,497
4	921000	Office Supplies & Expenses	460	1,061,206	1,061,666	460	717,237	717,697	0	343,969	343,969
4	922000	Admin. Expenses Transferred - Credit	0	(31,536)	(31,536)	0	(21,314)	(21,314)	0	(10,222)	(10,222)
4	923000	Outside Services Employed	7,995	3,847,033	3,855,028	7,995	2,600,094	2,608,089	0	1,246,939	1,246,939
4	924000	Property Insurance Premium	0	283,416	283,416	0	191,552	191,552	0	91,864	91,864
4	925XXX	Injuries and Damages	642	970,888	971,530	438	656,194	656,632	204	314,694	314,898
4	926XXX	Employee Pensions and Benefits	55,561	228,119	283,680	55,561	154,179	209,740	0	73,940	73,940
4	928000	Regulatory Commission Expenses	645,146	333,637	978,783	419,519	225,495	645,014	225,627	108,142	333,769
4	930000	Miscellaneous General Expenses	36,054	772,346	808,400	19,963	522,005	541,968	16,091	250,341	266,432
4	931000	Rents	12,774	212,344	225,118	12,084	143,517	155,601	690	68,827	69,517
4	935000	Maintenance of General Plant	261,732	1,722,391	1,984,123	172,107	1,164,112	1,336,219	89,625	558,279	647,904
TOTAL ADMIN & GEN OPERATING EXP			1,168,383	15,658,663	16,827,046	800,320	10,583,219	11,383,539	368,063	5,075,444	5,443,507
G-DEPX		Depreciation Expense-General Plant	433,600	2,020,459	2,454,059	276,836	1,365,568	1,642,404	156,764	654,891	811,655
G-AMTX		Amortization Expense - General Plant - 303000	26,935	2,030	28,965	23,111	1,372	24,483	3,824	658	4,482
G-AMTX		Amortization Expense - Misc IT Intangible Plant - 3031XX	0	1,577,687	1,577,687	0	1,066,311	1,066,311	0	511,376	511,376
G-AMTX		Amortization Expense-General Plant - 390200, 396200	0	3,402	3,402	0	2,299	2,299	0	1,103	1,103
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	(230,697)	0	(230,697)	(230,697)	0	(230,697)	0	0	0
99	407329	Reg Debit Amt Decoupling Surcharge	494,017	0	494,017	494,017	0	494,017	0	0	0
99	407335	DSIT Amortization - ID	(310,630)	0	(310,630)	0	0	0	(310,630)	0	(310,630)
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			(35,570)	3,603,578	3,568,008	114,472	2,435,550	2,550,022	(150,042)	1,168,028	1,017,986
TOTAL ADMIN & GENERAL EXPENSES			1,132,813	19,262,241	20,395,054	914,792	13,018,769	13,933,561	218,021	6,243,472	6,461,493
TOTAL EXPENSES BEFORE FIT			319,979,980	32,430,143	352,410,123	225,763,930	21,796,343	247,560,273	94,216,050	10,633,800	104,849,850
NET OPERATING INCOME BEFORE FIT					28,928,284			17,678,831			11,249,453
G-FIT		FEDERAL INCOME TAX			197,587			(590,634)			788,221
G-FIT		DEFERRED FEDERAL INCOME TAX			8,247,870			5,719,049			2,528,821
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			(43,704)			(26,736)			(16,968)
GAS NET OPERATING INCOME					20,526,531			12,577,152			7,949,379

1.00-10

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended December 31, 2011	
Average of Monthly Averages 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%			66.442%				33.558%
G-ALL	3	Direct Distribution Operating Expense		100.000%			65.586%				34.414%
G-ALL	4	Jurisdictional 4-Factor Ratio		100.000%			67.587%				32.413%
G-ALL	6	Actual Therms Purchased		100.000%			69.531%				30.469%
G-ALL	10	Actual Annual Throughput		100.000%			67.278%				32.722%
G-ALL	99	Not Allocated		0.000%			0.000%				0.000%

1-00-11

RESULTS OF OPERATIONS	Report ID: G-804-12A
ALLOCATION OF PURCHASED GAS COSTS	
For Twelve Months Ended December 31, 2011 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	236,008,102	0	236,008,102	165,018,030	0	165,018,030	70,990,072	0	70,990,072
1	804001	Pipeline Demand Costs	26,639,426	0	26,639,426	18,496,205	0	18,496,205	8,143,221	0	8,143,221
1	804002	Transport Variable Charges	371,427	0	371,427	258,168	0	258,168	113,259	0	113,259
6	804010	Gas Costs - Fixed Hedge	(50,339)	0	(50,339)	(35,653)	0	(35,653)	(14,686)	0	(14,686)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	216,227	0	216,227	151,038	0	151,038	65,189	0	65,189
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	1,684,705	0	1,684,705	1,171,665	0	1,171,665	513,040	0	513,040
6	804700	Gas Costs - Offsystem Bookout	4,552,253	0	4,552,253	3,182,260	0	3,182,260	1,369,993	0	1,369,993
6	804711	Gas Costs - Offsystem Bookout Offset	(4,552,253)	0	(4,552,253)	(3,181,330)	0	(3,181,330)	(1,370,923)	0	(1,370,923)
6	804730	Gas Costs - Intracompany LDC Gas	17,440,038	0	17,440,038	12,161,607	0	12,161,607	5,278,431	0	5,278,431
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(15,768,870)	0	(15,768,870)	(11,104,019)	0	(11,104,019)	(4,664,851)	0	(4,664,851)
99	805120	Gas Expense - Rate Deferrals	7,540,411	0	7,540,411	5,183,698	0	5,183,698	2,356,713	0	2,356,713
		TOTAL PURCHASED GAS COSTS	274,081,127	0	274,081,127	191,301,669	0	191,301,669	82,779,458	0	82,779,458

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.580%	30.420%
G-ALL	6	Actual Therms Purchased	100.000%	69.531%	30.469%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

1-00-12

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 903	G-903-12A
For Twelve Months Ended December 31, 2011	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records & Collections	1,022,594	3,825,118	4,847,712	719,267	2,541,485	3,260,752	303,327	1,283,633	1,586,960
12	903920	Accts Rec Sold - Program Fees	0	408	408	0	265	265	0	143	143
12	903930	Accts Rec Sold - Maturity Yield Fees	0	0	0	0	0	0	0	0	0
Total Account 903			1,022,594	3,825,526	4,848,120	719,267	2,541,750	3,261,017	303,327	1,283,776	1,587,103

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.442%	33.558%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	64.907%	35.093%

1-00-13

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-12A
For Twelve Months Ended December 31, 2011	
Average of Monthly Averages Basis	
Ref/Basis Account	Description

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000 Customer Assistance Expense	217,722	163,840	381,562	123,636	108,859	232,495	94,086	54,981	149,067
99	908600 Public Purpose Tariff Rider Expense Offset	13,137,356	0	13,137,356	9,373,472	0	9,373,472	3,763,884	0	3,763,884
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	(519,511)	0	(519,511)	(420,879)	0	(420,879)	(98,632)	0	(98,632)
99	908990 DSM Amortization	51,263	0	51,263	0	0	0	51,263	0	51,263
	Total Account 908	12,972,385	163,840	13,136,225	9,161,784	108,859	9,270,643	3,810,601	54,981	3,865,582

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.442%	33.558%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

1.00-14

RESULTS OF OPERATIONS	Report ID:
INTEREST DEDUCTION FOR FIT--GAS NORTH	G-INT-12A
For Twelve Months Ended December 31, 2011	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.27%	52.27%
2	Cost of Debt		5.621%	5.793%
	Total Cost of Debt		2.938%	3.028%
	Total Weighted Cost		2.938%	3.028%
G-APL	Net Rate Base	303,618,774	196,578,850	107,039,924
	Interest Deduction for FIT Calculation	9,016,656	5,775,487	3,241,169
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

1.00-15

RESULTS OF OPERATIONS	Report ID: G-FIT-12A
FEDERAL INCOME TAXES--GAS	
For Twelve Months Ended December 31, 2011 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	381,338,407	265,239,104	116,099,303
G-OPS	Operating & Maintenance Expense	321,519,762	223,680,406	97,839,356
G-OPS	Book Deprec/Amort and Reg Amortizations	14,360,838	9,596,931	4,763,907
G-OTX	Taxes Other than FIT	16,529,523	14,282,936	2,246,587
	Net Operating Income Before FIT	28,928,284	17,678,831	11,249,453
G-INT	Less: Interest Expense	9,016,656	5,775,487	3,241,169
G-SCM	Schedule M Adjustments	(19,347,092)	(13,590,869)	(5,756,223)
	Taxable Net Operating Income	564,536	(1,687,525)	2,252,061
	Tax Rate	35%	35%	35%
	Total Federal Income Tax	197,587	(590,634)	788,221
G-DTE	Deferred FIT	8,247,870	5,719,049	2,528,821
99	411400 Amortized Investment Tax Credit	(43,704)	(26,736)	(16,968)
	Total FIT/Deferred FIT & ITC	8,401,753	5,101,679	3,300,074

ALLOCATION RATIOS:

G-ALL	99	Not Allocated	0.000%	0.000%	0.000%
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1-00-16

RESULTS OF OPERATIONS	Report ID: G-SCM-12A
GAS SCHEDULE M ITEMS	
For Twelve Months Ended December 31, 2011 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-DEPX/AMTX		Book Depreciation & Amortization	10,635,692	4,221,251	14,856,943	6,917,104	2,865,302	9,782,406	3,718,588	1,355,949	5,074,537
12	997001	Contributions In Aid of Construction	0	636,206	636,206	0	412,942	412,942	0	223,264	223,264
2	997002	Injuries and Damages	0	(75,001)	(75,001)	0	(49,832)	(49,832)	0	(25,169)	(25,169)
12	997003	Salvage	0	0	0	0	0	0	0	0	0
4	997005	FAS106 Current Retiree Medical Accrual	0	543,849	543,849	0	367,571	367,571	0	176,278	176,278
6	997008	DSM Book Amortization	0	51,263	51,263	0	35,644	35,644	0	15,619	15,619
99	997010	Deferred Gas Credit and Refunds	(8,675,219)	0	(8,675,219)	(6,367,081)	0	(6,367,081)	(2,308,138)	0	(2,308,138)
4	997015	Airplane Lease Payments	0	97,488	97,488	0	65,889	65,889	0	31,599	31,599
12	997016	1992 Redemptions	0	397,508	397,508	0	258,011	258,011	0	139,497	139,497
4	997020	FAS87 Current Pension Accrual	0	(2,794,193)	(2,794,193)	0	(1,888,511)	(1,888,511)	0	(905,682)	(905,682)
99	997029	FAS 106 Post Retirement Benefits	55,561	0	55,561	55,561	0	55,561	0	0	0
99	997031	Decoupling Mechanism	256,453	0	256,453	256,453	0	256,453	0	0	0
12	997032	Interest Rate Swaps	0	(1,884,873)	(1,884,873)	0	(1,223,415)	(1,223,415)	0	(661,458)	(661,458)
99	997033	DSM Tariff Rider	4,001,891	0	4,001,891	2,198,569	0	2,198,569	1,803,322	0	1,803,322
4	997033	DSM Tariff Rider	0	0	0	0	0	0	0	0	0
11	997049	Tax Depreciation	0	(25,724,153)	(25,724,153)	0	(16,873,758)	(16,873,758)	0	(8,850,395)	(8,850,395)
1	997055	Deferred Gas Exchange	0	(749,960)	(749,960)	0	(521,822)	(521,822)	0	(228,138)	(228,138)
4	997062	Gain on Sale of Office Building	0	(65,364)	(65,364)	0	(44,178)	(44,178)	0	(21,186)	(21,186)
99	997065	Amortization of Unbilled Revenue Add-Ins	(460,251)	0	(460,251)	(420,879)	0	(420,879)	(39,372)	0	(39,372)
99	997073	DSIT Amortization - ID	(369,890)	0	(369,890)	0	0	0	(369,890)	0	(369,890)
11	997080	Book Transportation Depreciation	0	394,389	394,389	0	258,699	258,699	0	135,690	135,690
4	997081	Deferred Compensation	0	(115,431)	(115,431)	0	(78,016)	(78,016)	0	(37,415)	(37,415)
4	997082	Meal Disallowances	0	89,772	89,772	0	60,674	60,674	0	29,098	29,098
4	997083	Paid Time Off	0	58,906	58,906	0	39,813	39,813	0	19,093	19,093
2	997084	Customer Uncollectibles	0	127,014	127,014	0	84,391	84,391	0	42,623	42,623
TOTAL SCHEDULE M ADJUSTMENTS			5,444,237	(24,791,329)	(19,347,092)	2,639,727	(16,230,596)	(13,590,869)	2,804,510	(8,560,733)	(5,756,223)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.580%	30.420%
G-ALL	2	Number of Customers	100.000%	66.442%	33.558%
G-ALL	3	Direct Distribution Operating Expense	100.000%	65.586%	34.414%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.587%	32.413%
G-ALL	6	Actual Therms Purchased	100.000%	69.531%	30.469%
G-ALL	11	Book Depreciation	100.000%	65.595%	34.405%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	64.907%	35.093%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

1-00-17

RESULTS OF OPERATIONS	Report ID: G-DTE-12A
DEFERRED INCOME TAX EXPENSE--GAS	
For Twelve Months Ended December 31, 2011	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	6,424,326	4,205,942	2,218,384
99	410100	Deferred Federal Income Tax Exp	1,637,979	1,349,774	288,205
		SUBTOTAL	8,062,305	5,555,716	2,506,589
14	411100	Deferred Federal Income Tax Expense - Allocated	24,477	16,025	8,452
99	411100	Deferred Federal Income Tax Exp	161,088	147,308	13,780
		SUBTOTAL	185,565	163,333	22,232
		Total Deferred Federal Income Tax Expense	8,247,870	5,719,049	2,528,821

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	65.469%	34.531%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

1-00-18

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-12A
For Twelve Months Ended December 31, 2011	
Average of Monthly Averages 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	27,877	27,877	0	19,397	19,397	0	8,480	8,480
		TOTAL UNDERGROUND STORAGE TAX	0	27,877	27,877	0	19,397	19,397	0	8,480	8,480
		DISTRIBUTION									
99	408110	State Excise Tax	6,316,834	0	6,316,834	6,316,834	0	6,316,834	0	0	0
99	408120	Municipal Occupation & License Tax	7,354,429	0	7,354,429	6,046,037	0	6,046,037	1,308,392	0	1,308,392
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax - Distribution	2,756,758	0	2,756,758	1,900,668	0	1,900,668	856,090	0	856,090
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	409100	State Income Tax	73,625	0	73,625	0	0	0	73,625	0	73,625
		TOTAL DISTRIBUTION TAX	16,501,646	0	16,501,646	14,263,539	0	14,263,539	2,238,107	0	2,238,107
		TOTAL TAXES OTHER THAN FIT	16,501,646	27,877	16,529,523	14,263,539	19,397	14,282,936	2,238,107	8,480	2,246,587

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.580%	30.420%
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1-00-19

RESULTS OF OPERATIONS		Report ID: G-PLT-12A
GAS UTILITY PLANT		
For Twelve Months Ended December 31, 2011 Average of Monthly Averages 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)	1,134,107	40,607	1,174,714	965,657	27,445	993,102	168,450	13,162	181,612
4	3031XX	Misc Intangible IT Plant (3031XX)	0	8,323,996	8,323,996	0	5,625,939	5,625,939	0	2,698,057	2,698,057
4		TOTAL INTANGIBLE PLANT	1,134,107	8,364,603	9,498,710	965,657	5,653,384	6,619,041	168,450	2,711,219	2,879,669
		UNDERGROUND STORAGE PLANT:									
1	350XXX	Land & Land Rights	0	471,034	471,034	0	327,745	327,745	0	143,289	143,289
1	351XXX	Structures & Improvements	0	1,309,116	1,309,116	0	910,883	910,883	0	398,233	398,233
1	352XXX	Wells	0	15,410,766	15,410,766	0	10,722,811	10,722,811	0	4,687,955	4,687,955
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	11,351,100	11,351,100	0	7,898,095	7,898,095	0	3,453,005	3,453,005
1	355000	Measuring & Regulating Equipment	0	173,784	173,784	0	120,919	120,919	0	52,865	52,865
1	356000	Purification Equipment	0	407,617	407,617	0	283,620	283,620	0	123,997	123,997
1	357000	Other Equipment	0	1,462,098	1,462,098	0	1,017,328	1,017,328	0	444,770	444,770
		TOTAL UNDERGROUND STORAGE PLANT	0	31,629,992	31,629,992	0	22,008,148	22,008,148	0	9,621,844	9,621,844
		DISTRIBUTION PLANT:									
6	374200	Land & Land Rights	87,160	0	87,160	62,490	0	62,490	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	758,631	22,255	780,886	494,850	15,474	510,324	263,781	6,781	270,562
6	376000	Mains	215,270,096	2,512,521	217,782,617	137,615,374	1,746,981	139,362,355	77,654,722	765,540	78,420,262
6	378000	Measuring & Reg Station Equip-General	5,025,050	57,440	5,082,490	3,049,392	39,939	3,089,331	1,975,658	17,501	1,993,159
6	379000	Measuring & Reg Station Equip-City Gate	5,867,839	60,967	5,928,806	1,723,098	42,391	1,765,489	4,144,741	18,576	4,163,317
6	380000	Services	140,367,099	0	140,367,099	93,454,508	0	93,454,508	46,912,591	0	46,912,591
6	381000	Meters	61,066,442	0	61,066,442	40,840,870	0	40,840,870	20,225,572	0	20,225,572
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	2,796,342	0	2,796,342	2,192,424	0	2,192,424	603,918	0	603,918
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	431,302,892	2,653,183	433,956,075	279,434,104	1,844,785	281,278,889	151,868,788	808,398	152,677,186

1.00-20

RESULTS OF OPERATIONS		Report ID:
GAS UTILITY PLANT		G-PLT-12A
For Twelve Months Ended December 31, 2011		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		GENERAL PLANT									
4	389XXX	Land & Land Rights	667,150	837,729	1,504,879	575,661	566,196	1,141,857	91,489	271,533	363,022
4	390XXX	Structures & Improvements	3,834,214	10,784,192	14,618,406	2,856,962	7,288,712	10,145,674	977,252	3,495,480	4,472,732
4	391XXX	Office Furniture & Equipment	0	8,150,476	8,150,476	0	5,508,662	5,508,662	0	2,641,814	2,641,814
4	392XXX	Transportation Equipment	5,906,989	1,462,629	7,369,618	4,365,244	988,547	5,353,791	1,541,745	474,082	2,015,827
4	393000	Stores Equipment	155,165	266,607	421,772	114,625	180,192	294,817	40,540	86,415	126,955
4	394000	Tools, Shop & Garage Equipment	1,472,223	2,259,205	3,731,428	1,024,239	1,526,929	2,551,168	447,984	732,276	1,180,260
4	395000	Laboratory Equipment	105,277	302,514	407,791	79,401	204,460	283,861	25,876	98,054	123,930
4	396XXX	Power Operated Equipment	4,022,780	775,518	4,798,298	3,087,391	524,149	3,611,540	935,389	251,369	1,186,758
4	397XXX	Communications Equipment	1,741,485	4,214,546	5,956,031	558,156	2,848,485	3,406,641	1,183,329	1,366,061	2,549,390
4	398000	Miscellaneous Equipment	228	80,268	80,496	98	54,251	54,349	130	26,017	26,147
		TOTAL GENERAL PLANT	17,905,511	29,133,684	47,039,195	12,661,777	19,690,583	32,352,360	5,243,734	9,443,101	14,686,835
		TOTAL PLANT IN SERVICE	450,342,510	71,781,462	522,123,972	293,061,538	49,196,900	342,258,438	157,280,972	22,584,562	179,865,534
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	11,669,425	11,669,425	0	8,119,586	8,119,586	0	3,549,839	3,549,839
G-ADEP		Distribution Plant	144,834,921	1,401,490	146,236,411	96,514,340	974,470	97,488,810	48,320,581	427,020	48,747,601
G-ADEP		General Plant	5,024,141	7,500,502	12,524,643	3,193,862	5,069,364	8,263,226	1,830,279	2,431,138	4,261,417
		TOTAL ACCUMULATED DEPRECIATION	149,859,062	20,571,417	170,430,479	99,708,202	14,163,420	113,871,622	50,150,860	6,407,997	56,558,857
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	102,716	7,022	109,738	65,609	4,746	70,355	37,107	2,276	39,383
G-AAMT		Misc IT Intangible Plant - 3031XX	0	3,808,017	3,808,017	0	2,573,724	2,573,724	0	1,234,293	1,234,293
G-AAMT		Underground Storage	0	239,063	239,063	0	166,340	166,340	0	72,723	72,723
G-AAMT		General Plant - 390200, 396200	4,555	22,990	27,545	3,606	15,538	19,144	949	7,452	8,401
		TOTAL ACCUMULATED AMORTIZATION	107,271	4,077,092	4,184,363	69,215	2,760,348	2,829,563	38,056	1,316,744	1,354,800
		TOTAL ACCUMULATED DEPR/AMORT	149,966,333	24,648,509	174,614,842	99,777,417	16,923,768	116,701,185	50,188,916	7,724,741	57,913,657
		NET GAS UTILITY PLANT before DFIT	300,376,177	47,132,953	347,509,130	193,284,121	32,273,132	225,557,253	107,092,056	14,859,821	121,951,877
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(57,811,191)	(57,811,191)	0	(37,523,510)	(37,523,510)	0	(20,287,681)	(20,287,681)
4	282900	ADFIT - Common Plant (282900 from C-DTX)	0	(4,875,687)	(4,875,687)	0	(3,285,248)	(3,285,248)	0	(1,590,439)	(1,590,439)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(1,383,999)	(1,383,999)	0	(898,312)	(898,312)	0	(485,687)	(485,687)
		TOTAL ACCUMULATED DFIT	0	(64,070,877)	(64,070,877)	0	(41,707,070)	(41,707,070)	0	(22,363,807)	(22,363,807)
		NET GAS UTILITY PLANT	300,376,177	(16,937,924)	283,438,253	193,284,121	(9,433,938)	183,850,183	107,092,056	(7,503,986)	99,588,070

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%	69.531%	30.469%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	64.907%	35.093%

1.00-21

RESULTS OF OPERATIONS
ADJUSTMENTS TO NET GAS UTILITY PLANT
 For Twelve Months Ended December 31, 2011
 Average of Monthly Averages Basis

Report ID:
G-APL-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE	300,376,177	(16,937,924)	283,438,253	193,284,121	(9,433,938)	183,850,183	107,092,056	(7,503,986)	99,588,070
		OTHER ADJUSTMENTS:									
4	253850	Gain on Sale of General Office Bldg	0	(32,682)	(32,682)	0	(22,089)	(22,089)	0	(10,593)	(10,593)
4	190850	DFIT - Gain on Sale of General Office Bldg	0	11,460	11,460	0	7,745	7,745	0	3,715	3,715
1	117100	Gas Stored - Recoverable Base Gas	0	4,283,452	4,283,452	0	2,980,426	2,980,426	0	1,303,026	1,303,026
1	164100	Gas Inventory--Jackson Prairie	0	15,482,583	15,482,583	0	10,772,781	10,772,781	0	4,709,802	4,709,802
4	252000	Customer Advances	(81,928)	1	(81,927)	(19,811)	1	(19,810)	(62,117)	0	(62,117)
99	235199	Customer Deposits	(990,386)	0	(990,386)	(990,386)	0	(990,386)	0	0	0
C-WKC		Working Capital	0	1,495,061	1,495,061	0	0	0	0	1,495,061	1,495,061
99	186710	DSM Programs	12,960	0	12,960	0	0	0	12,960	0	12,960
		TOTAL OTHER ADJUSTMENTS	(1,059,354)	21,239,875	20,180,521	(1,010,197)	13,738,864	12,728,667	(49,157)	7,501,011	7,451,854
		NET RATE BASE	299,316,823	4,301,951	303,618,774	192,273,924	4,304,926	196,578,850	107,042,899	(2,975)	107,039,924

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: G-DEPX-12A
GAS-NORTH DEPRECIATION EXPENSE	
For Twelve Months Ended December 31, 2011	
Average of Monthly Averages Basis	

AVISTA UTILITIES

1-00-22

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)	10,577,525	10,577,525												
Hydro (ED-AN)	8,685,826	8,685,826												
Other (ED-AN)	8,347,066	8,347,066												
Total Electric Production	27,610,417	27,610,417												
Electric Transmission														
ED-AN	10,240,671	10,240,671												
Total Electric Transmission	10,240,671	10,240,671												
Electric Distribution														
ED-ID	10,741,396	10,741,396												
ED-WA	19,294,271	19,294,271												
Total Electric Distribution	30,035,667	30,035,667												
Gas Underground Storage														
1 GD-AN	567,898		567,898			567,898			395,143			172,755	172,755	
GD-OR	98,331			98,331										
Total Gas Underground Storage	666,229		567,898	98,331		567,898			395,143			172,755	172,755	
Gas Distribution														
6 GD-AN	49,548		49,548			49,548			34,451			15,097	15,097	
GD-ID	3,558,000		3,558,000			3,558,000						3,558,000	3,558,000	
GD-WA	6,617,157		6,617,157			6,617,157		6,617,157						
GD-OR	3,633,754			3,633,754										
Total Gas Distribution	13,858,459		10,224,705	3,633,754		10,175,157	49,548	10,224,705	6,617,157	34,451	6,651,608	3,558,000	15,097	3,573,097
General Plant														
ED-AN	2,648,991	2,648,991												
ED-ID	242,121	242,121												
ED-WA	653,827	653,827												
7,4 CD-AA	8,995,003	6,510,853	1,751,957	732,193		1,751,957		1,751,957	1,184,095		1,184,095	567,862	567,862	
9,4 CD-AN	428,538	338,867	89,671			89,671			60,606		60,606	29,065	29,065	
9 CD-ID	417,289	329,971	87,318			87,318						87,318	87,318	
9 CD-WA	145,076	114,719	30,357			30,357		30,357			30,357			
8,4 GD-AA	149,926	105,810	44,116			105,810		105,810	71,514		71,514	34,296	34,296	
4 GD-AN	73,021	73,021				73,021		73,021	49,353		49,353	23,668	23,668	
GD-ID	69,446	69,446				69,446						69,446	69,446	
GD-WA	246,479	246,479				246,479		246,479	246,479		246,479			
GD-OR	271,429			271,429										
Total General Plant	14,341,146	10,839,349	2,454,059	1,047,738		433,600	2,020,459	2,454,059	276,836	1,365,568	1,642,404	156,764	654,891	811,655
Total Depreciation Expense	96,752,589	78,726,104	13,246,662	4,779,823		10,608,757	2,637,905	13,246,662	6,893,993	1,795,162	8,689,155	3,714,764	842,743	4,557,507

Allocation Ratios:													
Service -		Electric	Gas-North	Gas-South	Jurisdiction -		Washington		Idaho				
7	Elec/Gas North/Oregon 4-Factor	72.383%	19.477%	8.140%	1	System Contract Demand	69.580%		30.420%				
8	Gas North/Oregon 4-Factor	0.000%	70.575%	29.425%	4	Jurisdictional 4-Factor Ratio	67.587%		32.413%				
9	Elec/Gas North 4-Factor	79.075%	20.925%	0.000%	6	Actual Therms Purchased	69.531%		30.469%				

1-00-23

RESULTS OF OPERATIONS	Report ID: G-AMTX-12A
GAS-NORTH AMORTIZATION EXPENSE	
For Twelve Months Ended December 31, 2011	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000)	ED-AN	913,743	913,743											
Misc Intangible PIt (303000)	ED-AN	89,591	89,591											
Total Production/Transmission		1,003,334	1,003,334											
Distribution														
Franchises (302000)	ED-WA	23,283	23,283											
Misc Intangible PIt (303000)	ED-WA	2,790	2,790											
Total Distribution		26,073	26,073											
General Plant - 303000														
9,4	CD-AN	9,703	7,673	2,030		2,030	2,030		1,372	1,372		658	658	
	GD-ID	3,824		3,824	3,824		3,824				3,824		3,824	
	GD-WA	23,111		23,111	23,111		23,111		23,111	23,111				
	GD-OR	7,772		7,772		7,772								
Total General Plant - 303000		44,410	7,673	28,965	7,772	26,935	2,030	28,965	23,111	1,372	24,483	3,824	658	4,482
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	7,135,100	5,164,599	1,389,704	580,797		1,389,704	1,389,704		939,259	939,259	450,445	450,445	
	ED-AN	208,923	208,923											
	ED-WA	142,603	142,603											
8,4	GD-AA	261,893		184,831	77,062		184,831	184,831		124,922	124,922	59,909	59,909	
4	GD-AN	3,152		3,152			3,152	3,152		2,130	2,130	1,022	1,022	
	GD-OR	9,534		9,534										
Total Miscellaneous IT Intangible Plant - 3031XX		7,761,205	5,516,125	1,577,687	667,393		1,577,687	1,577,687		1,066,311	1,066,311		511,376	511,376
Gas Underground Storage														
1	GD-AN	227		227			227	227		158	158	69	69	
Total Gas Underground Storage		227		227			227	227		158	158	69	69	
General Plant - 390200, 396200														
7,4	CD-AA	17,466	12,642	3,402	1,422		3,402	3,402		2,299	2,299	1,103	1,103	
4	ED-AN	18,834	18,834											
	GD-OR	4,818		4,818										
Total General Plant- 390200, 396200		41,118	31,476	3,402	6,240		3,402	3,402		2,299	2,299	1,103	1,103	
Total Amortization Expense		8,876,367	6,584,681	1,610,281	681,405	26,935	1,583,346	1,610,281	23,111	1,070,140	1,093,251	3,824	513,206	517,030

Allocation Ratios:		Electric	Gas-North	Gas-South	Jurisdiction -		Washington	Idaho
Service -								
7	Elec/Gas North/Oregon 4-Factor	72.383%	19.477%	8.140%	1	System Contract Demand	69.580%	30.420%
8	Gas North/Oregon 4-Factor	0.000%	70.575%	29.425%	4	Jurisdictional 4-Factor Ratio	67.587%	32.413%
9	Elec/Gas North 4-Factor	79.075%	20.925%	0.000%				

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12A
For Twelve Months Ended December 31, 2011	
Average of Monthly Averages Basis	

AVISTA UTILITIES

1.00-24

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)	266,449,641	266,449,641												
Hydro (ED-AN)	104,734,459	104,734,459												
Other (ED-AN)	67,656,715	67,656,715												
Total Electric Production	438,840,815	438,840,815												
Electric Transmission														
ED-AN	170,361,550	170,361,550												
Total Electric Transmission	170,361,550	170,361,550												
Electric Distribution														
ED-ID	129,762,846	129,762,846												
ED-WA	209,101,267	209,101,267												
Total Electric Distribution	338,864,113	338,864,113												
Gas Underground Storage														
1 GD-AN	11,669,425		11,669,425			11,669,425	11,669,425		8,119,586	8,119,586		3,549,839	3,549,839	
GD-OR	242,943			242,943										
Total Gas Underground Storage	11,912,368		11,669,425	242,943		11,669,425	11,669,425		8,119,586	8,119,586		3,549,839	3,549,839	
Gas Distribution														
6 GD-AN	1,401,490		1,401,490				1,401,490		974,470	974,470			427,020	427,020
GD-ID	48,320,581		48,320,581		48,320,581		48,320,581				48,320,581			48,320,581
GD-WA	96,514,340		96,514,340		96,514,340		96,514,340	96,514,340		96,514,340				
GD-OR	84,901,075			84,901,075										
Total Gas Distribution	231,137,486		146,236,411	84,901,075	144,834,921	1,401,490	146,236,411	96,514,340	974,470	97,488,810	48,320,581	427,020	48,747,601	
General Plant														
ED-AN	31,036,598	31,036,598												
ED-ID	6,024,328	6,024,328												
ED-WA	9,868,150	9,868,150												
7,4 CD-AA	18,800,311	13,608,229	3,661,737	1,530,345		3,661,737	3,661,737		2,474,858	2,474,858		1,186,879	1,186,879	
9,4 CD-AN	10,618,258	8,396,387	2,221,871			2,221,871	2,221,871		1,501,696	1,501,696		720,175	720,175	
9 CD-ID	4,063,972	3,213,586	850,386		850,386		850,386				850,386			850,386
9 CD-WA	2,233,706	1,766,303	467,403		467,403		467,403	467,403		467,403				
8,4 GD-AA	1,073,941		757,934	316,007		757,934	757,934		512,265	512,265		245,669	245,669	
4 GD-AN	858,960		858,960			858,960	858,960		580,545	580,545		278,415	278,415	
GD-ID	979,893		979,893		979,893		979,893				979,893			979,893
GD-WA	2,726,459		2,726,459		2,726,459		2,726,459	2,726,459		2,726,459				
GD-OR	3,313,629			3,313,629										
Total General Plant	91,598,205	73,913,581	12,524,643	5,159,981	5,024,141	7,500,502	12,524,643	3,193,862	5,069,364	8,263,226	1,830,279	2,431,138	4,261,417	
Total Accumulated Depreciation	1,282,714,537	1,021,980,059	170,430,479	90,303,999	149,859,062	20,571,417	170,430,479	99,708,202	14,163,420	113,871,622	50,150,860	6,407,997	56,558,857	

Allocation Ratios:													
Service -		Electric	Gas-North	Gas-South	Jurisdiction -		Washington		Idaho				
7	Elec/Gas North/Oregon 4-Factor	72.383%	19.477%	8.140%	1	System Contract Demand	69.580%		30.420%				
8	Gas North/Oregon 4-Factor	0.000%	70.575%	29.425%	4	Jurisdictional 4-Factor Ratio	67.587%		32.413%				
9	Elec/Gas North 4-Factor	79.075%	20.925%	0.000%	6	Actual Therms Purchased	69.531%		30.469%				

1-00-25

RESULTS OF OPERATIONS	Report ID: G-AAMT-12A
GAS-NORTH ACCUMULATED AMORTIZATION	
For Twelve Months Ended December 31, 2011	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
Franchises (302000)	ED-AN	5,092,806	5,092,806												
Misc Intangible Pkt (303000)	ED-AN	562,374	562,374												
Total Production/Transmission		5,655,180	5,655,180												
Distribution															
Franchises (302000)	ED-WA	36,988	36,988												
Misc Intangible Pkt (303000)	ED-WA	18,103	18,103												
Total Distribution		55,091	55,091												
General Plant - 303000															
9,4	CD-AN	33,556	26,534	7,022		7,022	7,022		4,746	4,746		37,107	2,276	2,276	
	GD-ID	37,107		37,107	37,107		37,107							37,107	
	GD-WA	65,609		65,609	65,609		65,609		65,609	65,609					
	GD-OR	37,032				37,032									
Total General Plant - 303000		173,304	26,534	109,738	37,032		102,716	7,022	109,738	65,609	4,746	70,355	37,107	2,276	39,383
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	18,183,120	13,161,488	3,541,526	1,480,106			3,541,526	3,541,526		2,393,611	2,393,611		1,147,915	1,147,915
	ED-AN	644,630	644,630												
	ED-WA	58,254	58,254												
8,4	GD-AA	361,267		254,964	106,303		254,964	254,964		172,322	172,322		82,642	82,642	
4	GD-AN	11,527		11,527			11,527	11,527		7,791	7,791		3,736	3,736	
	GD-OR	37,901			37,901										
Total Miscellaneous IT Intangible Plant - 3031XX		19,296,699	13,864,372	3,808,017	1,624,310		3,808,017	3,808,017		2,573,724	2,573,724		1,234,293	1,234,293	
Gas Underground Storage															
1	GD-AN	239,063		239,063			239,063	239,063		166,340	166,340		72,723	72,723	
Total Gas Underground Storage		239,063		239,063			239,063	239,063		166,340	166,340		72,723	72,723	
General Plant - 390200, 396200															
7,4	CD-AA	118,035	85,437	22,990	9,608			22,990	22,990		15,538	15,538		7,452	7,452
9	CD-ID	4,537	3,588	949			949	949					949	949	
9	CD-WA	8,332	6,589	1,743			1,743	1,743		1,743	1,743				
4	ED-AN	4,718	4,718												
	ED-WA	110,678	110,678												
	GD-WA	1,863		1,863			1,863	1,863		1,863	1,863				
	GD-OR	42,437			42,437										
Total General Plant - 390200, 396200		290,600	211,010	27,545	52,045		4,555	22,990	27,545	3,606	15,538	19,144	949	7,452	8,401
Total Accumulated Amortization		25,709,937	19,812,187	4,184,363	1,713,387		107,271	4,077,092	4,184,363	69,215	2,760,348	2,829,563	38,056	1,316,744	1,354,800

