

Electric Revenue Report by Revenue Class Current Month and Year-to-Date for Accounting Period : 201112 , State Code : WA

Accounting Period:201112 State Code:WA

REVENUE CLASS	Meters	Usage	Revenue Amt	YTD Average Meters	Ytd Usage	Ytd Revenue Amt
01 RESIDENTIAL	212,242	264,226,271	22,320,301	210,923	2,537,452,978	217,795,556
18 THEFT OF SERVICE-ELECTRIC	0	0	293	0	0	12,585
21 FIRM COMMERCIAL	23,090	185,349,125	16,843,619	22,985	2,132,348,896	194,229,863
31 FIRM- INDUSTRIAL	357	72,123,500	4,302,688	351	878,814,781	51,909,752
39 FIRM-PUMPING-IRRIGATION ONLY	553	299,241	29,568	553	43,146,483	3,192,460
51 LIGHTING-PUBLIC STREET AND HIWAY	332	1,405,974	380,138	330	16,848,805	4,555,701
61 ENERGY EXCHANGE-RESIDENTIAL	0	0	4	0	0	48
80 INTERDEPARTMENT REVENUE	49	952,696	81,145	49	9,647,293	819,529
83 MISC-SERVICE REVENUE SNP	0	0	31,165	0	0	343,682
85 MISC-RENT FROM ELECTRIC PROPERTY	0	0	31,367	0	0	372,998
Total WA	236,623	524,356,807	44,020,289	235,192	5,618,259,236	473,232,175
Total WA	236,623	524,356,807	44,020,289	235,192	5,618,259,236	473,232,175

RESULTS OF OPERATIONS

ELECTRIC RATE OF RETURN

For Twelve Months Ended December 31, 2011
Average of Monthly Averages Basis

Report ID:
E-ROR-12A

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%

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
1	Input	Production/Transmission Ratio		100.000%	34.760%
2	Input	Number of Customers Percent		100.000%	34.359%
3	E-OPS	Direct Distribution Operating Expense Percent		100.000%	31.596%
	Input	Jurisdictional 4-Factor Ratio	12-31-2011		
		Direct O & M Accts 500 - 598		23,354,099	7,742,101
		Direct O & M Accts 901 - 935		31,755,308	9,066,966
		Total		55,109,407	16,809,067
		Percentage		100.000%	30.501%
		Direct Labor Accts 500 - 598		9,528,184	3,170,797
		Direct Labor Accts 901 - 935		5,139,180	1,266,885
		Total		14,667,364	4,437,682
		Percentage		100.000%	30.255%
		Number of Customers		360,451	123,828
		Percentage		100.000%	34.354%
		Net Direct Plant		818,616,195	301,035,048
		Percentage		100.000%	36.774%
4		Total Percentages		400.000%	131.884%
		Percent		100.000%	32.971%

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

AVISTA UTILITIES

Basis	Ref	Description	Input	Elec/Gas North/Oregon 4-Factor	01-01-2011	System			
						Washington	Idaho		
						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	0
			Adjustments			0	0	0	0
			Total			116,603,626	91,124,578	19,416,441	6,062,607
			Percentage			100.0000%	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			100.0000%	77.876%	15.220%	6.904%
			Number of Customers at			678,123	358,982	223,040	96,101
			Percentage			100.0000%	52.937%	32.891%	14.172%
			Net Direct Plant			2,417,505,829	1,947,783,110	317,785,902	151,936,817
			Percentage			100.0000%	80.570%	13.145%	6.285%
			Total Percentages			400.0000%	289.532%	77.908%	32.560%
			Average (CD AA)			100.0000%	72.383%	19.477%	8.140%

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

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho
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Input	Gas North/Oregon 4-Factor	01-01-2011	Total	Electric	Gas North	Oregon Gas
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			100.0000%	0.0000%	76.2069%	23.7949%
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			100.0000%	0.0000%	68.7939%	31.2079%
Number of Customers at Percentage			319,141	0	223,040	96,101
Percentage			100.0000%	0.0000%	69.8889%	30.1129%
Net Direct Plant Percentage			464,005,775	0	312,801,546	151,204,229
Percentage			100.0000%	0.0000%	67.4139%	32.5879%
Total Percentages Average (GD AA)			400.0000%	0.0000%	282.2999%	117.7019%
			100.0000%	0.0000%	70.5759%	29.4259%

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

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho
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Input	01-01-2011	Total	Electric	Gas North	Oregon Gas
Elec/Gas North 4-Factor		54,563,520	50,620,200	3,943,320	0
Direct O & M Accts 500 - 894		54,701,087	39,717,113	14,983,974	0
Direct O & M Accts 901 - 935		0	0	0	0
Adjustments		0	0	0	0
Total		109,264,607	90,337,313	18,927,294	0
Percentage		100.0000%	82.6789%	17.3222%	0.0000%
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		100.0000%	85.8569%	14.1449%	0.0000%
Number of Customers at Percentage		582,022	358,982	223,040	0
		100.0000%	61.678%	38.3222%	0.0000%
Net Direct Plant Percentage		2,248,388,907	1,935,587,361	312,801,546	0
		100.0000%	86.088%	13.912%	0.0000%
Total Percentages Average (CD AN/ID/WA)		400.0000%	316.3009%	83.7009%	0.0000%
		100.0000%	79.075%	20.925%	0.0000%
9		772,833,248	486,980,889	285,852,359	
E-PLT		100.0000%	63.012%	36.988%	
Net Electric Distribution Plant Percent		78,825,150	51,155,500	27,669,650	
		100.0000%	64.897%	35.103%	
11					
Book Depreciation Percent					

