

Gas 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	134,858	15,335,942	14,301,345	133,924	107,857,574	105,313,380
16 LARGE CUSTOMER PGA-COMMERCIAL	0	0	-67,709	0	0	-135,092
17 LARGE CUSTOMER PGA-INDUSTRIAL	0	0	0	0	0	-90,047
19 THEFT OF SERVICE-GAS	0	0	0	0	0	373
21 FIRM COMMERCIAL	14,083	9,220,739	7,425,260	14,022	67,262,301	55,484,886
22 INTERRUPTIBLE COMMERCIAL	1	81,249	56,137	1	642,905	477,188
31 FIRM- INDUSTRIAL	134	270,789	203,833	131	2,967,283	2,236,268
80 INTERDEPARTMENT REVENUE	39	49,582	37,376	40	384,687	298,002
88 MISC-SERVICING CUSTOMER INSTALLS	0	0	1,109	0	0	15,266
91 COMMERCIAL-TRANS OF GAS FOR OTHERS	16	2,529,271	117,884	14	21,899,159	1,015,254
92 INDUSTRIAL-TRANS OF GAS FOR OTHERS	28	4,481,784	193,205	27	50,593,672	2,188,055
93 INTERDEPARTMENT- REV FROM TRANSP OF GAS	2	77,764	1,626	3	986,014	20,618
Total WA	149,161	32,047,120	22,270,067	148,161	252,593,595	166,824,151
Total WA	149,161	32,047,120	22,270,067	148,161	252,593,595	166,824,151

RESULTS OF OPERATIONS		Report ID:
GAS RATE OF RETURN		G-ROR-12A
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%

AVISTA UTILITIES

RESULTS OF OPERATIONS		Report ID:
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%

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

	Total Percentages		400.000%	289.532%	77.908%	32.560%
	Average (CD AA)		100.000%	72.383%	19.477%	8.140%

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	XXXXXXX
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	XXXXXXX
Total			13,643,715	0	9,385,883	4,257,832
Percentage			100.000%	0.000%	68.793%	31.207%

Number of Customers at Percentage			319,141	0	223,040	96,101
Net Direct Plant Percentage			100.000%	0.000%	69.888%	30.112%
Total Percentages Average (GD AA)			464,005,775	0	312,801,546	151,204,229
Percentage			100.000%	0.000%	67.413%	32.587%

Input	01-01-2011	Total	Electric	Gas North	Oregon Gas
Elec/Gas North 4-Factor					
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 Percentage		582,022	358,982	223,040	0
Net Direct Plant Percentage		100.000%	61.678%	38.322%	0.000%
Total Percentages Average (CD AN/ID/WA)		2,248,388,907	1,935,587,361	312,801,546	0
Percentage		100.000%	86.088%	13.912%	0.000%
Total Percentages Average (CD AN/ID/WA)		400,000%	316.300%	83.700%	0.000%
Percentage		100.000%	79.075%	20.925%	0.000%

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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

JP	Gas North/Oregon JP Factor %	12-31-2010			
		Total	Electric	Gas North	Oregon Gas
		100.000%	0.000%	81.200%	18.800%
		System			
		378,337,806	254,537,052	123,800,754	
10	Actual Annual Throughput Percent	100.000%	67.278%	32.722%	
		Book Depreciation			
		13,246,663	8,689,157	4,557,506	
11	Book Depreciation Percent	100.000%	65.595%	34.405%	
		Net Gas Plant (before DFIT)			
		347,509,127	225,557,250	121,951,877	
12	Net Gas Plant (before DFIT) Percent	100.000%	64.907%	35.093%	
		G-PLT Net Gas General Plant			
		34,487,007	24,069,990	10,417,017	
13	Net Gas General Plant Percent	100.000%	69.794%	30.206%	
		Net Allocated Schedule M's			
		-24,791,327	-16,230,594	-8,560,733	
14	Net Allocated Schedule M's Percent	100.000%	65.469%	34.531%	
		Input Not Allocated			
99	Input Not Allocated	0.000%	0.000%	0.000%	

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

Report ID:
G-OPS-12A

AVISTA UTILITIES

Ref/Basis Account Description

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	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	80,414,521	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				

RESULTS OF OPERATIONS

AVISTA UTILITIES

GAS OPERATING STATEMENT

Report ID:
G-OPrs-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
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-DEPRX											
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
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
2	G-903	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:											
2	G-908	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