Allocation Ratios:													
Service -		Electric	Gas-North	Gas-South	Jurisdiction -		Washington		Idaho				
7	Elec/Gas North/Oregon 4-Factor	72.383%	19.477%	8.140%	1	System Contract Demand	69.580%		30.420%				
8	Gas North/Oregon 4-Factor	0.000%	70.575%	29.425%	4	Jurisdictional 4-Factor Ratio	67.587%		32.413%				
9	Elec/Gas North 4-Factor	79.075%	20.925%	0.000%									

1.00-26

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended December 31, 2011	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****														
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
389XXX Land & Land Rights														
99		ED-WA / ID / AN	200,588	0	177,814	22,774	200,588	0	0	0	0	0	0	0
99		GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	477,164	0	0	0
99		GD-OR / AS	472,075	0	0	0	0	0	0	0	0	472,075	0	472,075
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	3,980,950	0	0	2,881,531	2,881,531	0	0	775,370	775,370	0	324,049	324,049
9		CD-WA / ID / AN	1,205,949	372,214	345,735	235,655	953,604	98,496	91,489	62,360	252,345	0	0	0
		TOTAL ACCOUNT	6,336,726	372,214	523,549	3,139,960	4,035,723	575,660	91,489	837,730	1,504,879	472,075	324,049	796,124
390XXX Structures & Improvements														
99		ED-WA / ID / AN	4,060,255	233,753	1,566,318	2,260,184	4,060,255	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,675,384	0	0	0	0	1,675,881	0	(497)	1,675,384	0	0	0
99		GD-OR / AS	3,315,132	0	0	0	0	0	0	0	0	3,315,132	0	3,315,132
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	49,731,227	0	0	35,996,954	35,996,954	0	0	9,686,151	9,686,151	0	4,048,122	4,048,122
9		CD-WA / ID / AN	15,564,497	4,463,274	3,693,007	4,151,345	12,307,626	1,181,081	977,252	1,098,538	3,256,871	0	0	0
		TOTAL ACCOUNT	74,346,495	4,697,027	5,259,325	42,408,483	52,364,835	2,856,962	977,252	10,784,192	14,618,406	3,315,132	4,048,122	7,363,254
391XXX Office Furniture & Equipment														
99		ED-WA / ID / AN	2,951,591	782,051	0	2,169,540	2,951,591	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	405,394	0	0	0	0	0	0	286,107	286,107	0	119,287	119,287
7		CD-AA	40,377,723	0	0	29,226,607	29,226,607	0	0	7,864,369	7,864,369	0	3,286,747	3,286,747
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	43,734,708	782,051	0	31,396,147	32,178,198	0	0	8,150,476	8,150,476	0	3,406,034	3,406,034
392XXX Transportation Equipment														
99		ED-WA / ID / AN	16,066,687	7,293,076	2,700,418	6,073,193	16,066,687	0	0	0	0	0	0	0
99		GD-WA / ID / AN	6,574,643	0	0	0	0	4,090,219	1,385,235	1,099,189	6,574,643	0	0	0
99		GD-OR / AS	2,395,989	0	0	0	0	0	0	0	0	2,395,989	0	2,395,989
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	505,933	0	0	366,209	366,209	0	0	98,541	98,541	0	41,183	41,183
9		CD-WA / ID / AN	3,328,242	1,039,311	591,448	1,001,048	2,631,807	275,025	156,510	264,900	696,435	0	0	0
		TOTAL ACCOUNT	28,871,494	8,332,387	3,291,866	7,440,450	19,064,703	4,365,244	1,541,745	1,462,630	7,369,619	2,395,989	41,183	2,437,172

1.00-27

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended December 31, 2011	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****														
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	393,059	10,739	14,745	367,575	393,059	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	1,612,907	114,705	153,200	1,007,502	1,275,407	30,353	40,540	266,607	337,500	0	0	0
		TOTAL ACCOUNT	2,147,464	125,444	167,945	1,375,077	1,668,466	114,624	40,540	266,607	421,771	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,312,630	1,213,825	396,589	1,702,216	3,312,630	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,880,586	0	0	0	0	1,016,024	446,039	418,523	1,880,586	0	0	0
99		GD-OR / AS	904,103	0	0	0	0	0	0	0	0	904,103	0	904,103
8		GD-AA	1,107,881	0	0	0	0	0	0	781,887	781,887	0	325,994	325,994
7		CD-AA	5,135,834	0	0	3,717,471	3,717,471	0	0	1,000,306	1,000,306	0	418,057	418,057
9		CD-WA / ID / AN	328,071	31,044	7,352	221,026	259,422	8,215	1,946	58,488	68,649	0	0	0
		TOTAL ACCOUNT	12,669,105	1,244,869	403,941	5,640,713	7,289,523	1,024,239	447,985	2,259,204	3,731,428	904,103	744,051	1,648,154
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	1,124,314	182,537	103,764	838,013	1,124,314	0	0	0	0	0	0	0
99		GD-WA / ID / AN	235,366	0	0	0	0	76,594	24,980	133,792	235,366	0	0	0
99		GD-OR / AS	227,841	0	0	0	0	0	0	0	0	227,841	0	227,841
8		GD-AA	81,750	0	0	0	0	0	0	57,695	57,695	0	24,055	24,055
7		CD-AA	355,664	0	0	257,440	257,440	0	0	69,273	69,273	0	28,951	28,951
9		CD-WA / ID / AN	217,234	10,605	3,385	157,788	171,778	2,806	896	41,754	45,456	0	0	0
		TOTAL ACCOUNT	2,242,169	193,142	107,149	1,253,241	1,553,532	79,400	25,876	302,514	407,790	227,841	53,006	280,847

1.00-28

RESULTS OF OPERATIONS COMMON GENERAL PLANT For Twelve Months Ended December 31, 2011 Average of Monthly Averages Basis	Report ID: C-GPL-12A
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AVISTA UTILITIES
Gas-North Copy

***** ELECTRIC *****					***** GAS NORTH *****					***** OREGON GAS *****				
Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
396XXX Power Operated Equipment														
99		ED-WA / ID / AN	34,912,947	16,439,931	8,417,216	10,055,800	34,912,947	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,311,930	0	0	0	0	2,951,884	826,957	533,089	4,311,930	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	554,037	0	0	401,028	401,028	0	0	107,910	107,910	0	45,099	45,099
9		CD-WA / ID / AN	1,808,641	512,077	409,762	508,344	1,430,183	135,507	108,432	134,519	378,458	0	0	0
		TOTAL ACCOUNT	41,631,389	16,952,008	8,826,978	10,965,172	36,744,158	3,087,391	935,389	775,518	4,798,298	43,834	45,099	88,933
397XXX Communication Equipment														
99		ED-WA / ID / AN	42,147,672	5,803,091	2,379,000	33,965,581	42,147,672	0	0	0	0	0	0	0
99		GD-WA / ID / AN	799,890	0	0	0	0	461,010	338,880	0	799,890	0	0	0
99		GD-OR / AS	918,202	0	0	0	0	0	0	0	0	918,202	0	918,202
8		GD-AA	934,426	0	0	0	0	0	0	659,471	659,471	0	274,955	274,955
7		CD-AA	10,422,143	0	0	7,543,860	7,543,860	0	0	2,029,921	2,029,921	0	848,362	848,362
9		CD-WA / ID / AN	11,788,520	367,112	3,191,148	5,763,512	9,321,772	97,146	844,449	1,525,153	2,466,748	0	0	0
		TOTAL ACCOUNT	67,010,853	6,170,203	5,570,148	47,272,953	59,013,304	558,156	1,183,329	4,214,545	5,956,030	918,202	1,123,317	2,041,519
398000 Miscellaneous Equipment														
99		ED-WA / ID / AN	12,251	0	2,299	9,952	12,251	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	406,170	0	0	293,998	293,998	0	0	79,110	79,110	0	33,062	33,062
9		CD-WA / ID / AN	6,626	369	491	4,379	5,239	98	130	1,159	1,387	0	0	0
		TOTAL ACCOUNT	427,414	369	2,790	308,329	311,488	98	130	80,269	80,497	2,367	33,062	35,429
		TOTAL GENERAL PLANT	279,417,817	38,869,714	24,153,691	151,200,525	214,223,930	12,661,774	5,243,735	29,133,685	47,039,194	8,336,770	9,817,923	18,154,693

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.383%	19.477%	8.140%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	70.575%	29.425%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	79.075%	20.925%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

1.00-29

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12A
For Twelve Months Ended December 31, 2011	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****		
				Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct	Allocated
	303000	Intangible Plant											
99		ED-WA / ID / AN	2,145,576	153,179	0	1,992,397	2,145,576	0	0	0	0	0	0
99		GD-WA / ID / AN	1,134,107	0	0	0	0	965,657	168,450	0	1,134,107	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	153,451	153,451	0	0	40,607	40,607	0	0
		TOTAL ACCOUNT	3,883,867	153,179	0	2,145,848	2,299,027	965,657	168,450	40,607	1,174,714	410,126	0
	303100	Misc Intangible Plant--Mainframe Software											
99		ED-WA / ID / AN	1,565,138	750,977	0	814,161	1,565,138	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	1,305,749	0	0	0	0	0	0	921,532	921,532	0	384,217
7		CD-AA	35,070,598	0	0	25,385,151	25,385,151	0	0	6,830,700	6,830,700	0	2,854,747
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	37,987,925	750,977	0	26,199,312	26,950,289	0	0	7,752,232	7,752,232	46,440	3,238,964
	303110	Misc Intangible Plant--PC Software											
99		ED-WA / ID / AN	256,500	0	0	256,500	256,500	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	85,894	0	0	0	0	0	0	60,620	60,620	0	25,274
7		CD-AA	2,525,066	0	0	1,827,719	1,827,719	0	0	491,807	491,807	0	205,540
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	2,888,028	0	0	2,084,219	2,084,219	0	0	571,764	571,764	1,231	230,814
	TOTAL		44,759,820	904,156	0	30,429,379	31,333,535	965,657	168,450	8,364,603	9,498,710	457,797	3,469,778

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.383%	19.477%	8.140%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	70.575%	29.425%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	79.075%	20.925%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

1.00-38

RESULTS OF OPERATIONS	Report ID:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-12A
For Twelve Months Ended December 31, 2011	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		Deferred FIT - Common Plant (For Report APL)				
7	282900	CD-AA	(23,101,417)	(16,721,499)	(4,499,463)	(1,880,455)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,797,965)	(1,421,741)	(376,224)	0
		Total	(24,899,382)	(18,143,240)	(4,875,687)	(1,880,455)

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.383%	19.477%	8.140%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	70.575%	29.425%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	79.075%	20.925%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

1.00-31

RESULTS OF OPERATIONS	Report ID: C-WKC-12A
COMMON WORKING CAPITAL	
For Twelve Months Ended December 31, 2011 Average of Monthly Averages 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		621,197	621,197		621,197	621,197		0	0
1	151210	FUEL STOCK HOG FUEL-KFGS		1,777,391	1,777,391		1,777,391	1,777,391		0	0
4	154100	PLANT MATERIALS & OPER SUPPLIES		6,222,643	6,222,643		4,920,919	4,920,919		1,301,724	1,301,724
1	154300	PLANT MATERIALS & OPER SUP-CS2		269,888	269,888		213,430	213,430		56,458	56,458
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		638,975	638,975		505,307	505,307		133,668	133,668
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		1,367	1,367		1,081	1,081		286	286
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		(764)	(764)		(604)	(604)		(160)	(160)
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		14,746	14,746		11,661	11,661		3,085	3,085
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	18,188,000		18,188,000	18,188,000		18,188,000		0	0
TOTAL			18,188,000	9,545,443	27,733,443	18,188,000	8,050,382	26,238,382		0	1,495,061

ALLOCATION RATIOS:

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TAB

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1.01-1

AVISTA UTILITIES
 WASHINGTON NATURAL GAS RESULTS
 TWELVE MONTHS ENDED DECEMBER 31, 2011
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Deferred FIT Rate Base
	Adjustment Number	1.01
	Workpaper Reference	G-DFIT
REVENUES		
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
EXPENSES		
Production Expenses		
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
Underground Storage		
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Gas Expense	-
26	OPERATING INCOME BEFORE FIT	-
FEDERAL INCOME TAX		
27	Current Accrual	-
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ (3)
RATE BASE		
PLANT IN SERVICE		
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFERRED TAXES	(297)
42	Net Plant After DFIT	(297)
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ (297)
48	RATE OF RETURN	

RB: jma

1.01-2

AVISTA UTILITIES
 Gas Accumulated Deferred Taxes
Average - Twelve Months Ended December 31, 2011

		<u>Alloc</u>	<u>Gas</u>	<u>Washington</u>	<u>Idaho</u>
		Basis	System		
ACCELERATED TAX DEPRECIATION					
Gas North	Intangible	4	(259,046)	(175,081)	(83,965)
	UG Storage	1	(3,765,058)	(2,619,727)	(1,145,331)
	Distribution	12	(51,655,716)	(33,528,176)	(18,127,540)
	General (Direct)	13	(2,131,371)	(1,487,569)	(643,802)
General/Intangible	CD AA	4	(4,499,463)	(3,041,052)	(1,458,411)
General/Intangible	CD AN	4	(376,224)	(254,279)	(121,945)
Total Plant DFIT			<u>(62,686,878)</u>	<u>(41,105,884)</u>	<u>(21,580,994)</u>
FMB & MTN Redeemed		12	(1,383,999)	(898,312)	(485,687)
Total Other Deferred FIT			<u>(1,383,999)</u>	<u>(898,312)</u>	<u>(485,687)</u>
Total Deferred FIT			<u>(64,070,877)</u>	<u>(42,004,196)</u>	<u>(22,066,681)</u>
Amount in Results			(64,070,877)	(41,707,070)	(22,363,807)
Adjustment			0	(297,126)	297,126

Allocation Notes:

System Contract Demand	1	100.000%	69.580%	30.420%
Jurisdictional four-factor	4	100.000%	67.587%	32.413%
Net gas plant - AMA	12	100.000%	64.907%	35.093%
Net gas general plant - AMA	13	100.000%	69.794%	30.206%

Source of Allocation Factors: Results of Operations Report G-PLT-12A

(1) Source: Results of Operations (G-PLT-12A)

Jma

AVISTA UTILITIES
Accumulated Deferred Taxes
Average - Twelve Months Ended December 31, 2011

		<u>Total</u> <u>System</u>	<u>Electric</u>	<u>Gas - North</u>	<u>Gas - South</u>
Electric		(269,724,684)	(269,724,684)		
GAS North		(57,811,191)		(57,811,191)	
GAS Oregon		(30,854,733)			(30,854,733)
General Utility	CD AA	(23,101,417)	(16,721,499)	(4,499,463)	(1,880,455)
General Utility	CD AN	(1,797,965)	(1,421,741)	(376,224)	
Total Accelerated Tax Depr		<u>(383,289,990)</u>	<u>(287,867,924)</u>	<u>(62,686,878)</u>	<u>(32,735,188)</u>
Average of Monthly Averages					
CDA Lake CDR Fund	283324 ED AN	(3,377,500)	(3,377,500)		
CDA Lake IPA Fund	283325 ED AN	(700,000)	(700,000)		
CDA Lake Settlement	283382 ED AN	(13,894,175)	(13,894,175)		
Colstrip PCB	283200 ED AN	(467,559)	(467,559)		
FMB & MTN Redeemed	283850 CD AA	(7,105,814)	(5,143,401)	(1,383,999)	(578,413)
Total Other Deferred FIT		<u>(25,545,048)</u>	<u>(23,582,635)</u>	<u>(1,383,999)</u>	<u>(578,413)</u>
Total Deferred FIT		<u>(408,835,038)</u>	<u>(311,450,559)</u>	<u>(64,070,877)</u>	<u>(33,313,601)</u>

Source of Allocation Factors: Results of Operations Report E-ALL-12A

CD AA - 7	100.000%	72.383%	19.477%	8.140%
CD AN - 9	100.000%	79.075%	20.925%	0.000%

Jma

1.01-4

Prior Year 201012
Current Year 201112

AVISTA UTILITIES
Accumulated Deferred Taxes
Associated with Accelerated Tax Depreciation
Estimated Balance at 12/31/2011

	GL account	SERVICE	JURISDICTION	Balance at 12-31-2010	Balance at 12-31-2011	Average Balance 12-31-2011
Electric	282900	ED	AN	(263,241,309)	(276,208,059)	(269,724,684)
Gas North	282900	GD	AN	(55,945,310)	(59,677,071)	(57,811,191)
Oregon Gas	282900	GD	OR	(29,570,004)	(32,139,461)	(30,854,733)
General Utility	282900	CD	AA	(18,269,982)	(27,932,852)	(23,101,417)
General Utility	282900	CD	AN	(1,761,777)	(1,834,152)	(1,797,965)
Total Accelerated Tax Depr				<u>(368,788,382)</u>	<u>(397,791,595)</u>	<u>(383,289,990)</u>

jma

Trial Balance
Balance as of 12-31-2010

				<i>YTD - Actual</i>	<i>Adjustments in</i>	<i>Adjusted</i>
				201012	2011	201012 Balance
282900	ADFIT	CD	AA	(18,269,981.53)		(18,269,981.53)
282900	ADFIT	CD	AN	(1,761,777.33)		(1,761,777.33)
282900	ADFIT	ED	AN	(262,312,308.72)	(929,000.00)	(263,241,308.72)
282900	ADFIT	GD	AN	(55,945,310.13)		(55,945,310.13)
282900	ADFIT	GD	OR	(29,570,004.34)		(29,570,004.34)
				<u>(367,859,382.05)</u>	<u>(929,000.00)</u>	<u>(368,788,382.05)</u>
					(1)	✓

(1) NSJ012 was recorded in February 2011 to correct the Noxon ITC adjustment that was recorded in September 2010 to adjust 2009 to actual per the tax return. This adjustment is necessary to restate the 12/31/10 balance for accurate AMA calculation.

1.01-6

Trial Balance
Balance as of 12-31-2011

				<i>YTD - Actual</i>	<i>Adjustments in</i>	<i>Adjusted</i>
				201112	2012	201112 Balance
201112						
282900	ADFIT	CD	AA	(27,932,851.53)		(27,932,851.53)
282900	ADFIT	CD	AN	(1,834,152.33)		(1,834,152.33)
282900	ADFIT	ED	AN	(276,208,059.10)		(276,208,059.10)
282900	ADFIT	GD	AN	(59,677,070.87)		(59,677,070.87)
282900	ADFIT	GD	OR	(32,139,460.92)		(32,139,460.92)
				<u>(397,791,594.75)</u>	-	<u>(397,791,594.75)</u>



1.01-7

AVISTA UTILITIES
Accumulated Deferred Taxes
AMA Twelve Months Ended December 31, 20121

ED
CD

AN
AA

	Colstrip PCB Elec <u>283200</u> ED,AN	Bond Redemption <u>283850</u> CD,AA
201012 Dec-10	(503,426)	(7,475,987)
201112 Dec-11	(431,692)	(6,761,670)
Total	<u>(935,118)</u>	<u>(14,237,657)</u>
Average	(467,559)	(7,118,829)
201101 Jan-11	(497,448)	(7,405,579)
201102 Feb-11	(491,470)	(7,335,184)
201103 Mar-11	(485,492)	(7,275,633)
201104 Apr-11	(479,515)	(7,217,432)
201105 May-11	(473,537)	(7,159,704)
201106 Jun-11	(467,559)	(7,101,143)
201107 Jul-11	(461,581)	(7,044,308)
201108 Aug-11	(455,603)	(6,987,780)
201109 Sep-11	(449,626)	(6,931,253)
201110 Oct-11	(443,648)	(6,874,725)
201111 Nov-11	(437,670)	(6,818,198)
Total	<u>(5,610,708)</u>	<u>(85,269,768)</u>
Average of monthly averages	(467,559)	(7,105,814)

FERC Account Number	Description	CD	AA	
283850	ADFIT FMB & MTN REDEEMED			
Accounting Period	Beginning Balance	Monthly Activity	Adjustment in Results of Operations (1)	Ending Balance
201012				\$ (7,475,986.90)
201101	\$ (7,475,986.90)	\$ 70,408.21		\$ (7,405,578.69)
201102	\$ (7,405,578.69)	\$ 70,394.93		\$ (7,335,183.76)
201103	\$ (7,335,183.76)	\$ 59,550.56		\$ (7,275,633.20)
201104	\$ (7,275,633.20)	\$ 58,201.40		\$ (7,217,431.80)
201105	\$ (7,217,431.80)	\$ 57,727.51		\$ (7,159,704.29)
201106	\$ (7,159,704.29)	\$ 58,561.79		\$ (7,101,142.50)
201107	\$ (7,101,142.50)	\$ 56,834.72		\$ (7,044,307.78)
201108	\$ (7,044,307.78)	\$ 56,527.50		\$ (6,987,780.28)
201109	\$ (6,987,780.28)	\$ 56,527.50		\$ (6,931,252.78)
201110	\$ (6,931,252.78)	\$ 56,527.50		\$ (6,874,725.28)
201111	\$ (6,874,725.28)	\$ 56,527.50		\$ (6,818,197.78)
201112	\$ (6,818,197.78)	\$ 56,527.50		\$ (6,761,670.28)
		\$ 714,316.62		

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TAB

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1.02-1

AVISTA UTILITIES
 WASHINGTON NATURAL GAS RESULTS
 TWELVE MONTHS ENDED DECEMBER 31, 2011
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Deferred Debits and Credits
	Adjustment Number	1.02
	Workpaper Reference	G-DDC
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	3
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Gas Expense	3
26	OPERATING INCOME BEFORE FIT	(3)
	FEDERAL INCOME TAX	
27	Current Accrual	(1)
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ (2)
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFERRED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	(2)
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ (2)
48	RATE OF RETURN	

Jme

AVISTA UTILITIES
 DEFERRED DEBITS AND CREDITS ADJUSTMENT
 TWELVE MONTHS ENDED DECEMBER 31, 2011

Description	APL Reference	Rate Base			UG-110877 Treatment	Expense			Exp Acct	Work paper Ref	
		Normalized Balance	Balance Per Results	Adjustment		Normalized Expense	Expense Per Results	Adjustment			
Deferred Gain on Office Building	1	(14,344)	(14,344)	-	Rate Year	(44,178)	(44,178)	-	931000	Gen O&M	G-DDC-3
Customer Advances	4	(21,575)	(19,810)	(1,765)	Test Year	-	-	-			G-DDC-5
Customer Deposits	5	(990,386)	(990,386)	-	Test Year	2,575	-	2,575	905000	Cust Acctg	G-DDC-10
Sub-Total Deferred Debits and Credits		(1,026,305)	(1,024,540)	-1,765		(41,603)	(44,178)	2,575			
Gas Stored	2		2,980,426								
Gas Inventory	3		10,772,781								
Working Capital	6		-								
DSM Programs	7		-								
G-APL-12A Check total			12,728,667								

Rate Base Balances per Results are shown on Workpaper Ref. G-DDC-2

AVISTA UTILITIES
RATE BASE ADJUSTMENT - CUSTOMER ADVANCES
TWELVE MONTHS ENDED DECEMBER 31, 2011

CALCULATION OF AVERAGE OF MONTHLY AVERAGES:

PERIOD		TOTAL			ELECTRIC			TOTAL			GAS		
		Customer Advance Bal 252000	EDWA Wash 252000	EDID Idaho 252000	WA ID	EDWA Wash 252000	EDID Idaho 252000	Customer Advance Bal 252000	GDWA Wash 252000	GDID Idaho 252000	Customer Advance Bal 252000	GDWA Wash 252000	GDID Idaho 252000
Dec	2010	(985,021)	(279,197)	(705,824)				(104,189)	(30,631)	(73,558)			
Dec	2011	(859,971)	(258,681)	(601,290)				(87,242)	(21,182)	(66,060)			
TOTAL		(1,844,992)	(537,878)	(1,307,114)				(191,431)	(51,813)	(139,618)			
Divide by 2		+2	+2	+2				+2	+2	+2			
Beg/End Mo Avg		(922,496)	(268,939)	(653,557)				(95,716)	(25,907)	(69,809)			
Jan	2011	(982,663)	(279,197)	(703,466)				(94,740)	(21,182)	(73,558)			
Feb	2011	(981,743)	(279,197)	(702,546)				(94,740)	(21,182)	(73,558)			
Mar	2011	(862,188)	(276,827)	(585,361)				(87,242)	(21,182)	(66,060)			
Apr	2011	(855,609)	(276,827)	(578,782)				(87,242)	(21,182)	(66,060)			
May	2011	(810,286)	(270,531)	(539,755)				(87,242)	(21,182)	(66,060)			
Jun	2011	(850,405)	(268,951)	(581,454)				(87,242)	(21,182)	(66,060)			
Jul	2011	(859,305)	(268,951)	(590,354)				(87,242)	(21,182)	(66,060)			
Aug	2011	(866,982)	(272,140)	(594,842)				(87,242)	(21,182)	(66,060)			
Sep	2011	(851,789)	(259,471)	(592,318)				(87,242)	(21,182)	(66,060)			
Oct	2011	(854,062)	(259,471)	(594,591)				(87,242)	(21,182)	(66,060)			
Nov	2011	(860,761)	(259,471)	(601,290)				(87,242)	(21,182)	(66,060)			
TOTAL		(10,558,289)	(3,239,973)	(7,318,316)				(1,070,374)	(258,909)	(811,465)			
Divide by 12		+12	+12	+12				+12	+12	+12			
Ave Monthly Average		(879,857)	(269,998)	(609,860)				(89,198)	(21,576)	(67,622)			

PERIOD		TOTAL		ELECTRIC		GAS	
		Customer Advance Bal 252000	Wash 252000	Idaho 252000	Wash 252000	Idaho 252000	
Dec	2010	0					
Dec	2011	0					
TOTAL		0					
Divide by 2		+2					
Beg/End Mo Avg		0					
Jan	2011	(1,558)					
Feb	2011	0					
Mar	2011	0					
Apr	2011	1,568					
May	2011	1,580					
Jun	2011	0					
Jul	2011	0					
Aug	2011	0					
Sep	2011	0					
Oct	2011	386					
Nov	2011	(1,914)					
TOTAL		62					
Divide by 12		+12					
Ave Monthly Average		5	2	1	1	0	
		4	2	1	1	0	

ALLOCATION OF UNASSIGNED CUSTOMER ADVANCES:

WWP Elec	Distribution Plant	Percentage	Unassigned Advances Account 252000	
			Wash	Idaho
WWP Gas	WA	39.19%	2	
	ID	23.40%	1	
WPNP Gas	WA	15.84%	1	
	ID	8.60%	0	
TOTAL	OR	12.97%	1	
			5	

RECAP

Account Number	TOTAL	ELECTRIC		GAS	
		Washington	Idaho	Washington	Idaho
252000 CDA	4	2	1	1	0
252000 ED	(879,858)	(269,998)	(609,860)		
252000 GD	(89,198)			(21,576)	(67,622)
TOTALS	(\$969,052)	(\$269,996)	(\$609,859)	(\$21,575)	(\$67,622)

GL Account Balance Ferc Account : '252%' , Accounting Period : '2011%'

Ferc Acct:252000 Service:ED Jurisdiction:ID			
Ferc Acct Desc:CUSTOMER ADVANCE ASSIGNED TO P			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201101	-705,823.54	2,358.00	-703,465.54
201102	-703,465.54	920.00	-702,545.54
201103	-702,545.54	117,185.00	-585,360.54
201104	-585,360.54	6,578.96	-578,781.58
201105	-578,781.58	39,026.93	-539,754.65
201106	-539,754.65	-41,699.72	-581,454.37
201107	-581,454.37	-8,900.00	-590,354.37
201108	-590,354.37	-4,488.07	-594,842.44
201109	-594,842.44	2,524.00	-592,318.44
201110	-592,318.44	-2,273.00	-594,591.44
201111	-594,591.44	-6,699.00	-601,290.44
201112	-601,290.44	0.00	-601,290.44
Sum: 104,533.10			

GL Account Balance Ferc Account : '252%' , Accounting Period : '2011%'

Ferc Acct:252000 Service:ED Jurisdiction:WA			
Ferc Acct Desc:CUSTOMER ADVANCE ASSIGNED TO P			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201101	-279,196.50	0.00	-279,196.50
201102	-279,196.50	0.00	-279,196.50
201103	-279,196.50	2,370.00	-276,826.50
201104	-276,826.50	0.00	-276,826.50
201105	-276,826.50	6,296.00	-270,530.50
201106	-270,530.50	1,580.00	-268,950.50
201107	-268,950.50	0.00	-268,950.50
201108	-268,950.50	-3,189.40	-272,139.90
201109	-272,139.90	12,669.40	-259,470.50
201110	-259,470.50	0.00	-259,470.50
201111	-259,470.50	0.00	-259,470.50
201112	-259,470.50	790.00	-258,680.50
Sum: 20,516.00			

GL Account Balance Ferc Account : '252%' , Accounting Period : '2011%'

Ferc Acct:252000 Service:GD Jurisdiction:ID			
Ferc Acct Desc:CUSTOMER ADVANCE ASSIGNED TO P			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201101	-73,557.60	0.00	-73,557.60
201102	-73,557.60	0.00	-73,557.60
201103	-73,557.60	7,497.87	-66,059.73
201104	-66,059.73	0.00	-66,059.73
201105	-66,059.73	0.00	-66,059.73
201106	-66,059.73	0.00	-66,059.73
201107	-66,059.73	0.00	-66,059.73
201108	-66,059.73	0.00	-66,059.73
201109	-66,059.73	0.00	-66,059.73
201110	-66,059.73	0.00	-66,059.73
201111	-66,059.73	0.00	-66,059.73
201112	-66,059.73	0.00	-66,059.73
Sum: 7,497.87			

GL Account Balance Ferc Account : '252%' , Accounting Period : '2011%'

Ferc Acct:252000 Service:GD Jurisdiction:WA			
Ferc Acct Desc:CUSTOMER ADVANCE ASSIGNED TO P			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201101	-30,630.68	9,448.65	-21,182.03
201102	-21,182.03	0.00	-21,182.03
201103	-21,182.03	0.00	-21,182.03
201104	-21,182.03	0.00	-21,182.03
201105	-21,182.03	0.00	-21,182.03
201106	-21,182.03	0.00	-21,182.03
201107	-21,182.03	0.00	-21,182.03
201108	-21,182.03	0.00	-21,182.03
201109	-21,182.03	0.00	-21,182.03
201110	-21,182.03	0.00	-21,182.03
201111	-21,182.03	0.00	-21,182.03
201112	-21,182.03	0.00	-21,182.03
Sum: 9,448.65			

GL Account Balance Ferc Account : '252%' , Accounting Period : '2011%'

Ferc Acct:252000 Service:CD Jurisdiction:AA			
Ferc Acct Desc:CUSTOMER ADVANCE ASSIGNED TO P			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201101	0.00	-1,558.30	-1,558.30
201102	-1,558.30	1,558.30	0.00
201103	0.00	0.00	0.00
201104	0.00	1,567.60	1,567.60
201105	1,567.60	12.40	1,580.00
201106	1,580.00	-1,580.00	0.00
201107	0.00	0.00	0.00
201108	0.00	0.00	0.00
201109	0.00	0.00	0.00
201110	0.00	386.00	386.00
201111	386.00	-2,300.00	-1,914.00
201112	-1,914.00	1,914.00	0.00
Sum: 0.00			

Prep by: ALL

1st Review:

Date: 02-15-2012

Mgr. Review:

1.02-5

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	19,156,936	19,156,936	0	12,497,985	12,497,985	0	6,658,951	6,658,951
1	352XXX	Structures & Improvements	0	16,634,583	16,634,583	0	10,852,402	10,852,402	0	5,782,181	5,782,181
1	353000	Station Equipment	0	196,507,404	196,507,404	0	128,201,430	128,201,430	0	68,305,974	68,305,974
1	354000	Towers & Fixtures	0	17,120,820	17,120,820	0	11,169,623	11,169,623	0	5,951,197	5,951,197
1	355000	Poles & Fixtures	0	137,259,053	137,259,053	0	89,547,806	89,547,806	0	47,711,247	47,711,247
1	356000	Overhead Conductors & Devices	0	109,290,389	109,290,389	0	71,301,050	71,301,050	0	37,989,339	37,989,339
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	502,776,990	502,776,990	0	328,011,708	328,011,708	0	174,765,282	174,765,282
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	4,451,673	0	4,451,673	3,340,938	0	3,340,938	1,110,735	0	1,110,735
99	360400	Land Easements	1,786,475	0	1,786,475	109,403	0	109,403	1,677,072	0	1,677,072
99	361000	Structures & Improvements	15,286,316	0	15,286,316	10,571,317	0	10,571,317	4,714,999	0	4,714,999
99	362000	Station Equipment	100,417,536	0	100,417,536	65,126,051	0	65,126,051	35,291,485	0	35,291,485
99	364000	Poles, Towers, & Fixtures	236,159,187	0	236,159,187	143,857,388	0	143,857,388	92,301,799	0	92,301,799
99	365000	Overhead Conductors & Devices	155,351,213	0	155,351,213	94,225,801	0	94,225,801	61,125,412	0	61,125,412
99	366000	Underground Conduit	79,275,045	0	79,275,045	49,243,852	0	49,243,852	30,031,193	0	30,031,193
99	367000	Underground Conductors & Devices	132,289,923	0	132,289,923	85,235,830	0	85,235,830	47,054,093	0	47,054,093
99	368000	Line Transformers	184,067,418	0	184,067,418	121,562,793	0	121,562,793	62,504,625	0	62,504,625
99	369XXX	Services	121,812,921	0	121,812,921	76,191,151	0	76,191,151	45,621,770	0	45,621,770
99	370000	Meters	46,919,915	0	46,919,915	26,285,584	0	26,285,584	20,634,331	0	20,634,331
99	373XXX	Street Light & Signal Systems	33,879,739	0	33,879,739	20,332,048	0	20,332,048	13,547,691	0	13,547,691
TOTAL DISTRIBUTION PLANT			1,111,697,361	0	1,111,697,361	696,082,156	0	696,082,156	415,615,205	0	415,615,205
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	895,763	3,139,960	4,035,723	372,214	2,104,684	2,476,898	523,549	1,035,276	1,558,825
4	390XXX	Structures & Improvements	9,956,351	42,408,483	52,364,834	4,697,026	28,425,982	33,123,008	5,259,325	13,982,501	19,241,826
4	391XXX	Office Furniture & Equipment	782,051	31,396,148	32,178,199	782,051	21,044,524	21,826,575	0	10,351,624	10,351,624
4	392XXX	Transportation Equipment	11,624,253	7,440,450	19,064,703	8,332,387	4,987,259	13,319,646	3,291,866	2,453,191	5,745,057
4	393000	Stores Equipment	293,388	1,375,078	1,668,466	125,444	921,701	1,047,145	167,944	453,377	621,321
4	394000	Tools, Shop & Garage Equipment	1,648,810	5,640,712	7,289,522	1,244,869	3,780,913	5,025,782	403,941	1,859,799	2,263,740
4	395000	Laboratory Equipment	300,291	1,253,241	1,553,532	193,142	840,035	1,033,177	107,149	413,206	520,355
4	396XXX	Power Operated Equipment	25,778,985	10,965,172	36,744,157	16,952,008	7,349,845	24,301,853	8,826,977	3,615,327	12,442,304
4	397XXX	Communications Equipment	11,740,351	47,272,952	59,013,303	6,170,203	31,686,587	37,856,790	5,570,148	15,586,365	21,156,513
4	398000	Miscellaneous Equipment	3,158	308,328	311,486	369	206,669	207,038	2,789	101,659	104,448
TOTAL GENERAL PLANT			63,023,401	151,200,524	214,223,925	38,869,713	101,348,199	140,217,912	24,153,688	49,852,325	74,006,013
TOTAL PLANT IN SERVICE			1,176,206,980	1,863,332,580	3,039,539,560	736,438,087	1,218,849,144	1,955,287,231	439,768,893	644,483,436	1,084,252,329