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) Percent		1,997,747,317 100.0000%	1,288,302,999 64.4889%	709,444,318 35.5129%
13	E-PLT	Net Electric General Plant Percent		140,310,344 100.0000%	93,030,464 66.3039%	47,279,880 33.6979%
14		Net Allocated Schedule M's Percent		-101,487,658 100.0000%	-65,570,654 64.6099%	-35,917,004 35.3919%
99	Input	Not Allocated		0.0000%	0.0000%	0.0000%

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			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	499XXXX	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	447XXXX	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	456XXXX	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

Ref/Basis	Account	Description	SYSTEM *****			WASHINGTON *****			IDAHO *****		
			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:											
Purchased Power											
E-555	555XXX	System Control & Load Dispatching	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	Other Expense	0	714,621	714,621	0	466,219	466,219	0	248,402	248,402
E-557	557XXX	TOTAL OTHER POWER SUPPLY 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 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

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			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	405930	Amortization Expense-Franchises/Misc Intangibles	0	1,003,334	1,003,334	0	654,575	654,575	0	348,759	348,759
99	406100	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	407312	Amort of Acq Adj--Colstrip Common AFUDC	99,047	0	99,047	31,743	0	31,743	67,304	0	67,304
99	407322	Amortization of Lancaster Generation	1,360,000	0	1,360,000	1,360,000	0	1,360,000	0	0	0
1	407324	Amortization of Spokane River Relicenses	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
1	407325	Amortization of CDA CDR Fund	11,065	200,000	211,065	11,065	130,480	141,545	0	69,520	69,520
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	(10,026,823)	0	(10,026,823)	0	0	0	0	0	0
99	407380	Amortization of Warasila Generators	22,005	0	22,005	0	0	0	22,005	0	22,005
99	407382	Amortization of CDA Settlement - Allocated	337,788	0	337,788	153,132	0	153,132	184,656	0	184,656
1	407382	Amortization of CDA Settlement - Direct	0	932,318	932,318	0	608,244	608,244	0	324,074	324,074
99	407395	Optional Renewable Power Revenue Offset	183,093	0	183,093	152,118	0	152,118	30,975	0	30,975
99	407400	Amortization of CCX Credits	241,275	0	241,275	183,561	0	183,561	57,714	0	57,714
99	407403	Amortization of Dissalowed K.F. Plant	0	0	0	0	0	0	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(134,592)	0	(134,592)	(134,592)	0	(134,592)	0	0	0
99	407420	Amortization of CS2 Levelized Return	(103,282)	0	(103,282)	0	0	0	(103,282)	0	(103,282)
99	407422	Amortization of Spokane River Relicenses	194,260	0	194,260	0	0	0	194,260	0	194,260
99	407450/407499	Amortization of BPA Residential Exchange Credit	0	0	0	0	0	0	0	0	0
99	407460	Amortization of Deferral CS2 & COLSTRIP O&M	(7,202,987)	0	(7,202,987)	(4,794,236)	0	(4,794,236)	(2,408,751)	0	(2,408,751)
99	407462	Amortization of LIDAR O&M Deferral	373,025	0	373,025	516,251	0	516,251	(143,226)	0	(143,226)
99	407482	Amortization of CDA Settlement	(337,879)	0	(337,879)	(337,879)	0	(337,879)	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	0	0	0	0	0	0	0	0
TOTAL P/T DEPR/AMRT/NON-FIT TAXES			(12,455,238)	16,971,697	44,503,199	(335,867)	11,072,336	11,072,336	(12,119,371)	5,899,361	5,899,361
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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****		Total		
			Direct	Allocated	Direct	Allocated	Direct	Allocated			
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	1,285,206	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											
E-AMTX											
E-OTX											
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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****						
			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	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	614,087	2,116,166	2,730,253	
E-903	903XXX	Customer Records & Collection Expenses	1,897,616	6,138,903	8,056,519	1,283,529	4,042,737	5,326,266	0	0	0	0	904,246	904,246	
2	904000	Uncollectible Accounts	0	2,631,760	2,631,760	0	1,727,514	1,727,514	0	0	0	0	47,607	47,607	
2	905000	Misc Customer Accounts	0	138,558	138,558	0	90,951	90,951	0	0	0	0	47,607	47,607	
		TOTAL CUSTOMER ACCOUNTS EXPENSES		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	1,293	307,594	308,887	
2	909000	Advertising	24,176	895,235	919,411	22,883	587,641	610,524	0	0	0	0	45,967	45,967	
2	910000	Misc Customer Service & Info Exp	0	133,784	133,784	0	87,817	87,817	0	0	0	0	0	0	
		TOTAL CUSTOMER SERVICE & INFO EXP		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	0	4,153	4,153	
2	913000	Advertising	154	0	154	154	0	154	0	0	0	0	0	0	
2	916000	Miscellaneous Sales Expenses	(3,850)	(63)	(3,913)	(3,850)	(41)	(3,891)	0	(22)	(22)	0	(22)	(22)	
		TOTAL SALES EXPENSES		12,023	8,327		7,892	4,196		4,131	4,131		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	130	1,315,383	1,315,513	
4	921000	Office Supplies & Expenses	70,152	3,989,516	4,059,668	70,022	2,674,133	2,744,155	0	(20,259)	(20,259)	0	0	0	
4	922000	Admin Exp Transferred--Credit	0	(61,444)	(61,444)	0	(41,185)	(41,185)	0	0	0	0	0	0	
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	0	403,349	403,349	
4	924000	Property Insurance Premium	0	1,223,344	1,223,344	0	819,995	819,995	0	0	0	0	0	0	
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	0	391,971	391,971	
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	0	0	0	
4	927000	Franchise Requirements	5,738	0	5,738	0	0	0	5,738	0	5,738	0	0	0	
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	0	0	0	
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	0	0	0	
4	931000	Rents	41,087	842,062	883,149	31,432	564,426	595,858	9,655	277,636	287,291	0	0	0	
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	0	0	0	
		TOTAL ADMIN & GEN OPERATING EXP		63,582,917	67,615,145		2,494,690	42,551,556	45,046,246		1,537,538	21,031,361		22,568,899	