RESULTS OF OPERATIONS

AVISTA UTILITIES

Report ID:
G-OPrs-12A

GAS OPERATING STATEMENT
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				
		SALES EXPENSES:													
2	912000	Demonstrating & Selling Expenses	0	7,509	7,509	0	4,989	4,989	0	2,520	2,520	0	0	0	2,520
2	913000	Advertising	96	0	96	96	0	96	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	(2,392)	(35)	(2,427)	(2,392)	(23)	(2,415)	(2,415)	(12)	(12)	(12)	(12)	(12)	(12)
		TOTAL SALES EXPENSES	(2,296)	7,474	5,178	(2,296)	4,966	2,670	0	2,508	2,508	0	0	0	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	0	0	0	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	0	0	0	343,969
4	922000	Admin. Expenses Transferred - Credit	0	(31,536)	(31,536)	0	(21,314)	(21,314)	0	(10,222)	(10,222)	0	0	0	(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	0	0	0	1,246,939
4	924000	Property Insurance Premium	0	283,416	283,416	0	191,552	191,552	0	91,864	91,864	0	0	0	91,864
4	925XXXX	Injuries and Damages	642	970,888	971,530	438	656,194	656,632	204	314,694	314,898	0	0	0	314,898
4	926XXXX	Employee Pensions and Benefits	55,561	228,119	283,680	55,561	154,179	209,740	0	73,940	73,940	0	0	0	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	0	0	0	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	0	0	0	266,432
4	931000	Rents	12,774	212,344	225,118	12,084	143,517	155,601	690	68,827	69,517	0	0	0	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	58,279	647,904	0	0	0	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	0	0	0	5,443,507
G-DEPRX		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	0	0	0	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	0	0	0	4,482
G-AMTX		Amortization Expense - Misc IT Intangible Plant - 3031XXX	0	1,577,687	1,577,687	0	1,066,311	1,066,311	0	511,376	511,376	0	0	0	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	0	0	0	1,103
99	407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	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	0	0	0	0
99	407329	Reg Debt Amt Decoupling Surcharge	494,017	0	494,017	494,017	0	494,017	0	0	0	0	0	0	0
99	407335	DSIT Amortization - ID	(310,630)	0	(310,630)	0	0	0	(310,630)	0	(310,630)	0	0	0	(310,630)
99	407425	WA GRC Jackson Prairie Deferral	(448,795)	0	(448,795)	(448,795)	0	(448,795)	0	0	0	0	0	0	0
		TOTAL A&G DEPR/AMRT/NON-FTT 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	0	0	0	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	0	0	0	6,461,493
		TOTAL EXPENSES BEFORE FITT	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	0	0	0	104,849,850
		NET OPERATING INCOME BEFORE FITT			28,928,284			17,678,831			11,249,453				11,249,453
G-FTT		FEDERAL INCOME TAX			197,587			(590,634)			788,221				788,221
G-FTT		DEFERRED FEDERAL INCOME TAX			8,247,870			5,719,049			2,528,821				2,528,821
G-FTT		AMORTIZED INVESTMENT TAX CREDIT			(43,704)			(26,736)			(16,968)				(16,968)
		GAS NET OPERATING INCOME			20,526,531			12,577,152			7,949,379				7,949,379

RESULTS OF OPERATIONS

GAS OPERATING STATEMENT

For Twelve Months Ended December 31, 2011

Average of Monthly Averages Basis

Report ID:
G-OPS-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
G-ALL	1	System Contract Demand		100.0000%			69.5800%			30.4200%	
G-ALL	2	Number of Customers		100.0000%			66.4420%			33.5580%	
G-ALL	3	Direct Distribution Operating Expense		100.0000%			65.5860%			34.4140%	
G-ALL	4	Jurisdictional 4-Factor Ratio		100.0000%			67.5870%			32.4130%	
G-ALL	6	Actual Therms Purchased		100.0000%			69.5310%			30.4690%	
G-ALL	10	Actual Annual Throughput		100.0000%			67.2780%			32.7220%	
G-ALL	99	Not Allocated		0.0000%			0.0000%			0.0000%	

ALLOCATION RATIOS:

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-ALL	1	System Contract Demand		100.0000%			69.5800%			30.4200%	
G-ALL	2	Number of Customers		100.0000%			66.4420%			33.5580%	
G-ALL	3	Direct Distribution Operating Expense		100.0000%			65.5860%			34.4140%	
G-ALL	4	Jurisdictional 4-Factor Ratio		100.0000%			67.5870%			32.4130%	
G-ALL	6	Actual Therms Purchased		100.0000%			69.5310%			30.4690%	
G-ALL	10	Actual Annual Throughput		100.0000%			67.2780%			32.7220%	
G-ALL	99	Not Allocated		0.0000%			0.0000%			0.0000%	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****				
			Direct	Allocated	Direct	Allocated	Direct	Allocated			
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	100.0000%
G-ALL	6	Actual Therms Purchased	100.0000%
G-ALL	99	Not Allocated	0.0000%

			69.580%
			69.531%
			0.000%

			30.420%
			30.469%
			0.000%

RESULTS OF OPERATIONS
ALLOCATION OF ACCOUNT 903
 For Twelve Months Ended December 31, 2011
 Average of Monthly Averages Basis

Report ID:
G-903-12A

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 100.0000%
 G-ALL 12 Net Gas Plant (before DFTT) 100.0000%

66.442%
 64.907%

33.558%
 35.093%

RESULTS OF OPERATIONS
ALLOCATION OF ACCOUNT 908
 For Twelve Months Ended December 31, 2011
 Average of Monthly Averages Basis

Report ID:
G-908-12A

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 100.0000%

G-ALL 99 Not Allocated 0.0000%

66.442% 33.5580%

0.0000% 0.0000%

AVISTA UTILITIES

Report ID:
G-INT-12A

RESULTS OF OPERATIONS
INTEREST DEDUCTION FOR FIT--GAS NORTH
For Twelve Months Ended December 31, 2011
Average of Monthly Averages Basis

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

RESULTS OF OPERATIONS

AVISTA UTILITIES

FEDERAL INCOME TAXES--GAS

Report ID:
G-FIT-12A

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

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

ALLOCATION RATIOS:

G-ALL	99	Not Allocated	0.000%	0.000%	0.000%
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AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****						
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total				
G-DEPRY/AMTX															
12	997001	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				
2	997002	Contributions In Aid of Construction	0	636,206	636,206	0	412,942	412,942	0	223,264	223,264				
12	997003	Injuries and Damages	0	(75,001)	(75,001)	0	(49,832)	(49,832)	0	(25,169)	(25,169)				
4	997005	Salvage	0	0	0	0	0	0	0	0	0				
6	997008	FAS106 Current Retiree Medical Accrual	0	543,849	543,849	0	367,571	367,571	0	176,278	176,278				
99	997010	DSM Book Amortization	0	51,263	51,263	0	35,644	35,644	0	15,619	15,619				
4	997015	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)				
12	997016	Airplane Lease Payments	0	97,488	97,488	0	65,889	65,889	0	31,599	31,599				
4	997020	1992 Redemptions	0	397,508	397,508	0	258,011	258,011	0	139,497	139,497				
99	997029	FAS87 Current Pension Accrual	0	(2,794,193)	(2,794,193)	0	(1,888,511)	(1,888,511)	0	(905,682)	(905,682)				
99	997031	FAS 106 Post Retirement Benefits	55,561	0	55,561	55,561	0	55,561	0	0	0				
99	997032	Decoupling Mechanism	256,453	0	256,453	256,453	0	256,453	0	0	0				
12	997033	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	100.0000%
G-ALL	2	Number of Customers	100.0000%
G-ALL	3	Direct Distribution Operating Expense	100.0000%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.0000%
G-ALL	6	Actual Thems Purchased	100.0000%
G-ALL	11	Book Depreciation	100.0000%
G-ALL	12	Net Gas Plant (before DFIT)	100.0000%
G-ALL	99	Not Allocated	0.0000%

AVISTA UTILITIES

Report ID:
G-DTE-12A

RESULTS OF OPERATIONS

DEFERRED INCOME TAX EXPENSE--GAS

For Twelve Months Ended December 31, 2011

Average of Monthly Averages Basis

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated		4,205,942	2,218,384
99	410100	Deferred Federal Income Tax Exp		1,349,774	288,205
		SUBTOTAL		5,555,716	2,506,589
14	411100	Deferred Federal Income Tax Expense - Allocated		16,025	8,452
99	411100	Deferred Federal Income Tax Exp		147,308	13,780
		SUBTOTAL		163,333	22,232
		Total Deferred Federal Income Tax Expense		5,719,049	2,528,821

ALLOCATION RATIOS:

Ref/Basis	Account	Description	System	Washington	Idaho
G-ALL	14	Net Allocated Schedule M's		65.469%	34.531%
G-ALL	99	Not Allocated		0.000%	0.000%