Work paper Ref.
 E-DBC-7

1.02-6

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)	1,134,107	40,607	1,174,714	965,657	27,445	993,102	168,450	13,162	181,612
4	3031XX	Misc Intangible IT Plant (3031XX)	0	8,323,996	8,323,996	0	5,625,939	5,625,939	0	2,698,057	2,698,057
4		TOTAL INTANGIBLE PLANT	1,134,107	8,364,603	9,498,710	965,657	5,653,384	6,619,041	168,450	2,711,219	2,879,669
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	471,034	471,034	0	327,745	327,745	0	143,289	143,289
1	351XXX	Structures & Improvements	0	1,309,116	1,309,116	0	910,883	910,883	0	398,233	398,233
1	352XXX	Wells	0	15,410,766	15,410,766	0	10,722,811	10,722,811	0	4,687,955	4,687,955
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	11,351,100	11,351,100	0	7,898,095	7,898,095	0	3,453,005	3,453,005
1	355000	Measuring & Regulating Equipment	0	173,784	173,784	0	120,919	120,919	0	52,865	52,865
1	356000	Purification Equipment	0	407,617	407,617	0	283,620	283,620	0	123,997	123,997
1	357000	Other Equipment	0	1,462,098	1,462,098	0	1,017,328	1,017,328	0	444,770	444,770
		TOTAL UNDERGROUND STORAGE PLANT	0	31,629,992	31,629,992	0	22,008,148	22,008,148	0	9,621,844	9,621,844
DISTRIBUTION PLANT:											
6	374200	Land & Land Rights	87,160	0	87,160	62,490	0	62,490	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	758,631	22,255	780,886	494,850	15,474	510,324	263,781	6,781	270,562
6	376000	Mains	215,270,096	2,512,521	217,782,617	137,615,374	1,746,981	139,362,355	77,654,722	765,540	78,420,262
6	378000	Measuring & Reg Station Equip-General	5,025,050	57,440	5,082,490	3,049,392	39,939	3,089,331	1,975,658	17,501	1,993,159
6	379000	Measuring & Reg Station Equip-City Gate	5,867,839	60,967	5,928,806	1,723,098	42,391	1,765,489	4,144,741	18,576	4,163,317
6	380000	Services	140,367,099	0	140,367,099	93,454,508	0	93,454,508	46,912,591	0	46,912,591
6	381000	Meters	61,066,442	0	61,066,442	40,840,870	0	40,840,870	20,225,572	0	20,225,572
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	2,796,342	0	2,796,342	2,192,424	0	2,192,424	603,918	0	603,918
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	431,302,892	2,653,183	433,956,075	279,434,104	1,844,785	281,278,889	151,868,788	808,398	152,677,186

Workpaper Ref
G-DDC-8

1.02-7

RESULTS OF OPERATIONS	Report ID: OR-PLT-12A
GAS UTILITY PLANT	
For Twelve Months Ended December 31, 2011 Average of Monthly Averages Basis	

AVISTA UTILITIES

***** OREGON *****

Ref/Basis	Account	Description	Direct	Allocated	Total
DISTRIBUTION PLANT:					
99	374200	Land & Land Rights	17,965	0	17,965
99	374400	Land Easements	96,478	0	96,478
99	375000	Structures & Improvements	301,327	0	301,327
99	376000	Mains	132,853,143	0	132,853,143
99	378000	Measuring & Reg Station Equip-General	3,393,282	0	3,393,282
99	379000	Measuring & Reg Station Equip-City Gate	1,547,325	0	1,547,325
99	380000	Services	57,427,780	0	57,427,780
99	381000	Meters	33,494,296	0	33,494,296
99	385000	Industrial Measuring & Reg Sta Equip	1,211,724	0	1,211,724
99	387000	Other Equipment	539	0	539
TOTAL DISTRIBUTION PLANT			230,343,859	0	230,343,859
GAS GENERAL PLANT: (From C-GPL)					
389XXX		Land & Land Rights	472,075	324,049	796,124
390XXX		Structures & Improvements	3,315,132	4,048,122	7,363,254
391XXX		Office Furniture & Equipment	0	3,406,034	3,406,034
392XXX		Transportation Equipment	2,395,989	41,183	2,437,172
393000		Stores Equipment	57,227	0	57,227
394000		Tools, Shop & Garage Equipment	904,103	744,051	1,648,154
395000		Laboratory Equipment	227,841	53,006	280,847
396XXX		Power Operated Equipment	43,834	45,099	88,933
397XXX		Communications Equipment	918,202	1,123,317	2,041,519
398000		Miscellaneous Equipment	2,367	33,062	35,429
TOTAL GAS GENERAL PLANT			8,336,770	9,817,923	18,154,693
GROSS PLANT IN SERVICE			244,312,136	13,287,701	257,599,837

Workpaper Ref
6-05C-9

**AVISTA UTILITIES
Washington Customer Deposits**

Date	No. of Accounts	Deposits Held
12-30-2010	25,251	4,482,958.24
01-30-2011	25,392	4,488,065.47
02-28-2011	25,489	4,484,584.72
03-31-2011	25,724	4,528,929.53
04-30-2011	25,846	4,603,445.65
05-30-2011	25,786	4,634,387.09
06-30-2011	25,710	4,645,996.38
07-30-2011	25,871	4,737,058.12
08-28-2011	26,423	4,829,233.49
09-29-2011	26,684	4,929,794.70
10-28-2011	26,989	5,019,618.77
11-30-2011	27,439	5,102,652.03
12-30-2011	27,583	5,102,124.94

(Dec. 2010 + Dec. 2011) / 2 \$4,792,541.59

AMA Deposits \$4,733,025.63

Allocate WA Deposits to Service (1):

WA Electric	79.075%	<u>\$3,742,640.02</u>
WA Gas	20.925%	<u>\$990,385.61</u>
TOTAL		<u>\$4,733,025.63</u>

Commission Basis

Int. Rate Per WAC for 2011	Allocate to Service:
0.26%	<u>\$9,730.86</u>
0.26%	<u>\$2,575.00</u>
	<u>\$12,305.87</u>

Int. Rate Per WAC for 2012	Allocate to Service:
0.11%	<u>\$4,116.90</u>
0.11%	<u>\$1,089.42</u>
	<u>\$5,206.33</u>

(1) Allocation based on Allocation Factor 9 from Results of Operations Report G-ALL-12A. This allocation factor provides similar electric/gas assignment as the Sales Revenue analysis used in prior cases, without the necessity of developing a separate allocator.

Prep by: SR 1st Review: _____
Date: 02-21-2012 Mgr. Review: _____

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TAB

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2.01-1

AVISTA UTILITIES
WASHINGTON NATURAL GAS RESULTS
TWELVE MONTHS ENDED DECEMBER 31, 2011
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Revenue Normalization & Gas Cost Adjust
	Adjustment Number	2.01
	Workpaper Reference	G-RNGC
	REVENUES	
1	Total General Business	\$ (4,441)
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	(4,441)
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	(3,135)
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	(3,135)
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	(170)
16	Total Distribution	(170)
17	Customer Accounting	(19)
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	(9)
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	(9)
25	Total Gas Expense	(3,333)
26	OPERATING INCOME BEFORE FIT	(1,108)
	FEDERAL INCOME TAX	
27	Current Accrual	(388)
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ (720)
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -
48	RATE OF RETURN	

RB:
jml

2011 CB Weather Adjustment Calculation.xlsx / Gas by Mo

2-01-3

2011	Total	January	February	March	April	May	June	July	August	September	October	November	December
Normal DDH	6,671	1,109	913	775	551	327	140	36	33	184	546	885	1,172
Actual DDH	6,861	1,103	1,006	790	698	401	192	40	8	99	516	890	1,118
Unbilled DDH	-190	6	-93	-15	-147	-74	-52	-4	25	85	30	-5	54

Rate Group

WA Res Sched 101	-3,138,123	78,701	-1,218,469	-196,495	-1,491,227	-750,483	-526,395	0	0	0	304,909	-51,025	712,361
No of Cust	133,686	133,846	133,692	133,670	133,479	133,443	133,197	133,325	133,519	133,444	133,732	134,277	134,611
Usage/DDH		0.0980	0.0980	0.0980	0.0760	0.0760	0.0760	0.0000	0.0000	0.0000	0.0760	0.0760	0.0980
WA Com Sched 101	-635,519	18,031	-279,802	-45,020	-290,811	-146,395	-102,768	0	0	0	59,314	-9,867	161,799
No of Cust	11,888	11,925	11,939	11,910	11,896	11,896	11,884	11,825	11,854	11,878	11,889	11,867	11,890
Usage/DDH		0.2520	0.2520	0.2520	0.1663	0.1663	0.1663	0.0000	0.0000	0.0000	0.1663	0.1663	0.2520
WA Ind Sched 101	-7,037	203	-3,068	-495	-3,305	-1,704	-1,212	0	0	0	707	-122	1,959
No of Cust	84	82	80	80	82	84	85	83	86	83	86	89	88
Usage/DDH		0.4123	0.4123	0.4123	0.2742	0.2742	0.2742	0.0000	0.0000	0.0000	0.2742	0.2742	0.4123
WA Res Sched 111	-122,524	2,699	-42,753	-6,896	-60,761	-30,587	-21,771	0	0	0	13,411	-2,182	26,316
No of Cust	238	228	233	233	233	233	236	236	238	235	252	246	247
Usage/DDH		1.973	1.973	1.973	1.774	1.774	1.774	0	0	0	1.774	1.774	1.973
WA Com Sched 111	-1,264,730	31,464	-489,327	-79,112	-604,143	-305,870	-215,140	0	0	0	124,355	-21,109	294,152
No of Cust	2,113	2,090	2,097	2,102	2,093	2,105	2,107	2,103	2,118	2,104	2,111	2,150	2,171
Usage/DDH		2.5091	2.5091	2.5091	1.9636	1.9636	1.9636	0.0000	0.0000	0.0000	1.9636	1.9636	2.5091
WA Ind Sched 111	-36,765	812	-12,296	-2,078	-18,230	-9,177	-6,449	0	0	0	3,807	-634	7,480
No of Cust	43	43	42	44	43	43	43	41	43	43	44	44	44
Usage/DDH		3.148	3.148	3.148	2.884	2.884	2.884	0	0	0	2.884	2.884	3.148
WA Com Sched 121	-71,480	1,574	-23,335	-3,764	-35,936	-17,268	-12,134	0	0	0	7,001	-1,167	13,549
No of Cust	22	23	22	22	22	21	21	21	21	21	21	21	22
Usage/DDH		11.405	11.405	11.405	11.112	11.112	11.112	0	0	0	11.112	11.112	11.405
ID Res Sched 101	-1,420,002	34,208	-530,532	-85,501	-681,378	-342,757	-240,197	0	0	0	139,418	-23,308	310,045
No of Cust	66,206	66,218	66,256	66,203	66,123	66,075	65,894	65,988	65,709	66,530	66,295	66,499	66,685
Usage/DDH		0.0861	0.0861	0.0861	0.0701	0.0701	0.0701	0.0000	0.0000	0.0000	0.0701	0.0701	0.0861
ID Com Sched 101	-361,671	10,357	-159,903	-25,731	-165,129	-83,183	-58,341	0	0	0	33,801	-5,595	92,053
No of Cust	7,351	7,402	7,373	7,356	7,342	7,347	7,333	7,339	7,343	7,385	7,364	7,314	7,310
Usage/DDH		0.2332	0.2332	0.2332	0.1530	0.1530	0.1530	0.0000	0.0000	0.0000	0.1530	0.1530	0.2332
ID Ind Sched 101	-5,936	154	-2,347	-378	-2,723	-1,392	-978	0	0	0	564	-90	1,254
No of Cust	63	64	63	63	63	64	64	64	68	64	64	61	58
Usage/DDH		0.4005	0.4005	0.4005	0.2940	0.2940	0.2940	0.0000	0.0000	0.0000	0.2940	0.2940	0.4005
ID Res Sched 111	-20,765	486	-8,045	-1,314	-10,584	-5,261	-3,697	0	0	0	2,160	-423	5,913
No of Cust	82	74	79	80	80	79	79	78	80	82	80	94	100
Usage/DDH		1.095	1.095	1.095	0.900	0.900	0.900	0	0	0	0.900	0.900	1.095
ID Com Sched 111	-383,152	9,611	-152,911	-24,922	-186,681	-94,506	-66,410	0	0	0	38,816	-6,870	100,721
No of Cust	1,082	1,022	1,049	1,060	1,062	1,068	1,068	1,077	1,076	1,084	1,082	1,149	1,190
Usage/DDH		1.5674	1.5674	1.5674	1.1958	1.1958	1.1958	0.0000	0.0000	0.0000	1.1958	1.1958	1.5674
ID Ind Sched 111	-42,989	884	-14,139	-2,209	-22,227	-10,511	-7,386	0	0	0	4,399	-779	8,979
No of Cust	32	31	32	31	33	31	31	31	31	30	32	34	35
Usage/DDH		4.751	4.751	4.751	4.582	4.582	4.582	0	0	0	4.582	4.582	4.751

2.01-5

Weather Sensitivity Regression Summary for Jan 2000 to Dec 2009

Adj R ²	Dependent Variable	Shoulder Mo Heating Apr, May, Jun, Oct, Nov	Winter Mo Heating Dec, Jan, Feb, Mar	Usage/Cust Base Load	Usage/Cust 2010 Low	Durbin Watson Test Result
Washington Gas						
0.981	WR101	0.0760	0.0980	14	16	No Autocorrelation
0.973	WC101	0.1663	0.2520	10	18	No Autocorrelation
0.962	WI101	0.2742	0.4123	0	13	No Autocorrelation
0.980	WT101	0.0828	0.1102	14	17	No Autocorrelation
0.923	WR111	1.7736	1.9732	547	441	Corrected with AR(1)
0.982	WC111	1.9636	2.5091	501	539	No Autocorrelation
0.869	WI111	2.8842	3.1478	2,404	2,257	Corrected with AR(1)
0.981	WT111	1.9811	2.5302	526	568	No Autocorrelation
0.877	WC121	11.1119	11.4053	11,982	12,098	Corrected with AR(1)
Idaho Gas						
0.990	IR101	0.0701	0.0861	14	14	Corrected with AR(1)
0.976	IC101	0.1530	0.2332	2	10	No Autocorrelation
0.965	II101	0.2940	0.4005	0	11	No Autocorrelation
0.988	IT101	0.0748	0.0968	15	14	Corrected with AR(1)
0.935	IR111	0.8995	1.0951	401	317	Corrected with AR(1), (2)
0.974	IC111	1.1958	1.5674	693	759	No Autocorrelation
0.845	II111	4.5822	4.7511	2,212	2780	Corrected with AR(1)
0.972	IT111	1.2016	1.6047	729	812	No Autocorrelation

Dependent Variable Name Code

<i>1st letter</i>	<i>2nd letter</i>	<i>Numerical reference</i>
W = Washington Jurisdiction	R = Residential Class	Rate Schedule
I = Idaho Jurisdiction	C = Commercial Class	
	I = Industrial Class	
	T = Total Schedule	

2.01-6

Summarize No of Customers by Code

Billing Cycle Average DDH 0 0 0 0 0 0 0 0 0 0 0 0

		201101	201102	201103	201104	201105	201106	201107	201108	201109	201110	201111	201112
WA Residential Sch 101	WR101	133,846	133,692	133,670	133,479	133,443	133,197	133,325	133,519	133,444	133,732	134,277	134,611
WA Commercial Sch 101	WC101	11,925	11,939	11,910	11,896	11,896	11,884	11,825	11,854	11,878	11,889	11,867	11,890
WA Industrial Sch 101	WI101	82	80	80	82	84	85	83	86	83	86	89	88
WA Total Sch 101	WT101	145,882	145,743	145,691	145,487	145,452	145,196	145,263	145,489	145,435	145,737	146,263	146,618
WA Residential Sch 111	WR111	228	233	233	233	233	236	236	238	235	252	246	247
WA Commercial Sch 111	WC111	2,090	2,097	2,102	2,093	2,105	2,107	2,103	2,118	2,104	2,111	2,150	2,171
WA Industrial Sch 111	WI111	43	42	44	43	43	43	41	43	43	44	44	44
WA Total Sch 111	WT111	2,370	2,381	2,388	2,379	2,392	2,397	2,390	2,409	2,392	2,417	2,450	2,472
WA Residential 121	WR121	-	-	-	-	-	-	-	-	-	-	-	-
WA Commercial Sch 121	WC121	23	22	22	22	21	21	21	21	21	21	21	22
WA Industrial Sch 121	WI121	5	4	4	4	4	4	4	4	4	4	5	2
WA Total Sch 121	WT121	28	26	26	26	25	25	25	25	25	25	26	24
WA Total Sch 131	WT131	1	1	1	1	1	1	1	1	1	1	1	1
		-	-	-	-	-	-	-	-	-	-	-	-
ID Residential Sch 101	IR101	66,218	66,256	66,203	66,123	66,075	65,894	65,988	65,709	66,530	66,295	66,499	66,685
ID Commercial Sch 101	IC101	7,402	7,373	7,356	7,342	7,347	7,333	7,339	7,343	7,385	7,364	7,314	7,310
ID Industrial Sch 101	II101	64	63	63	63	64	64	64	68	64	64	61	58
ID Total Sch 101	IT101	73,690	73,698	73,628	73,534	73,492	73,297	73,397	73,126	73,985	73,729	73,879	74,058
ID Residential Sch 111	IR111	74	79	80	80	79	79	78	80	82	80	94	100
ID Commercial Sch 111	IC111	1,022	1,049	1,060	1,062	1,068	1,068	1,077	1,076	1,084	1,082	1,149	1,190
ID Industrial Sch 111	II111	31	32	31	33	31	31	31	31	30	32	34	35
ID Total Sch 111	IT111	1,128	1,161	1,172	1,176	1,179	1,179	1,187	1,188	1,197	1,195	1,279	1,327
ID Commercial Sch 121	IC121	-	-	-	-	-	-	-	-	-	-	-	-
ID Industrial Sch 121	II121	-	-	-	-	-	-	-	-	-	-	-	-
ID Total Sch 121	IT121	-	-	-	-	-	-	-	-	-	-	-	-
ID Total Sch 131	IT131	1	1	1	1	1	1	1	1	1	1	1	1

2.01-7

AVISTA UTILITIES
Weather Normalization
Degree Day Comparison
12 Months Ended December 2011

CALENDAR MONTHLY DDH & DDC	ACTUAL DDH	ACTUAL DDC	1982 - 2011		ADJUSTMENT	ADJUSTMENT
			30 YEAR AVG DDH	30 YEAR AVG DDC	NORM - ACT DDH	NORM - ACT DDC
Jan - 11	1,103	0	1,109	0	6	0
Feb - 11	1,006	0	913	0	-93	0
Mar - 11	790	0	775	0	-15	0
Apr - 11	698	0	551	0	-147	0
May - 11	401	5	327	15	-74	10
Jun - 11	192	18	140	49	-52	31
Jul - 11	40	103	36	179	-4	76
Aug - 11	8	195	33	163	25	-32
Sep - 11	99	105	184	36	85	-69
Oct - 11	516	0	546	1	30	1
Nov - 11	890	0	885	0	-5	0
Dec - 11	1,118	0	1,172	0	54	0
	6,861	426	6,671	443	-190	17

Z.01-8

Spokane AP Weather Station
Heating Degree Day History

														Heating Season
		July	August	September	October	November	December	January	February	March	April	May	June	Total
1	2010 - 2011	48	47	158	472	948	1,096	1,103	1,006	790	698	401	192	6,959
2	2008 - 2009	17	23	103	668	834	1,252	919	751	733	538	420	190	6,448
3	2007 - 2008	8	52	142	529	785	1,328	1,204	957	936	586	303	93	6,923
4	2006 - 2007	0	27	194	553	894	1,126	1,239	952	880	683	274	176	6,998
5	2005 - 2006	8	30	170	552	879	1,122	1,208	864	684	548	270	136	6,471
6	2004 - 2005	11	22	229	489	919	1,258	905	949	812	525	301	104	6,524
7	2003 - 2004	16	34	204	480	857	1,020	1,128	842	711	503	260	166	6,221
8	2002 - 2003	9	1	151	418	1,056	1,083	1,196	945	668	455	315	131	6,428
9	2001 - 2002	28	26	219	678	839	962	957	885	745	588	365	90	6,382
10	2000 - 2001	33	20	100	588	744	1,136	1,063	934	938	581	412	137	6,686
11	1999 - 2000	51	43	285	572	1,134	1,245	1,168	1,060	795	634	320	201	7,508
12	1998 - 1999	75	36	181	540	703	1,030	1,143	908	799	496	363	142	6,416
13	1997 - 1998	0	20	101	565	748	1,119	1,010	836	769	594	448	186	6,396
14	1996 - 1997	35	15	116	549	785	1,098	1,058	749	721	505	276	90	5,997
15	1995 - 1996	35	49	281	603	949	1,241	1,130	928	794	642	264	154	7,070
16	1994 - 1995	21	88	146	648	742	1,120	1,217	1,045	880	556	471	143	7,077
17	1993 - 1994	26	13	81	558	970	1,071	1,045	771	771	578	262	170	6,316
18	1992 - 1993	151	83	217	457	1,063	1,051	904	998	713	469	262	160	6,528
19	1991 - 1992	32	60	232	481	916	1,297	1,331	1,102	834	578	192	165	7,220
20	1990 - 1991	15	16	108	574	918	992	1,024	750	598	477	206	61	5,739
21	1989 - 1990	37	42	54	610	774	1,356	1,212	716	866	568	406	248	6,889
22	1988 - 1989	22	76	149	554	805	1,048	976	968	739	454	373	166	6,330
23	1987 - 1988	47	16	240	361	856	1,171	1,113	1,205	873	473	364	65	6,784
24	1986 - 1987	51	50	116	474	799	1,206	1,240	850	775	477	330	173	6,541
25	1985 - 1986	81	4	311	488	902	1,193	1,186	831	710	417	253	86	6,462
26	1984 - 1985	0	64	343	622	1,363	1,409	1,076	927	680	595	357	67	7,503
27	1983 - 1984	21	18	264	662	870	1,381	1,345	1,117	895	501	280	128	7,482
28	1982 - 1983	55	2	230	468	765	1,508	1,065	880	715	621	460	194	6,963
29	1981 - 1982	62	17	193	582	996	1,163	897	747	672	558	285	113	6,285
30	1980 - 1981	73	7	209	584	747	1,088	1,196	912	761	639	328	76	6,620
1982 - 2011 30-Year Average		36	33	184	546	885	1,172	1,109	913	775	551	327	140	6,671

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TAB

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AVISTA UTILITIES
 WASHINGTON NATURAL GAS RESULTS
 TWELVE MONTHS ENDED DECEMBER 31, 2011
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Eliminate B & O Taxes
	Adjustment Number	2.02
	Workpaper Reference	G-EBO
REVENUES		
1	Total General Business	\$ (5,962)
2	Total Transportation	(90)
3	Other Revenues	-
4	Total Gas Revenues	<u>(6,052)</u>
EXPENSES		
Production Expenses		
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	<u>-</u>
Underground Storage		
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	<u>-</u>
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	(6,045)
16	Total Distribution	<u>(6,045)</u>
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	<u>-</u>
25	Total Gas Expense	<u>(6,045)</u>
26	OPERATING INCOME BEFORE FIT	(7)
FEDERAL INCOME TAX		
27	Current Accrual	(2)
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	<u>\$ (5)</u>
RATE BASE		
PLANT IN SERVICE		
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	<u>-</u>
ACCUMULATED DEPRECIATION/AMORT		
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciations/Amortization	<u>-</u>
40	NET PLANT	-
41	DEFERRED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	<u>\$ -</u>
48	RATE OF RETURN	

Jna

Adjustment No. 2.02-2

Workpaper Ref. G-EBO-1

**AVISTA UTILITIES
ELIMINATE B & O TAXES
TWELVE MONTHS ENDED DECEMBER 31, 2011
GAS**

		<u>Washington</u>	
Expense per Account 408.12 <i>(Results Report E-OTX-12A)</i>	G-EBO-5	6,046,037.17	✓
Excise Tax exemption for Tribal members on Tribal land per WAC 458-20-192	G-EBO-2	(869.43)	✓
B&O Taxes Collected through Schedule 158 and 158A	G-EBO-2	<u>6,052,180.65</u>	
Net Impact on NOI Before FIT <i>(before ID SIT)</i>		<u>(7,012.91)</u>	
		(6,045,168)	

For WA this adjustment eliminates the impact of Schedule 58 and WA Sch 58A from both revenues & expense.

Prep by: SS 1st Review: ✓

Date: 02-07-2012 Mgr. Review: Jma

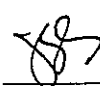

**AVISTA UTILITIES
B & O TAX COLLECTED
TWELVE MONTHS ENDED DECEMBER 31, 2011
GAS**

DESCRIPTION	CLASS	Schedule 158	Schedule 158A (1)	12ME 12/11 Total
WASHINGTON				
GENERAL BUSINESS				
Residential	1	G-EBO-3 3,721,864.19	G-EBO-4 (46.20)	3,721,817.99
PGA Adj Commercial Lg Cust	16	G-EBO-3 (7,873.80)		(7,873.80)
Firm - Commercial	21	G-EBO-3 2,193,476.35	G-EBO-4 (823.23)	2,192,653.12
Interruptible - Commercial	22	G-EBO-3 27,010.65		27,010.65
Firm - Misc Industrial	31	G-EBO-3 28,221.74		28,221.74
Interruptible - Misc Industrial	41	0.00		0.00
Total General Business		5,962,699.13	(869.43)	\$ 5,961,830
OTHER REVENUES				
-Gas Transportation - Commercial	91	G-EBO-3 58,524.32 ✓		58,524.32 ✓
-Gas Transportation - Industrial	92	G-EBO-3 31,826.63		31,826.63
Total Other Revenues		90,350.95	0.00	\$ 90,351
TOTAL		6,053,050.08	(869.43)	6,052,180.65
(2) Reverse Interdepartmental	80	G-EBO-3 7.16	0.00	7.16

(1) Schedule 158A reflects refunded WA excise tax embedded in rates to tribal members on tribal land per WAC 458-20-192. This amount needs to be added back to the excise tax expense to offset the elimination of the refund.

(2) Interdepartmental revenues are not subject to B&O taxes and any entries in the revenue runs are due to errors in the revenue system and the amounts should be reversed. They are not included in the expense accrual.

source: Revenue Runs

Prep by:  1st Review:
Date: 02-21-2012 Mgr. Review: 

Gas Revenue Meters Report by Location Twelve Months Ended for Report Date : '12/31/2011' , Revenue Class : '%'

Rate Schedule Num:158

		Revenue Amt												
		201101	201102	201103	201104	201105	201106	201107	201108	201109	201110	201111	201112	12 Month Total
State Cde	Ferc Accl Revenue Class													
WA	480000 01 RESIDENTIAL	578,199.89	515,707.32	511,009.65	381,445.94	327,949.80	187,277.67	113,960.37	93,527.44	90,663.07	122,747.62	290,473.18	508,902.24	3,721,864.19 G-EBO-2
	481200 16 LARGE CUSTOMER PGA-COMMERCIAL												-4,041.24	-7,873.80 G-EBO-2
	21 FIRM COMMERC	337,679.40	310,796.70	297,741.39	217,504.13	180,365.15	112,655.76	72,030.33	62,139.45	60,124.28	79,357.77	168,812.77	294,269.22	2,193,476.35 G-EBO-2
	481250 22 INTERRUPTIBLE	3,202.90	3,122.05	3,464.45	2,653.67	2,605.04	2,000.76	1,611.22	1,093.43	870.07	1,243.76	1,965.71	3,177.59	27,010.65 G-EBO-2
	481300 31 FIRM-INDUSTRI	4,283.41	4,155.04	4,055.04	3,103.37	2,306.41	1,092.40	684.60	560.56	601.50	730.66	2,339.31	4,329.44	28,221.74 G-EBO-2
	484000 80 INTERDEPARTM	229.18	-226.98	0.55	0.49	1.09	0.49	0.38	0.38	0.44	1.75	1.75	-2.36	7.16 G-EBO-2
	489300 91 COMMERCIAL-T	7,192.26	7,386.95	6,666.99	5,717.49	5,194.07	4,056.66	3,108.22	2,902.76	2,721.29	2,927.11	4,471.76	6,178.76	58,524.32 G-EBO-2
	92 INDUSTRIAL-TRAI	2,799.50	2,743.81	2,923.92	3,109.45	2,627.03	2,310.25	2,462.87	1,951.87	2,880.93	2,424.30	2,724.36	2,868.34	31,826.63 G-EBO-2
		7,192.26	7,386.95	6,666.99	5,717.49	5,194.07	4,056.66	3,108.22	2,902.76	2,721.29	2,927.11	4,471.76	6,178.76	58,524.32
Total		7,192.26	7,386.95	6,666.99	5,717.49	5,194.07	4,056.66	3,108.22	2,902.76	2,721.29	2,927.11	4,471.76	6,178.76	58,524.32

Prep by: DS Ist Review: ✓
 Date: 02-07-2012 Mgr. Review: ma

Adjustment No. 2-02-5

Workpaper Ref. G-EBO-4

Gas Revenue Meters Report by Location Twelve Months Ended for Report Date : '12/31/2011' , Revenue Class : '%'

Rate Schedule Num:158A

		Revenue Amt													
		Period	201101	201102	201103	201104	201105	201106	201107	201108	201109	201110	201111	201112	12 Month Total
State Cde	Ferc Acct	Revenue Class													
WA	480000	01 RESIDENTIAL	(4.19)	(4.53)	(4.32)	(3.79)	(2.41)	(1.16)	(0.98)	(0.88)	(0.82)	(2.76)	(8.71)	(11.65)	(46.20) G-EBO-2
	481200	21 FIRM COMMERC	(127.77)	(126.05)	(110.82)	(62.90)	(64.70)	(40.87)	(35.81)	(31.58)	(32.04)	(33.37)	(60.56)	(96.76)	(823.23) G-EBO-2
Total			<u>(131.96)</u>	<u>(130.58)</u>	<u>(115.14)</u>	<u>(66.69)</u>	<u>(67.11)</u>	<u>(42.03)</u>	<u>(36.79)</u>	<u>(32.46)</u>	<u>(32.86)</u>	<u>(36.13)</u>	<u>(69.27)</u>	<u>(108.41)</u>	<u>(869.43)</u>

Prep by: JSP Ist Review: —
 Date: 02-07-2012 Mgr. Review: JSP

Adjustment No. 2.02-6

Workpaper Ref. G-EBO-5

Transaction Analysis Selection: Accounting Period : '2011%' , GI Ferc Account : '408120' , Statind Parameter 1 : 'DL'

Ferc Acct Service	Jurisdiction	Transaction Amount	Electric Amt SUM	Gas North Amt SUM	Gas South Amt SUM
408120 ED	ID	3,197,860.46	3,197,860.46	0.00	0.00
	WA	16,742,746.03	16,742,746.03	0.00	0.00
		<u>19,940,606.49</u>	<u>19,940,606.49</u>	<u>0.00</u>	<u>0.00</u>
Expense pr GD A	ID	1,308,391.89	0.00	1,308,391.89	0.00
	OR	3,793,714.69	0.00	0.00	3,793,714.69
	WA	6,046,037.17 <small>G-EBO-1</small>	0.00	6,046,037.17	0.00
		<u>11,148,143.75</u>	<u>0.00</u>	<u>7,354,429.06</u>	<u>3,793,714.69</u>
Total		<u>31,088,750.24</u>	<u>19,940,606.49</u>	<u>7,354,429.06</u>	<u>3,793,714.69</u>

Expense per Account 408.12 (Results Report G-OTX-12A)

Prep by: APJ 1st Review: _____
 Date: 02-07-2012 Mgr. Review: [Signature]

202-17

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-12A
For Twelve Months Ended December 31, 2011	
Average of Monthly Averages 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	27,877	27,877	0	19,397	19,397	0	8,480	8,480
		TOTAL UNDERGROUND STORAGE TAX	0	27,877	27,877	0	19,397	19,397	0	8,480	8,480
		DISTRIBUTION									
99	408110	State Excise Tax	6,316,834	0	6,316,834	6,316,834	0	6,316,834	0	0	0
99	408120	Municipal Occupation & License Tax	7,354,429	0	7,354,429	6,046,037	0	6,046,037	1,308,392	0	1,308,392
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax - Distribution	2,756,758	0	2,756,758	1,900,668	0	1,900,668	856,090	0	856,090
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	409100	State Income Tax	73,625	0	73,625	0	0	0	73,625	0	73,625
		TOTAL DISTRIBUTION TAX	16,501,646	0	16,501,646	14,263,539	0	14,263,539	2,238,107	0	2,238,107
		TOTAL TAXES OTHER THAN FIT	16,501,646	27,877	16,529,523	14,263,539	19,397	14,282,936	2,238,107	8,480	2,246,587

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.580%	30.420%
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TAB

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AVISTA UTILITIES
 WASHINGTON NATURAL GAS RESULTS
 TWELVE MONTHS ENDED DECEMBER 31, 2011
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	0 Property Tax
	Adjustment Number	2.03
	Workpaper Reference	G-PT
REVENUES		
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
EXPENSES		
Production Expenses		
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
Underground Storage		
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Gas Expense	-
26	OPERATING INCOME BEFORE FIT	-
FEDERAL INCOME TAX		
27	Current Accrual	-
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ -
RATE BASE		
PLANT IN SERVICE		
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFERRED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -
48	RATE OF RETURN	-

Gas WA
 Property tax rounds to
 \$0. -
 jma

AVISTA UTILITIES

Property Tax Adjustment-Gas
For the Twelve Months Ended December 31, 2011

		System	Washington	Idaho
Property Tax Adjustment				
Underground Storage		-482	-335	-147
Distribution		-7,941	0	-7,941
Administrative and General		-147	-101	-46
Idaho SIT	0.015093	123		123
Total expenses		-8,447	-436	-8,011
Operating income before FIT		8,447	436	8,011
FIT	0.350	2,957	153	2,804
Net operating income		5,490	283	5,207

$\frac{283}{1000}$
 = 0.283
 \$ 0

AVISTA UTILITIES

Property Tax Adjustment-Gas
For the Twelve Months Ended December 31, 2011

Functionalization based on Plant Balances at 12/31/2009

	System	Washington	Idaho
Underground Storage	-482	0	-482
Distribution	-7,941	0	-7,941
General	-147	0	-147
Total	-8,570	0	-8,570

Allocation Percentages

Underground Storage	6.902%	5.630%
Distribution	91.875%	92.655%
General	1.223%	1.715%
Total	100.000%	100.000%

	Alloc.	System	Washington	Idaho
WA Property Tax Adjustment				
Underground Storage	1C	0	0	0
Distribution	99	0	0	0
General	4	0	0	0
Total		0	0	0
ID Property Tax Adjustment				
Underground Storage	1C	-482	-335	-147
Distribution	99	-7,941	0	-7,941
General	4	-147	-101	-46
Total		-8,570	-436	-8,134
Underground Storage Total		-482	-335	-147
Distribution Total		-7,941	0	-7,941
General Total		-147	-101	-46
Total Adjustment		-8,570	-436	-8,134

Allocation Notes

System Contract Demand--SGS-1	1C	100.000%	69.400%	30.600%
Jurisdictional 4 Factor	4	100.000%	68.518%	31.482%
Direct	99	0.000%	0.000%	0.000%

AVISTA UTILITIES

Property Tax Adjustment
For the Twelve Months Ended December 31, 2011

	<u>Electric</u>	<u>Gas</u>
<u>Washington</u>		
Current Period Expense	7,732,988	1,920,065
Accrual per Results by State (Situs)	<u>7,732,988</u>	<u>1,920,065</u>
Adjustment	0	0
<u>Idaho</u>		
Current Period Expense	4,333,356	856,000
Accrual per Results by State (Situs)	<u>4,333,356</u>	<u>864,570</u>
Adjustment	0	(8,570)
<u>Montana</u>		
Current Period Expense	6,929,000	
Accrual per Results by State (Situs)	<u>6,915,210</u>	
Adjustment	13,790	
<u>Oregon</u>		
Current Period Expense	9,000	
Cyote Springs Expense for 2010	<u>2,030,000</u>	
Subtotal Expense	2,039,000	
Accrual per Results by State (Situs)	<u>1,950,915</u>	
Adjustment	88,085	
<u>Colstrip Indirect (Note 1)</u>		
Current Period Expense	2,963	
Accrual per Results	<u>3,129</u>	
Adjustment	-166	
Total	<u>101,709</u>	<u>(8,570)</u>
Remove Colstrip Indirect	<u>166</u>	
Total	<u>101,875</u>	<u>-8,570</u>
<u>Total</u>		
Current Period Expense	21,037,307	2,776,065
Amount reflected in results (E-OTX-12A & G-OTX-12A)	<u>20,935,598</u>	<u>2,784,635</u>
Adjustment	<u>101,709</u>	<u>(8,570)</u>

Note 1 This amount is related to property tax that we are paying to Pacificore for our portion of an indirect property tax. This amount does not fluctuate and is immaterial to the total property tax adjustment.