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 FIT - 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	100.0000%
E-ALL	2	Number of Customers	100.0000%
E-ALL	3	Direct Distribution Operating Expense	100.0000%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.0000%
E-ALL	99	Not Allocated	0.0000%

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	0	0	0
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	100.0000%
E-ALL	99	Not Allocated	0.0000%

			65.240%
			0.000%
			34.760%
			0.000%

Report ID:
E-557-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	SYSTEM *****		WASHINGTON *****		IDAHO *****				
			Direct	Allocated	Direct	Allocated	Direct	Allocated			
1	557000	Other Expenses	0	5,583,077	0	3,642,399	0	1,940,678	1,940,678		
1	557010	Other Power Supply Expense - Financial	0	(16,527,664)	0	(10,782,648)	0	(5,745,016)	(5,745,016)		
1	557150	Fuel - Economic Dispatch	0	163,442,853	0	106,630,117	0	56,812,736	56,812,736		
1	557160	Power Supply Expense - Miscellaneous	0	374,298	0	244,192	0	130,106	130,106		
99	557161	Unbilled Add-Ons	(913,714)	0	0	0	0	(913,714)	(913,714)		
1	557170	Broker Fees - Power	0	883,712	0	576,534	0	307,178	307,178		
1	557200	Net Peac	818,702	0	497,498	0	321,204	0	321,204		
99	557280	Washington ERM Deferred	12,787,561	0	12,787,561	0	0	0	0		
99	557290	Washington ERM Amortization	0	0	0	0	0	0	0		
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0		
99	557380	Idaho PCA Deferred	4,243,151	0	0	0	0	0	4,243,151		
99	557390	Idaho PCA Amortization	14,879,644	0	0	0	0	0	14,879,644		
1	557395	Optional Renewable Power Expense Offset	0	(151,060)	0	(98,552)	0	(52,508)	(52,508)		
1	557610	Other Expenses - Expense	0	0	0	0	0	0	0		
1	557700	Turbine Gas Bookout Expense	0	25,957,046	0	16,934,377	0	9,022,669	9,022,669		
1	557711	Turbine Gas Bookout Offset	0	(37,277,636)	0	(24,319,930)	0	(12,957,706)	(12,957,706)		
1	557730	Other Power Exp - Intracompany Thermal Gas	0	54,535,644	0	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:

Allocation	Ratio
E-ALL	1
E-ALL	99

Production/Transmission Ratio	Not Allocated	100.000%	65.240%	34.760%
0.000%	0.000%	0.000%	0.000%	0.000%

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	100.0000%
E-ALL	12	Net Electric Plant (before DFTD)	100.0000%

			65.641%	34.359%
			64.488%	35.512%

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%
 E-ALL 99 Not Allocated 0.000%

65.641% 34.359%
 0.000% 0.000%

RESULTS OF OPERATIONS

ELECTRIC INTEREST DEDUCTION FOR FIT

For Twelve Months Ended December 31, 2011
Average of Monthly Averages Basis

Report ID:
E-INT-12A

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
	Interest Deduction for FIT Calculation		51,457,026	33,020,485
				18,436,541

- 1 AMA Actual Debt Ratio
- 2 AMA Actual Debt Cost

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
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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	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:

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

* Deferred taxes are in Deferred FIT balance

AVISTA UTILITIES

Ref/Basis	Description	SYSTEM *****		WASHINGTON *****		IDAHO *****			
		Direct	Allocated	Direct	Allocated	Direct	Allocated		
E-DEPR/AMTX	Book Depreciation & Amortization	31,544,981	53,765,804	20,231,493	35,343,438	55,574,931	11,313,488	18,422,366	29,755,854
12	Contributions In Aid of Construction	0	2,444,371	0	1,576,326	1,576,326	0	868,045	868,045
2	Injuries and Damages	0	626,069	0	410,958	410,958	0	215,111	215,111
12	Salvage	0	0	0	0	0	0	0	0
99	Boulder Park Write Off	(103,282)	0	0	0	0	(103,282)	0	(103,282)
4	FAS106 Current Retiree Medical Accrual	0	2,021,124	0	1,354,739	1,354,739	0	666,385	666,385
99	FAS106 Current Retiree Medical Accrual	19,130,656	0	0	0	0	19,130,656	0	19,130,656
99	Idaho PCA	0	0	0	0	0	0	0	0
99	Idaho DSM Book Amortization	0	0	0	0	0	0	0	0
1	Rathdrum Turbine Lease	0	(33,828)	0	(22,069)	(22,069)	0	(11,759)	(11,759)
1	N.E. Tank Farm Diesel Spill	0	0	0	0	0	0	0	0
99	Airplane Lease Payments	0	362,297	0	242,844	242,844	0	119,453	119,453
4	Redemption Expense Amortization	0	1,682,220	0	1,084,830	1,084,830	0	597,390	597,390
12	Amort - Invest in Exch Pwr (405.92,.93,.95,.98)	2,450,031	0	2,450,031	0	2,450,031	0	0	0
99	DSM Tariff Rider	0	0	0	0	0	0	0	0
4	DSM Tariff Rider	420,575	0	(19,009)	0	(19,009)	0	439,584	439,584
99	DSM Tariff Rider	238,315	0	45,270	0	45,270	193,045	0	193,045
1	CSS Temporary Service Fees	0	0	0	0	0	0	0	0
4	FAS87 Current Pension Accrual	0	(10,384,148)	0	(6,960,391)	(6,960,391)	0	(3,423,757)	(3,423,757)
99	Warsilla Generators Amortization	337,788	0	153,132	0	153,132	184,656	0	184,656
99	Kettle Falls Disallowance	(134,592)	0	(134,592)	0	(134,592)	0	0	0
2	Uncollectibles	0	0	0	0	0	0	0	0
99	RTO Funding Amortization	149,913	0	79,107	0	79,107	70,806	0	70,806
99	FAS106 Post Retirement Benefits	339,356	0	250,574	0	250,574	88,782	0	88,782
12	Interest Rate Swaps	0	(7,004,813)	0	(4,517,264)	(4,517,264)	0	(2,487,549)	(2,487,549)
99	BPA Residential Exchange	737,644	0	603,835	0	603,835	133,809	0	133,809
99	Montana Hydro Settlement	1,037,316	0	676,632	0	676,632	360,684	0	360,684
1	Rathdrum Turbine Lease, Tax	0	(396,558)	0	(258,714)	(258,714)	0	(137,844)	(137,844)
99	Washington Deferred Power Costs	12,795,395	0	12,795,395	0	12,795,395	0	0	0
1	Non-Monetary Power Costs	0	58,978	0	38,477	38,477	0	20,501	20,501
4	Section 199 Manufacturing Deduction	0	(2,999,999)	0	(1,957,199)	(1,957,199)	0	(1,042,800)	(1,042,800)
4	Nez Perce Settlement	(16,796)	0	(22,008)	0	(22,008)	5,212	0	5,212
99	Clark Fork Preventive Maint. Exp (PME's)	263,251	0	0	0	0	263,251	0	263,251
11	Tax Depreciation	0	(144,372,351)	0	(93,693,325)	(93,693,325)	0	(50,679,026)	(50,679,026)
99	CS2 Levelized Return	194,260	0	0	0	0	194,260	0	194,260
99	Wind Generation AFUDC - ID	(118,664)	0	0	0	0	(118,664)	0	(118,664)
4	Noxon Spill	0	(88,949)	0	(58,030)	(58,030)	0	(30,919)	(30,919)
99	Spokane River Relicensing	78,736	0	72,939	0	72,939	5,797	0	5,797
99	Colstrip Settlement	0	0	0	0	0	0	0	0