RESULTS OF OPERATIONS
TAXES OTHER THAN FEDERAL INCOME TAX
 For Twelve Months Ended December 31, 2011
 Average of Monthly Averages Basis

Report ID:
G-OIX-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
16	408190	UNDERGROUND STORAGE 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%

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	303000	PLANT IN SERVICE									
		INTANGIBLE PLANT:									
4	3031XX	Misc Intangible Plant (303000)	1,134,107	40,607	1,174,714	965,657	27,445	993,102	168,450	13,162	181,612
		TOTAL INTANGIBLE PLANT	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
1	350XXX	UNDERGROUND STORAGE PLANT:									
1	351XXX	Land & Land Rights	0	471,034	471,034	0	327,745	327,745	0	143,289	143,289
1	352XXX	Structures & Improvements	0	1,309,116	1,309,116	0	910,883	910,883	0	398,233	398,233
1	353000	Wells	0	15,410,766	15,410,766	0	10,722,811	10,722,811	0	4,687,955	4,687,955
1	354000	Lines	0	1,044,477	1,044,477	0	726,747	726,747	0	317,730	317,730
1	355000	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	356000	Measuring & Regulating Equipment	0	173,784	173,784	0	120,919	120,919	0	52,865	52,865
1	357000	Purification Equipment	0	407,617	407,617	0	283,620	283,620	0	123,997	123,997
		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
6	374200	DISTRIBUTION PLANT:									
6	374400	Land & Land Rights	87,160	0	87,160	62,490	0	62,490	24,670	0	24,670
6	375000	Structures & Improvements	64,233	0	64,233	1,098	0	1,098	63,135	0	63,135
6	376000	Mains	758,631	22,255	780,886	494,850	15,474	510,324	263,781	6,781	270,562
6	378000	Measuring & Reg Station Equip-General	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	379000	Measuring & Reg Station Equip-City Gate	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	380000	Services	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	381000	Meters	140,367,099	0	140,367,099	93,454,508	0	93,454,508	46,912,591	0	46,912,591
6	382000	Meter Installations	61,066,442	0	61,066,442	40,840,870	0	40,840,870	20,225,572	0	20,225,572
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

RESULTS OF OPERATIONS		Report ID:
GAS UTILITY PLANT		G-PLT-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	Direct	Allocated	Direct	Allocated	Direct	Allocated	Direct	Allocated	
		Total	Total	Total	Total	Total	Total	Total	Total	
GENERAL PLANT										
4	389XXX	667,150	837,729	575,661	566,196	1,141,857	91,489	271,533	363,022	
4	390XXX	3,834,214	10,784,192	2,856,962	7,288,712	10,145,674	977,252	3,495,480	4,472,732	
4	391XXX	0	8,150,476	0	5,508,662	5,508,662	0	2,641,814	2,641,814	
4	392XXX	5,906,989	1,462,629	4,365,244	988,547	5,353,791	1,541,745	474,082	2,015,827	
4	393000	155,165	266,607	114,625	180,192	294,817	40,540	86,415	126,955	
4	394000	1,472,223	2,259,205	1,024,239	1,526,929	2,551,168	447,984	732,276	1,180,260	
4	395000	105,277	302,514	79,401	204,460	283,861	25,876	98,054	123,930	
4	396XXX	4,022,780	775,518	3,087,391	524,149	3,611,540	935,389	251,369	1,186,758	
4	397XXX	1,741,485	4,214,546	558,156	2,848,485	3,406,641	1,183,329	1,366,061	2,549,390	
4	398000	228	80,268	98	54,251	54,349	130	26,017	26,147	
TOTAL GENERAL PLANT		17,905,511	29,133,684	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	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	0	8,119,586	8,119,586	0	3,549,839	3,549,839	
G-ADEP	Distribution Plant	144,834,921	1,401,490	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	3,193,862	5,609,364	8,263,226	1,830,279	2,431,138	4,261,417	
TOTAL ACCUMULATED DEPRECIATION		149,859,062	20,571,417	99,708,202	14,163,420	113,871,622	50,150,860	6,407,997	56,558,857	
ACCUMULATED AMORTIZATION										
G-AAAMT	General Plant - 303000	102,716	7,022	65,609	4,746	70,355	37,107	2,276	39,383	
G-AAAMT	Misc IT Intangible Plant - 3031XX	0	3,808,017	0	2,573,724	2,573,724	0	1,234,293	1,234,293	
G-AAAMT	Underground Storage	0	239,063	0	166,340	166,340	0	72,723	72,723	
G-AAAMT	General Plant - 390200, 396200	4,555	22,990	3,606	15,538	19,144	949	7,452	8,401	
TOTAL ACCUMULATED AMORTIZATION		107,271	4,077,092	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	99,777,417	16,923,768	116,701,185	50,188,916	7,724,741	57,913,657	
NET GAS UTILITY PLANT before DFIT										
NET GAS UTILITY PLANT before DFIT		300,376,177	47,132,953	193,284,121	32,273,132	225,557,253	107,092,056	14,859,821	121,951,877	
ACCUMULATED DFIT										
12	282900	0	(57,811,191)	0	(37,523,510)	(37,523,510)	0	(20,287,681)	(20,287,681)	
4	282900	0	(4,875,687)	0	(3,285,248)	(3,285,248)	0	(1,590,439)	(1,590,439)	
12	283850	0	(1,383,999)	0	(898,312)	(898,312)	0	(485,687)	(485,687)	
TOTAL ACCUMULATED DFIT		0	(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)	193,284,121	(9,453,938)	183,850,183	107,092,056	(7,503,986)	99,588,070	