2.03-5

As of January 9, 2012

in thousands

in thousands

PROPERTY TAX ESTIMATES FOR 2012-2016 FORECAST AND REVISED 2011 - as of January 09, 2012

Summary on January 18, 2012

SUMMARY:

ELECTRIC:

WASHINGTON
 EST ADJ TO WASH
 IDAHO
 MONTANA
 OREGON - Transm line only
 OREGON - Coyote Springs II

SUBTOTAL

GAS:

WASHINGTON
 IDAHO
 OREGON

OTHER

SUBTOTAL

TOTAL EST TAX

	Estimate/Actual 2011	Estimate 2012
	7,733	8,493
	4,335	4,855
	6,929	7,692
	9	9
	2,030	2,044
	21,035	23,092
	1,921	2,093
	856	947
	1,791	1,907
	0	0
	4,568	4,946
	25,603	28,039

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TAB

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2.04a

AVISTA UTILITIES
 WASHINGTON NATURAL GAS RESULTS
 TWELVE MONTHS ENDED DECEMBER 31, 2011
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	0 Uncollectible Expense
	Adjustment Number	2.04
	Workpaper Reference	G-UE
REVENUES		
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
EXPENSES		
Production Expenses		
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
Underground Storage		
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	(365)
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Gas Expense	(365)
26	OPERATING INCOME BEFORE FIT	365
FEDERAL INCOME TAX		
27	Current Accrual	128
28	Debt Interest	-
29	Deferred FIT	-
30	Amort FTC	-
31	NET OPERATING INCOME	\$ 237
RATE BASE		
PLANT IN SERVICE		
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -
48	RATE OF RETURN	

Jma

**AVISTA UTILITIES
 UNCOLLECTIBLES ADJUSTMENT
 TWELVE MONTHS ENDED DECEMBER 31, 2011**

CALCULATION OF ADJUSTMENT:

	<u>SYSTEM</u>	<u>WASHINGTON</u>	<u>IDAHO</u>
ELECTRIC			
Actual Net Write-offs (1)	2,822,277	2,044,841	777,436
Less:			
Accrual for Write-offs (2)	<u>2,631,760</u>	<u>1,727,514</u>	<u>904,246</u>
Equals			
Net Under (Over) Accrued	<u>190,517</u>	<u>317,327</u>	<u>(126,810)</u>
GAS			
Actual Net Write-offs (1)	938,423	721,823	216,600
Less:			
Accrual for Write-offs (2)	<u>1,635,174</u>	<u>1,086,442</u>	<u>548,732</u>
Equals			
Net Under (Over) Accrued	<u>(696,751)</u>	<u>(364,619)</u>	<u>(332,132)</u>

Notes:

- (1) Actual Net Write-offs from calculation below, "Allocation of Write-offs to Services."
- (2) Accrual for Write-offs from E-OPS and G-OPS Results of Operations reports, Account 904 totals.



ALLOCATION OF WRITE-OFFS TO SERVICES:

	<u>Sales to Ultimate Customers (1)</u> (a)	<u>Percent</u> (b)	<u>Allocated Net Write-offs (2)</u> (c)
WASHINGTON TOTALS			
Electric	471,390,152	73.910%	2,044,841
Gas	166,397,475	26.090%	721,823
Total	<u>637,787,627</u>	100.000%	<u>2,766,664</u>
IDAHO TOTALS			
Electric	264,121,816	78.210%	777,436
Gas	73,576,090	21.790%	216,600
Total	<u>337,697,906</u>	100.000%	<u>994,036</u>
Total Company	<u>975,485,533</u>		<u>3,760,700</u>

- (1) Sales to Ultimate Customers plus Transportation Revenue from E-OPS and G-OPS Results of Operations reports.
- (2) Allocated Write-offs from Account 144xxx Query.

	<u>Acct 144 Sub</u>	<u>Amount</u>
<u>Washington</u>		
Write-Offs WA	200	4,175,145
Reinstatements WA	600	(809,726)
Recoveries WA	700	<u>(598,755)</u>
		2,766,664
<u>Idaho</u>		
Write-Offs ID	200	1,652,629
Reinstatements ID	600	(344,769)
Recoveries ID	700	<u>(313,824)</u>
		994,036
		3,760,700

0 check

Prep by: TR 1st Review: _____
 Date: 02-16-2012 Mgr. Review: JMA

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended December 31, 2011	
Average of Monthly Averages 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	633,265	633,265	0	415,681	415,681	0	217,584	217,584
2	902000	Meter Reading Expenses	2,726,431	100,714	2,827,145	2,333,883	66,110	2,399,993	392,548	34,604	427,152
E-903	903XXX	Customer Records & Collection Expenses	1,897,616	6,158,903	8,056,519	1,283,529	4,042,737	5,326,266	614,087	2,116,166	2,730,253
2	904000	Uncollectible Accounts	0	2,631,760	2,631,760	0	1,727,514	1,727,514	0	904,246	904,246
2	905000	Misc Customer Accounts	0	138,558	138,558	0	90,951	90,951	0	47,607	47,607
TOTAL CUSTOMER ACCOUNTS EXPENSES			4,624,047	9,663,200	14,287,247	3,617,412	6,342,993	9,960,405	1,006,635	3,320,207	4,326,842
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	28,217,736	262,409	28,480,145	20,429,352	172,248	20,601,600	7,788,384	90,161	7,878,545
2	909000	Advertising	24,176	895,235	919,411	22,883	587,641	610,524	1,293	307,594	308,887
2	910000	Misc Customer Service & Info Exp	0	133,784	133,784	0	87,817	87,817	0	45,967	45,967
TOTAL CUSTOMER SERVICE & INFO EXP			28,241,912	1,291,428	29,533,340	20,452,235	847,706	21,299,941	7,789,677	443,722	8,233,399
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	12,086	12,086	0	7,933	7,933	0	4,153	4,153
2	913000	Advertising	154	0	154	154	0	154	0	0	0
2	916000	Miscellaneous Sales Expenses	(3,850)	(63)	(3,913)	(3,850)	(41)	(3,891)	0	(22)	(22)
TOTAL SALES EXPENSES			(3,696)	12,023	8,327	(3,696)	7,892	4,196	0	4,131	4,131
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	629,014	24,309,238	24,938,252	493,630	16,294,239	16,787,869	135,384	8,014,999	8,150,383
4	921000	Office Supplies & Expenses	70,152	3,989,516	4,059,668	70,022	2,674,133	2,744,155	130	1,315,383	1,315,513
4	922000	Admin Exp Transferred--Credit	0	(61,444)	(61,444)	0	(41,185)	(41,185)	0	(20,259)	(20,259)
4	923000	Outside Services Employed	58,964	14,407,828	14,466,792	58,964	9,657,423	9,716,387	0	4,750,405	4,750,405
4	924000	Property Insurance Premium	0	1,223,344	1,223,344	0	819,995	819,995	0	403,349	403,349
4	925XXX	Injuries and Damages	2,428	4,397,623	4,400,051	1,657	2,947,683	2,949,340	771	1,449,940	1,450,711
4	926XXX	Employee Pensions and Benefits	339,356	919,562	1,258,918	250,574	616,373	866,947	88,782	303,189	391,971
4	927000	Franchise Requirements	5,738	0	5,738	0	0	0	5,738	0	5,738
1	928000	Regulatory Commission Expenses	1,906,177	3,769,559	5,675,736	1,158,279	2,459,260	3,617,539	747,898	1,310,299	2,058,197
4	930000	Miscellaneous General Expenses	140,950	2,608,028	2,748,978	80,141	1,748,135	1,828,276	60,809	859,893	920,702
4	931000	Rents	41,087	842,062	883,149	31,432	564,426	595,858	9,655	277,636	287,291
4	935000	Maintenance of General Plant	838,362	7,177,601	8,015,963	349,991	4,811,074	5,161,065	488,371	2,366,527	2,854,898
TOTAL ADMIN & GEN OPERATING EXP			4,032,228	63,582,917	67,615,145	2,494,690	42,551,556	45,046,246	1,537,538	21,031,361	22,568,899

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RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended December 31, 2011	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION											
3	870000	Supervision & Engineering	164,811	848,677	1,013,488	137,668	556,613	694,281	27,143	292,064	319,207
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	2,433,227	783,578	3,216,805	1,507,576	513,917	2,021,493	925,651	269,661	1,195,312
3	875000	Measuring & Reg Sta Exp-General	123,314	94	123,408	72,444	62	72,506	50,870	32	50,902
3	876000	Measuring & Reg Sta Exp-Industrial	26,697	0	26,697	8,510	0	8,510	18,187	0	18,187
3	877000	Measuring & Reg Sta Exp-City Gate	246,028	0	246,028	111,265	0	111,265	134,763	0	134,763
3	878000	Meter & House Regulator Expenses	873,295	0	873,295	652,366	0	652,366	220,929	0	220,929
3	879000	Customer Installation Expenses	1,480,255	85,338	1,565,593	856,485	55,970	912,455	623,770	29,368	653,138
3	880000	Other Expenses	1,082,457	779,974	1,862,431	757,075	511,554	1,268,629	325,382	268,420	593,802
3	881000	Rents	60	29,568	29,628	60	19,392	19,452	0	10,176	10,176
MAINTENANCE											
3	885000	Supervision & Engineering	139,459	20,999	160,458	51,900	13,772	65,672	87,559	7,227	94,786
3	887000	Mains	1,833,757	24,387	1,858,144	1,367,612	15,994	1,383,606	466,145	8,393	474,538
3	889000	Measuring & Reg Sta Exp-General	174,139	0	174,139	118,876	0	118,876	55,263	0	55,263
3	890000	Measuring & Reg Sta Exp-Industrial	118,222	4,396	122,618	56,126	2,883	59,009	62,096	1,513	63,609
3	891000	Measuring & Reg Sta Exp-City Gate	110,964	0	110,964	59,762	0	59,762	51,202	0	51,202
3	892000	Services	735,127	78,723	813,850	474,025	51,631	525,656	261,102	27,092	288,194
3	893000	Meters & House Regulators	534,863	611,397	1,146,260	377,110	400,991	778,101	157,753	210,406	368,159
3	894000	Other Equipment	0	155,814	155,814	0	102,192	102,192	0	53,622	53,622
TOTAL DISTRIBUTION OPERATING EXP			10,076,675	3,422,945	13,499,620	6,608,860	2,244,971	8,853,831	3,467,815	1,177,974	4,645,789
G-DEPX		Depreciation Expense-Distribution	10,175,157	49,548	10,224,705	6,617,157	34,451	6,651,608	3,558,000	15,097	3,573,097
G-OTX		Taxes Other Than FIT	16,501,646	0	16,501,646	14,263,539	0	14,263,539	2,238,107	0	2,238,107
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			26,676,803	49,548	26,726,351	20,880,696	34,451	20,915,147	5,796,107	15,097	5,811,204
TOTAL DISTRIBUTION EXPENSES			36,753,478	3,472,493	40,225,971	27,489,556	2,279,422	29,768,978	9,263,922	1,193,071	10,456,993
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	393,462	393,462	0	261,424	261,424	0	132,038	132,038
2	902000	Meter Reading Expenses	1,618,330	62,576	1,680,906	1,413,409	41,577	1,454,986	204,921	20,999	225,920
G-903	903XXX	Customer Records & Collection Expenses	1,022,594	3,825,526	4,848,120	719,267	2,541,750	3,261,017	303,327	1,283,776	1,587,103
2	904000	Uncollectible Accounts	0	1,635,174	1,635,174	0	1,086,442	1,086,442	0	548,732	548,732
2	905000	Misc Customer Accounts	0	86,090	86,090	0	57,200	57,200	0	28,890	28,890
TOTAL CUSTOMER ACCOUNTS EXPENSES			2,640,924	6,002,828	8,643,752	2,132,676	3,988,393	6,121,069	508,248	2,014,435	2,522,683
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	12,972,385	163,840	13,136,225	9,161,784	108,859	9,270,643	3,810,601	54,981	3,865,582
2	909000	Advertising	21,185	657,793	678,978	20,248	437,051	457,299	937	220,742	221,679
2	910000	Misc Customer Service & Info Exp	0	83,122	83,122	0	55,228	55,228	0	27,894	27,894
TOTAL CUSTOMER SERVICE & INFO EXP			12,993,570	904,755	13,898,325	9,182,032	601,138	9,783,170	3,811,538	303,617	4,115,155

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RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended December 31, 2011	
Average of Monthly Averages 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	326,256,121	0	326,256,121	217,795,556	0	217,795,556	108,460,565	0	108,460,565
99	442200	Commercial - Firm & Int.	280,599,292	0	280,599,292	194,229,863	0	194,229,863	86,369,429	0	86,369,429
1	442300	Industrial	122,675,788	0	122,675,788	55,102,212	0	55,102,212	67,573,576	0	67,573,576
99	444000	Public Street & Highway Lighting	6,940,809	0	6,940,809	4,564,701	0	4,564,701	2,376,108	0	2,376,108
99	499XXX	Unbilled Revenue	(1,997,337)	0	(1,997,337)	(1,121,709)	0	(1,121,709)	(875,628)	0	(875,628)
99	448000	Interdepartmental Revenue	1,037,295	0	1,037,295	819,529	0	819,529	217,766	0	217,766
TOTAL SALES TO ULTIMATE CUSTOMERS			735,511,968	0	735,511,968	471,390,152	0	471,390,152	264,121,816	0	264,121,816
1	447XXX	Sales for Resale	0	118,011,777	118,011,777	0	76,990,883	76,990,883	0	41,020,894	41,020,894
TOTAL SALES OF ELECTRICITY			735,511,968	118,011,777	853,523,745	471,390,152	76,990,883	548,381,035	264,121,816	41,020,894	305,142,710
OTHER OPERATING REVENUE:											
99	451000	Miscellaneous Service Revenue	572,046	0	572,046	356,315	0	356,315	215,731	0	215,731
1	453000	Sales of Water & Water Power	0	506,582	506,582	0	330,494	330,494	0	176,088	176,088
1	454000	Rent from Electric Property	2,829,437	51,457	2,880,894	1,900,817	33,571	1,934,388	928,620	17,886	946,506
1	456XXX	Other Electric Revenues	173,543	196,193,868	196,367,411	124,365	127,996,879	128,121,244	49,178	68,196,989	68,246,167
TOTAL OTHER OPERATING REVENUE			3,575,026	196,751,907	200,326,933	2,381,497	128,360,944	130,742,441	1,193,529	68,390,963	69,584,492
TOTAL ELECTRIC REVENUE			739,086,994	314,763,684	1,053,850,678	473,771,649	205,351,827	679,123,476	265,315,345	109,411,857	374,727,202
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	502,678	502,678	0	327,947	327,947	0	174,731	174,731
1	501000	Fuel	0	31,254,162	31,254,162	0	20,390,215	20,390,215	0	10,863,947	10,863,947
1	502000	Steam Expense	0	4,303,460	4,303,460	0	2,807,577	2,807,577	0	1,495,883	1,495,883
1	505000	Electric Expense	0	910,212	910,212	0	593,822	593,822	0	316,390	316,390
1	506000	Miscellaneous Steam Power Generation Expense	0	2,398,191	2,398,191	0	1,564,580	1,564,580	0	833,611	833,611
1	507000	Rent	0	32,398	32,398	0	21,136	21,136	0	11,262	11,262
MAINTENANCE											
1	510000	Supervision & Engineering	0	587,143	587,143	0	383,052	383,052	0	204,091	204,091
1	511000	Structures	0	723,510	723,510	0	472,018	472,018	0	251,492	251,492
1	512000	Boiler Plant	0	6,088,972	6,088,972	0	3,972,445	3,972,445	0	2,116,527	2,116,527
1	513000	Electric Plant	0	1,401,570	1,401,570	0	914,384	914,384	0	487,186	487,186
1	514000	Miscellaneous Steam Plant	0	852,347	852,347	0	556,071	556,071	0	296,276	296,276
TOTAL STEAM POWER GENERATION EXP			0	49,054,643	49,054,643	0	32,003,247	32,003,247	0	17,051,396	17,051,396

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RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended December 31, 2011	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUES											
SALES OF GAS:											
99	480000	Residential	153,699,339	0	153,699,339	105,313,380	0	105,313,380	48,385,959	0	48,385,959
99	4812XX	Commercial - Firm & Interruptible	79,338,467	0	79,338,467	55,826,982	0	55,826,982	23,511,485	0	23,511,485
99	4813XX	Industrial-Firm	3,686,454	0	3,686,454	2,146,221	0	2,146,221	1,540,233	0	1,540,233
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	499XXX	Unbilled Revenue	(1,059,665)	0	(1,059,665)	(724,621)	0	(724,621)	(335,044)	0	(335,044)
99	484000	Interdepartmental Revenue	333,824	0	333,824	298,002	0	298,002	35,822	0	35,822
TOTAL SALES TO ULTIMATE CUSTOMERS			235,998,419	0	235,998,419	162,859,964	0	162,859,964	73,138,455	0	73,138,455
OTHER OPERATING REVENUES:											
99	483000	Sales for Resale	134,488,420	0	134,488,420	94,024,205	0	94,024,205	40,464,215	0	40,464,215
99	488000	Miscellaneous Service Revenues	28,938	0	28,938	15,639	0	15,639	13,299	0	13,299
99	489300	Transportation For Others	3,975,146	0	3,975,146	3,537,511	0	3,537,511	437,635	0	437,635
99	493000	Rent from Gas Property	2,182	0	2,182	2,182	0	2,182	0	0	0
4	495000	Other Gas Revenues	6,802,148	43,154	6,845,302	4,770,437	29,166	4,799,603	2,031,711	13,988	2,045,699
TOTAL OTHER OPERATING REVENUES			145,296,834	43,154	145,339,988	102,349,974	29,166	102,379,140	42,946,860	13,988	42,960,848
TOTAL GAS REVENUES			381,295,253	43,154	381,338,407	265,209,938	29,166	265,239,104	116,085,315	13,988	116,099,303
PRODUCTION EXPENSES:											
G-804	804/805	City Gate Purchases	274,081,127	0	274,081,127	191,301,669	0	191,301,669	82,779,458	0	82,779,458
6	808XXX	Net Natural Gas Storage Transactions	(6,346,437)	0	(6,346,437)	(4,365,514)	0	(4,365,514)	(1,980,923)	0	(1,980,923)
6	811000	Gas Used for Products Extraction	(1,383,402)	0	(1,383,402)	(967,403)	0	(967,403)	(415,999)	0	(415,999)
10	813000	Other Gas Expenses	0	1,342,882	1,342,882	0	903,464	903,464	0	439,418	439,418
99	813010	Gas Technology Institute (GTI) Expenses	110,203	0	110,203	78,418	0	78,418	31,785	0	31,785
TOTAL PRODUCTION EXPENSES			266,461,491	1,342,882	267,804,373	186,047,170	903,464	186,950,634	80,414,321	439,418	80,853,739
UNDERGROUND STORAGE EXPENSES:											
1	814000	Supervision & Engineering	0	13,813	13,813	0	9,611	9,611	0	4,202	4,202
1	824000	Other Expenses	0	433,152	433,152	0	301,387	301,387	0	131,765	131,765
1	837000	Other Equipment	0	394,503	394,503	0	274,495	274,495	0	120,008	120,008
TOTAL UNDERGROUND STORAGE OPER EXP			0	841,468	841,468	0	585,493	585,493	0	255,975	255,975
G-DEPX		Depreciation Expense-Underground Storage	0	567,898	567,898	0	395,143	395,143	0	172,755	172,755
G-AMTX		Amortization Expense-Underground Storage	0	227	227	0	158	158	0	69	69
G-OTX		Taxes Other Than FIT	0	27,877	27,877	0	19,397	19,397	0	8,480	8,480
TOTAL UG STORAGE DEPR/AMRT/NON-FIT TAXES			0	596,002	596,002	0	414,698	414,698	0	181,304	181,304
TOTAL UNDERGROUND STORAGE EXPENSES			0	1,437,470	1,437,470	0	1,000,191	1,000,191	0	437,279	437,279

Workpaper Ref
 C-UE-5
 2-04

Adjustment No. 2.04

Workpaper Ref. C-UE 6 & 7

Ferc Acct	Jurisdiction	Ferc Acct Desc	Accounting Period	Beginning Balance	Monthly Activity Amt	Ending Balance	
144200	ID	ACCUMULATED RETAIL WRITE- OFFS	201101	22,384,345	63,555.99	22,447,901.05	
			201102	22,447,901	74,818.28	22,522,719.33	
			201103	22,522,719	95,112.49	22,617,831.82	
			201104	22,617,832	158,400.34	22,776,232.16	
			201105	22,776,232	205,783.32	22,982,015.48	
			201106	22,982,015	204,163.37	23,186,178.85	
			201107	23,186,179	198,471.98	23,384,650.83	
			201108	23,384,651	180,565.96	23,565,216.79	
			201109	23,565,217	156,607.65	23,721,824.44	
			201110	23,721,824	115,756.51	23,837,580.95	
			201111	23,837,581	94,530.24	23,932,111.19	
			201112	23,932,111	104,862.92	24,036,974.11	
			Sum				277,358,608
	WA	ACCUMULATED RETAIL WRITE- OFFS	201101	48,312,319	201,791.90	48,514,111.24	
			201102	48,514,111	254,275.53	48,768,386.77	
			201103	48,768,387	297,401.36	49,065,788.13	
			201104	49,065,788	385,684.17	49,451,472.30	
			201105	49,451,472	373,129.65	49,824,601.95	
			201106	49,824,602	440,276.24	50,264,878.19	
			201107	50,264,878	447,395.07	50,712,273.26	
			201108	50,712,273	432,545.58	51,144,818.84	
			201109	51,144,819	415,681.26	51,560,500.10	
			201110	51,560,500	336,092.48	51,896,592.58	
201111			51,896,593	304,114.35	52,200,706.93		
201112			52,200,707	286,757.54	52,487,464.47		
Sum				601,716,450	4,175,145.13	605,891,594.76	
144600	ID	ACCUMULATED RETAIL REINSTATEME	201101	-4,146,508	-15,616.60	-4,162,124.39	
			201102	-4,162,124	-26,558.47	-4,188,682.86	
			201103	-4,188,683	-25,764.27	-4,214,447.13	
			201104	-4,214,447	-24,775.91	-4,239,223.04	
			201105	-4,239,223	-25,329.53	-4,264,552.57	
			201106	-4,264,553	-32,632.29	-4,297,184.86	
			201107	-4,297,185	-33,140.53	-4,330,325.39	
			201108	-4,330,325	-37,621.31	-4,367,946.70	
			201109	-4,367,947	-30,786.03	-4,398,732.73	
			201110	-4,398,733	-28,370.72	-4,427,103.45	
			201111	-4,427,103	-35,350.12	-4,462,453.57	
			201112	-4,462,454	-28,823.38	-4,491,276.95	
			Sum				-51,499,284

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Ferc Acct	Jurisdiction	Ferc Acct Desc	Accounting Period	Beginning Balance	Monthly Activity Amt	Ending Balance
	WA	ACCUMULATED RETAIL REINSTATEME	201101	-8,709,125	-59,208.96	-8,768,334.06
			201102	-8,768,334	-60,383.45	-8,828,717.51
			201103	-8,828,718	-80,631.61	-8,909,349.12
			201104	-8,909,349	-71,627.25	-8,980,976.37
			201105	-8,980,976	-58,441.31	-9,039,417.68
			201106	-9,039,418	-68,323.35	-9,107,741.03
			201107	-9,107,741	-87,620.97	-9,195,362.00
			201108	-9,195,362	-43,542.09	-9,238,904.09
			201109	-9,238,904	-65,500.14	-9,304,404.23
			201110	-9,304,404	-84,374.32	-9,388,778.55
			201111	-9,388,779	-71,079.30	-9,459,857.85
			201112	-9,459,858	-58,993.42	-9,518,851.27
				Sum		-108,930,968
144700	ID	ACCUMULATED RETAIL RECOVERIES	201101	-3,796,659	-15,498.55	-3,812,157.93
			201102	-3,812,158	-26,380.47	-3,838,538.40
			201103	-3,838,538	-19,851.35	-3,858,389.75
			201104	-3,858,390	-23,828.54	-3,882,218.29
			201105	-3,882,218	-17,079.51	-3,899,297.80
			201106	-3,899,298	-19,132.54	-3,918,430.34
			201107	-3,918,430	-21,242.89	-3,939,673.23
			201108	-3,939,673	-23,211.42	-3,962,884.65
			201109	-3,962,885	-26,351.63	-3,989,236.28
			201110	-3,989,236	-70,267.43	-4,059,503.71
			201111	-4,059,504	-31,964.81	-4,091,468.52
			201112	-4,091,469	-19,014.61	-4,110,483.13
				Sum		-47,048,458
	WA	ACCUMULATED RETAIL RECOVERIES	201101	-7,694,982	-44,162.67	-7,739,144.60
			201102	-7,739,145	-52,824.82	-7,791,969.42
			201103	-7,791,969	-53,945.22	-7,845,914.64
			201104	-7,845,915	-55,415.23	-7,901,329.87
			201105	-7,901,330	-47,177.24	-7,948,507.11
			201106	-7,948,507	-46,012.60	-7,994,519.71
			201107	-7,994,520	-59,287.20	-8,053,806.91
			201108	-8,053,807	-48,919.67	-8,102,726.58
			201109	-8,102,727	-51,074.92	-8,153,801.50
			201110	-8,153,802	-53,277.29	-8,207,078.79
			201111	-8,207,079	-43,704.29	-8,250,783.08
			201112	-8,250,783	-42,954.11	-8,293,737.19
				Sum		-95,684,564

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AVISTA UTILITIES
 WASHINGTON NATURAL GAS RESULTS
 TWELVE MONTHS ENDED DECEMBER 31, 2011
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Regulatory Expense Adjustment
	Adjustment Number	2.05
	Workpaper Reference	G-RE
REVENUES		
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
EXPENSES		
Production Expenses		
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
Underground Storage		
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	44
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	44
25	Total Gas Expense	44
26	OPERATING INCOME BEFORE FIT	(44)
FEDERAL INCOME TAX		
27	Current Accrual	(15)
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ (29)
RATE BASE		
PLANT IN SERVICE		
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -
48	RATE OF RETURN	

fma

Avista Utilities
Calculation of Regulatory Expense Adjustment - Gas
Twelve Months Ended December 31, 2011

	<u>System</u>	<u>Washington</u>	<u>Idaho</u>
Revised Expense: (1)			
WUTC	332,781	332,781	
IPUC	169,035		169,035
TOTAL REVISED EXP	501,816	332,781	169,035
Less Accrual: (2)			
WUTC	289,001	289,001	
IPUC	145,648		145,648
TOTAL ACCRUAL	434,650	289,001	145,648
 Adjustment	 67,166	 43,780	 23,387

NOTES:

- (1) Source of revised WUTC and IPUC fees are shown workpaper reference page G-RE-2
(2) Regulatory Fee Accruals are shown on workpaper reference page G-RE-3

Avista Utilities
WUTC and IPUC Filing Fees Adjustment
Twelve Months Ended December 31, 2011

	WUTC AND IPUC FEES		
	Total	Washington	Idaho
Gas Revenues: (1)			
Sales to Ultimate Consumers:			
(499) Unbilled	(1,059,665)	(724,621)	(335,044)
(480) Residential	153,699,339	105,313,380	48,385,959
(481) Commercial / Industrial	83,024,921	57,973,203	25,051,718
(484) Interdepartmental	333,824	298,002	35,822
Total Sales to Ultimate Consumers	235,998,419	162,859,964	73,138,455
Other Operating Revenues:			
(488) Misc Service Revenues	28,938	15,639	13,299
(489) Revenue From Gas Transport	3,975,146	3,537,511	437,635
(493) Rent From Gas Property	2,182	2,182	0
Total Other Operating Revenues	4,006,266	3,555,332	450,934
Total Gas Subject to Fees	240,004,685	166,415,296	73,589,389
Fee Calculation			
First \$50,000 @ .001 (Washington)		0.001000	0.000000
Fee Rate (2)		0.002000	0.002297
REGULATORY FEES	501,816	332,781	169,035

- Gas excludes: Acct 495 , Other Gas Revenues and Acct 483, Sales for Resale on the basis that those services are resold and taxed at the retail level.

- Gas includes: Acct 489, Gas Transportation and Acct 484, Interdepartmental Revenues.

Notes:

(1) Figures from Results report G-OPS-12A

(2) Rate from 2011 Commission Fees letters/orders:

WA, 2010 Annual Reports Form Attachments (website form); ID, Order No. 32225

Prep by: 1st Review:
Date: 02-17-2012 Mgr. Review:

Transaction Project Accounting Analysis Selection: Accounting Period : '2011%' , Gl Ferc Account : '928%

Ferc Acct:928000	Service:GD	Expenditure Type:928 Regulatory Fees
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Jurisdiction	Accounting Period	Ava Jet	Project Number	Transaction Amount		
				Dr Cr Code D	Total	
ID	201101	102-MISC A	03805014		11,883.00	11,883.00
	201102	102-MISC A	03805014		11,883.00	11,883.00
	201103	102-MISC A	03805014		11,883.00	11,883.00
	201104	102-MISC A	03805014		11,883.00	11,883.00
	201105	102-MISC A	03805014		12,264.52	12,264.52
	201106	102-MISC A	03805014		12,264.52	12,264.52
	201107	102-MISC A	03805014		12,264.52	12,264.52
	201108	102-MISC A	03805014		12,264.52	12,264.52
	201109	102-MISC A	03805014		12,264.52	12,264.52
	201110	102-MISC A	03805014		12,264.52	12,264.52
	201111	102-MISC A	03805014		12,264.52	12,264.52
	201112	102-MISC A	03805014		12,264.52	12,264.52
		Sum			145,648.16	145,648.16
OR	201101	102-MISC A	06805000		43,100.00	43,100.00
	201102	102-MISC A	06805000		43,100.00	43,100.00
	201103	102-MISC A	06805000		43,100.00	43,100.00
	201104	102-MISC A	06805000		43,100.00	43,100.00
	201105	102-MISC A	06805000		43,100.00	43,100.00
	201106	102-MISC A	06805000		43,100.00	43,100.00
	201107	102-MISC A	06805000		43,100.00	43,100.00
	201108	102-MISC A	06805000		43,100.00	43,100.00
	201109	102-MISC A	06805000		39,460.00	39,460.00
	201110	102-MISC A	06805000		42,695.00	42,695.00
	201111	102-MISC A	06805000		42,695.00	42,695.00
	201112	102-MISC A	06805000		8,961.63	8,961.63
	Sum			478,611.63	478,611.63	
WA	201101	102-MISC A	02805035		24,167.00	24,167.00
	201102	102-MISC A	02805035		24,167.00	24,167.00
	201103	102-MISC A	02805035		24,167.00	24,167.00
	201104	102-MISC A	02805035		24,055.66	24,055.66
	201105	102-MISC A	02805035		24,055.60	24,055.60
	201106	102-MISC A	02805035		24,055.60	24,055.60
	201107	102-MISC A	02805035		24,055.60	24,055.60
	201108	102-MISC A	02805035		24,055.60	24,055.60
	201109	102-MISC A	02805035		24,055.60	24,055.60
	201110	102-MISC A	02805035		24,055.60	24,055.60
	201111	102-MISC A	02805035		24,055.60	24,055.60
	201112	102-MISC A	02805035		24,055.60	24,055.60
	Sum			289,001.46	289,001.46	
Total for 928 Regulatory Fees					913,261.25	913,261.25
Total					913,261.25	913,261.25

Prep by: [Signature] 1st Review: [Signature]
 Date: 02-17-2012 Mgr. Review: [Signature]

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OFS-12A
For Twelve Months Ended December 31, 2011	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUES									
		SALES OF GAS:									
99	480000	Residential	153,699,339	0	153,699,339	105,313,380	0	105,313,380	48,385,959	0	48,385,959
99	4812XX	Commercial - Firm & Interruptible	79,338,467	0	79,338,467	55,826,982	0	55,826,982	23,511,485	0	23,511,485
99	4813XX	Industrial-Firm	3,686,454	0	3,686,454	2,146,221	0	2,146,221	1,540,233	0	1,540,233
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	499XXX	Unbilled Revenue	(1,059,665)	0	(1,059,665)	(724,621)	0	(724,621)	(335,044)	0	(335,044)
99	484000	Interdepartmental Revenue	333,824	0	333,824	298,002	0	298,002	35,822	0	35,822
		TOTAL SALES TO ULTIMATE CUSTOMERS	235,998,419	0	235,998,419	162,859,964	0	162,859,964	73,138,455	0	73,138,455
		OTHER OPERATING REVENUES:									
99	483000	Sales for Resale	134,488,420	0	134,488,420	94,024,205	0	94,024,205	40,464,215	0	40,464,215
99	488000	Miscellaneous Service Revenues	28,938	0	28,938	15,639	0	15,639	13,299	0	13,299
99	489300	Transportation For Others	3,975,146	0	3,975,146	3,537,511	0	3,537,511	437,635	0	437,635
99	493000	Rent from Gas Property	2,182	0	2,182	2,182	0	2,182	0	0	0
4	495000	Other Gas Revenues	6,802,148	43,154	6,845,302	4,770,437	29,166	4,799,603	2,031,711	13,988	2,045,699
		TOTAL OTHER OPERATING REVENUES	145,296,834	43,154	145,339,988	102,349,974	29,166	102,379,140	42,946,860	13,988	42,960,848
		TOTAL GAS REVENUES	381,295,253	43,154	381,338,407	265,209,938	29,166	265,239,104	116,085,315	13,988	116,099,303
		PRODUCTION EXPENSES:									
G-804	804/805	City Gate Purchases	274,081,127	0	274,081,127	191,301,669	0	191,301,669	82,779,458	0	82,779,458
6	808XXX	Net Natural Gas Storage Transactions	(6,346,437)	0	(6,346,437)	(4,365,514)	0	(4,365,514)	(1,980,923)	0	(1,980,923)
6	811000	Gas Used for Products Extraction	(1,383,402)	0	(1,383,402)	(967,403)	0	(967,403)	(415,999)	0	(415,999)
10	813000	Other Gas Expenses	0	1,342,882	1,342,882	0	903,464	903,464	0	439,418	439,418
99	813010	Gas Technology Institute (GTI) Expenses	110,203	0	110,203	78,418	0	78,418	31,785	0	31,785
		TOTAL PRODUCTION EXPENSES	266,461,491	1,342,882	267,804,373	186,047,170	903,464	186,950,634	80,414,321	439,418	80,853,739
		UNDERGROUND STORAGE EXPENSES:									
1	814000	Supervision & Engineering	0	13,813	13,813	0	9,611	9,611	0	4,202	4,202
1	824000	Other Expenses	0	433,152	433,152	0	301,387	301,387	0	131,765	131,765
1	837000	Other Equipment	0	394,503	394,503	0	274,495	274,495	0	120,008	120,008
		TOTAL UNDERGROUND STORAGE OPER EXP	0	841,468	841,468	0	585,493	585,493	0	255,975	255,975
G-DEPX		Depreciation Expense-Underground Storage	0	567,898	567,898	0	395,143	395,143	0	172,755	172,755
G-AMTX		Amortization Expense-Underground Storage	0	227	227	0	158	158	0	69	69
G-OTX		Taxes Other Than FIT	0	27,877	27,877	0	19,397	19,397	0	8,480	8,480
		TOTAL UG STORAGE DEPR/AMRT/NON-FIT TAXES	0	596,002	596,002	0	414,698	414,698	0	181,304	181,304
		TOTAL UNDERGROUND STORAGE EXPENSES	0	1,437,470	1,437,470	0	1,000,191	1,000,191	0	437,279	437,279

Work paper
R-REF-4
2-05
Ref

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TAB

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2.0ba

AVISTA UTILITIES
WASHINGTON NATURAL GAS RESULTS
TWELVE MONTHS ENDED DECEMBER 31, 2011
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Injuries and Damages
	Adjustment Number	2.06
	Workpaper Reference	G-ID
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	186
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	186
25	Total Gas Expense	186
26	OPERATING INCOME BEFORE FIT	(186)
	FEDERAL INCOME TAX	
27	Current Accrual	(65)
28	Debt Interest	-
29	Deferred FIT	-
30	Amort TTC	-
31	NET OPERATING INCOME	\$ (121)
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFREED TAXES	-
42	Net Plant After DFTT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -
48	RATE OF RETURN	

fma




Adjustment No. 2.06

Workpaper Ref. G-ID-1

**Avista Utilities
Gas System
Injuries and Damages Adjustment
Account 925
Twelve Months Ended December 31, 2011**

	<u>System</u>	<u>Washington</u>	<u>Idaho</u>
Accrual per Results			
Directly Assigned	0	0	0
Allocated (4)	66,083	44,664	21,420
Total	<u>66,083</u>	<u>44,664</u>	<u>21,420</u>
Revised Annual Accrual-Direct	<u>268,623</u>	<u>230,961</u>	<u>37,662</u>
Increase (Decrease) in Expense	202,539	186,297	16,242

Allocation Note 4: Jurisdictional Four Factor 100.000% 67.587% 32.413% Changes in Dec.