RESULTS OF OPERATIONS

Report ID:
E-SCM-12A

AVISTA UTILITIES

ELECTRIC SCHEDULE M ITEMS
For Twelve Months Ended December 31, 2011
Average of Monthly Averages Basis

Ref/Basis	Description	SYSTEM *****		WASHINGTON *****		IDAHO *****		Total		
		Direct	Allocated	Direct	Allocated	Direct	Allocated			
99	Spokane River Relicensing P/ME	73,312	0	73,312	46,316	26,996	0	26,996		
1	CDA Fund Settlement - AN	0	200,000	200,000	0	0	0	69,520		
99	CDA Fund Settlement	11,065	0	11,065	11,065	0	0	0		
4	Gain on Sale of Office Bldg	0	(196,092)	(196,092)	0	0	0	(64,653)		
1	CDA Lake Settlement - AN	0	1,199,436	1,199,436	0	0	0	416,924		
99	CDA Lake Settlement	183,093	0	183,093	152,118	30,975	0	30,975		
99	Chicago Climate Exchange	0	0	0	0	0	0	0		
99	Amortization - Unbilled Revenue Add-Ins	(943,850)	0	(943,850)	(444,603)	(499,247)	0	(499,247)		
1	CDA IPA Fund	0	0	0	0	0	0	0		
1	Noxon	0	0	0	0	0	0	0		
1	Lancaster Deferral	1,360,000	0	1,360,000	1,360,000	0	0	0		
1	CDA Fund Settlement-Prepayment	0	0	0	0	0	0	0		
1	DSIT Amortization - ID	(10,631,168)	0	(10,631,168)	0	0	0	(10,631,168)		
11	Book Transportation Depreciation	0	1,033,676	1,033,676	0	0	0	362,851		
1	Deferred Compensation	0	(428,979)	(428,979)	0	0	0	(141,439)		
1	Meal Disallowances	0	333,622	333,622	0	0	0	109,999		
1	Paid Time Off	0	218,913	218,913	0	0	0	72,178		
2	Customer Uncollectibles	0	471,553	471,553	0	0	0	162,021		
99	Deferred O&M Colstrip & CS2	373,025	0	373,025	516,251	(143,226)	0	(143,226)		
99	CNC Transmission	(735,906)	0	(735,906)	(493,855)	(242,051)	0	(242,051)		
99	LIDAR O&M Reg Def DFTT	(337,879)	0	(337,879)	(337,879)	0	0	0		
99	Smart Grid	350,000	0	350,000	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	100.0000%
E-ALL	2	Number of Customers	100.0000%
E-ALL	3	Direct Distribution Operating Expense	100.0000%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.0000%
E-ALL	10	Net Electric Distribution Plant	100.0000%
E-ALL	11	Book Depreciation	100.0000%
E-ALL	12	Net Electric Plant (before DFTT)	100.0000%
E-ALL	99	Not Allocated	0.0000%

RESULTS OF OPERATIONS

Report ID:

ELECTRIC DEFERRED INCOME TAX EXPENSES

E-DTE-12A

For Twelve Months Ended December 31, 2011

Average of Monthly Averages Basis

AVISTA UTILITIES

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

Ref/Basis	Acct No	Description	Direct		Allocated		Total		Direct		Allocated		Total		Direct		Allocated		Total	
14	410100	Deferred Federal Income Tax Expense - Allocated	0	27,545,947	27,545,947	0	17,797,161	17,797,161	0	9,748,786	9,748,786	0	9,748,786	9,748,786	0	9,748,786	9,748,786	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)	(3,733,053)	0	0	0	0	0	0	0	0	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(2,496,037)	0	(2,496,037)	0	0	0	0	(2,496,037)	(2,496,037)	0	(2,496,037)	(2,496,037)	0	(2,496,037)	(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	0	9,748,786	7,252,749	0	9,748,786	7,252,749	0	9,748,786	
14	411100	Deferred Federal Income Tax Expense - Allocated	0	(313,365)	(313,365)	0	(202,462)	(202,462)	0	(110,903)	(110,903)	0	(110,903)	(110,903)	0	(110,903)	(110,903)	0	(110,903)	
99	411100	Deferred Federal Income Tax Expense - Washington	(2,082,423)	0	(2,082,423)	(2,082,423)	0	(2,082,423)	(2,082,423)	0	0	0	0	0	0	0	0	0	0	
99	411100	Deferred Federal Income Tax Expense - Idaho	(720,335)	0	(720,335)	0	0	0	0	(720,335)	(720,335)	0	(720,335)	(720,335)	0	(720,335)	(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)	0	(110,903)	(831,238)	0	(110,903)	(831,238)	0	(110,903)	
		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	0	9,637,883	6,421,511	0	9,637,883	6,421,511	0	9,637,883	

E-ALL	14	Net Allocated Schedule Ms	100.000%
E-ALL	99	Not Allocated	0.000%

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			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	0	3,197,860	3,197,860
99	408160	Miscellaneous State or Local Tax--WA & ID	(342)	0	(342)	0	0	0	0	(342)	(342)
99	408170	R&P Property Tax--Distribution	6,077,275	0	6,077,275	3,866,496	0	3,866,496	0	2,210,779	2,210,779
99	409100	State Income Tax--Idaho	475,456	0	475,456	0	0	0	0	475,456	475,456
		TOTAL DISTRIBUTION	44,487,828	0	44,487,828	38,604,075	0	38,604,075	0	5,883,753	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:

		Production/Transmission Ratio	100.0000%
E-ALL	1		
E-ALL	4	Jurisdictional 4-Factor Ratio	100.0000%
E-ALL	99	Not Allocated	0.0000%

		65.240%	34.760%
		67.029%	32.971%
		0.0000%	0.0000%

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	182324/182325	PLANT IN SERVICE	0	11,650,000	11,650,000	0	7,600,460	7,600,460	0	4,049,540	4,049,540
1	182381	INTANGIBLE PLANT:	0	39,697,643	39,697,643	0	25,898,742	25,898,742	0	13,798,901	13,798,901
1	302000	CDA Settlement	0	582,062	582,062	0	28,737,710	29,319,772	0	15,311,508	15,311,508
1	303000	Franchises & Consents	0	2,145,848	2,299,027	0	1,399,951	1,553,130	0	745,897	745,897
C-PL	303100	Misc Intangible PIP- (303000)	0	26,199,311	26,950,288	0	17,561,136	18,312,113	0	8,638,175	8,638,175
C-PL	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	0	125,826,239	127,312,457	0	82,595,030	84,081,248	0	43,231,209	43,231,209
		TOTAL STEAM PRODUCTION PLANT	0	1,486,218	1,486,218	0	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