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%
G-ALL	6	Actual Thems Purchased	100.000%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%

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	DPFT - 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	100.0000%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.0000%
G-ALL	99	Not Allocated	0.0000%

			69.5809%
			67.5879%
			0.0000%

			30.4209%
			32.4139%
			0.0000%

Ref/Basis	System	Total	Assigned or Allocated		Direct	***** GAS-NORTH *****		Total	***** WASHINGTON *****		Total	***** IDAHO *****		Total	
			to Electric	to Gas-North		Allocated	Total		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															
	GD-AN	567,898	567,898												
	GD-OR	98,331	98,331												
	Total Gas Underground Storage	666,229	666,229												
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												
General Plant															
	ED-AN	2,648,991	2,648,991												
	ED-ID	242,121	242,121												
	ED-WA	653,827	653,827												
	CD-AN	8,995,003	6,510,833	1,751,957	732,193										
	CD-ID	428,538	338,867	89,671											
	CD-WA	417,289	329,971	87,318											
	CD-OR	145,076	114,719	30,357											
	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												
	Total Depreciation Expense	96,752,589	78,726,104												

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

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	Direct	Allocated	Direct	Allocated	Total
Production/Transmission											
Franchises (302000)	ED-AN	913,743									
Misc Intangible Pft (303000)	ED-AN	89,591									
Total Production/Transmission		1,003,334									
Distribution											
Franchises (302000)	ED-WA	23,283									
Misc Intangible Pft (303000)	ED-WA	2,790									
Total Distribution		26,073									
General Plant - 303000											
9,4	CD-AN	9,703									
	GD-ID	3,824									
	GD-WA	23,111									
	GD-OR	7,772									
Total General Plant - 303000		44,410									
Miscellaneous IT Intangible Plant - 3031XX											
7,4	CD-AA	7,135,100									
	ED-AN	208,923									
	ED-WA	142,603									
	GD-AA	261,893									
	GD-AN	3,152									
	GD-OR	9,534									
Total Miscellaneous IT Intangible Plant - 3031XX		7,761,205									
Gas Underground Storage											
1	GD-AN	227									
Total Gas Underground Storage		227									
General Plant - 390200, 396200											
7,4	CD-AA	17,466									
	ED-AN	18,834									
	GD-OR	4,818									
Total General Plant- 390200, 396200		41,118									
Total Amortization Expense		8,976,367									

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7	72.383%	19.477%	8.140%	1	69.580%	30.420%
8	0.000%	70.575%	29.425%	4	67.587%	32.413%
9	79.075%	20.925%	0.000%			

Ref/Basis	System Total	Assigned or Allocated		***** GAS-NORTH *****	***** WASHINGTON *****	***** IDAHO *****	Total	
		to Electric	to Gas-North					Direct
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								
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								
ED-AN	31,036,598	31,036,598						
ED-ID	6,024,328	6,024,328						
ED-WA	9,868,150	9,868,150						
CD-AA	18,800,311	13,608,229	1,530,345					
CD-AN	10,618,258	8,396,387						
CD-ID	4,063,972	850,386						
CD-WA	2,233,706	467,403						
GD-AA	1,073,941	1,766,303	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	91,598,295	73,913,581	12,524,643	5,159,981				
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	