Prep by:  1st Review: 
Date: 02-17-2012 Mgr. Review: 

Adjustment No. 2-06

Workpaper Ref. C-ID-2

**Avista Utilities
Injuries and Damages Adjustment
Twelve Months Ended December 31, 2011**

Six Year Average Injuries and Damages Payments

Year	Electric			Gas		
	Washington	Idaho	Total	Washington	Idaho	Total
2006	645,996	223,631	869,627	24,876	7,844	32,720
2007	815,064	67,456	882,520	12,656	119,316	131,972
2008	48,274	43,309	91,583	66,083	70,493	136,576
2009	338,526	74,222	412,748	74,628	12,556	87,184
2010	491,252	48,250	539,502	1,045,712	8,936	1,054,648
2011	338,738	45,067	383,805	161,811	6,825	168,636
6 yr Avg	446,308	83,656	529,964	230,961	37,662	268,623

Payments from Account 228210 by Service and State

Prep by: *TR* 1st Review: *Jma*
 Date: 02-17-2012 Mgr. Review: *Jma*

Adjustment No. 2.06

Workpaper Ref. C-ID-3

Accounting Year: 2011

				Transaction Amt
Ferc Acct	Ferc Acct Desc	Service	Jurisdiction	
228200	ACCUM PROV FOR INJURY & DAMAGE	ED	AN	-1,008,830.10
		GD	AN	-93,635.55
			OR	-9,354.13
		Sum		
228210	PAYMENT/REFUND INJURY & DAMAGE	ED	ID	44,023.13
			MT	1,044.14
			WA	338,737.83
		GD	ID	6,824.87
			OR	9,354.13
			WA	161,810.68
		Sum		
Sum			-550,025.00	

Prep by: [Signature] 1st Review: [Signature]
 Date: 02-17-2012 Mgr. Review: [Signature]

Adjustment No. 2.06

Workpaper Ref. C-ID-4

Ferc Acct:925100	Ava Jet:208-DC PAY	Accounting Year:2011
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				Electric Amt SUM	Gas North Amt SUM	Gas South Amt SUM	Transaction Amt
Ferc Acct Desc	Service	Jurisdiction	Transaction Desc				
INJURIES & DAMAGES NON PB	ED	AN	WAID Electric - Provision for	40,327.37	.00	.00	40,327.37
			WAID Electric - Provision for	968,502.73	.00	.00	968,502.73
	GD	AA	WAID Gas - Provision for Major	.00	66,083.28	27,552.27	93,635.55
		OR	OR Gas - Provision for Major/M	.00	.00	9,354.13	9,354.13
Sum				1,008,830.10	66,083.28	36,906.40	1,111,819.78

Prep by: *TC* 1st Review: _____
 Date: 02-17-2012 Mgr. Review: *Jma*

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TAB

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207-1

AVISTA UTILITIES
 WASHINGTON NATURAL GAS RESULTS
 TWELVE MONTHS ENDED DECEMBER 31, 2011
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	FIT / DFIT Expenses
	Adjustment Number	2.07
	Workpaper Reference	G-FIT
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Gas Expense	-
26	OPERATING INCOME BEFORE FIT	-
	FEDERAL INCOME TAX	
27	Current Accrual	18
28	Debt Interest	-
29	Deferred FIT	(28)
30	Amort ITC	-
31	NET OPERATING INCOME	<u>\$ 10</u>
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFERRED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	<u>\$ -</u>
48	RATE OF RETURN	

Jma

2-07-2

AVISTA UTILITIES
Gas FIT Adjustment
For the Twelve Months Ended December 31, 2011

	System	Washington	Idaho
Taxable NOI per Results (Per G-FIT-12A)	564,536	(1,687,525)	2,252,061
Schedule M Reallocations and Adjustments			
(1) Injuries and Damages			
Elim Orig Sch M	75,001	50,691	24,310
Reallocated Taxable NOI	639,537	(1,636,834)	2,276,371
FIT Normal Accrual per Results (Per G-FIT-12A)	197,587	(590,634)	788,221
Adjusted FIT Normal Accrual	223,838	(572,892)	796,730
Current FIT Adjustment	26,251	17,742	8,509

	System	Washington	Idaho
Deferred FIT Adjustment			
(1) Injuries and Damages			
Elim Orig Alloc	(26,250)	(17,742)	(8,508)
(2) Prior Period Tax True Up			
Elim Orig Alloc	(15,124)	(10,222)	(4,902)
Reallocated Taxable NOI	(41,374)	(27,964)	(13,410)
Total Deferred FIT Adjustment	(41,374)	(27,964)	(13,410)

Effective Tax Rate Test			
Net Operating Income Before FIT	28,928,284	17,678,831	11,249,453
Less: Allocated Interest Charges	9,016,656	5,775,487	3,241,169
	19,911,628	11,903,344	8,008,284
Current FIT per ROO	197,587	(590,634)	788,221
Deferred FIT per ROO	8,247,870	5,719,049	2,528,821
Adjustment to FIT	(15,123)	(10,222)	(4,901)
Adjusted FIT Expense	8,430,334	5,118,193	3,312,141
Effective Tax Rate	42.34%	43.00%	41.36%
Net FIT/DFIT Adj	(15,123)	(10,222)	(4,901)

2-07-3

FIT Adjustments and Reallocations
Gas System
For the Twelve Months Ended December 31, 2011

(1) **Injuries and Damages**

Reverse Schedule M and Deferred Tax amounts for actual payment and accrual so that tax expense reflects the accrued level of injuries & damages expense which is adjusted in Injuries & Damages Adjustment.

	AMOUNT
Sch M	(\$75,001)
DFIT	\$26,250

		Allocation
Sch M	(\$75,001)	# 4
WA	(50,691)	67.587%
ID	(24,310)	32.413%

		Allocation
DFIT	\$26,250	# 4
WA	17,742	67.587%
ID	8,508	32.413%

(2) **Prior Period Tax True Up Adjustment**

Remove prior period DFIT

		Allocation
DFIT	\$15,124	# 4
WA	10,222	67.587%
ID	4,902	32.413%

	AMOUNT
Sch M	
DFIT @ 35%	\$0
DFIT recorded	
DFIT Adjustment	\$0

2-07-4

Gas Schedule M/DFIT Comparison
Twelve Months Ended December 31, 2011

Plant	Account	Service	Juris	Amount	CDA WA/ID Alloc % Portion	Sch M	Calc per M DFIT	Per DFIT booked	Difference	
	410100	CD	AA	9,662,870	0.19477	(10,375,333)	674,907	1,882,037	1,207,131	
		GD	AN	2,945,018			2,945,018	2,945,018		
		GD	AN	11,442			11,442	11,442		
997001	Book Depreciation					14,856,943				
	CIAC					636,206				
							0			
997002	Inj & Dam	411100	GD			(75,001)	26,250	26,250	0 (1)	
997003	Salvage		AN				0		0	
									0	
997005	FAS106	410100	CD	-853073	0.19477	543,849	(166,153)	(166,153)	0	
	FAS 106 - Post Retirement Benefits HI	410100	CD	-124,219	0.19477		(24,194)	(24,194)	0	
997008	DSM Old Program	410100	GD			51,263	(17,942)	(17,942)	0	
	DSM WA								0	
	DSM ID								0	
									0	
997010	Def Gas-WA	410100	GD			(6,367,081)	2,228,478	2,228,479	1	
997010	Def Gas-ID	410100	GD			(2,308,138)	807,848	807,849	1	
									0	
997015	Airplane					97,488			0	
									0	
997016	Redemption Exp	410100	CD	-714317	0.19477	397,508	(139,128)	(139,128)	0	
									0	
997020	FAS87	410100	CD	-4911244	0.19477	(2,794,193)	(956,563)	(956,563)	0	
	Pension	410100	CD	9932384	0.19477		1,934,530	1,934,530	0	
									0	
997029	FAS106-WA	410100	GD			55,561	(19,446)	(19,446)	0	
									0	
997031	Decoupling Mechanism	410100	GD			256,453	(89,759)	(89,759)	0	
									0	
997032	Interest Rate Swaps	410100	CD	-307850	0.19477	(1,884,873)	(59,960)	(59,960)	0	
	Interest Rate Swaps	410100	CD	3694950	0.19477		719,665	719,665	0	
									0	
997033	Tariff Rider-WA	410100	GD			2,198,569	(769,499)	(769,499)	0	
997033	Tariff Rider-ID	410100	GD			1,803,322	(631,163)	(631,163)	0	
									0	
997033	Tariff Rider - AN								0	
997048	AFUDC								0	
									0	
997049	Tax Depreciation					(25,724,153)			0	
									0	
997055	Def Gas Exchange - AN	410100	GD			(749,960)	262,486	262,486	0	
									0	
997062	Gain Office Bldg	411100	GD			(65,364)	22,877	22,872	-5	
									0	
997065	Unbilled Rev Add-Ons-WA	410100	GD			(420,879)	147,308	147,308	0	
997065	Unbilled Rev Add-Ons-ID	410100	GD			(39,372)	13,780	13,780	0	
									0	
997073	Idaho DSIT Amort- GD.ID	410100	GD			(369,890)	129,462	129,462	1	
									0	
997080	Book Trans Deprac					394,389			0	
									0	
997081	Def Comp	411100	CD	202424	0.19477	(115,431)	39,426	39,426	0	
5004	Def Comp	411100	CD	5004	0.19477		975	975	0	
									0	
997082	Meal Disallowances					89,772			0	
									0	
997083	Pd Time Off	411100	CD	-105853	0.19477	58,906	(20,617)	(20,617)	0	
									0	
997084	Cust Uncoll	411100	CD	-228243	0.19477	127,014	(44,455)	(44,455)	0	
									0	
Misc.	410100	GD	AN				15,124			
Total Schedule M per Results							(19,347,092)	7,025,574	8,232,701	1,207,128
							Current DFIT GL			

Account	Service	Juris	Amount	ROO Calculated Sch M above	GL
410100	CD	AA	1,983,104		3,190,235
	GD	AN	15,124		
	GD	AN	3,218,946		3,218,946
ROO Excluding Pls Allocated				6,424,304	6,409,181
410100	GD	WA	1,349,774		1,349,775
410100	GD	ID	288,205		288,206
411100	GD	ID	13,780		13780
411100	GD	WA	147,308		147380
411100	GD	AN	49,128		49,122
411100	CD	AA	(24,671)		(24,671)
				24,457	24,451
Total Current DFIT Per ROO G-FIT-12A				8,247,828	
Less GL DFIT Prior Period				15,124	(2)
Restated Current DFIT ROO				8,232,704	
Current DFIT Per G/L				8,232,701	

(2) Prior period DFIT adjustment for Tax True-up included in ROO in error.

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TAB

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2-08a

AVISTA UTILITIES
 WASHINGTON NATURAL GAS RESULTS
 TWELVE MONTHS ENDED DECEMBER 31, 2011
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	0 Net Gains/Losses
	Adjustment Number	2.08
	Workpaper Reference	G-NGL
REVENUES		
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
EXPENSES		
Production Expenses		
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
Underground Storage		
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	(3)
15	Taxes	-
16	Total Distribution	(3)
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Gas Expense	(3)
26	OPERATING INCOME BEFORE FIT	3
FEDERAL INCOME TAX		
27	Current Accrual	1
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ 2
RATE BASE		
PLANT IN SERVICE		
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFERRED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -
48	RATE OF RETURN	

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Avista Utilities
 Property Dispositions
 12 Months Ended December 31, 2011

Year	Gain(Loss)	AMORTIZATION PERIOD														TOTAL	
		1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012		
1998	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1999	435,627	43,563	43,563	43,563	43,563	43,563	43,563	43,563	43,563	43,563	43,563						435,630
2000	24,577		2,458	2,458	2,458	2,458	2,458	2,458	2,458	2,458	2,458	2,458					24,580
2001	9,684			968	968	968	968	968	968	968	968	968	968				9,680
2002	108,034				10,803	10,803	10,803	10,803	10,803	10,803	10,803	10,803	10,803	10,803			118,833
2003	(116,425)					(11,643)	(11,643)	(11,643)	(11,643)	(11,643)	(11,643)	(11,643)	(11,643)	(11,643)	(11,643)	(11,643)	(116,430)
2004	110,176						11,018	11,018	11,018	11,018	11,018	11,018	11,018	11,018	11,018	11,018	99,162
2005	244,184							24,418	24,418	24,418	24,418	24,418	24,418	24,418	24,418	24,418	195,344
2006	65,410								6,541	6,541	6,541	6,541	6,541	6,541	6,541	6,541	45,787
2007	166,676									16,668	16,668	16,668	16,668	16,668	16,668	16,668	100,008
2008	172,857										17,286	17,286	17,286	17,286	17,286	17,286	86,430
2009	35,772											3,577	3,577	3,577	3,577	3,577	14,308
2010	10,483												1,048	1,048	1,048	1,048	3,144
2011	(261)													(26)	(26)	(26)	(52)
Total	1,220,800	43,563	46,021	46,989	57,792	46,149	57,167	81,585	88,126	104,794	122,080	82,094	80,684	79,716	79,716	999,024	

Year	Gain(Loss)	AMORTIZATION PERIOD														TOTAL	
		1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012		
1998	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1999	94,593	9,459	9,459	9,459	9,459	9,459	9,459	9,459	9,459	9,459	9,459						94,590
2000	7,096		710	710	710	710	710	710	710	710	710	710					7,100
2001	3,918			392	392	392	392	392	392	392	392	392	392				3,920
2002	25,315				2,532	2,532	2,532	2,532	2,532	2,532	2,532	2,532	2,532	2,532	2,532	2,532	27,852
2003	(2,137)					(214)	(214)	(214)	(214)	(214)	(214)	(214)	(214)	(214)	(214)	(214)	(2,140)
2004	61						6	6	6	6	6	6	6	6	6	6	54
2005	625							63	63	63	63	63	63	63	63	63	504
2006	99								10	10	10	10	10	10	10	10	70
2007	25									3	3	3	3	3	3	3	18
2008	3,452										345	345	345	345	345	345	1,725
2009	1,496											150	150	150	150	150	600
2010	426												43	43	43	43	129
2011	0													0	0	0	0
Total	133,047	9,459	10,169	10,561	13,093	12,879	12,885	12,948	12,958	12,961	13,306	3,997	3,330	2,745	2,745	133,693	

Adjustme. 2.08

Workpaper Ref. NGL-2

Avista Utilities											
Property Dispositions											
12 Months Ended December 31, 2011											
Description	Gain (Loss)	Svc/ Juris Alloc	Total Electric	WA Electric	ID Electric	North Gas	WA Gas	ID Gas	OR Gas	TOTAL	
1 Devil's Gap Larson Stratford Grant Co. Transmission Line	NGL-4 (400)	ED/AN	(400)	(261)	(139)					(400)	
2 Beacon-Francis & Cedar Land	NGL-4 (72,888)	ZZ								0	
3 Park Smith & Market Gas Reg Stn #29	NGL-4 (15,300)	ZZ								0	
4 Jackson Prarie Land Sale	NGL-4 (63,709)	ZZ								0	
Total Gain	0		(400)	(261)	(139)	0	0	0	0	(400)	
Total Loss	(\$152,297)										
Klamath Falls	122,376.84										
Net Gain	(29,920)	GL Balance 421100 & 421200									
Net Gain for Amortization	(29,920)		(400)	(261)	(139)	0	0	0	0	(400)	
Service allocators:											
ED (Electric Direct)											
7 (4-Factor, Common All Services)	100.000%		72.383%			19.477%			8.140%		
9 (4-Factor, Common Electric and Gas North)	100.000%		79.075%			20.925%					
Jurisdictional allocators:											
1 (Production/Transmission Ratio)			100.000%	65.240%	34.760%						
4 (Jurisdictional 4-Factor)			70.000%	37.029%	32.971%	100.000%	67.587%	32.413%			

Prep by: [Signature] 1st Review: [Signature]
 Date: 02-22-2012 Mgr. Review: [Signature]

SCHEDULE 27
for year ended December 31, 2011
OTHER PROPERTY DISPOSITIONS

	BOOK	TAX
1. (a) Brief Description of Property Disposed:	Devil's Gap Larson Stratford Grant Co. Transmission Line	
(b) Permanent Record Reference	201105	
(c) Date Property disposed of	201105	
(d) Primary Plant Account Credited	111000	
(e) Gross Sale Price		146,021
(f) Expense of Sale		
(g) Original Cost:		385,000
(h) Accumulated Depreciation		238,579
(i) Location	Grant Co., Washington	
(j) Date of Purchase	1986	
(k) Gain on Disposition of Property		400
2. (a) Brief Description of Property Disposed:	Beacon-Francis & Cedar Land	
(b) Permanent Record Reference	201105	
(c) Date Property disposed of	201105	
(d) Primary Plant Account Credited	101000	
(e) Gross Sale Price		73,086
(f) Expense of Sale		
(g) Original Cost:		198
(h) Accumulated Depreciation		-
(i) Location	Spokane, WA	
(j) Date of Purchase	1951	
(k) Gain on Disposition of Property		72,888
3. (a) Brief Description of Property Disposed:	Park Smith & Market Gas Reg Stn #29	
(b) Permanent Record Reference	201106	
(c) Date Property disposed of	201105	
(d) Primary Plant Account Credited	101000	
(e) Gross Sale Price		16,300
(f) Expense of Sale		
(g) Original Cost:		1,000
(h) Accumulated Depreciation		-
(i) Location	Spokane, WA	
(j) Date of Purchase	1998	
(k) Gain on Disposition of Property		15,300
4. (a) Brief Description of Property Disposed:	Jackson Prairie land sale	
(b) Permanent Record Reference	201109	
(c) Date Property disposed of	201109	
(d) Primary Plant Account Credited	101000	
(e) Gross Sale Price		69,678
(f) Expense of Sale		
(g) Original Cost:		5,969
(h) Accumulated Depreciation		-
(i) Location	Chehalis, WA	
(j) Date of Purchase	1974	
(k) Gain on Disposition of Property		63,709

Prep by:  1st Review: Date: 02-22-2012 Mgr. Review: 

Transaction Analysis Selection: Accounting Period : '2011%' , GI Ferc Account : '421%' , Statind Parameter 1 : 'DL'

Ferc Acct	Accountin	Service	Jurisdiction	Transaction Desc Long	Transaction Amount			
421100	201101	ZZ	ZZ	201101 AM&D HANSON MANAGEMENT	(1,665.00) (1,200.00)			
	201102	ZZ	ZZ	Sale of Klamath Falls property	122,376.84	122,376.84	NGL-2	Klamath Falls
	201105	ED	AN	RETIREMENT NBV RETIRED RETIREMENT PROCEEDS	145,620.90 (146,021.00)	(400.10)	NGL-2	Devil's Gap Larson Stratford Grant Co. Transmission Line
		ZZ	ZZ	RETIREMENT NBV RETIRED RETIREMENT PROCEEDS	197.84 (73,085.50)	(72,887.66)	NGL-2	Beacon-Francis & Cedar Land
	201106	ZZ	ZZ	201106 AM&D RETIREMENT NBV RETIRED RETIREMENT PROCEEDS	(300.00) 1,000.00 (16,300.00)	(15,300.00)	NGL-2	Park Smith & Market Gas Reg Strn #29
	201107	ZZ	ZZ	201107 AM&D	(2,225.00)			
	201108	GD	AN	Journal Import Created	(63,709.15)			
	201109	GD	AN	Journal Import Created	63,709.15	-		
		ZZ	ZZ	RETIREMENT NBV RETIRED RETIREMENT PROCEEDS	5,969.45 (69,678.60)	(63,709.15)	NGL-2	Jackson Prarie Land Sale
	201112	ZZ	ZZ	201112 AM&D	17,127.00			
	Total for 421100				(18,183.07)			
421200	201105	ED	AN	Grant Sandunes Settlement	(146,021.00)			
	201107	ED	AN	Correction	146,021.00	-		
	Total for 421200				-	(29,920.07)		

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TAB

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2.09

AVISTA UTILITIES
 WASHINGTON NATURAL GAS RESULTS
 TWELVE MONTHS ENDED DECEMBER 31, 2011
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Eliminate A/R Expenses
	Adjustment Number	2.09
	Workpaper Reference	G-EAR
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Gas Expense	-
26	OPERATING INCOME BEFORE FIT	-
	FEDERAL INCOME TAX	
27	Current Accrual	-
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ -
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFERRED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -
48	RATE OF RETURN	

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2.09

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 903	G-903-12A
For Twelve Months Ended December 31, 2011	
Average of Monthly Averages Basis	
Ref/Basis Account	Description

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records & Collections	1,022,594	3,825,118	4,847,712	719,267	2,541,485	3,260,752	303,327	1,283,633	1,586,960
12	903920	Accts Rec Sold - Program Fees	0	408	408	0	265	265	0	143	143
12	903930	Accts Rec Sold - Maturity Yield Fees	0	0	0	0	0	0	0	0	0
		Total Account 903	1,022,594	3,825,526	4,848,120	719,267	2,541,750	3,261,017	303,327	1,283,776	1,587,103

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.442%	33.558%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	64.907%	35.093%

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TAB

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AVISTA UTILITIES
 WASHINGTON NATURAL GAS RESULTS
 TWELVE MONTHS ENDED DECEMBER 31, 2011
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Office Space Charges to Subs
	Adjustment Number	2.10
	Workpaper Reference	G-OSC
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	(1)
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	(1)
25	Total Gas Expense	(1)
26	OPERATING INCOME BEFORE FIT	1
	FEDERAL INCOME TAX	
27	Current Accrual	0
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ 1
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFERRED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -
48	RATE OF RETURN	

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**AVISTA UTILITIES
OFFICE SPACE CHARGES TO SUBSIDIARIES
TWELVE MONTHS ENDED DECEMBER 31, 2011**

	<u>TOTAL</u>	<u>ELECTRIC</u>	<u>GAS</u>	<u>WPNG</u>
Total Company Allocation to Subsidiaries --	osc-2 \$ 11,144	\$8,066	\$2,170	\$907
Per utility 4 factor note 7 *	100.000%	72.383%	19.477%	8.140%
Per jurisdictional 4 factor note 4 * (WA portion only).		67.029%	67.587%	
Allocation to WA by service	<u>\$6,874</u>	<u>\$5,407</u>	<u>\$1,467</u>	
Adjustment to remove portion of office space for subsidiaries		-5,407	-1,467	

* See Results of Operations Report E-ALL-12A and G-ALL-12A

Prep by: SS 1st Review: —
 Date: 02-07-2012 Mgr. Review: fra

**AVISTA UTILITIES
OFFICE SPACE CHARGES TO SUBSIDIARIES
TWELVE MONTHS ENDED DECEMBER 31, 2011**

Total hours charged osc-3 5,304.38

(Excluding Executive Officers)

Hours charged 3,601.62

FTEs	1.73		a	
Standard office space	82	b	square feet	
	\$8.23	c	Office Space Cost / per sq ft.	
	\$3,465	d	Annual Cost/Workstation	
	<u>\$ 7,168</u>		a*b*c+ a*d	

(Executive Officers)

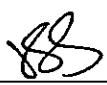


Hours charged osc-3 1,702.76

FTEs	0.82		a	
Average Executive Square footage	169	b	square feet	
	\$8.23	c	Office Space Cost / per sq ft.	
	\$3,465	d	Annual Cost/Workstation	
	<u>\$ 3,975</u>		a*b*c+ a*d	
	<u>\$ 11,144</u>		All Employees	




Notes:

Office space rate is \$8.23, developed by Facilities.

Approximate annual incremental costs for laptop, phone, monitor, mouse and keyboard is \$3,465 per workstation.

Prep by:  1st Review: 
 Date: 02-07-2012 Mgr. Review: 

Ferc Acct Mac	AccountIn	Expenditu	Expenditu	Project Nu	Project Desc	Transaction Amount	Transaction Qty	SUM
	B09 Total					(2,317.48)		(61.50)
	C54 Total					33,684.29		624.00
	C57 Total					1,323.27		35.00
	D54 Total					47,121.76		1,832.00
	E01 Total					250,878.41		1,702.76 osc-2
	E14 Total					11,955.91		352.00
	F08 Total					(6,609.67)		(207.00)
	F54 Total					2,232.46		104.00
	J51 Total					(103.88)		(4.00)
	J54 Total					17,969.20		369.50
	L53 Total					(74.14)		(2.00)
	M07 Total					(2,873.57)		(87.00)
	M54 Total					618.66		23.00
	N08 Total					134.61		7.00
	P09 Total					(1,091.22)		(24.50)
	T52 Total					3,890.48		174.00
	V08 Total					23.31		1.00
	X08 Total					4,812.20		94.00
	Y01 Total					13,731.58		347.20
	Y54 Total					4,006.18		95.60
	Z08 Total					(2,360.81)		(65.00)
	Z89 Total					1,771.05		(5.68)
	Grand Total					378,722.50		5,304.38 osc-2

Prep by:  Ist Review: 
 Date: 02-07-2012 Mgr. Review: 

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TAB

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2.11-1

AVISTA UTILITIES
 WASHINGTON NATURAL GAS RESULTS
 TWELVE MONTHS ENDED DECEMBER 31, 2011
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Restate Excise Taxes
	Adjustment Number	2.11
	Workpaper Reference	G-ET
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	2
16	Total Distribution	2
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Gas Expense	2
26	OPERATING INCOME BEFORE FIT	(2)
	FEDERAL INCOME TAX	
27	Current Accrual	(1)
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ (1)
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFERRED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -
48	RATE OF RETURN	

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Avista Utilities
Restate Public Utility Excise Tax to Actual
TWELVE MONTHS ENDED December 31, 2011

* Actual Payments:		Electric		Gas
Jan-10	RET-4	1,814,622.45	RET-4	986,243.91
Feb-10	RET-4	1,697,565.50	RET-4	883,883.55
Mar-10	RET-4	1,641,249.51	RET-4	862,692.54
Apr-10	RET-4	1,498,167.68	RET-4	646,296.88
May-10	RET-4	1,395,102.63	RET-4	543,410.23
Jun-10	RET-4	1,415,694.04	RET-4	326,375.54
Jul-10	RET-5	1,268,847.79	RET-5	175,704.25
Aug-10	RET-5	1,375,505.04	RET-5	129,352.23
Sep-10	RET-5	1,504,083.86	RET-5	174,226.41
Oct-10	RET-5	1,462,985.21	RET-5	232,239.33
Nov-10	RET-5	1,443,132.13	RET-5	503,512.83
Dec-10	RET-5	1,708,264.35	RET-5	854,517.25
Total Actual Payments		\$18,225,220.18		\$6,318,454.95
Deduct Washington State Excise Tax amount reflected in results		RET-2 18,327,821.41	RET-2	6,316,833.79
Add Back Timing Difference (1)		\$0		\$0
Adjustment of Washington State Excise Tax		\$ (102,601.23)		\$ 1,621.16

* Source: Combined Monthly Excise Tax Return Lines 52 (Electric), 53 (Gas),
 (these values now incorporate LIHEAP tax credit and Renewable energy credits
 as assigned to service).

(1)	LIHEAP Tax credit assigned to service	RET-5	(128,332.56)	RET-5	(85,555.04)
	LIHEAP Tax credit benefit to acct 908610	RET-3	128,332.56	RET-3	85,555.04
			0.00		0.00

Note: To maintain matching of the tax credit with customer benefit expense, either increase 908610 to match credits in actual payments or reverse timing difference in actual payments

Prep by: *JS* 1st Review: —
 Date: 02-07-2012 Mgr. Review: *ama*

Transaction Analysis Selection: Accounting Period : '2011%', GI Ferc Account : '408110', StatInd Parameter 1 : 'DL'

Ferc Acct	Service	Jurisdiction	Transaction Desc	Transaction Amount	Electric Amt SUM	Gas North Amt SUM	Gas South Amt SUM
408110	ED	WA	WA Electric Excise LIHEAP Tax	(128,332.56)	(128,332.56)	-	-
				<u>(128,332.56)</u>	<u>(128,332.56)</u>	-	-
			WA Electric Excise Tax Current	18,619,150.74	18,619,150.74	-	-
			WA Electric Excise Tax True Up	(162,996.77)	(162,996.77)	-	-
				<u>18,456,153.97</u>	<u>18,456,153.97</u>	-	-
			WA Natural gas "Other" Adjust	(18.44)	(18.44)	-	-
			WA Natural gas "Other" April 2	650.15	650.15	-	-
			WA Natural gas "Other" Aug 201	34.75	34.75	-	-
			WA Natural gas "Other" Dec 201	558.39	558.39	-	-
			WA Natural gas "Other" Feb 201	1,350.00	1,350.00	-	-
			WA Natural gas "Other" Jan 201	1,077.04	1,077.04	-	-
			WA Natural gas "Other" July 20	118.53	118.53	-	-
			WA Natural gas "Other" June 20	247.30	247.30	-	-
			WA Natural gas "Other" March 2	1,050.32	1,050.32	-	-
			WA Natural gas "Other" May 201	429.88	429.88	-	-
			WA Natural gas "Other" Nov 201	435.36	435.36	-	-
			WA Natural gas "Other" Oct 201	5.03	5.03	-	-
			WA Natural gas "Other" Sept 20	17.86	17.86	-	-
			WA Natural gas "Other" True Up	(40.35)	(40.35)	-	-
			A	<u>5,915.82</u>	<u>5,915.82</u>	-	-
			Total for ED 408110	<u>18,333,737.23</u>	<u>18,333,737.23</u>	-	-
			Results Report E-OTX-12A / B				
GD		WA	WA Gas Excise LIHEAP Tax Credi	(85,555.04)	-	(85,555.04)	-
			WA Gas Excise Tax Current Mont	6,414,316.34	-	6,414,316.34	-
			WA Gas Excise Tax True Up Augu	294.57	-	294.57	-
			WA Gas Excise Tax True Up Dece	(3,487.98)	-	(3,487.98)	-
			WA Gas Excise Tax True Up Febr	(1,996.32)	-	(1,996.32)	-
			WA Gas Excise Tax True Up Janu	(1,451.09)	-	(1,451.09)	-
			WA Gas Excise Tax True Up July	158.36	-	158.36	-
			WA Gas Excise Tax True Up June	(261.86)	-	(261.86)	-
			WA Gas Excise Tax True Up Marc	(1,408.71)	-	(1,408.71)	-
			WA Gas Excise Tax True Up May	(2,244.97)	-	(2,244.97)	-
			WA Gas Excise Tax True Up Nove	(1,562.82)	-	(1,562.82)	-
			WA Gas Excise Tax True Up Octo	33.44	-	33.44	-
			Write off 2007 ending excise b	(0.13)	-	(0.13)	-
				<u>6,316,833.79</u>	-	<u>6,316,833.79</u>	-
			Total for GD 408110	<u>6,316,833.79</u>	-	<u>6,316,833.79</u>	-
			RET-1				
			Total	<u>24,650,571.02</u>	<u>18,333,737.23</u>	<u>6,316,833.79</u>	-
			Results G-OTX-12A				

Adjustment NO. 2-11-4

Workpaper Ref. RET-3

Transaction Analysis Selection: Accounting Period : '2011%' , GI Ferc Account : '908610' , Statind Parameter 1 : 'DL'

Ferc Acct	Service	Jurisdiction	Transaction Desc	Transaction Amount	Electric Amt SUM	Gas North Amt SUM	Gas South Amt SUM
908610	ED	WA	Aug 2011 LIHEAP credit from St. of WA DOR	74,325.45	74,325.45	-	-
			July 2011 LIHEAP credit from St. of WA DOR	54,007.11	54,007.11	-	-
			RET-1	128,332.56	128,332.56	-	-
	GD	WA	Aug 2011 LIHEAP credit from St. of WA DOR	49,550.30	-	49,550.30	-
			July 2011 LIHEAP credit from St. of WA DOR	36,004.74	-	36,004.74	-
			RET-1	85,555.04	-	85,555.04	-
Total				213,887.60	128,332.56	85,555.04	-