		SYSTEM *****		WASHINGTON *****		IDAHO *****			
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Total
		TRANSMISSION PLANT:							
1	350XXXX	Land & Land Rights	0	19,156,936	19,156,936	0	12,497,985	12,497,985	6,658,951
1	352XXXX	Structures & Improvements	0	16,634,583	16,634,583	0	10,852,402	10,852,402	5,782,181
1	3530000	Station Equipment	0	196,507,404	196,507,404	0	128,201,430	128,201,430	68,305,974
1	3540000	Towers & Fixtures	0	17,120,820	17,120,820	0	11,169,623	11,169,623	5,951,197
1	3550000	Poles & Fixtures	0	137,259,053	137,259,053	0	89,547,806	89,547,806	47,711,247
1	3560000	Overhead Conductors & Devices	0	109,290,389	109,290,389	0	71,301,050	71,301,050	37,989,339
1	3570000	Underground Conduit	0	2,605,487	2,605,487	0	1,699,820	1,699,820	905,667
1	3580000	Underground Conductors & Devices	0	2,330,072	2,330,072	0	1,520,139	1,520,139	809,933
1	3590000	Roads & Trails	0	1,872,246	1,872,246	0	1,221,453	1,221,453	650,793
		TOTAL TRANSMISSION PLANT	0	502,776,990	502,776,990	0	328,011,708	328,011,708	174,765,282
		DISTRIBUTION PLANT:							
99	3602000	Land & Land Rights	4,451,673	0	4,451,673	3,340,938	0	3,340,938	1,110,735
99	3604000	Land Encasements	1,786,475	0	1,786,475	1,094,403	0	1,094,403	1,677,072
99	3610000	Structures & Improvements	15,286,316	0	15,286,316	10,571,317	0	10,571,317	4,714,999
99	3620000	Station Equipment	100,417,536	0	100,417,536	65,126,051	0	65,126,051	35,291,485
99	3640000	Poles, Towers, & Fixtures	236,159,187	0	236,159,187	143,857,388	0	143,857,388	92,301,799
99	3650000	Overhead Conductors & Devices	155,351,213	0	155,351,213	94,225,801	0	94,225,801	61,125,412
99	3660000	Underground Conduit	79,275,045	0	79,275,045	49,243,852	0	49,243,852	30,031,193
99	3670000	Underground Conductors & Devices	132,289,923	0	132,289,923	85,235,830	0	85,235,830	47,054,093
99	3680000	Line Transformers	184,067,418	0	184,067,418	121,562,793	0	121,562,793	62,504,625
99	369XXXX	Services	121,812,921	0	121,812,921	76,191,151	0	76,191,151	45,621,770
99	3700000	Meters	46,919,915	0	46,919,915	26,285,584	0	26,285,584	20,634,331
99	373XXXX	Street Light & Signal Systems	33,879,739	0	33,879,739	20,332,048	0	20,332,048	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
		GENERAL PLANT: (From Report C-GPL)							
4	389XXXX	Land & Land Rights	895,763	3,139,960	4,035,723	372,214	2,104,684	2,476,898	523,549
4	390XXXX	Structures & Improvements	9,956,351	42,408,483	52,364,834	4,697,026	28,425,982	33,123,008	13,982,501
4	391XXXX	Office Furniture & Equipment	782,051	31,396,148	32,178,199	782,051	21,044,524	21,826,575	10,351,624
4	392XXXX	Transportation Equipment	11,624,253	7,440,450	19,064,703	8,332,387	4,987,259	13,319,646	3,291,866
4	3930000	Stores Equipment	293,388	1,375,078	1,668,466	125,444	921,701	1,047,145	453,577
4	3940000	Tools, Shop & Garage Equipment	1,648,810	5,640,712	7,289,522	1,244,869	3,780,913	5,025,782	403,941
4	3950000	Laboratory Equipment	300,291	1,253,241	1,553,532	193,142	840,035	1,033,177	107,149
4	396XXXX	Power Operated Equipment	25,778,985	10,965,172	36,744,157	16,952,008	7,349,845	24,301,853	8,826,977
4	397XXXX	Communications Equipment	11,740,351	47,272,952	59,013,303	6,170,203	31,686,587	37,856,790	5,570,148
4	3980000	Miscellaneous Equipment	3,158	308,338	311,486	369	206,609	207,038	2,789
		TOTAL GENERAL PLANT	63,023,401	151,200,524	214,223,925	38,869,713	101,348,199	140,217,912	24,153,688
		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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
*****SYSTEM*****											
E-ADBP		ACCUMULATED DEPRECIATION	0	266,449,641	266,449,641	0	173,831,746	173,831,746	0	92,617,895	92,617,895
E-ADBP		Steam Production Plant	0	104,734,459	104,734,459	0	68,328,761	68,328,761	0	36,405,698	36,405,698
E-ADBP		Hydro Production Plant	0	67,656,715	67,656,715	0	44,139,241	44,139,241	0	23,517,474	23,517,474
E-ADBP		Other Production Plant	0	170,361,550	170,361,550	0	111,143,875	111,143,875	0	59,217,675	59,217,675
E-ADBP		Transmission Plant	0	338,864,113	338,864,113	0	209,101,267	209,101,267	0	129,762,846	129,762,846
E-ADBP		Distribution Plant	20,872,267	53,041,214	73,913,581	11,634,453	35,552,995	47,187,448	9,237,914	17,488,219	26,726,133
E-ADBP		General Plant	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
*****WASHINGTON*****											
E-AMMT		ACCUMULATED AMORTIZATION	0	5,655,180	5,655,180	0	3,689,440	3,689,440	0	1,965,740	1,965,740
E-AMMT		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-AMMT		Distribution-Franchises/Misc Intangibles	55,091	0	55,091	55,091	0	55,091	0	0	0
E-AMMT		General Plant - 303000	0	26,534	26,534	17,311	0	17,311	0	9,223	9,223
E-AMMT		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-AMMT		General Plant - 390200, 396200	120,835	90,155	211,010	117,267	60,430	177,697	3,588	29,725	33,313
E-AMMT		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
*****IDAHO*****											
E-ADBP		NET ELECTRIC UTILITY PLANT before DFTT	816,236,500	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
*****DAHO*****											
E-ADBP		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*****											
E-ADBP		NET ELECTRIC UTILITY PLANT before DFTT	816,236,500	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
*****NET ELECTRIC UTILITY PLANT*****											
E-ADBP		NET ELECTRIC UTILITY PLANT	816,236,500	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 100.0000%

E-ALL 4 Jurisdictional 4-Factor Ratio 100.0000%

E-ALL 12 Net Electric Plant (before DFTT) 100.0000%

E-ALL 99 Not Allocated 0.0000%

*****WASHINGTON*****

*****IDAHO*****

RESULTS OF OPERATIONS

AVISTA UTILITIES

ELECTRIC ADJUSTMENTS TO NET PLANT

Report ID:
E-APL-12A

For Twelve Months Ended December 31, 2011
Average of Monthly Averages Basis

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	571,383,523	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	ADFTT - 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 (1111100)	(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	ADFTT - 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	ADFTT - 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	ADFTT - 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	ADFTT - 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	ADFTT - 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	ADFTT - 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	ADFTT - 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	ADFTT - 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	ADFTT - 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:

		Production/Transmission Ratio		
E-ALL	1	100.0000%		65.240%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.0000%	67.029%
E-ALL	12	Net Electric Plant (Before DFIT)	100.0000%	64.488%
E-ALL	13	Net Electric General Plant	100.0000%	66.303%
E-ALL	99	Not Allocated	0.0000%	0.0000%