Prep by: AS 1st Review: -
 Date: 02-07-2012 Mgr. Review: Am

STATE OF WASHINGTON COMBINED EXCISE TAX RETURN

<u>FIRST HALF 2011</u>	<u>STATE PUBLIC UTILITY TAX</u>	<u>YTD Totals</u>	<u>First Half Totals</u>	<u>SUMMARY</u>	<u>JAN 2011</u>	<u>FEB 2011</u>	<u>MARCH 2011</u>	<u>APRIL 2011</u>	<u>MAY 2011</u>	<u>JUNE 2011</u>
52. Power - Electricity Addendum										
Gross Amount		247,953,690.48	380,767.29	247,572,923.20	47,333,404.71	44,397,739.96	43,032,197.06	39,541,534.53	37,069,716.88	36,818,497.76
Deductions		3,875,977.44	0.00	3,875,977.44	480,255.88	566,975.80	655,499.06	859,177.79	1,048,476.80	265,592.10
Taxable Amount		244,077,713.05	380,767.29	243,696,945.76	46,853,148.83	43,830,764.15	42,376,698.00	38,682,356.74	36,021,240.08	36,552,905.66
Tax Due @	0.03873	9,453,129.83	0.00	9,438,382.71	1,814,622.45	1,697,565.50	1,641,249.51	1,498,167.68	1,395,102.63	1,415,694.04
Renewable Energy Credit		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60% Allocated LIHEAP Credit		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Electric Tax		9,453,129.83	0.00	9,438,382.71	1,814,622.45	1,697,565.50	1,641,249.51	1,498,167.68	1,395,102.63	1,415,694.04
					RET-1	RET-1	RET-1	RET-1	RET-1	RET-1
53. Gas Distribution Addendum										
Gross Amount		110,404,902.71	0.00	110,404,902.71	25,610,150.22	22,964,904.73	22,416,837.48	16,801,856.61	14,127,369.71	8,483,783.97
Deductions		101,095.63	0.00	101,095.63	6,725.69	18,810.49	20,873.24	23,640.75	20,146.79	10,898.67
Taxable Amount		110,303,807.08	0.00	110,303,807.08	25,603,424.53	22,946,094.24	22,395,964.24	16,778,215.86	14,107,222.92	8,472,885.30
Tax Due @	0.03852	4,248,902.65	0.00	4,248,902.65	986,243.91	883,883.55	862,692.54	646,296.88	543,410.23	326,375.54
40% Allocated LIHEAP Credit		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Gas Tax		4,248,902.65	0.00	4,248,902.65	986,243.91	883,883.55	862,692.54	646,296.88	543,410.23	326,375.54
					RET-1	RET-1	RET-1	RET-1	RET-1	RET-1

STATE OF WASHINGTON COMBINED EXCISE TAX RETURN

<u>SECOND HALF 2011</u>	<u>STATE PUBLIC UTILITY TAX</u>	<u>YTD Totals</u>	<u>First Half Totals</u>	<u>SUMMARY</u>	<u>JULY 2011</u>	<u>AUG 2011</u>	<u>SEPT 2011</u>	<u>OCT 2011</u>	<u>NOV 2011</u>	<u>DEC 2011</u>
52. Power - Electricity Addendum										
Gross Amount		482,600,212.59	247,569,775.01	235,030,437.58	36,195,521.55	38,272,400.71	39,799,739.63	38,320,149.80	37,802,692.40	44,895,238.61
Deductions		4,684,320.90	657,414.48	4,026,906.42	675,166.48	700,161.45	775,808.31	546,196.51	541,341.24	788,232.44
Taxable Amount		477,915,891.69	246,912,360.53	231,003,531.16	35,520,355.07	37,572,239.27	39,023,931.32	37,773,953.29	37,261,351.16	44,107,006.18
Tax Due @	0.03873	18,509,682.49	9,562,915.72	8,946,766.76	1,375,703.35	1,455,172.83	1,511,396.86	1,462,985.21	1,443,132.13	1,708,264.35
Renewable Energy Credit		(65,503.79)	0.00	(65,503.79)	(52,848.45)	(5,342.34)	(7,313.00)	0.00	0.00	0.00
60% Allocated LIHEAP Cred.	RET-1	(128,332.56)	0.00	(128,332.56)	(54,007.11)	(74,325.45)	0.00	0.00	0.00	0.00
Total Electric Tax		18,315,846.14	9,562,915.72	8,752,930.41	1,268,847.79	1,375,505.04	1,504,083.86	1,462,985.21	1,443,132.13	1,708,264.35
					RET-1	RET-1	RET-1	RET-1	RET-1	RET-1
53. Gas Distribution Addendum										
Gross Amount		166,403,414.17	110,404,902.72	55,998,511.45	5,502,049.50	4,648,645.75	4,525,966.35	6,032,898.71	13,084,340.52	22,204,610.62
Deductions		151,856.78	101,095.63	50,761.15	5,969.86	4,239.45	2,954.68	3,840.26	12,875.60	20,881.30
Taxable Amount		166,251,557.39	110,303,807.09	55,947,750.30	5,496,079.64	4,644,406.30	4,523,011.67	6,029,058.45	13,071,464.92	22,183,729.32
Tax Due @	0.03852	6,404,009.99	4,248,902.65	2,155,107.34	211,708.99	178,902.53	174,226.41	232,239.33	503,512.83	854,517.25
40% Allocated LIHEAP Cred.	RET-1	(85,555.04)	0.00	(85,555.04)	(36,004.74)	(49,550.30)	0.00	0.00	0.00	0.00
Total Gas Tax		6,318,454.95	4,248,902.65	2,069,552.30	175,704.25	129,352.23	174,226.41	232,239.33	503,512.83	854,517.25
					RET-1	RET-1	RET-1	RET-1	RET-1	RET-1

2.11-7

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-12A
For Twelve Months Ended December 31, 2011	
Average of Monthly Averages 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	1,626,033	1,626,033	0	1,060,824	1,060,824	0	565,209	565,209
1	408150	R&P Property Tax--Production	0	11,080,733	11,080,733	0	7,229,070	7,229,070	0	3,851,663	3,851,663
1	408180	R&P Property Tax--Transmission	0	3,777,435	3,777,435	0	2,464,399	2,464,399	0	1,313,036	1,313,036
1	409100	State Income Tax--Montana & Oregon	0	447,492	447,492	0	291,944	291,944	0	155,548	155,548
TOTAL PRODUCTION & TRANSMISSION			0	16,971,697	16,971,697	0	11,072,336	11,072,336	0	5,899,361	5,899,361
DISTRIBUTION											
99	408110	State Excise Tax	18,333,737	0	18,333,737	18,333,737	0	18,333,737	0	0	0
99	408120	Municipal Occupation & License Tax	19,601,702	0	19,601,702	16,403,842	0	16,403,842	3,197,860	0	3,197,860
99	408160	Miscellaneous State or Local Tax--WA & ID	(342)	0	(342)	0	0	0	(342)	0	(342)
99	408170	R&P Property Tax--Distribution	6,077,275	0	6,077,275	3,866,496	0	3,866,496	2,210,779	0	2,210,779
99	409100	State Income Tax--Idaho	475,456	0	475,456	0	0	0	475,456	0	475,456
TOTAL DISTRIBUTION			44,487,828	0	44,487,828	38,604,075	0	38,604,075	5,883,753	0	5,883,753
TOTAL TAXES OTHER THAN FIT			44,487,828	16,971,697	61,459,525	38,604,075	11,072,336	49,676,411	5,883,753	5,899,361	11,783,114

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%

2.11-8

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-12A
For Twelve Months Ended December 31, 2011	
Average of Monthly Averages 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	27,877	27,877	0	19,397	19,397	0	8,480	8,480
		TOTAL UNDERGROUND STORAGE TAX	0	27,877	27,877	0	19,397	19,397	0	8,480	8,480
		DISTRIBUTION									
99	408110	State Excise Tax	6,316,834	0	6,316,834	6,316,834	0	6,316,834	0	0	0
99	408120	Municipal Occupation & License Tax	7,354,429	0	7,354,429	6,046,037	0	6,046,037	1,308,392	0	1,308,392
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax - Distribution	2,756,758	0	2,756,758	1,900,668	0	1,900,668	856,090	0	856,090
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	409100	State Income Tax	73,625	0	73,625	0	0	0	73,625	0	73,625
		TOTAL DISTRIBUTION TAX	16,501,646	0	16,501,646	14,263,539	0	14,263,539	2,238,107	0	2,238,107
		TOTAL TAXES OTHER THAN FIT	16,501,646	27,877	16,529,523	14,263,539	19,397	14,282,936	2,238,107	8,480	2,246,587

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.580%	30.420%
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2.12-1

AVISTA UTILITIES
 WASHINGTON NATURAL GAS RESULTS
 TWELVE MONTHS ENDED DECEMBER 31, 2011
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Misc Restating Adjustments
	Adjustment Number	2.12
	Workpaper Reference	G-MR
REVENUES		
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
EXPENSES		
Production Expenses		
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
Underground Storage		
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	(6)
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	(19)
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	(19)
25	Total Gas Expense	(25)
26	OPERATING INCOME BEFORE FIT	25
FEDERAL INCOME TAX		
27	Current Accrual	9
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ 16
RATE BASE		
PLANT IN SERVICE		
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFERRED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -

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Avista Utilities
 Miscellaneous Restating Adjustments
 For the Twelve Months Ended 12/31/2011

	<u>WA</u> <u>Electric</u>		<u>WA</u> <u>Gas</u>
<u>Misc. Restating Adjustments:</u>			
BOD Meeting Expenses @50%	E-MR-1 (38,976)	G-MR-1	(10,575)
BOD Fees @10%	E-MR-1 (28,399)	G-MR-1	(7,705)
Non-Utility Removals	E-MR-1 (17,931)	G-MR-1	(5,450)
Reclassifications	E-MR-1 (3,524)	G-MR-1	(2,929)
Plane Reclassifications	E-MR-1 (1,239)	G-MR-1	1,259
Total Misc. Restating Adjustments	<u>(90,068)</u>		<u>(25,401)</u>

WA - ELECTRIC									
Account	Board of Director Meeting Costs	Board of Director Fees	Non-Utility Removals	Reclassifications	Plane Reclassification	Total	Account	Amount	Category
935000			(7,653.91)			(7,653.91)	935000	(74,870.03)	A&G
930200	(38,976.00)	(28,398.60)	(870.00)		(1,562.27)	(69,806.87)	930200		
928000					4,220.03	4,220.03	928000		
923000			93.34			93.34	923000		
921000			(1,130.68)		(591.94)	(1,722.62)	921000		
910000				(3,592.84)		(3,592.84)	910000	(7,987.10)	Cust Ser & Info
909000			(4,048.61)	68.82		(3,979.78)	909000		
908000			(414.48)			(414.48)	908000		
905000			(68.55)			(68.55)	905000	(93.62)	Cus Accts
901000			(25.07)			(25.07)	901000		
880000			-			-	880000	-	
588000			(1,655.64)			(1,655.64)	588000	(1,655.64)	Dist Oper
580000					464.46	464.46	580000	464.46	
566000			(23.76)			(23.76)	566000	(5,926.27)	P/T Oper
560000					(978.00)	(978.00)	560000		
557000			(169.55)		(2,291.19)	(2,460.74)	557000		
545000			(15.35)			(15.35)	545000		
543000			(28.97)			(28.97)	543000		
539000			(492.16)			(492.16)	539000		
537000			(442.93)			(442.93)	537000		
537300			(115.02)			(115.02)	537300		
536000			(854.81)			(854.81)	536000		
535000			(14.48)		(500.06)	(514.55)	535000		
	(38,976.00)	(28,398.60)	(17,930.61)	(3,524.02)	(1,238.97)	(90,068.20)		(90,068.20)	
	MR-BOD-1	MR-BOD-3	MR-NU-1	MR-RC-1	MR-PR-1	(90,068.20)			

Adjustment 2.124

Workpaper Ref. G-MR-1

WA - GAS

Account	Board of Director Meeting Costs	Board of Director Fees	Non-Utility Removals	Reclassifications	Plane Reclassification	Total	Account	Amount	Category
935000			(2,076.68)			(2,076.68)	935000	(19,012.17)	A&G
930200	(10,575.00)	(7,705.20)	(232.66)		(423.88)	(18,936.74)	930200		
928000					1,448.02	1,448.02	928000		
923000			25.33			25.33	923000		
921000			(299.94)		827.83	527.90	921000		
910000				(2,860.47)		(2,860.47)	910000	(5,736.15)	Cust Ser & Info
909000			(2,546.19)	(68.82)		(2,615.01)	909000		
908000			(260.67)			(260.67)	908000		
905000			(43.11)			(43.11)	905000	(58.88)	Cus Accts
901000			(15.77)			(15.77)	901000		
813000					(593.39)	(593.39)	813000	(593.39)	Pur Gas Exp
	(10,575.00)	(7,705.20)	(5,449.69)	(2,929.29)	1,258.58	(25,400.59)		(25,400.59)	
	MR-BOD-1	MR-BOD-3	MR-NU-1	MR-RC-1	MR-PR-1	(25,400.59)			

Prep by: JS 1st Review: _____
 Date: 02-28-2012 Mgr. Review: Long

2.12-5

Miscellaneous Restating Adjustment

Board of Director Meeting Costs



MR-BOD-1-2 Workpapers

BB:
Jma

**Avista Utilities
Board of Directors Meetings Allocation
For the twelve months ended December 31, 2011**

Board Meeting Costs 2011:			
Charged to 930200	MR-BOD-2	\$	241,652.06
Charged to 923000	MR-BOD-2	\$	14,699.75
Charged to 417100 (non-utility)	MR-BOD-2	\$	95,684.25
Total Utility expenses to be shared 50/50	MR-BOD-2	\$	352,036.06
	50/50	\$	176,018.03
			Total amount to charge to non-utility
			Less amount already charged to
		\$	(95,684.25) non-utility
Amount to move to non-utility		<u>\$</u>	<u>80,333.78</u>
			Non-Utility Check
			Board Meeting Expenses
Total Adjustment		\$	(80,334) Remove
<u>Allocated to Washington Electric</u>			
72.383% E - Note 7			
67.029% E - Note 4		\$	(38,976) E-MR-1
<u>Allocated to Washington Gas</u>			
19.477% E - Note 7			
67.587% G - Note 4		\$	(10,575) G-MR-1
<u>Allocated to Idaho Electric</u>			
72.383%			
32.971% E - Note 4		\$	(19,172)
<u>Allocated to Idaho Gas</u>			
19.477%			
32.413% G - Note 4		\$	(5,072)
<u>Allocated to Oregon</u>			
8.140% E - Note 7		\$	(6,539)
		\$	(80,334)
1.0000 E - Note 7			(Results of Operation E-ALL-12A, pg. 2)
1.0000 E - Note 4			(Results of Operation E-ALL-12A, pg. 1)
1.0000 G - Note 4			(Results of Operation G-ALL-12A, pg. 1)

(Note: New policies for Board meetings regarding expenses to charge to non-utility, and sharing of 90/10 for Utility expenses is effective Jan 1, 2011. For this case adjustment based on 2011 transactions, to be conservative, the Company included total expenses (before splitting the total by 50/50). This was then used to determine the amount to charge to non-utility. Since a total of \$95,684 was already charged to non-utility, the 50% non-utility amount was compared to that already charged to account 417 non-utility. This adjustment adjusts for the remaining needing to be moved to non-utility.)

Prep by:  1st Review:
Date: 02-22-2012 Mgr. Review: 

Board of Directors Meeting Expenses
For the twelve months ended December 31, 2011

Source: This document includes all Org Code Y01, where all Board of Director activities are recorded. This document excludes the Board of Directors Fees, which has been evaluated at workpaper MR-BOD-4. This document also excludes expenditure types for Incentive/Bonus Pay and Payroll, as these have also been evaluated as part of the Board of Directors Fees.

Expenditure Organization	(All)
Project Number	(All)

Sum of Transaction Amount								
Ferc Acct	Service	Jurisdiction	Expenditure Type	Vendor Name	Transaction Desc	Total		
930200	CD	AA	205 Airfare	CORP CREDIT CARD	Wells Fargo cc Payment	172.00		
					SUE FLEMING-UNITED AIR 0164518506380	25.00		
					SUE FLEMING-CONTINENTAL 0052604362774	25.00		
					ERIK J ANDERSON	AIR	1,097.46	
					HEIDI B STANLEY	TRAVEL EXPENSES	973.44	
						BD OF DIRECTORS TRAVEL EXP	192.06	
					JOHN F KELLY	TRAVEL EXPENSES	2,211.36	
						TRAVEL EXPENSES REIMBURSEMENT	336.33	
					KRISTIANNE BLAKE	TRAVEL EXPENSES	320.40	
					MARC F RACICOT	TRAVEL EXPENSES	467.82	
					MICHAEL L NOEL	TRAVEL EXPENSES	713.43	
						AIR	468.36	
						BD OF DIRECTOR TRAVEL EXP	148.23	
					R JOHN TAYLOR	TRAVEL EXPENSES REIMBURSEMENT	567.00	
					REBECCA A KLEIN	TRAVEL EXPENSES	1,339.38	
						BD OF DIRECTORS TRAVEL EXP	646.02	
						TRAVEL EXPENSES - AIRFARE	544.23	
					ROY EIGUREN	BD OF DIRECTOR TRAVEL EXPENSE	282.06	
					SUSAN Y FLEMING	Airfare, United AP110101NCH82UMJ, Board of Directors Mee	372.80	
					-	TRAVEL EXPENSES	0.00	
						TRAVEL EXPENSES REIMBURSEMENT	0.00	
						Board of Directors Meeting - NYC - November 2011	0.00	
					RICK R HOLLEY	TRAVEL EXPENSES	150.66	
						TRAVEL EXPENSES REIMBURSEMENT	165.06	
						REIMBURSEMENT FOR TRAVEL EXPENSES	-15.74	
						REIMBURSEMENT FOR TRAVEL EXPEN	157.40	
					DONALD C BURKE	TRAVEL EXPENSES	3,044.70	
					210 Employee Auto M	JOHN F KELLY	TRAVEL EXPENSES	70.23
						MICHAEL L NOEL	TRAVEL EXPENSES	201.49
							AUTO	17.98
			BD OF DIRECTOR TRAVEL EXP	8.26				
		R JOHN TAYLOR	TRAVEL EXPENSES	100.98				
			TRAVEL EXPENSES REIMBURSEMENT	100.98				
		-	TRAVEL EXPENSES	0.00				
			TRAVEL EXPENSES REIMBURSEMENT	0.00				
		RICK R HOLLEY	TRAVEL EXPENSES	18.36				
			TRAVEL EXPENSES REIMBURSEMENT	18.36				

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Date: 02-22-2012 Mgr. Review: [Signature]

Expenditure Organization	(All)
Project Number	(All)

Sum of Transaction Amount							
Ferc Acct	Service	Jurisdiction	Expenditure Type	Vendor Name	Transaction Desc	Total	
930200	CD	AA	215 Employee Business	AZAR'S FOOD SERVICES	FOOD	1,972.44	
					BOARD OF DIRECTOR'S CATERING SVCS	677.53	
					CATERING	29.31	
					CATERING	237.09	
					CORP CREDIT CARD	SUE FLEMING-THE PORTERHOUSE AT FRA	376.88
						SUE FLEMING-NYSE CATERING 15240773	283.68
						SUE FLEMING-WESTIN NY AT TIMES SQUARE	5,740.78
						SUE FLEMING-BELLA VITA	91.32
						SUE FLEMING-L YBANE	35.66
						SUE FLEMING-CALIENTE CAB C12513289	27.56
						DAVID ROBINSON-AMERICAN JET 00460188	15.62
						DAVID ROBINSON-HAMPTON INN SPOKANE RESTA	7.30
						RICHARD STANFORD-FARGO JET CENTER INC	22.52
						HAYDEN LAKE COUNTRY CLUB	2,361.45
						AVA BD OF DIR VIP DINNER	5.40
						HEIDI B STANLEY	18.90
						TRAVEL EXPENSES REIMBURSEMENT	114.56
						JOHN F KELLY	27.63
						MARC F RACICOT	33.35
						MICHAEL L NOEL	319.53
						FOOD	11.17
						TRAVEL EXPENSES	180.59
						BD OF DIRECTOR TRAVEL EXP	99.66
						R JOHN TAYLOR	6.80
						REBECCA A KLEIN	21.19
						TRAVEL EXPENSES - FOOD	2,117.98
						SUSAN Y FLEMING	36.41
						Meals, Board of Directors Meetings - November	24.87
						THE DAVENPORT HOTEL	0.00
						MEALS/BEVERAGES BOD MTG	3,072.18
						LODGING-HARPER-BOD.MTG	0.00
						BOD LODGING-NOV. 2010	0.00
						BOD MEETINGS - FEB 2011	0.00
						MEALS BEVERAGES	0.00
						-	0.00
						TRAVEL EXPENSES REIMBURSEMENT	2.70
						RICK R HOLLEY	59.05
						DONALD C BURKE	6,639.13
						THE COEUR D ALENE	92.07
						MEALS/BEVERAGES	1,313.72
						JOHN F KELLY	0.00
						TRAVEL EXPENSES REIMBURSEMENT	5,798.17
		MARC F RACICOT	3,025.43				
		TRAVEL EXPENSES	315.00				
		-	142.22				
		CAREY INTERNATIONAL INC	151.89				
		CAR SERVICE - NOV BOD MTGS	175.00				
		CORP CREDIT CARD	1,677.48				
		SUE FLEMING-WESTIN NY AT TIMES SQUARE					
		HEIDI B STANLEY					
		TRAVEL EXPENSES					
		MICHAEL L NOEL					
		TRAVEL EXPENSES					
		LODGE					
		BD OF DIRECTOR TRAVEL EXP					
		THE DAVENPORT HOTEL					
		DIRECTOR LODGING MAY BOD MTGS					

Prep by: JAS 1st Review: P

Date: 02-22-2012 Mgr. Review: Jme

Expenditure Organization	(All)
Project Number	(All)

Sum of Transaction Amount							Total			
Ferc Acct	Service	Jurisdiction	Expenditure Type	Vendor Name	Transaction Desc		Total			
930200	CD	AA	230 Employee Lodging	THE DAVENPORT HOTEL	DIRECTOR-LODGING		310.26			
					BOARD MEMBER LODGING/AUDIT		251.84			
					BOARD MEMBER LODGING RE MTG		125.92			
					BOARD MEMBER LODGING		206.84			
					LODGING-HARPER-BOD MTG		101.43			
					BOD LODGING-NOV. 2010		1,370.56			
					DIRECTOR LODGING - FEB 2011 MTG		-176.91			
					CAROLYN HARPER		103.42			
					LODGING DIRECTOR CANDIDATE		121.42			
					DIRECTOR LODGING - FEB 2011 MT		1,769.07			
					TRAVEL EXPENSES		0.00			
					BOARD MEMBER LODGING/AUDIT		0.00			
					BOARD MEMBER LODGING RE MTG		0.00			
					DONALD C BURKE		298.85			
					THE COEUR D ALENE		8,032.50			
			235 Employee Misc E				CORP CREDIT CARD	Wells Fargo cc Payment		68.92
								SUE FLEMING-SUPERSHUTTLE EXECUCARNYC		24.60
								SUE FLEMING-WALGREENS #11962		16.53
								SUE FLEMING-SPOKANE INTERNATIONAL AI		47.50
								JOHN F KELLY		22.50
								MARC F RACICOT		91.85
								REBECCA A KLEIN		61.20
								SUSAN Y FLEMING		23.00
								Tips, Board of Directors Meetings - CDA Resort- August 2011		23.00
								885 Miscellaneous		
			DIRECTOR TRANSPORTATION - 8 PASSENGER VAN		-16.05					
			CAR SERVICE/DIRECTOR TRANSPORTATION		-18.66					
			ROUNDTRIP VAN FOR DIRECTORS		243.17					
			TRANSPORT DIRECTORS TO AIRPORT		169.78					
			DIRECTOR TRANSPORTATION		864.00					
			DIRECTOR TRAVEL, 8 PASSENGER V		160.50					
			DIRECTOR TRANSPORTATION - 8 PA		160.50					
			CAR SERVICE/DIRECTOR TRANSPORT		186.62					
			CORP CREDIT CARD		2,266.63					
			SUE FLEMING-WESTIN NY AT TIMES SQUARE		2,266.63					
			ERIK J ANDERSON		151.47					
			MISC		151.47					
			RETAINER		0.00					
			HEIDI B STANLEY		167.72					
			TRAVEL EXPENSES		167.72					
			BD OF DIRCTORS TRAVEL EXP		95.63					
			TRAVEL EXPENSES REIMBURSEMENT		42.75					
			RETAINER		22,050.00					
			BD OF DIRECTORS QTLY PAYMENT		24,764.88					
			IKON OFFICE SOLUTIONS		56.84					
TABS		56.84								
ENVELOPES		109.74								
GLOSSARY OF TERMS BOOKLETS		1.95								
JOHN F KELLY		256.42								
TRAVEL EXPENSES		256.42								
TRAVEL EXPENSES REIMBURSEMENT		55.80								

Prep by: JS 1st Review: JS
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Expenditure Organization	(All)
Project Number	(All)

Sum of Transaction Amount							Total
Ferc Acct	Service	Jurisdiction	Expenditure Type	Vendor Name	Transaction Desc		
930200	CD	AA	885 Miscellaneous	JOHN F KELLY	RETAINER		0.00
				KRISTIANNE BLAKE	TRAVEL EXPENSES		99.00
					RETAINER		0.00
				MARC F RACICOT	TRAVEL EXPENSES		210.49
					RETAINER		14,850.00
				MICHAEL L NOEL	MISC		282.15
					TRAVEL EXPENSES		224.41
					BD OF DIRECTOR TRAVEL EXP		197.14
					RETAINER		18,000.00
				R JOHN TAYLOR	TRAVEL EXPENSES REIMBURSEMENT		171.00
					RETAINER		15,985.27
				REBECCA A KLEIN	TRAVEL EXPENSES		155.61
					BD OF DIRECTORS TRAVEL EXP		42.30
					RETAINER		6,750.00
					TRAVEL EXPENSES - PARKING		7.20
				ROY EIGUREN	BD OF DIRECTOR TRAVEL EXPENSE		19.80
					RETAINER		19,499.99
				SECRETARY OF STATE	FILLING FEE FOR ARTICLES OF AM		30.00
				THE DAVENPORT HOTEL	PARKING		415.18
					AUDIO VISUAL		522.40
					FACILITY CHARGE		2,054.43
					MISC COPIES		7.24
					PARKING BOD MTG		67.50
					AUDIO VISUAL BOD MTG		176.09
					FACILITY CHARGE BOD MTG		1,115.26
					BOARD MEMBER LODGING		22.50
					LODGING-HARPER-BOD MTG		36.00
					BOD MEETINGS - FEB 2011		0.00
					TRAVEL EXPENSES		0.00
					TRAVEL EXPENSES REIMBURSEMENT		0.00
					BD OF DIRECTORS QTLY PAYMENT		0.00
					DIRECTOR TRANSPORTATION		0.00
					2010 correction for B&O tax on BOD fees		7,940.96
				DONALD C BURKE	TRAVEL EXPENSES		514.22
				THE COEUR D ALENE	PARKING		520.20
	AUDIO VISUAL		669.79				
	FACILITY CHARGE		4,005.00				
	TRANSPORTATION		252.90				
915 Printing	IKON OFFICE SOLUTIONS		BOD MAG MASTER 0211 BOOKS	3.91			
			BD MAG MASTER 0511 BOOKLETS	4.30			
			BOD MAG MASTER 0811	4.30			
			BOD MAG MASTER BOOKS	4.35			
935 Subscriptions	DILIGENT BOARD MEMBER SE		2012 DILIGENT SUBSCRIPTION	28,500.00			
225 Conference Fees	MICHAEL L NOEL		TRAVEL EXPENSES	562.50			
			BD OF DIRECTOR TRAVEL EXP	175.50			

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Expenditure Organization	(All)
Project Number	(All)

Sum of Transaction Amount						
Ferc Acct	Service	Jurisdiction	Expenditure Type	Vendor Name	Transaction Desc	Total
930200	CD	AA	880 Materials & Equip	IKON OFFICE SOLUTIONS	TABS	16.63
			930 Right-of-Way Eas	THE DAVENPORT HOTEL	LODGING-HARPER-BOD MTG	0.00
			611 Cable Service	COMCAST	CABLE SERVICE - COLLIN SPRAGUE - 8498 38 005 005005	104.17
				CABLE ONE	INTERNET SERVICE-MIKE NOD	205.21
			615 Internet	COMCAST	INTERNET-MISSION/COLLIN SPRAGUE	99.95
				CABLE ONE	MIKE NOEL'S INTERNET	199.95
930200 Total						241,652.06
923000	CD	AA	020 Professional Ser	TOWERS WATSON PENNSYLV	COMPENSATION CONSULTING	11,874.12
					DIRECTOR COMP RESEARCH	2,825.63
923000 Total						14,699.75
417100	ZZ	ZZ	020 Professional Ser	TOWERS WATSON PENNSYLV	COMPENSATION CONFULTING	5,000.00
					DIRECTOR COMP RESEARCH AIQ	2,000.00
			205 Airfare	ERIK J ANDERSON	AIR	121.94
				HEIDI B STANLEY	TRAVEL EXPENSES	108.16
					BD OF DIRCTORS TRAVEL EXP	21.34
				JOHN F KELLY	TRAVEL EXPENSES	2,199.34
					BD OF DIRECTORS TRAVEL EXP	373.40
					TRAVEL EXPENSES REIMBURSEMENT	37.37
					EXPENSES	1,819.80
				KRISTIANNE BLAKE	TRAVEL EXPENSES	35.60
				MARC F RACICOT	TRAVEL EXPENSES	51.98
				MICHAEL L NOEL	TRAVEL EXPENSES	79.27
					AIR	52.04
					BD OF DIRECTOR TRAVEL EXP	16.47
				R JOHN TAYLOR	TRAVEL EXPENSES REIMBURSEMENT	934.40
				REBECCA A KLEIN	TRAVEL EXPENSES	148.82
					BD OF DIRECTORS TRAVEL EXP	71.78
					TRAVEL EXPENSES - AIRFARE	60.47
				ROY EIGUREN	BD OF DIRECTOR TRAVEL EXPENSE	31.34
				-	TRAVEL EXPENSES	0.00
					TRAVEL EXPENSES REIMBURSEMENT	0.00
					EXPENSES	0.00
				RICK R HOLLEY	TRAVEL EXPENSES	16.74
					TRAVEL EXPENSES REIMBURSEMENT	18.34
					REIMBURSEMENT FOR TRAVEL EXPENSES	15.74
				DONALD C BURKE	TRAVEL EXPENSES	338.30
			210 Employee Auto M	JOHN F KELLY	TRAVEL EXPENSES	7.80
					BD OF DIRECTORS TRAVEL EXP	157.08
				MICHAEL L NOEL	TRAVEL EXPENSES	22.40
					AUTO	2.00
					BD OF DIRECTOR TRAVEL EXP	0.92
				R JOHN TAYLOR	TRAVEL EXPENSES	11.22
					TRAVEL EXPENSES REIMBURSEMENT	11.22
				-	TRAVEL EXPENSES	0.00
					TRAVEL EXPENSES REIMBURSEMENT	0.00

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Expenditure Organization	(All)
Project Number	(All)

Sum of Transaction Amount							Total	
Ferc Acct	Service	Jurisdiction	Expenditure Type	Vendor Name	Transaction Desc		Total	
417100	ZZ	ZZ	210 Employee Auto M	RICK R HOLLEY	TRAVEL EXPENSES		2.04	
					TRAVEL EXPENSES REIMBURSEMENT		2.04	
			215 Employee Busine	AZAR'S FOOD SERVICES	FOOD		62.17	
					BOARD OF DIRECTOR'S		75.28	
					CATERING SVCS		3.26	
					CATERING		26.34	
					CORP CREDIT CARD	SUE FLEMING-POST HOUSE		3,709.83
						SUE FLEMING-THE PORTERHOUSE AT FRA		395.62
						SUE FLEMING-NYSE CATERING 15240773		866.04
						SUE FLEMING-WESTIN NY AT TIMES SQUARE		3,199.43
					EXECUTIVE WOMEN INTERNA	EWI DINNER		30.00
						EWI FIRM RECOGNITION DINNER		210.00
					HAYDEN LAKE COUNTRY CLU	AVA BD OF DIR VIP DINNER		1,973.59
					HEIDI B STANLEY	TRAVEL EXPENSES		0.59
						TRAVEL EXPENSES REIMBURSEMENT		2.10
					JOHN F KELLY	TRAVEL EXPENSES		12.73
						BD OF DIRECTORS TRAVEL EXP		15.79
					MICHAEL L NOEL	FOOD		3.71
						TRAVEL EXPENSES		35.50
						BD OF DIRECTOR TRAVEL EXP		1.24
					R JOHN TAYLOR	TRAVEL EXPENSES		20.07
					REBECCA A KLEIN	TRAVEL EXPENSES		11.07
						TRAVEL EXPENSES - FOOD		0.76
					THE DAVENPORT HOTEL	MEAL/BEVERAGE		2,693.29
						MEALS/BEVERAGES BOD MTG		759.55
						LODGING-HARPER-BOD MTG		4.05
						BOD LODGING-NOV. 2010		2.76
					THE MANHATTAN GROUP OF	BOAT CRUISE NYC-BOARD		5,732.00
						FOOD ON BOAT CRUISE NYC		744.56
			-	TRAVEL EXPENSES		0.00		
				TRAVEL EXPENSES REIMBURSEMENT		0.00		
				EWI DINNER		0.00		
				EWI FIRM RECOGNITION DINNER		0.00		
				BOAT CRUISE NYC-BOARD		0.00		
			RICK R HOLLEY	TRAVEL EXPENSES		0.30		
			DONALD C BURKE	TRAVEL EXPENSES		6.57		
			THE COEUR D ALENE	MEALS/BEVERAGES		5,293.35		
			220 Employee Car Re	JOHN F KELLY	TRAVEL EXPENSES REIMBURSEMENT		10.23	
					TRAVEL EXPENSES		145.97	
					TRAVEL EXPENSES REIMBURSEMENT		0.00	
					CAREY INTERNATIONAL INC	CAR SERVICE - NOV BOD MTGS		644.23
			230 Employee Lodgin	CORP CREDIT CARD	SUE FLEMING-WESTIN NY AT TIMES SQUARE		8,387.27	
					HEIDI B STANLEY	TRAVEL EXPENSES		332.30
					MICHAEL L NOEL	TRAVEL EXPENSES		15.80
					LODGE		16.88	

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 Date: 02-22-2012 Mgr. Review: [Signature]

Expenditure Organization	(All)
Project Number	(All)

Sum of Transaction Amount									
Ferc Acct	Service	Jurisdiction	Expenditure Type	Vendor Name	Transaction Desc	Total			
417100	ZZ	ZZ	230 Employee Lodging	MICHAEL L NOEL	BD OF DIRECTOR TRAVEL EXP	37.78			
				THE DAVENPORT HOTEL	A10 BOARD LODGING	262.61			
					DIRECTOR LODGING MAY BOD MTGS	186.39			
					LODING -AIQ BOD MEETINGS	276.56			
					DIRECTOR-LODGING	34.47			
					BOARD MEMBER LODGING/AUDIT	27.98			
					BOARD MEMBER LODGING RE MTG	13.99			
					ECORA BOARD MTG LODGING	254.82			
					BOARD MEMBER LODGING	22.98			
					LODGING-HARPER-BOD MTG	11.27			
					BOD LODGING-NOV. 2010	152.28			
					DIRECTOR LODGING - FEB 2011 MTG	176.91			
					CAROLYN HARPER	11.49			
					LODGING DIRECTOR CANDIDATE	13.49			
						TRAVEL EXPENSES	0.00		
					BOARD MEMBER LODGING/AUDIT	0.00			
					BOARD MEMBER LODGING RE MTG	0.00			
					ECORA BOARD MTG LODGING	0.00			
					REIMBURSE AVISTA FOR PERSONAL STAY IN NYC	-853.86			
					SLEEPING ROOMS-BOD MTG NOV.2011	0.00			
					DONALD C BURKE	TRAVEL EXPENSES	33.20		
					THE COEUR D ALENE	LODGING	15,775.41		
					THE WESTIN NEW YORK	SLEEPING ROOMS-BOD MTG NOV.2011	7,408.72		
				235 Employee Misc E		JOHN F KELLY	TRAVEL EXPENSES	2.50	
							BD OF DIRECTORS TRAVEL EXP	33.00	
							MARC F RACICOT	TRAVEL EXPENSES	10.21
							REBECCA A KLEIN	TRAVEL EXPENSES	6.80
							SUSAN Y FLEMING	Parking, AIQ Board of Directors Meeting - Davenport Hotel	6.52
				830 Dues		EXECUTIVE WOMEN INTERNA	EWI DUES	95.00	
							EWI DUES - FLEMING	155.00	
							SUE FLEMING - EWI DUES	420.50	
								EWI DUES - FLEMING	0.00
							SUE FLEMING - EWI DUES	0.00	
				885 Miscellaneous		CLASSIC LIMOUSINE / SUNSET	DIRECTOR TRAVEL, 8 PASSENGER VAN	16.05	
							DIRECTOR TRANSPORTATION - 8 PASSENGER VAN	16.05	
							CAR SERVICE/DIRECTOR TRANSPORTATION	18.66	
							ROUNDTRIP VAN FOR DIRECTORS	27.02	
							TRANSPORT DIRECTORS TO AIRPORT	18.86	
							DIRECTOR TRANSPORTATION	96.00	
							CORP CREDIT CARD	Wells Fargo cc Payment	1,220.00
								SUE FLEMING-BEYOND SPORTS AND ENTERTA	2,873.95
								SUE FLEMING-SONS OF THE REVOLUTION	110.00
								SUE FLEMING-WESTIN NY AT TIMES SQUARE	235.19
						ERIK J ANDERSON	MISC	16.83	
						EXECUTIVE WOMEN INTERNA	TRADE SHOW TABLE-EWI	10.00	