Ref/Basis	System	Assigned or Allocated		***** ELECTRIC *****		***** WASHINGTON *****		***** IDAHO *****	
		Total	to Gas-North	Direct	Allocated	Direct	Allocated	Direct	Allocated
Electric Production									
1	Stream (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	ED-ID	10,741,396	10,741,396	10,741,396	10,741,396	19,294,271	19,294,271	10,741,396	10,741,396
ED-WA	ED-WA	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	10,741,396	10,741,396
	Gas Underground Storage								
GD-AN	GD-AN	567,898	567,898						
GD-OR	GD-OR	98,331	98,331						
	Total Gas Underground Storage	666,229	666,229						
	Gas Distribution								
GD-AN	GD-AN	49,548	49,548						
GD-ID	GD-ID	3,558,000	3,558,000						
GD-WA	GD-WA	6,617,157	6,617,157						
GD-OR	GD-OR	3,633,754	3,633,754						
	Total Gas Distribution	13,858,459	10,224,705						
	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				
	ED-WA	653,827	653,827	653,827	653,827				
7.4	CD-AA	8,995,003	6,510,853	6,510,853	6,510,853	4,364,160	4,364,160	2,146,693	2,146,693
9.4	CD-AN	428,538	338,867	338,867	338,867	227,139	227,139	111,728	111,728
9	CD-ID	417,289	329,971	329,971	329,971				
9	CD-WA	145,076	30,357	30,357	30,357				
8	GD-AA	149,926	105,810	105,810	105,810				
	GD-AN	73,021	73,021	73,021	73,021				
	GD-ID	69,446	69,446	69,446	69,446				
	GD-WA	246,479	246,479	246,479	246,479				
	GD-OR	271,429	271,429	271,429	271,429				
	Total General Plant	14,341,146	10,839,349	1,340,638	9,498,711	6,366,891	7,135,437	3,131,820	3,703,912
	Total Depreciation Expense	96,752,589	78,726,104	31,376,305	47,349,799	20,062,817	31,060,941	16,288,858	27,602,346

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South
7	72.383%	19.477%	8.140%
8	0.000%	70.575%	29.425%
9	79.075%	20.925%	0.000%

Jurisdiction -

Jurisdiction -	Production/Transmission Ratio	Washington	Idaho
1		65.240%	34.760%
4	Jurisdictional 4-Factor Ratio	67.029%	32.971%

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	Direct	Allocated	Direct	Allocated	Direct
Production/Transmission											
1 Franchises (302000)	ED-AN	913,743			913,743	913,743		596,126	596,126	317,617	317,617
1 Misc Intangible Pkt (303000)	ED-AN	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		654,575	654,575	348,759	348,759
Distribution											
Franchises (302000)	ED-WA	23,283			23,283	23,283			23,283		
Misc Intangible Pkt (303000)	ED-WA	2,790			2,790	2,790			2,790		
Total Distribution		26,073			26,073	26,073			26,073		
General Plant - 303000											
9.1	GD-AN	9,703	7,673		7,673	7,673		5,006	5,006	2,667	2,667
	GD-ID	3,824		2,030							
	GD-WA	23,111		3,824							
	GD-OR	7,772		23,111							
Total General Plant - 303000		44,410	7,673	28,965	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	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					
	GD-AA	261,893		184,831							
	GD-AN	3,152		3,152							
	GD-OR	9,534				9,534					
Total Miscellaneous IT Intangible Pkt - 3031XX		7,761,205	5,516,125	1,577,687	5,573,522	5,516,125		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	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	31,476	31,476		21,098	21,098	10,378	10,378
Total Amortization Expense		8,876,367	6,584,681	1,610,281	6,416,005	6,584,681		168,676	4,282,497	4,451,173	2,133,508
Allocation Ratios:											
Service -											
7 Elec/Gas North/Oregon 4-Factor			Electric	Gas-North	Gas-South	Jurisdiction -	Washington		Idaho		
8 Gas North/Oregon 4-Factor			72.383%	19.477%	8.140%	1	65.240%		34.760%		
9 Elec/Gas North 4-Factor			0.000%	70.575%	29.425%	4	67.029%		32.971%		
			79.075%	20.925%	0.000%						

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	Direct	Allocated	Direct	Allocated	Total										
Electric Production																					
1	Steam (ED-AN)	266,449,641			266,449,641																
1	Hydro (ED-AN)	104,734,459			104,734,459																
1	Other (ED-AN)	67,656,715			67,656,715																
	Total Electric Production	438,840,815			438,840,815																
	Electric Transmission																				
1	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																				
	GD-AN	11,669,425			11,669,425																
	GD-OR	242,943			242,943																
	Total Gas Underground Storage	11,912,368			11,669,425																
	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																
	General Plant																				
4	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																
9.4	CD-AN	10,618,258			8,396,387																
9	CD-ID	4,063,972			3,213,586																
9	CD-WA	2,233,706			1,766,303																
8	GD-AA	1,073,941			757,934																
	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																
	Total Accumulated Depreciation	1,282,714,537			1,021,980,059																

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	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%									

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	Direct	Allocated	Direct	Allocated	Total
Production/Transmission											
1 Franchises (302000)	5,092,806	5,092,806			5,092,806	5,092,806					
1 Misc Intangible Pft (303000)	562,374	562,374			562,374	562,374					
Total Production/Transmission	5,655,180	5,655,180			5,655,180	5,655,180					
Distribution											
Franchises (302000)	36,988	36,988			36,988	36,988					
Misc Intangible Pft (303000)	18,103	18,103			18,103	18,103					
Total Distribution	55,091	55,091			55,091	55,091					
General Plant - 303000											
9.1	33,556	26,534			26,534	26,534					
	37,107		7,022				17,311				9,223
	65,609		37,107								
	37,032		65,609								
Total General Plant - 303000	173,304	26,534	109,738		26,534	26,534	17,311			17,311	9,223
Miscellaneous IT Intangible Plant -3031XX											
7.4	18,183,120	13,161,488	3,541,526		13,161,488	13,161,488	8,822,014			8,822,014	4,339,474
4	644,630	644,630			644,630	644,630	432,089			432,089	212,541
	58,254	58,254	254,964		58,254	58,254					58,254
8	361,267		11,527								
	11,527										
	37,901										
Total Miscellaneous IT Intangible Plant - 3031XX	19,296,699	13,864,372	3,808,017		13,806,118	13,864,372	9,254,103			9,312,357	4,552,015
Gas Underground Storage											
	239,063		239,063								
Total Gas Underground Storage	239,063		239,063								
General Plant - 390200, 396200											
7.4	118,035	85,437	22,990		85,437	85,437	57,268			57,268	28,169
9	4,537	3,588	949		3,588	3,588				3,588	3,588
9	8,332	6,589	1,743		6,589	6,589					
4	4,718	4,718			4,718	4,718	3,162			3,162	1,556
	110,678	110,678	1,863		110,678	110,678					
	1,863										
	42,437										
Total General Plant - 390200, 396200	290,600	211,010	27,545		120,855	90,155	60,430			177,697	29,725
Total Accumulated Amortization	25,709,937	19,812,187	4,184,363		234,200	19,577,987	13,021,284			13,251,896	6,556,703
											6,560,291