Prep by: JSS 1st Review:

Date: 02-22-2012 Mgr. Review: Jma

Expenditure Organization	(All)
Project Number	(All)

Sum of Transaction Amount							
Ferc Acct	Service	Jurisdiction	Expenditure Type	Vendor Name	Transaction Desc	Total	
417100	ZZ	ZZ	885 Miscellaneous	HEIDI B STANLEY	TRAVEL EXPENSES	18.64	
					BD OF DIRECTORS TRAVEL EXP	10.62	
					TRAVEL EXPENSES REIMBURSEMENT	4.75	
					RETAINER	2,450.00	
					BD OF DIRECTORS QTLY PAYMENT	2,751.65	
				IKON OFFICE SOLUTIONS	TABS	6.32	
					ENVELOPES	12.19	
					GLOSSARY OF TERMS BOOKLETS	0.22	
				J CRAIG SWEAT PHOTOGRAP	PORTRAITS-BOARD MEMBERS	550.00	
					HEIDI STANLEY PORTRAIT RETOUCH	35.00	
				JOHN F KELLY	TRAVEL EXPENSES	27.38	
					TRAVEL EXPENSES REIMBURSEMENT	6.20	
					EXPENSES	10.00	
				KRISTIANNE BLAKE	TRAVEL EXPENSES	11.00	
				MARC F RACICOT	TRAVEL EXPENSES	23.39	
					RETAINER	1,650.00	
				MICHAEL L NOEL	MISC	31.35	
					TRAVEL EXPENSES	24.93	
					BD OF DIRECTOR TRAVEL EXP	21.90	
					RETAINER	2,000.00	
				R JOHN TAYLOR	TRAVEL EXPENSES REIMBURSEMENT	19.00	
					RETAINER	1,776.14	
				REBECCA A KLEIN	TRAVEL EXPENSES	17.29	
					BD OF DIRECTORS TRAVEL EXP	4.70	
					RETAINER	750.00	
					TRAVEL EXPENSES - PARKING	0.80	
				ROY EIGUREN	BD OF DIRECTOR TRAVEL EXPENSE	2.20	
					RETAINER	2,166.67	
				THE DAVENPORT HOTEL	PARKING	46.13	
					AUDIO VISUAL	58.05	
					FACILITY CHARGE	228.27	
					MISC COPIES	0.80	
					PARKING BOD MTG	7.50	
					AUDIO VISUAL BOD MTG	19.57	
					FACILITY CHARGE BOD MTG	123.91	
					BOARD MEMBER LODGING	2.50	
					LODGING-HARPER-BOD MTG	4.00	
				ADVENTURES IN ADVERTISING	BOARD OF DIRECTOR JACKETS	1,873.55	
				-	TRAVEL EXPENSES	0.00	
					TRAVEL EXPENSES REIMBURSEMENT	0.00	
					TRADE SHOW TABLE-EWI	0.00	
					EXPENSES	0.00	
					HEIDI STANLEY PORTRAIT RETOUCH	0.00	
					REIMBURSEMENT FROM DENNIS	-1,280.79	
				DONALD C BURKE	TRAVEL EXPENSES	57.13	

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 Date: 02-22-2012 Mgr. Review: Jma

Adjustment 2.12-15

Workpaper Ref. MR-BOD-2

Expenditure Organization	(All)
Project Number	(All)

Sum of Transaction Amount							Total		
Ferc Acct	Service	Jurisdiction	Expenditure Type	Vendor Name	Transaction Desc		Total		
417100	ZZ	ZZ	885 Miscellaneous	THE COEUR D ALENE	PARKING	57.80			
					AUDIO VISUAL	74.42			
					FACILITY CHARGE	445.00			
					TRANSPORTATION	28.10			
						NYSE MARKET INC	AVA BANNER	750.00	
			915 Printing	IKON OFFICE SOLUTIONS	BOD MAG MASTER 0211 BOOKS	0.44			
					BD MAG MASTER 0511 BOOKLETS	0.48			
					BOD MAG MASTER 0811	0.48			
			810 Advertising Expe	EXECUTIVE WOMEN INTERNA	EWI JOB INSERT	272.50			
			225 Conference Fees	MICHAEL L NOEL	TRAVEL EXPENSES	62.50			
BD OF DIRECTOR TRAVEL EXP	19.50								
880 Materials & Equip	IKON OFFICE SOLUTIONS	TABS	1.85						
417100 Total						95,684.25	MR-BOD-1		
Grand Total						352,036.06	MR-BOD-1		

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2.12-16

Miscellaneous Restating Adjustment

Board of Director Fees

MR-BOD-3-5 Workpapers

RB:
[Signature]

**Avista Utilities
Board of Directors Fees Allocation
For the twelve months ended December 31, 2011**

	Board of Directors Fees	Total Adjustment
Total Adjustment	MR-BOD-4 \$ (585,326)	10%
<u>Allocated to Washington Electric</u>		
72.383% E - Note 7		
67.029% E - Note 4	<u>\$ (283,986)</u>	<u>\$ (28,399)</u>
<u>Allocated to Washington Gas</u>		
19.477% E - Note 7		
67.587% G - Note 4	<u>\$ (77,052)</u>	<u>\$ (7,705)</u>
<u>Allocated to Idaho Electric</u>		
72.383%		
32.971% E - Note 4	<u>\$ (139,690)</u>	<u>\$ (13,969)</u>
<u>Allocated to Idaho Gas</u>		
19.477%		
32.413% G - Note 4	<u>\$ (36,952)</u>	<u>\$ (3,695)</u>
<u>Allocated to Oregon</u>		
8.140% E - Note 7	<u>\$ (47,646)</u>	<u>\$ (4,765)</u>
	\$ (585,326)	\$ (47,132)
	(0)	

1.0000 E - Note 7 (Results of Operation E-ALL-12A, pg. 2)
 1.0000 E - Note 4 (Results of Operation E-ALL-12A, pg. 1)
 1.0000 G - Note 4 (Results of Operation G-ALL-12A, pg. 1)

Prep by: JS 1st Review:
 Date: 02-22-2012 Mgr. Review: JMA

**Board of Directors Fees
For the twelve months ended December 31, 2011**

Source: This document includes all Board of Director Fees, charged to the Board of Directors Activity Project Number 09900020.

Purpose: To verify that all fees were appropriately recorded in the BOD Activities, we reviewed transaction descriptions on a line by line basis. We have also included a reconciliation of other Board of Director compensation, in the form of Stock Options that have not been recorded in project number 09900020.

2011 Stock Issuance	MR-BOD-5	477,490.83	
Additional 2011 Stock Issuance	MR-BOD-5	59,834.70	
Stock Option Exercises	MR-BOD-5	48,000.30	
		<u>585,325.83</u>	MR-BOD-3
Total Quarterly Payments/Retainers	MR-BOD-5	<u>752,158.09</u>	
		<u>1,337,483.92</u>	

Project Number	(All)
Expenditure Organization	(All)

Sum of Transaction Amount			
Vendor Name	Ferc Acct	Transaction Desc	Total
ERIK J ANDERSON			109,195.20
HEIDI B STANLEY	930200	QUARTERLY PAYMENT	22,060.80
		QUARTERLY EXPENSES	20,700.00
		RETAINER	22,050.00
		BD OF DIRECTORS QTLY PAYMENT	24,764.88
		930200 Total	89,575.68
	417100	QUARTERLY PAYMENT	2,451.20
		QUARTERLY EXPENSES	2,300.00
		RETAINER	2,450.00
		BD OF DIRECTORS QTLY PAYMENT	2,751.65
		417100 Total	9,952.85
HEIDI B STANLEY Total			99,528.53
JOHN F KELLY	930200	QUARTERLY PAYMENT	53,110.80
		BD OF DIRECTORS QTLY PMT	26,939.88
		QUARTERLY EXPENSES	26,325.00
		RETAINER	0.00
	930200 Total	106,375.68	
186200	QUARTERLY PAYMENT	1,500.00	

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1st Review: *[Signature]*

JOHN F KELLY	186200	AIQ	1,500.00
		BD OF DIRECTORS QTLY PMT	1,500.00
		QUARTERLY EXPENSES	6,000.00
	186200 Total		10,500.00
	417100	QUARTERLY PAYMENT	5,901.20
	BD OF DIRECTORS QTLY PMT	2,993.32	
	QUARTERLY EXPENSES	2,925.00	
417100 Total		11,819.52	
JOHN F KELLY Total			128,695.20
KRISTIANNE BLAKE	930200	QUARTERLY PAYMENT	43,114.38
		BD OF DIRECTORS QTLY PMT	22,613.43
		QUARTERLY EXPENSES	20,648.55
		RETAINER	0.00
	930200 Total		86,376.36
	186200	QUARTERLY PAYMENT	1,500.00
		AIQ	1,500.00
		BD OF DIRECTORS QTLY PMT	1,500.00
		QUARTERLY EXPENSES	6,000.00
	186200 Total		10,500.00
417100	QUARTERLY PAYMENT	4,790.48	
	BD OF DIRECTORS QTLY PMT	2,512.60	
	QUARTERLY EXPENSES	2,294.28	
417100 Total		9,597.36	
KRISTIANNE BLAKE Total			106,473.72
MARC F RACICOT	930200	QUARTERLY PAYMENT	16,218.00
		BD OF DIRECTORS QTLY PMT	17,564.88
		QUARTERLY EXPENSES	16,200.00
		RETAINER	14,850.00
	930200 Total		64,832.88
	417100	QUARTERLY PAYMENT	1,802.00
		BD OF DIRECTORS QTLY PMT	1,951.65
QUARTERLY EXPENSES		1,800.00	
	RETAINER	1,650.00	
417100 Total		7,203.65	
MARC F RACICOT Total			72,036.53
MICHAEL L NOEL	930200	QUARTERLY PAYMENT	15,321.60
		BD OF DIRECTORS QTLY PMT	16,664.88
		QUARTERLY EXPENSES	13,950.00
		RETAINER	18,000.00
930200 Total		63,936.48	


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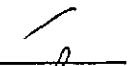
1st Review: JMA

Date: 02-22-2012


Mgr. Review: JMA

MICHAEL L NOEL	417100	QUARTERLY PAYMENT	1,702.40	
		BD OF DIRECTORS QTLY PMT	1,851.65	
		QUARTERLY EXPENSES	1,550.00	
		RETAINER	2,000.00	
	417100 Total			7,104.05
MICHAEL L NOEL Total			71,040.53	
R JOHN TAYLOR	930200	QUARTERLY PAYMENT	20,053.27	
		BD OF DIRECTORS QTLY PMT	20,050.15	
		QUARTERLY EXPENSES	18,685.27	
		RETAINER	15,985.27	
	930200 Total			74,773.96
	417100	QUARTERLY PAYMENT	2,228.14	
		BD OF DIRECTORS QTLY PMT	2,227.79	
		QUARTERLY EXPENSES	2,076.14	
RETAINER		1,776.14		
417100 Total			8,308.21	
R JOHN TAYLOR Total			83,082.17	
REBECCA A KLEIN	930200	QUARTERLY PAYMENT	6,162.79	
		BD OF DIRECTORS QTLY PMT	7,889.88	
		QUARTERLY EXPENSES	6,525.00	
		RETAINER	6,750.00	
	930200 Total			27,327.67
	417100	QUARTERLY PAYMENT	684.75	
		BD OF DIRECTORS QTLY PMT	876.65	
		QUARTERLY EXPENSES	725.00	
RETAINER		750.00		
417100 Total			3,036.40	
REBECCA A KLEIN Total			30,364.07	
ROY EIGUREN	930200	RETAINER	19,499.99	
	930200 Total		19,499.99	
	417100	RETAINER	2,166.67	
	417100 Total		2,166.67	
ROY EIGUREN Total			21,666.66	
RICK R HOLLEY	930200	QUARTERLY PAYMENT	9,464.88	
		QUARTERLY EXPENSES	1,369.09	
	930200 Total		10,833.97	
	417100	QUARTERLY PAYMENT	1,051.65	
		QUARTERLY EXPENSES	152.12	
417100 Total		1,203.77		
RICK R HOLLEY Total			12,037.74	

Prep by: 

1st Review: 

Date: 02-22-2012

Mgr. Review: 

DONALD C BURKE	930200	BD OF DIRECTORS QTLY PMT QUARTERLY EXPENSES	10,814.88 5,419.09
	930200 Total		16,233.97
	417100	BD OF DIRECTORS QTLY PMT QUARTERLY EXPENSES	1,201.65 602.12
	417100 Total		1,803.77
DONALD C BURKE Total			18,037.74
Grand Total			752,158.09

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 Date: 02-22-2012 Mgr. Review: [Signature]

Q2 2011												
	ANDERSON	BLAKE	BURKE	EIGUREN	HOLLEY	KELLY	KLEIN (1)	NOEL	RACICOT	STANLEY	TAYLOR	TOTAL
April 19 & 20 Advantage Bd & Com Mgt												
May 2 Adv												
May 12 Adv												
May 19 Adv												
May 26 Adv												
May 31 Adv												
June 7 Adv												
June 14 Adv												
June 21 Adv												
June 28 Adv												
July 5 Adv												
July 12 Adv												
July 19 Adv												
July 26 Adv												
August 2 Adv												
August 9 Adv												
August 16 Adv												
August 23 Adv												
August 30 Adv												
TOTAL	\$ 25,298.28	\$ 26,212.03	\$ -	\$ -	\$ -	\$ 30,397.65	\$ 6,699.35	\$ 16,710.34	\$ 17,683.91	\$ 24,045.56	\$ 21,874.71	\$ 168,921.83

Note (1): Becky took her full retainer in Common Stock. Becky's chair retainer was prorated for two months since she did not become Environmental Chair until May 13.

Q3 2011

	ANDERSON	BLAKE	BURKE	EIGUREN	HOLLEY	KELLY	KLEIN (1)	NOEL	RACICOT	STANLEY	TAYLOR	TOTAL
Quarterly Retainer						\$ 1,750.00	\$ 1,750.00		\$ 1,750.00	\$ 1,750.00	\$ 1,750.00	\$ 7,000.00
Chair Retainer						\$ 1,250.00	\$ 1,250.00				\$ 1,250.00	\$ 2,500.00
Board Chair Retainer						\$ 1,750.00						\$ 1,750.00
Subsidiary Director Retainer	\$ 416.67	\$ 416.67				\$ 416.67						\$ 1,250.01
Board Chair Call										\$ 1,500.00		\$ 1,500.00
July 19 & 20 Advantage Bd & Committee Mgtg	\$ 1,500.00	\$ 1,500.00				\$ 1,500.00						\$ 4,500.00
Nov 21 Board Chair Call												\$ 1,000.00
Advocate Board								\$ 1,500.00		\$ 1,500.00		\$ 3,000.00
Advocate Board								\$ 1,500.00		\$ 1,500.00		\$ 3,000.00
Advocate Board								\$ 1,500.00	\$ 1,500.00			\$ 3,000.00
Advocate Board								\$ 1,500.00	\$ 1,500.00			\$ 3,000.00
Advocate Board								\$ 1,500.00	\$ 1,500.00			\$ 3,000.00
Advocate Board								\$ 1,500.00	\$ 1,500.00			\$ 3,000.00
Advocate Board								\$ 1,500.00	\$ 1,500.00			\$ 3,000.00
Advocate Board								\$ 1,500.00	\$ 1,500.00			\$ 3,000.00
Advocate Board								\$ 1,500.00	\$ 1,500.00			\$ 3,000.00
Advocate Board								\$ 1,500.00	\$ 1,500.00			\$ 3,000.00
Board Chair Call						\$ 1,750.00	\$ 1,750.00	\$ 1,750.00	\$ 1,750.00	\$ 1,750.00	\$ 1,750.00	\$ 10,000.00
Stockholder Call						\$ 1,750.00	\$ 1,750.00	\$ 1,750.00	\$ 1,750.00	\$ 1,750.00	\$ 1,750.00	\$ 10,000.00
Board Chair Call						\$ 1,750.00	\$ 1,750.00	\$ 1,750.00	\$ 1,750.00	\$ 1,750.00	\$ 1,750.00	\$ 10,000.00
TOTAL	\$ 27,184.90	\$ 26,526.03	\$ 11,738.80	\$ -	\$ 10,317.30	\$ 30,847.29	\$ 8,596.23	\$ 18,175.50	\$ 19,164.93	\$ 27,021.23	\$ 21,874.92	\$ 201,637.13

Note (1): Becky, Don and Rick took their full retainers in Common Stock.

Q4 2011

	ANDERSON	BLAKE	BURKE (1)	EIGUREN	HOLLEY (1)	KELLY	KLEIN (1)	NOEL	RACICOT	STANLEY	TAYLOR	TOTAL
Quarterly Retainer						\$ 1,750.00	\$ 1,750.00	\$ 1,750.00	\$ 1,750.00	\$ 1,750.00	\$ 1,750.00	\$ 7,000.00
Chair Retainer						\$ 1,250.00	\$ 1,250.00				\$ 1,250.00	\$ 2,500.00
Board Chair Retainer						\$ 1,750.00						\$ 1,750.00
Subsidiary Director Retainer	\$ 1,250.00	\$ 1,250.00				\$ 1,250.00						\$ 3,750.00
October 18 & 19 Ecova Bd & Com Mgtg	\$ 3,000.00	\$ 3,000.00				\$ 3,000.00						\$ 9,000.00
Nov 7 Board								\$ 1,500.00		\$ 1,500.00		\$ 3,000.00
Nov 7 Board Mgt								\$ 1,500.00		\$ 1,500.00		\$ 3,000.00
Nov 4 Ecova Comm Call	\$ 1,500.00	\$ 1,500.00				\$ 1,500.00						\$ 4,500.00
Nov 4 Environmental	\$ 1,500.00							\$ 1,500.00		\$ 1,500.00		\$ 3,000.00
Nov 4 Government Mgt		\$ 1,500.00						\$ 1,500.00		\$ 1,500.00		\$ 3,000.00

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 Date: 02-22-2012 Mgr. Review: [Signature]

2-12-26

Miscellaneous Restating Adjustment

Non-Utility Removals

MR-NU Workpapers

RB: jma

**Miscellaneous Adjustment
Non-Utility Amounts
For the Year ended December 31, 2011**

Ferc Acct	CD	Removed	IAA	AN	ID	WA	ED AN	ID	WA	GD AA	AS	ID	OR	Grand Total	
935000		15,775.54												15,775.54	MR-NU-2
930200		238.15		1,423.42	525.75								100.00	2,287.32	MR-NU-2
923000		(192.39)												(192.39)	MR-NU-2
921000		1,867.00		383.00			32.61							2,282.61	MR-NU-2
909000				10,000.00										10,000.00	MR-NU-2
908000				1,023.76	35.70									1,059.46	MR-NU-2
905000		197.28												197.28	MR-NU-2
901000		72.15												72.15	MR-NU-2
880000												57.00	482.20	539.20	MR-NU-2
588000							464.41	176.05	1,337.96					1,978.42	MR-NU-2
566000							34.73							34.73	MR-NU-2
546000							247.86							247.86	MR-NU-2
545000							23.53							23.53	MR-NU-2
543000							44.40							44.40	MR-NU-2
539000							754.38							754.38	MR-NU-2
537300							176.30							176.30	MR-NU-2
537000							678.92							678.92	MR-NU-2
536000							1,310.25							1,310.25	MR-NU-2
535000							22.20							22.20	MR-NU-2
Grand Total		17,957.73		12,830.18	561.45	0.00	3,789.59	176.05	1,337.96	0.00	0.00	57.00	582.20	37,292.16	MR-NU-2/3

ELECTRIC

935000	7	72.383%	79.075%	79.075%	79.075%	100%	100%	100%	-	0%	0%	0%
930200	7	72.383%	79.075%	79.075%	79.075%	100%	100%	100%	-	0%	0%	0%
923000	7	72.383%	79.075%	79.075%	79.075%	100%	100%	100%	-	0%	0%	0%
921000	7	72.383%	79.075%	79.075%	79.075%	100%	100%	100%	-	0%	0%	0%
909000	7	52.937%	61.678%	61.678%	61.678%	100%	100%	100%	-	0%	0%	0%
908000	7	52.937%	61.678%	61.678%	61.678%	100%	100%	100%	-	0%	0%	0%
905000	7	52.937%	61.678%	61.678%	61.678%	100%	100%	100%	-	0%	0%	0%
901000	7	52.937%	61.678%	61.678%	61.678%	100%	100%	100%	-	0%	0%	0%
880000	7	72.383%	79.075%	79.075%	79.075%	100%	100%	100%	-	0%	0%	0%
588000	7	72.383%	79.075%	79.075%	79.075%	100%	100%	100%	-	0%	0%	0%
566000	7	72.383%	79.075%	79.075%	79.075%	100%	100%	100%	-	0%	0%	0%
546000	7	72.383%	79.075%	79.075%	79.075%	100%	100%	100%	-	0%	0%	0%
545000	7	72.383%	79.075%	79.075%	79.075%	100%	100%	100%	-	0%	0%	0%
543000	7	72.383%	79.075%	79.075%	79.075%	100%	100%	100%	-	0%	0%	0%
539000	7	72.383%	79.075%	79.075%	79.075%	100%	100%	100%	-	0%	0%	0%
537300	7	72.383%	79.075%	79.075%	79.075%	100%	100%	100%	-	0%	0%	0%
537000	7	72.383%	79.075%	79.075%	79.075%	100%	100%	100%	-	0%	0%	0%
536000	7	72.383%	79.075%	79.075%	79.075%	100%	100%	100%	-	0%	0%	0%
535000	7	72.383%	79.075%	79.075%	79.075%	100%	100%	100%	-	0%	0%	0%

GAS

**Miscellaneous Adjustment
Non-Utility Amounts
For the Year ended December 31, 2011**

Ferc Acct	Removed	CD				ED			GD				Grand Total
		AA	AN	ID	WA	AN	ID	WA	AA	AS	ID	OR	
935000	7	19.477%	20.925%	20.925%	20.925%	-	0%	0%	100%	100%	100%	100%	
930200	7	19.477%	20.925%	20.925%	20.925%	-	0%	0%	100%	100%	100%	100%	
923000	7	19.477%	20.925%	20.925%	20.925%	-	0%	0%	100%	100%	100%	100%	
921000	7	19.477%	20.925%	20.925%	20.925%	-	0%	0%	100%	100%	100%	100%	
909000	7	32.891%	38.322%	38.322%	38.322%	-	0%	0%	100%	100%	100%	100%	
908000	7	32.891%	38.322%	38.322%	38.322%	-	0%	0%	100%	100%	100%	100%	
905000	7	32.891%	38.322%	38.322%	38.322%	-	0%	0%	100%	100%	100%	100%	
901000	7	32.891%	38.322%	38.322%	38.322%	-	0%	0%	100%	100%	100%	100%	
880000	7	19.477%	20.925%	20.925%	20.925%	-	0%	0%	100%	100%	100%	100%	
588000	7	19.477%	20.925%	20.925%	20.925%	-	0%	0%	100%	100%	100%	100%	
566000	7	19.477%	20.925%	20.925%	20.925%	-	0%	0%	100%	100%	100%	100%	
546000	7	19.477%	20.925%	20.925%	20.925%	-	0%	0%	100%	100%	100%	100%	
545000	7	19.477%	20.925%	20.925%	20.925%	-	0%	0%	100%	100%	100%	100%	
543000	7	19.477%	20.925%	20.925%	20.925%	-	0%	0%	100%	100%	100%	100%	
539000	7	19.477%	20.925%	20.925%	20.925%	-	0%	0%	100%	100%	100%	100%	
537300	7	19.477%	20.925%	20.925%	20.925%	-	0%	0%	100%	100%	100%	100%	
537000	7	19.477%	20.925%	20.925%	20.925%	-	0%	0%	100%	100%	100%	100%	
536000	7	19.477%	20.925%	20.925%	20.925%	-	0%	0%	100%	100%	100%	100%	
535000	7	19.477%	20.925%	20.925%	20.925%	-	0%	0%	100%	100%	100%	100%	

WA - ELECTRIC

935000	4	67.029%	67.029%	-	100%	67.029%	-	100%	67.029%	-	-	-
930200	4	67.029%	67.029%	-	100%	67.029%	-	100%	67.029%	-	-	-
923000	4	67.029%	67.029%	-	100%	67.029%	-	100%	67.029%	-	-	-
921000	4	67.029%	67.029%	-	100%	67.029%	-	100%	67.029%	-	-	-
909000	2	65.641%	65.641%	-	100%	65.641%	-	100%	65.641%	-	-	-
908000	2	65.641%	65.641%	-	100%	65.641%	-	100%	65.641%	-	-	-
905000	2	65.641%	65.641%	-	100%	65.641%	-	100%	65.641%	-	-	-
901000	2	65.641%	65.641%	-	100%	65.641%	-	100%	65.641%	-	-	-
880000	3	68.404%	68.404%	-	100%	68.404%	-	100%	68.404%	-	-	-
588000	3	68.404%	68.404%	-	100%	68.404%	-	100%	68.404%	-	-	-
566000	3	68.404%	68.404%	-	100%	68.404%	-	100%	68.404%	-	-	-
546000	3	68.404%	68.404%	-	100%	68.404%	-	100%	68.404%	-	-	-
545000	1	65.240%	65.240%	-	100%	65.240%	-	100%	65.240%	-	-	-
543000	1	65.240%	65.240%	-	100%	65.240%	-	100%	65.240%	-	-	-
539000	1	65.240%	65.240%	-	100%	65.240%	-	100%	65.240%	-	-	-
537300	1	65.240%	65.240%	-	100%	65.240%	-	100%	65.240%	-	-	-
537000	1	65.240%	65.240%	-	100%	65.240%	-	100%	65.240%	-	-	-
536000	1	65.240%	65.240%	-	100%	65.240%	-	100%	65.240%	-	-	-
535000	1	65.240%	65.240%	-	100%	65.240%	-	100%	65.240%	-	-	-

WA - GAS

935000	4	67.587%	67.587%	-	100%	67.587%	-	100%	67.587%	-	-	-
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Prep by: JSS 1st Review: Jma
Date: 02-22-2012 Mgr. Review: Jma

Adjustme 2-12-29

Workpaper Ref. MR-NU-1

Miscellaneous Adjustment
Non-Utility Amounts
For the Year ended December 31, 2011

Ferc Acct	CD	Removed	IAA	AN	ID	WA	ED	AN	ID	WA	GD	AA	AS	ID	OR	Grand Total
930200	4	67.587%	67.587%	-	-	-	100%	67.587%	-	-	100%	67.587%	-	-	-	-
923000	4	67.587%	67.587%	-	-	-	100%	67.587%	-	-	100%	67.587%	-	-	-	-
921000	4	67.587%	67.587%	-	-	-	100%	67.587%	-	-	100%	67.587%	-	-	-	-
909000	2	66.442%	66.442%	-	-	-	100%	66.442%	-	-	100%	66.442%	-	-	-	-
908000	2	66.442%	66.442%	-	-	-	100%	66.442%	-	-	100%	66.442%	-	-	-	-
905000	2	66.442%	66.442%	-	-	-	100%	66.442%	-	-	100%	66.442%	-	-	-	-
901000	2	66.442%	66.442%	-	-	-	100%	66.442%	-	-	100%	66.442%	-	-	-	-
880000	3	65.586%	65.586%	-	-	-	100%	65.586%	-	-	100%	65.586%	-	-	-	-
588000	3	65.586%	65.586%	-	-	-	100%	65.586%	-	-	100%	65.586%	-	-	-	-
566000	3	65.586%	65.586%	-	-	-	100%	65.586%	-	-	100%	65.586%	-	-	-	-
546000	3	65.586%	65.586%	-	-	-	100%	65.586%	-	-	100%	65.586%	-	-	-	-
545000	1	69.580%	69.580%	-	-	-	100%	69.580%	-	-	100%	69.580%	-	-	-	-
543000	1	69.580%	69.580%	-	-	-	100%	69.580%	-	-	100%	69.580%	-	-	-	-
539000	1	69.580%	69.580%	-	-	-	100%	69.580%	-	-	100%	69.580%	-	-	-	-
537300	1	69.580%	69.580%	-	-	-	100%	69.580%	-	-	100%	69.580%	-	-	-	-
537000	1	69.580%	69.580%	-	-	-	100%	69.580%	-	-	100%	69.580%	-	-	-	-
536000	1	69.580%	69.580%	-	-	-	100%	69.580%	-	-	100%	69.580%	-	-	-	-
535000	1	69.580%	69.580%	-	-	-	100%	69.580%	-	-	100%	69.580%	-	-	-	-

WA - ELECTRIC

935000	4	7,653.91	-	-	-	-	-	-	-	-	-	-	-	-	-	7,653.91
930200	4	115.54	754.46	-	-	-	-	-	-	-	-	-	-	-	-	870.00
923000	4	(93.34)	-	-	-	-	-	-	-	-	-	-	-	-	-	(93.34)
921000	4	905.82	203.00	-	-	21.86	-	-	-	-	-	-	-	-	-	1,130.68
909000	2	-	4,048.61	-	-	-	-	-	-	-	-	-	-	-	-	4,048.61
908000	2	-	414.48	-	-	-	-	-	-	-	-	-	-	-	-	414.48
905000	2	68.55	-	-	-	-	-	-	-	-	-	-	-	-	-	68.55
901000	2	25.07	-	-	-	-	-	-	-	-	-	-	-	-	-	25.07
880000	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
588000	3	-	-	-	-	317.68	-	1,337.96	-	-	-	-	-	-	-	1,655.64
566000	3	-	-	-	-	23.76	-	-	-	-	-	-	-	-	-	23.76
546000	3	-	-	-	-	169.55	-	-	-	-	-	-	-	-	-	169.55
545000	1	-	-	-	-	15.35	-	-	-	-	-	-	-	-	-	15.35
543000	1	-	-	-	-	28.97	-	-	-	-	-	-	-	-	-	28.97
539000	1	-	-	-	-	492.16	-	-	-	-	-	-	-	-	-	492.16
537300	1	-	-	-	-	115.02	-	-	-	-	-	-	-	-	-	115.02
537000	1	-	-	-	-	442.93	-	-	-	-	-	-	-	-	-	442.93
536000	1	-	-	-	-	854.81	-	-	-	-	-	-	-	-	-	854.81
535000	1	-	-	-	-	14.48	-	-	-	-	-	-	-	-	-	14.48
		8,675.56	5,420.55	-	-	1,184.33	-	1,337.96	-	-	-	-	-	-	-	17,930.61

WA - GAS

935000	4	2,076.68	-	-	-	-	-	-	-	-	-	-	-	-	-	2,076.68
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Prep by: JSS 1st Review: [Signature]
Date: 02-22-2012 Mgr. Review: [Signature]

Adjustme 2.12.30

Workpaper Ref. MR-NU-1

Miscellaneous Adjustment
 Non-Utility Amounts
 For the Year ended December 31, 2011

Ferc Acct	CD	Removed	IAA	AN	ID	WA	ED AN	ID	WA	GD AA	AS	ID	OR	Grand Total
930200	4		31.35	201.31	-	-	-	-	-	-	-	-	-	232.66
923000	4		(25.33)	-	-	-	-	-	-	-	-	-	-	(25.33)
921000	4		245.77	54.17	-	-	-	-	-	-	-	-	-	299.94
909000	2		-	2,546.19	-	-	-	-	-	-	-	-	-	2,546.19
908000	2		-	260.67	-	-	-	-	-	-	-	-	-	260.67
905000	2		43.11	-	-	-	-	-	-	-	-	-	-	43.11
901000	2		15.77	-	-	-	-	-	-	-	-	-	-	15.77
880000	3		-	-	-	-	-	-	-	-	-	-	-	-
588000	3		-	-	-	-	-	-	-	-	-	-	-	-
566000	3		-	-	-	-	-	-	-	-	-	-	-	-
546000	3		-	-	-	-	-	-	-	-	-	-	-	-
545000	1		-	-	-	-	-	-	-	-	-	-	-	-
543000	1		-	-	-	-	-	-	-	-	-	-	-	-
539000	1		-	-	-	-	-	-	-	-	-	-	-	-
537300	1		-	-	-	-	-	-	-	-	-	-	-	-
537000	1		-	-	-	-	-	-	-	-	-	-	-	-
536000	1		-	-	-	-	-	-	-	-	-	-	-	-
535000	1		-	-	-	-	-	-	-	-	-	-	-	-
			2,387.35	3,062.33	-	-	-	-	-	-	-	-	-	5,449.69

G-MR-1

Prep by: J88 1st Review: [Signature]
 Date: 02-22-2012 Mgr. Review: [Signature]

2-12-31

Sum of Transaction Amount Ferc Acct	Service CD AA	Jurisdiction			ED AN	ID	WA	GD ID	OR	Grand Total
		AN	ID							
935000		15,775.54								15,775.54
930200		238.15	1,423.42	525.75					100.00	2,287.32
923000		-192.39								-192.39
921000		1,867.00	383.00		32.61					2,282.61
909000			10,000.00							10,000.00
908000			1,023.76	35.70						1,059.46
905000		197.28								197.28
901000		72.15								72.15
880000								57.00	482.20	539.20
588000				464.41		176.05	1,337.96			1,978.42
566000				34.73						34.73
546000				247.86						247.86
545000				23.53						23.53
543000				44.40						44.40
539000				754.38						754.38
537300				176.30						176.30
537000				678.92						678.92
536000				1,310.25						1,310.25
535000				22.20						22.20
Grand Total		17,957.73	12,830.18	561.45	3,789.59	176.05	1,337.96	57.00	582.20	37,292.16 MR-NU-3

Prep by: JS 1st Review: [Signature]
 Date: 02-22-2012 Mgr. Review: [Signature]

2-12-32

Avista Utilities
Miscellaneous Adjustment - Removal of Non-Utility Transactions
For the Test Period Ended December 31, 2011

Purpose: This document is a detailed transaction listing of all transaction that were removed from the rate case as they were items that were improperly coded as a Utility transaction, when in fact they should have been coded as a Non-Utility transaction.



Process: In Order to identify this population, the company reviewed all transaction detail in FERC accounts 500 through 935, searching for specific words, reviewing specific Program Descriptions, and expenditure types. All labor transactions were removed from our analysis.


Sum of Transaction Amount						Total
Ferc Acct	Service	Jurisdictl	Expenditure Type	Vendor Name	Transaction Desc	
535000	ED	AN	210 Employee Auto Mileage	GUY E PAUL	Mileage, Admin; Employee meeting and Christmas lunch in N	22.20
535000 Total						22.20
537000	ED	AN	210 Employee Auto Mileage	KATHRYN L KRUEGER	Mileage, WRTAC meeting	15.30
					Mileage, AIT meeting-Lunches	15.30
					Mileage, DRT meeting	15.30
					Mileage, Tim Swant's lunch meeting	15.30
					Mileage, Budget meeting lunch	15.30
					Mileage, Fish trap meeting	15.30
					Mileage, AIT meeting Lunch	15.30
					Mileage, Grant presentation Thompson Falls	35.70
					Mileage, Graves Creek Meeting	15.30
					Mileage, Big Sky Pantry Lunches -Ranking	15.30
					Mileage, Plains	45.90
					Mileage, TRTAC Meeting	15.30
					Mileage, Trout Creek - Golf tourney information	15.30
					Mileage, Thompson Falls Golf tourney meeting	35.70
				TIMOTHY J SWANT	Mileage, Personnel vehicle mileage to and from Thompson F	35.70
					Mileage, Personnel vehicle mileage to and from Thompson F	35.70
					Mileage, Personnel vehicle mileage to and from Thompson fal	44.40
					Mileage, Personnel vehicle mileage to and from Thompson F	44.40
					Mileage, Personnel vehicle mileage to and from Thompson F	40.80
					Mileage, Personnel vehicle mileage to and from Thompson F	35.70
			810 Advertising Expenses	VALLEY PRESS / MINERAL INDE	CFSA SPORTS	74.41
			885 Miscellaneous	CORP CREDIT CARD	KAREN PHILLIPS-BALLOON SPECIALTIES & JAC	53.21
				SANDERS COUNTY LEDGER	CFSA GOLF	29.00
537000 Total						678.92
539000	ED	AN	885 Miscellaneous	CORP CREDIT CARD	JUSTINA HERTLEIN-CHEYENNE LIVESTOCK	754.38
539000 Total						754.38
566000	ED	AN	885 Miscellaneous	CORP CREDIT CARD	JEREMIAH WEBSTER-TLF WILDFLOWERS	34.73
566000 Total						34.73
588000	ED	AN	230 Employee Lodging	MARK A WEISS	Lodging	250.38
			235 Employee Misc Expenses	CORP CREDIT CARD	GAYLE PETTINGER-HOLIDAY'S HLMK & FLORIST	76.60
				HELEN R HENRY	Misc, UNITED WAY	50.09
				MATTHEW M ANDERSON	Misc, xmas lights- kendrick tree	43.81
			885 Miscellaneous	CORP CREDIT CARD	JEREMIAH WEBSTER-TLF WILDFLOWERS	34.73
			890 Office Supplies	GAYLE Y LARSON	Office Supplies, postage stamps for xmas for kids letter	8.80
		ID	235 Employee Misc Expenses	HOLLY COX	Misc, Christmas decorations for office	22.48
			885 Miscellaneous	SHOSHONE NEWS PRESS	SPORTS POSTER	130.00

Prep by: JS 1st Review: ma
 Date: 02-22-2012 Mgr. Review: ma

2-12-33

Sum of Transaction Amount							
Ferc Acct	Service	Jurisdiction	Expenditure Type	Vendor Name	Transaction Desc		Total
588000	ED	ID	890 Office Supplies	PEGGY S GEORGE	Office Supplies, christmas wrap		23.57
		WA	210 Employee Auto Mllege	ARTHUR W DORVAL JR	Mileage		35.00
			215 Employee Business Meals	MICHAEL S DANIELS	Meals, Christmas Employee Celebration		1,253.56
			235 Employee Misc Expenses	LAUREN E TURNER	Misc		49.40
588000 Total							1,978.42
880000	GD	ID	885 Miscellaneous	NIEMANS FLORAL & MUSIC	FLOWERS		57.00
		OR	215 Employee Business Meals	JEFFREY DANIELS	Meals		7.20
			880 Materials & Equipment	RYAN W FORSLOFF	Materials		75.00
			885 Miscellaneous	DIAMOND HOME IMPROVEMEN	GIFT CARDS		100.00
				TYRHOLM BIG R INC	GIFT CARDS		300.00
880000 Total							539.20
901000	CD	AA	215 Employee Business Meals	FRANCES M SHANE	Meals		72.15
901000 Total							72.15
905000	CD	AA	215 Employee Business Meals	KIMBERLEY ANN CASEY	Meals, United Way give-a-ways		35.11
			235 Employee Misc Expenses	KIMBERLEY ANN CASEY	Misc, United Way give-a-ways		44.63
			880 Materials & Equipment	HEATHER E BRUNS	Materials, Kids Christmas Party		117.54
905000 Total							197.28
908000	CD	AN	215 Employee Business Meals	DOUGLAS T KELLEY	Meals, West Plains Chamber		20.00
				HAPPY DAY CATERING	RICK DAVIS RETIREMENT		1,003.76
		ID	210 Employee Auto Mllege	SUSAN E ADAMS	Mileage, Spokane valley Power B-fast		17.85
					Mileage, Womens Power B-fast		17.85
908000 Total							1,059.46
909000	CD	AN	885 Miscellaneous	SPOKANE REGIONAL CLEAN AIR CLEAN AIR AGENCY DONATION			10,000.00
909000 Total							10,000.00
921000	CD	AA	205 Airfare	JASON R THACKSTON	Airfare		533.40
			215 Employee Business Meals	JASON R THACKSTON	Meals		140.50
			220 Employee Car Rental	JASON R THACKSTON	Car Rental		72.08
			230 Employee Lodging	JASON R THACKSTON	Lodging		513.95
			235 Employee Misc Expenses	CORP CREDIT CARD	HALLIE ROWLAND-FTD JUST FLOWERS		59.46
				JASON R THACKSTON	Misc		18.34
					Parking		18.50
			885 Miscellaneous	CORP CREDIT CARD	KIMBERLY LUKES-FTD FLOWERS BY PAUL		48.22
					HALLIE ROWLAND-FTD FLOWERS BY PAUL		58.82
					KAREN EASTWOOD-SIMPLY NORTHWEST		55.41
				IKON OFFICE SOLUTIONS	HOLIDAY CARDS		10.43
				LIBERTY PARK FLORIST	ACCT 0001814, ORDER# 147618/1, FLOWERS BEREAVEMI		98.86
			890 Office Supplies	PETERS & SONS	FLOWERS		75.00
			830 Dues	INTERNATIONAL RIGHT OF WAY	MEMBER DUES		60.00
			611 Cable Service	COMCAST	CABLE SERVICE-OLYMPIA		104.03
		AN	215 Employee Business Meals	RANDI C RICH	Meals, Employee Christmas Lunch - Engineering Technical S		155.14
			235 Employee Misc Expenses	MICHAEL T TATKO	Misc, Postage for mailing vehicle donation title		16.15
				DANETTA K SCHROEDER	Misc, Cakes		35.98
			915 Printing	PRINTCRAFT PRINTING INC	PRINTING HIGH SCHOOL FLYERS		175.73
	ED	AN	885 Miscellaneous	IKON OFFICE SOLUTIONS	HOLIDAY CARDS		32.61
921000 Total							2,282.61
930200	CD	AA	210 Employee Auto Mllege	KAREN S FELTES	Mileage		37.74
			235 Employee Misc Expenses	CORP CREDIT CARD	RAEAN CORNELL-TLF HILLYARD FLORIST		61.90
				MARIAN MCMAHON DURKIN	Parking, Parking while attending AIQ Board meeting		7.61

Prep by:  1st Review: 

Date: 02-22-2012 Mgr. Review: 

2.12-34

Ferc Acct	Service	Jurisdiction	Expenditure Type	Vendor Name	Transaction Desc	Total
	CD	AA	885 Miscellaneous	CORP CREDIT CARD	RAEAN CORNELL-VINOI A WINE SHOP	11.90
					CATHERINE BOWDEN-JO-ANN STORE #1872	19.00
			950 Training	INTERNATIONAL RIGHT OF WAY	TEST FOR COURSE 800 PRINCIPLES	100.00
		AN	235 Employee Misc Expenses	CORP CREDIT CARD	FRANK BINDER-DEER PARK GOLF CLUB	73.00
			825 Donations	JUNIOR ACHIEVEMENT OF INLA	GOLF BENEFIT	1,000.00
				PANHANDLE SHRINE CLUB	DONATION FOR SHRINERS GOLF CLA	200.00
				SANDPOINT SUPER DRUG / ACE	DONATION FOR AUCTION	97.42
			885 Miscellaneous	RENEES DESERT ROSE	FRESH ARRANGEMENT	53.00
		ID	210 Employee Auto Mileage	MICHAEL T TATKO	Mileage	63.24
			810 Advertising Expenses	KAMIAH KUB BOOSTERS	IDADV-H.S. SPORTS POSTER	150.00
				VARSITY PRODUCTIONS	10 ADS SPORTS POSTER AD	150.00
			825 Donations	LCRI EARTH DAY	DONATION	125.00
			885 Miscellaneous	CORP CREDIT CARD	ANNETTE LONG-TLF FLORAL ARTISTRY LL	37.51
	GD	OR	235 Employee Misc Expenses	STEVE L VINCENT	Misc, fueling service truck for donation to City of Gold Hill	20.00
					Misc, refueling service truck for donation to City of Canyonville	30.00
			810 Advertising Expenses	KLAMATH BASIN HOME BUILDING	GOLF TOURNAMENT SPONSORSHIP	50.00
930200 Total						2,287.32
935000	CD	AA	020 Professional Services	AZAR'S FOOD SERVICES	CHRISTMAS LUNCH	7,391.60
			215 Employee Business Meals	AZAR'S FOOD SERVICES	1/2 CHRISTMAS PARTY	7,391.60
					CHRISTMAS PARTY	720.68
			235 Employee Misc Expenses	LINDA K WILLIAMS	Misc	48.88
			890 Office Supplies	RODNEY T STATON	Office Supplies, United Way Video, purchased microphone and	168.46
					Office Supplies, United Way Campaign	54.32
935000 Total						15,775.54
536000	ED	AN	210 Employee Auto Mileage	KATHRYN L KRUEGER	Mileage, Get lunch at TC Local Store for LFPC meeting	38.85
					Mileage, Water festival meeting-Thompson Falls	38.85
					Mileage, Water festival meeting -Thompson Falls	38.85
					Mileage, Set up for Water Festival	38.85
					Mileage, Work Water Festival	38.85
			215 Employee Business Meals	NOXON SENIOR CENTER	CFSA - CHRISTMAS PARTY	975.00
			235 Employee Misc Expenses	CORP CREDIT CARD	KATHY KRUEGER-TLF BITTERROOT FLOWER	91.00
				KATHRYN L KRUEGER	Misc, Noxon Town Park Christmas card greeting	50.00
536000 Total						1,310.25
543000	ED	AN	210 Employee Auto Mileage	KAREN TERESA TERPAK	Mileage, Long Lake Penstock	44.40
543000 Total						44.40
545000	ED	AN	210 Employee Auto Mileage	KAREN TERESA TERPAK	Mileage, United Way - YMCA	2.33
					Mileage, United Way - Valley Call Center	21.20
545000 Total						23.53
923000	CD	AA	035 Workforce - Contract	HP ENTERPRISE SERVICES	PBM GOLF TOURNAMENT	-200.00
			235 Employee Misc Expenses	MARK T THIES	Parking, Parking while attending Ecova Board Meeting	7.61
923000 Total						-192.39
537300	ED	AN	885 Miscellaneous	PARMA	CONTRIBUTION/AMY LANE SNOW REMOVAL, GRADING	176.30
537300 Total						176.30
546000	ED	AN	210 Employee Auto Mileage	THOMAS C DEMPSEY	Mileage, PGE Coyote Springs Christmas Celebration	158.18
			230 Employee Lodging	THOMAS C DEMPSEY	Lodging, PGE/Avista Christmas Celebration	89.68
546000 Total						247.86
Grand Total						37,292.16

MR-NU-2

Prep by: JS 1st Review: Jma
 Date: 02-22-2012 Mgr. Review: Jma

2.12-35

Miscellaneous Restating Adjustment

Reclassifications

MR-PR Workpapers

RB:
yma

**Miscellaneous Adjustment
Miscellaneous Adjustment - Reclassifications
For the Year ended December 31, 2011**

Ferc Acct	CD		ED		GD		Grand Total
	Remo	AA	WA	AN	WA	AA	
910000	-69,000.00	0.00	42,000.00	0.00	27,000.00	0.00	0.00
909000	0.00	180.00	0.00	-180.00	0.00	0.00	0.00
Grand Total	-69,000.00	180.00	42,000.00	-180.00	27,000.00	0.00	0.00

ELECTRIC




910000	2	52.937%	61.766%	100%	100%	-
909000	2	52.937%	61.766%	100%	100%	-

GAS

910000	2	32.891%	38.234%	-	0%	100%
909000	2	32.891%	38.234%	-	0%	100%

GAS-South

910000	2	14.172%	0.000%	-	0%	100%
909000	2	14.172%	0.000%	-	0%	100%

Prep by:  1st Review: 
Date: 02-22-2012 Mgr. Review: 

**Miscellaneous Adjustment
Miscellaneous Adjustment - Reclassifications
For the Year ended December 31, 2011**

Ferc Acct	CD Remo AA	WA	ED AN	WA	GD AA	Grand Total
WA - ELECTRIC						
<u>910000</u>	2	65.641%	100%	65.641%	100%	65.641%
<u>909000</u>	2	65.641%	100%	65.641%	100%	65.641%
<hr/>						
WA - GAS						
<u>910000</u>	2	66.442%	100%	66.442%	100%	66.442%
<u>909000</u>	2	66.442%	100%	66.442%	100%	66.442%
<hr/>						
WA - ELECTRIC						
<u>910000</u>	2	(23,976.38)	-	27,569.22	-	3,592.84
<u>909000</u>	2	-	111.18	-	(180.00)	(68.82)
		<u>(23,976.38)</u>	<u>111.18</u>	<u>27,569.22</u>	<u>(180.00)</u>	<u>3,524.02</u> E-MR-1
<hr/>						
WA - GAS						
<u>910000</u>	2	(15,078.87)	-	-	17,939.34	2,860.47
<u>909000</u>	2	-	68.82	-	-	68.82
		<u>(15,078.87)</u>	<u>68.82</u>	<u>-</u>	<u>17,939.34</u>	<u>2,929.29</u> G-MR-1

Adjustment # Z-12-38

Workpaper Ref. MR-RC-1

Miscellaneous Adjustment
Miscellaneous Adjustment - Reclassifications
For the Year ended December 31, 2011

Ferc Acct	CD		ED		GD	Grand Total
	Remo AA	WA	AN	WA	AA	

Prep by: *JS* 1st Review: *1*
Date: 02-22-2012 Mgr. Review: *MA*

Miscellaneous Adjustment
 Miscellaneous Adjustment - Reclassifications
 For the Year ended December 31, 2011

Balances as Recorded							
Ferc Acct	Removed In Miscellaneous	CD AA	WA	ED AN	WA	GD AA	Grand Total
910000		69,000.00					69,000.00
909000					180.00		180.00
Grand Total		69,000.00	0.00	0.00	180.00	0.00	69,180.00 MR-RC-3

Balances with Corrected Recording							
Ferc Acct	Removed In Miscellaneous	CD AA	WA	ED AN	WA	GD AA	Grand Total
910000				42,000.00		27,000.00	69,000.00
909000			180.00				180.00
Grand Total		0.00	180.00	42,000.00	0.00	27,000.00	69,180.00 MR-RC-3

Net Adjustment							
Ferc Acct	Removed In Miscellaneous	CD AA	WA	ED AN	WA	GD AA	Grand Total
910000		-69,000.00	0.00	42,000.00	0.00	27,000.00	0.00
909000		0.00	180.00	0.00	-180.00	0.00	0.00
Grand Total		-69,000.00	180.00	42,000.00	-180.00	27,000.00	0.00

Adjus 2.12-40

Workpaper .../ MR-RC-3

Ferc Acct	Jurisdiction	Service	Voucher Nu	Accounting	Transaction Desc	Expenditure Type	Transaction Amount	Project Desc	Vendor Name	Reclassified	Reclassified
909000	WA	ED	640224	201112	WA ELEC GAS UPDATES	020 Professional Services	180.00	WA Electric Service Implement	PIERPOINT MEDIA INC	CD	WA
910000	AA	CD	638603	201107	CUSTOMER RESEARCH-ELEC	020 Professional Services	42,000.00	Common Sales and Marketing	J D POWER AND ASSOCIATES	ED	AN
910000	AA	CD	656576	201109	JD POWER GAS STUDY	020 Professional Services	<u>27,000.00</u>	Common Sales and Marketing	J D POWER AND ASSOCIATES	GD	AA

Prep by: JSR 1st Review: JMA
Date: 02-22-2012 Mgr. Review: JMA

2.12-41

Miscellaneous Restating Adjustment

Plane Reclassifications

MR-PR Workpapers

RB: jma

**Miscellaneous Adjustment
Plane Reclassifications
For the Year ended December 31, 2011**

Ferc Acct	CD		ED			GD		ZZ	Grand Total
	AA	WA	AN	ID	WA	AA	ZZ		
242600	-	-	(367.50)	-	182.00	-	-	(185.50)	
535000	-	-	(766.50)	-	-	-	-	(766.50)	
557000	-	-	(3,349.50)	-	-	-	-	(3,349.50)	
560000	-	-	(3,108.00)	1,960.00	1,148.00	-	-	-	
580000	-	-	(1,470.00)	-	1,470.00	-	-	-	
813000	-	882.00	-	-	-	(882.00)	-	-	
921000	(1,977.50)	-	-	-	367.50	1,610.00	-	-	
928000	1,193.50	5,253.50	(2,870.00)	(969.50)	1,410.50	283.50	-	4,301.50	
930200	(3,220.00)	-	-	-	-	-	3,220.00	-	
Grand Total	-4,004.00	6,135.50	-11,931.50	990.50	4,578.00	1,011.50	3,220.00	0.00	

0.00

ELECTRIC

242600	0	0%	0%	100%	100%	100%	0%	0%
535000	7	72.383%	79.075%	100%	100%	100%	0%	0%
557000	7	72.383%	79.075%	100%	100%	100%	0%	0%
560000	7	72.383%	79.075%	100%	100%	100%	0%	0%
580000	7	72.383%	79.075%	100%	100%	100%	0%	0%
813000	10	0%	0%	100%	100%	100%	0%	0%
921000	7	72.383%	79.075%	100%	100%	100%	0%	0%
928000	7	72.383%	79.075%	100%	100%	100%	0%	0%
930200	7	72.383%	79.075%	100%	100%	100%	0%	0%

GAS

242600	0	0%	0%	0%	0%	0%	100%	0%
535000	7	19.477%	20.925%	0%	0%	0%	100%	0%
557000	7	19.477%	20.925%	0%	0%	0%	100%	0%
560000	7	19.477%	20.925%	0%	0%	0%	100%	0%
580000	7	19.477%	20.925%	0%	0%	0%	100%	0%
813000	10	0%	0%	0%	0%	0%	100%	0%
921000	7	19.477%	20.925%	0%	0%	0%	100%	0%
928000	7	19.477%	20.925%	0%	0%	0%	100%	0%
930200	7	19.477%	20.925%	0%	0%	0%	100%	0%

Prep by: JS 1st Review: _____

**Miscellaneous Adjustment
Plane Reclassifications
For the Year ended December 31, 2011**

Ferc Acct		CD		ED		ID	GD		ZZ	Grand Total
		AA	WA	AN	WA		AA	ZZ		
GAS-South										
242600	0	0.000%		0%		0%		0%	0.000%	0%
535000	7	8.140%		0%		0%		0%	100%	0%
557000	7	8.140%		0%		0%		0%	100%	0%
560000	7	8.140%		0%		0%		0%	100%	0%
580000	7	8.140%		0%		0%		0%	100%	0%
813000	10	100.000%		0%		0%		0%	100%	0%
921000	7	8.140%		0%		0%		0%	100%	0%
928000	7	8.140%		0%		0%		0%	100%	0%
930200	7	8.140%		0%		0%		0%	100%	0%
WA - ELECTRIC										
242600	0	0.000%		0%		0%		0%	0%	0%
535000	1	65.240%		100%		65.240%		0%	100%	65.240%
557000	3	68.404%		100%		68.404%		0%	100%	68.404%
560000	3	68.404%		100%		68.404%		0%	100%	68.404%
580000	3	68.404%		100%		68.404%		0%	100%	68.404%
813000	10	63.012%		100%		63.012%		0%	100%	63.012%
921000	4	67.029%		100%		67.029%		0%	100%	67.029%
928000	4	67.029%		100%		67.029%		0%	100%	67.029%
930200	4	67.029%		100%		67.029%		0%	100%	67.029%

Prep by: JSS 1st Review: _____
 Date: 02-28-2012 Mgr. Review: Jma

**Miscellaneous Adjustment
Plane Reclassifications
For the Year ended December 31, 2011**

Ferc Acct		CD		ED		GD		ZZ	Grand Total
		AA	WA	AN	ID	WA	AA	ZZ	
WA - GAS									
242600	0	0%	0%	0%	0%	0%	0%	0%	0%
535000	1	69.580%	100%	69.580%	0%	100%	69.580%	0%	0%
557000	3	65.586%	100%	65.586%	0%	100%	65.586%	0%	0%
560000	3	65.586%	100%	65.586%	0%	100%	65.586%	0%	0%
580000	3	65.586%	100%	65.586%	0%	100%	65.586%	0%	0%
813000	10	67.278%	100%	67.278%	0%	100%	67.278%	0%	0%
921000	4	67.587%	100%	67.587%	0%	100%	67.587%	0%	0%
928000	4	67.587%	100%	67.587%	0%	100%	67.587%	0%	0%
930200	4	67.587%	100%	67.587%	0%	100%	67.587%	0%	0%
<hr/>									
ID - ELECTRIC									
242600	0	0.000%	0%	0.000%	0%	0%	0%	0%	0%
535000	1	34.760%	0%	34.760%	100%	0%	0%	0%	0%
557000	3	31.596%	0%	31.596%	100%	0%	0%	0%	0%
560000	3	31.596%	0%	31.596%	100%	0%	0%	0%	0%
580000	3	31.596%	0%	31.596%	100%	0%	0%	0%	0%
813000	10	36.988%	0%	36.988%	100%	0%	0%	0%	0%
921000	4	32.971%	0%	32.971%	100%	0%	0%	0%	0%
928000	4	32.971%	0%	32.971%	100%	0%	0%	0%	0%
930200	4	32.971%	0%	32.971%	100%	0%	0%	0%	0%

Prep by: JSS 1st Review: _____
 Date: 02-28-2012 Mgr. Review: Jma

**Miscellaneous Adjustment
Plane Reclassifications
For the Year ended December 31, 2011**

Ferc Acct		CD		ED			GD		ZZ	Grand Total
		AA	WA	AN	ID	WA	AA	ZZ		
ID - GAS										
242600	0		0%	0%	0%	0%	0%	0%	0%	0%
535000	1		30.420%	0%	0%	0%	0%	30.420%	0%	0%
557000	3		34.414%	0%	0%	0%	0%	34.414%	0%	0%
560000	3		34.414%	0%	0%	0%	0%	34.414%	0%	0%
580000	3		34.414%	0%	0%	0%	0%	34.414%	0%	0%
813000	10		32.722%	0%	0%	0%	0%	32.722%	0%	0%
921000	4		32.413%	0%	0%	0%	0%	32.413%	0%	0%
928000	4		32.413%	0%	0%	0%	0%	32.413%	0%	0%
930200	4		32.413%	0%	0%	0%	0%	32.413%	0%	0%
<hr/>										
OR - GAS										
242600	0		100%	0%	0%	0%	0%	0%	0%	0%
535000	1		100%	0%	0%	0%	0%	0%	0%	0%
557000	3		100%	0%	0%	0%	0%	0%	0%	0%
560000	3		100%	0%	0%	0%	0%	0%	0%	0%
580000	3		100%	0%	0%	0%	0%	0%	0%	0%
813000	10		100%	0%	0%	0%	0%	0%	0%	0%
921000	4		100%	0%	0%	0%	0%	0%	0%	0%
928000	4		100%	0%	0%	0%	0%	0%	0%	0%
930200	4		100%	0%	0%	0%	0%	0%	0%	0%

**Miscellaneous Adjustment
Plane Reclassifications
For the Year ended December 31, 2011**

Ferc Acct		CD		ED		GD		ZZ	Grand Total
		AA	WA	AN	ID	WA	AA	ZZ	
WA - ELECTRIC									
242600	0	-	-	-	-	-	-	-	-
535000	1	-	-	(500.06)	-	-	-	-	(500.06)
557000	3	-	-	(2,291.19)	-	-	-	-	(2,291.19)
560000	3	-	-	(2,126.00)	-	1,148.00	-	-	(978.00)
580000	3	-	-	(1,005.54)	-	1,470.00	-	-	464.46
813000	10	-	-	-	-	-	-	-	-
921000	4	(959.44)	-	-	-	367.50	-	-	(591.94)
928000	4	579.06	4,154.21	(1,923.73)	-	1,410.50	-	-	4,220.03
930200	4	(1,562.27)	-	-	-	-	-	-	(1,562.27)
		<u>(1,942.64)</u>	<u>4,154.21</u>	<u>(7,846.52)</u>	<u>-</u>	<u>4,396.00</u>	<u>-</u>	<u>-</u>	<u>(1,238.96)</u>
WA - GAS									
242600	0	-	-	-	-	-	-	-	-
535000	1	-	-	-	-	-	-	-	-
557000	3	-	-	-	-	-	-	-	-
560000	3	-	-	-	-	-	-	-	-
580000	3	-	-	-	-	-	-	-	-
813000	10	-	-	-	-	-	(593.39)	-	(593.39)
921000	4	(260.32)	-	-	-	-	1,088.15	-	827.83
928000	4	157.11	1,099.29	-	-	-	191.61	-	1,448.02
930200	4	(423.88)	-	-	-	-	-	-	(423.88)
		<u>(527.08)</u>	<u>1,099.29</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>686.37</u>	<u>-</u>	<u>1,258.58</u>

Prep by: SS 1st Review: —
 Date: 02-28-2012 Mgr. Review: Jma

Transaction Detail Selection:

Ferc Acct	Service	Jurisdiction	Accounting	Expenditure Type	Transaction / Project Desc	Reclassified	Reclassified	Purpose of Flight	Flight Number	Reclass
560000	ED	AN	201106	550 Company Aircraft	980.00 Trans System Operations - 098	ED	ID	IPUC Commissioner Update on Transmission	AVA062011	Reclass
560000	ED	AN	201106	550 Company Aircraft	980.00 Trans System Operations - 098	ED	ID	IPUC Commissioner Update on Transmission	AVA062011	Reclass
242600	ED	WA	201102	550 Company Aircraft	185.50 DSM Washington Elect Programs	CD	WA	Meeting to discuss hedging plan in compliance with GAVA020211	AVA020211	Reclass
557000	ED	AN	201102	550 Company Aircraft	1,183.00 Elect Other PS Expense -098	CD	WA	Meeting to discuss hedging plan in compliance with GAVA020211	AVA020211	Reclass
813000	GD	AA	201102	550 Company Aircraft	395.50 Gas Resource Expense	CD	WA	Meeting to discuss hedging plan in compliance with GAVA020211	AVA020211	Reclass
928000	ED	WA	201102	550 Company Aircraft	973.00 Wa Elect Regulatory Activities	CD	WA	Meeting to discuss hedging plan in compliance with GAVA020211	AVA020211	Reclass
557000	ED	AN	201102	550 Company Aircraft	1,456.00 Elect Other PS Expense -098	CD	WA	Meeting to discuss hedging plan in compliance with GAVA020411	AVA020411	Reclass
813000	GD	AA	201102	550 Company Aircraft	486.50 Gas Resource Expense	CD	WA	Meeting to discuss hedging plan in compliance with GAVA020411	AVA020411	Reclass
928000	ED	ID	201102	550 Company Aircraft	969.50 Id Elect Regulatory Activities	CD	WA	Meeting to discuss hedging plan in compliance with GAVA020411	AVA020411	Reclass
928000	ED	WA	201102	550 Company Aircraft	486.50 Wa Elect Regulatory Activities	CD	WA	Meeting to discuss hedging plan in compliance with GAVA020411	AVA020411	Reclass
930200	CD	AA	201102	550 Company Aircraft	1,610.00 Corporate Planning-099	ZZ	ZZ	Mike Thomason's Community Retirement Event	AVA022411b	Reclass
560000	ED	AN	201105	550 Company Aircraft	574.00 Trans System Operations - 098	ED	WA	Mtg w/ WUTC - Workshop on Renewable Energy I93	AVA051011	Reclass
560000	ED	AN	201105	550 Company Aircraft	574.00 Trans System Operations - 098	ED	WA	Mtg w/ WUTC - Workshop on Renewable Energy I93	AVA051011	Reclass
928000	ED	AN	201109	550 Company Aircraft	2,870.00 Comm Regulatory Activities	ED	WA	Mtg w/ WUTC re: Smart Grid	AVA092311	Reclass
535000	ED	AN	201110	550 Company Aircraft	283.5 Hydro Prentative Maint Ops-098	GD	AA	Mtgs w/ Roseburg Office	AVA101811	Reclass
921000	CD	AA	201110	550 Company Aircraft	525 Gen Safety/Health Admin-099	GD	AA	Mtgs w/ Roseburg Office	AVA101811	Reclass
921000	CD	AA	201110	550 Company Aircraft	1085 Corporate Planning-099	GD	AA	NWGA CEO Summit	AVA100511	Reclass
557000	ED	AN	201102	550 Company Aircraft	227.50 Elect Other PS Expense -098	CD	AA	Q1 Employee Meetings	AVA021811	Reclass
242600	ED	AN	201102	550 Company Aircraft	367.50 DSM Wald Elect Programs	ED	WA	Smart Grid Update to WUTC Comission	AVA021011	Reclass
580000	ED	AN	201102	550 Company Aircraft	1,470.00 Distr System Operations - 098	ED	WA	Smart Grid Update to WUTC Comission	AVA021011	Reclass
921000	CD	AA	201102	550 Company Aircraft	367.50 Common IT Operations	ED	WA	Smart Grid Update to WUTC Comission	AVA021011	Reclass
557000	ED	AN	201110	550 Company Aircraft	483 Elect Other PS Expense -098	CD	AA	Work Management System Demonstration & Meeting	AVA101411	Reclass
535000	ED	AN	201110	550 Company Aircraft	483 Hydro Prentative Maint Ops-098	CD	AA	Work Management System Demonstration & Meeting	AVA101411	Reclass
930200	CD	AA	201102	550 Company Aircraft	1,610.00 Corporate Planning-099	ZZ	ZZ	Fixed Cost Allocations for AVA 022411b	AVA022411b	Reclass
					<u>20,625.50</u> MR-PR-2					

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TAB

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AVISTA UTILITIES
WASHINGTON NATURAL GAS RESULTS
TWELVE MONTHS ENDED DECEMBER 31, 2011
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Restate Debt Interest
	Adjustment Number	2.13
	Workpaper Reference	G-D1
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Gas Expense	-
26	OPERATING INCOME BEFORE FIT	-
	FEDERAL INCOME TAX	
27	Current Accrual	-
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ (60)
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -
48	RATE OF RETURN	

2.13-2

AVISTA UTILITIES
Restate Debt Interest
Washington - GAS
TWELVE MONTHS ENDED DECEMBER 31, 2011
(000's)

		Restate Debt Interest		
<u>Adjustment Description</u>		Adjustment 2.13 ROO	Misc. Restating Adjustments	TOTAL
1.00	Per Results Report	196,579		196,579
1.01	Deferred FIT Rate Base		(297)	(297)
1.02	Deferred Debits and Credits		(2)	(2)
2.01	Revenue Normalization & Gas Cost Adjust		-	-
2.02	Eliminate B & O Taxes		-	-
2.03	Property Tax		-	-
2.04	Uncollectible Expense		-	-
2.05	Regulatory Expense Adjustment		-	-
2.06	Injuries and Damages		-	-
2.07	FIT / ITC / DFIT Expenses		-	-
2.08	Net Gains/losses		-	-
2.09	Eliminate A/R Expenses		-	-
2.10	Office Space Charges to Subs		-	-
2.11	Restate Excise Taxes		-	-
2.12	Misc Restating Adjustments		-	-
2.13	Restate Debt Interest		-	-
		196,579	(299)	196,280
	Weighted Average Cost of Debt	2.85%	2.85%	2.85%
	Restated Debt Interest	5,603	(9)	5,594
	Interest Per Results (G-FIT-12A)	5,775	-	5,775
	Increase (Decrease) in Interest Expense	(172)	(9)	(181)
	FIT Rate	35%	35%	
	Increase (Decrease) in FIT	60	3	63
		Adjustment 2.13	Misc Adjs	Total

0
error

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2/22/2012

AVISTA UTILITIES
Actual AMA 12/31/2011 Cost of Capital
Washington System

Proposed Cap Structure			
<u>Component</u>	<u>Capital Structure</u>	<u>ProForma Cost</u>	<u>ProForma Weighted Cost</u>
Total Debt	50.71%	5.621%	2.85%
			WA wtd debt 2.85%
Common	49.29%	10.20%	5.03%
Total	<u>100.00%</u>		<u>7.88%</u>

2.13-4

RESULTS OF OPERATIONS	Report ID: G-FIT-12A
FEDERAL INCOME TAXES--GAS	
For Twelve Months Ended December 31, 2011 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
Calculation of Taxable Operating Income:				
G-OPS	Operating Revenue	381,338,407	265,239,104	116,099,303
G-OPS	Operating & Maintenance Expense	321,519,762	223,680,406	97,839,356
G-OPS	Book Deprec/Amort and Reg Amortizations	14,360,838	9,596,931	4,763,907
G-OTX	Taxes Other than FIT	16,529,523	14,282,936	2,246,587
	Net Operating Income Before FIT	28,928,284	17,678,831	11,249,453
G-INT	Less: Interest Expense	9,016,656	5,775,487	3,241,169
G-SCM	Schedule M Adjustments	(19,347,092)	(13,590,869)	(5,756,223)
	Taxable Net Operating Income	564,536	(1,687,525)	2,252,061
	Tax Rate	35%	35%	35%
	Total Federal Income Tax	197,587	(590,634)	788,221
G-DTE	Deferred FIT	8,247,870	5,719,049	2,528,821
99	411400 Amortized Investment Tax Credit	(43,704)	(26,736)	(16,968)
	Total FIT/Deferred FIT & ITC	8,401,753	5,101,679	3,300,074

ALLOCATION RATIOS:

G-ALL	99	Not Allocated	0.000%	0.000%	0.000%
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TAB

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**AVISTA UTILITIES
CALCULATION OF CONVERSION FACTOR: WASHINGTON GAS
TWELVE MONTHS ENDED DECEMBER 31, 2011**

Revenues		1.000000
Expense:		
Uncollectibles (1)		0.004338
Commission Fees (2)		0.002000
Washington Excise Tax (3)		0.038353
Franchise Fees (4)		0.000000
Total Expense		<u>0.044691</u>
Net Operating Income Before FIT		0.955309
Federal Income Tax @	35.00%	0.334358
REVENUE CONVERSION FACTOR		<u>0.620951</u>

NOTES:

(1) Calculation of Effective Uncollectible Rate:

Net Write-Offs *	721,823	
Divided by:		
Sales to Ultimate Customers + Transport **	<u>166,397,475</u>	
EFFECTIVE RATE		<u>0.004338</u>

* From Uncollectible Adjustment Workpapers.
** From Results of Operations Report G-OPS-12A.

(2) WUTC fees rate per Regulatory Fee Calculation Schedule, Annual Report Year 2010 (2011 report not prepared until 4/2012)

(3) Calculation of Effective Washington Excise Tax :

Nominal Rate *		0.038520
Multiplied by		
Uncollectibles Factor:		
Revenue	1.000000	
Less: Effective Uncoll Rate	<u>0.004338</u>	0.995662
EFFECTIVE RATE		<u>0.038353</u>

* From Combined Excise Tax Return.

(4) Calculation of Franchise Fee Rate:

Total Fees Paid (Millwood/Spokane) *		0
Divided by:		
Sales to Ultimate Customers + Transport **	<u>166,397,475</u>	
EFFECTIVE RATE		<u>0.000000</u>

* From Excise/Franchise Tax Adjustment Workpapers.
** From Results of Operations Report G-OPS-12A.

Prep by: TC 1st Review: JMA
Date: 02-17-2012 Mgr. Review: JMA