Allocation Ratios:

Service -	Electric Gas North/Oregon 4-Factor	Electric	Gas-North	Gas-South
7	72.383%	19.477%	8.140%	
8	0.000%	70.575%	29.425%	
9	79.075%	20.925%	0.000%	

Jurisdiction -

	Production/Transmission Ratio	Washington	Idaho
1	4	65.240%	34.760%
4		67.029%	32.971%

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

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

Report ID:
C-GP-12A

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				
99	3930000	Stores Equipment	393,059	10,739	14,745	367,575	393,059	0	0	0	0	0	0	0	0	0	
99		ED-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	57,227	0	0	0	0	57,227	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	1,612,907	114,705	153,200	1,607,502	1,275,407	30,353	40,540	266,607	337,500	0	0	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	0	0	0	57,227
99	3940000	Tools, Shop, & Garage Equipment	3,312,630	1,213,825	396,589	1,702,216	3,312,630	0	0	0	0	0	0	0	0	0	0
99		ED-WA / ID / AN	1,880,586	0	0	0	0	1,016,024	446,039	418,523	1,880,586	0	0	0	0	0	
99		GD-WA / ID / AN	904,103	0	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	1,107,881	0	0	0	0	0	0	0	781,887	0	0	0	0	0	
8		GD-AA	5,135,834	0	0	3,717,471	3,717,471	0	0	1,000,306	1,000,306	0	0	0	0	0	
7		CD-AA	328,071	31,044	7,352	221,026	259,422	8,215	1,946	58,488	68,649	0	0	0	0	0	
9		CD-WA / ID / AN	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	0	0	0	1,648,154
		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	0	0	0	1,648,154
99	3950000	Laboratory Equipment	1,124,314	182,537	103,764	838,013	1,124,314	0	0	0	0	0	0	0	0	0	0
99		ED-WA / ID / AN	235,366	0	0	0	0	76,594	24,980	133,792	235,366	0	0	0	0	0	
99		GD-WA / ID / AN	227,841	0	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	81,750	0	0	0	0	0	0	57,695	57,695	0	0	0	0	0	
8		GD-AA	355,664	0	0	257,440	257,440	0	0	69,273	69,273	0	0	0	0	0	
7		CD-AA	217,234	10,605	3,385	157,788	171,778	2,806	896	41,754	45,456	0	0	0	0	0	
9		CD-WA / ID / AN	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	0	0	0	280,847
		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	0	0	0	280,847
99	396XXX	Power Operated Equipment	34,912,947	16,439,931	8,417,216	10,055,800	34,912,947	0	0	0	0	0	0	0	0	0	0
99		ED-WA / ID / AN	4,311,930	0	0	0	0	2,951,884	826,957	533,089	4,311,930	0	0	0	0	0	
99		GD-WA / ID / AN	43,834	0	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	0	0	
8		GD-AA	554,037	0	0	401,028	401,028	0	0	107,910	107,910	0	0	0	0	0	
7		CD-AA	1,808,641	512,077	409,762	508,344	1,430,183	135,507	108,432	134,519	378,458	0	0	0	0	0	
9		CD-WA / ID / AN	41,631,389	16,952,008	8,826,978	10,965,172	36,744,158	3,087,291	925,389	775,518	4,798,298	43,834	45,099	0	0	0	88,933
		TOTAL ACCOUNT	41,631,389	16,952,008	8,826,978	10,965,172	36,744,158	3,087,291	925,389	775,518	4,798,298	43,834	45,099	0	0	0	88,933

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

Report ID:
C-GPL-12A

AVISTA UTILITIES
 Electric Copy

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	397XXXX	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	42,147,672	0	0	42,147,672
99		GD-WA / ID / AN	799,890	0	0	0	799,890	0	0	0	799,890	0	0	799,890
99		GD-OR / AS	918,202	0	0	0	918,202	0	0	0	918,202	0	0	918,202
8		GD-AA	934,426	0	0	0	934,426	0	0	0	934,426	0	0	934,426
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	2,466,748
		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	12,251	0	0	12,251
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	2,367	0	0	0	2,367	0	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	1,387
		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	100.0000%	72.383%	19.477%	8.140%
E-ALL	8	Gas North/Oregon 4-Factor	100.0000%	0.000%	70.575%	29.425%
E-ALL	9	Elec/Gas North 4-Factor	100.0000%	79.075%	20.925%	0.000%
E-ALL	99	Not Allocated	0.0000%	0.000%	0.000%	0.000%

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
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	<u>(24,899,382)</u>	<u>(18,143,240)</u>	<u>(4,875,687)</u>	<u>(1,880,455)</u>

ALLOCATION RATIOS:

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
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%

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
 For Twelve Months Ended December 31, 2011
 Average of Monthly Averages Basis

Report ID: C-WKC-12A
 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-COL STRIP		621,197	621,197		621,197	621,197		0	0
1	151210	FUEL STOCK HOG FUEL-KTGS		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-COL STRIP		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		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 100.0000%
 E-ALL 4 Jurisdictional 4-Factor Ratio 100.0000%
 E-ALL 99 Not Allocated 0.0000%