Allocation Ratios:

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

Jurisdiction -

Jurisdiction -	System Contract Demand	Washington	Idaho
1	Jurisdictional 4-Factor Ratio	69.580%	30.420%
4	Actual	67.587%	32.413%
6	Therms Purchased	69.531%	30.469%

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
 Gas-North Copy

Ref/Basis	Account	Description	ELECTRIC *****			GAS NORTH *****			OREGON GAS *****									
			Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated					
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
99		GD-WA / ID / AN	477,164	0	0	0	0	0	0	477,164	0	0	0	0	0	0	0	0
99		GD-OR / AS	472,075	0	0	0	0	0	0	0	0	0	0	472,075	0	0	0	472,075
8		GD-AA	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	775,370	0	0	0	0	0	0	0	324,049
9		CD-WA / ID / AN	1,205,949	372,214	345,735	235,655	98,496	91,489	62,360	252,345	0	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	472,075	324,049	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
99		GD-WA / ID / AN	1,675,384	0	0	0	1,675,881	0	(497)	1,675,384	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	3,315,132	0	0	0	3,315,132
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	49,731,227	0	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	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	3,315,132	4,048,122	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
99		GD-WA / ID / AN	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
8		GD-AA	405,394	0	0	0	0	0	0	286,107	0	0	0	0	0	0	0	0
7		CD-AA	40,377,723	0	0	29,226,607	0	0	7,864,369	7,864,369	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	43,734,708	782,051	0	31,396,147	0	0	8,150,476	8,150,476	0	0	0	0	0	0	0	0
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
99		GD-WA / ID / AN	6,574,643	0	0	0	4,090,219	1,385,235	1,099,189	6,574,643	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	2,395,989	0	0	0	2,395,989
8		GD-AA	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	98,541	98,541	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	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	2,395,989	41,183	2,437,172					

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					
99	393000	Stores Equipment																	
		ED-WA / ID / AN	393,059	10,739	14,745	367,575	0	0	0	0	0	0	0	0	0	0	0	0	0
		GD-WA / ID / AN	84,271	0	0	0	84,271	0	0	0	0	0	0	0	0	0	0	0	0
		GD-OR / AS	57,227	0	0	0	0	0	0	0	0	0	0	0	57,227	0	0	0	57,227
		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	1,612,907	114,705	153,200	1,007,502	1,275,407	30,353	40,540	266,607	337,500	421,771	57,227	0	0	0	0	0	57,227
		TOTAL ACCOUNT	2,147,464	125,444	167,945	1,373,077	1,668,466	114,624	40,540	266,607	421,771	57,227	0	0	0	0	0	0	57,227
99	394000	Tools, Shop, & Garage Equipment																	
		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	0	0	0	0	0
		GD-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	0	0	0
		GD-OR / AS	904,103	0	0	0	0	0	0	0	0	0	0	0	904,103	0	0	0	904,103
		CD-AA	1,107,881	0	0	0	0	0	0	781,887	781,887	0	0	0	325,994	0	0	0	325,994
		CD-WA / ID / AN	5,135,834	0	0	3,717,471	3,717,471	0	0	1,000,306	1,000,306	0	0	0	418,057	0	0	0	418,057
		TOTAL ACCOUNT	328,071	31,044	7,352	221,026	259,422	8,215	1,946	58,488	68,649	0	0	0	0	0	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	0	0	0	0	1,648,154
99	395000	Laboratory Equipment																	
		ED-WA / ID / AN	1,124,314	182,537	103,764	838,013	1,124,314	0	0	0	0	0	0	0	0	0	0	0	0
		GD-WA / ID / AN	235,366	0	0	0	0	76,594	24,980	133,792	235,366	0	0	0	0	0	0	0	0
		GD-OR / AS	227,841	0	0	0	0	0	0	0	0	0	0	0	227,841	0	0	0	227,841
		CD-AA	81,750	0	0	0	0	0	0	57,695	57,695	0	0	0	24,055	0	0	0	24,055
		CD-WA / ID / AN	355,664	0	0	257,440	257,440	0	0	69,273	69,273	0	0	0	28,951	0	0	0	28,951
		TOTAL ACCOUNT	217,234	10,605	3,385	157,788	171,778	2,806	806	41,754	45,456	0	0	0	0	0	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	0	0	0	0	280,847

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	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
99		ED-WA / ID / AN	4,311,930	0	0	0	0	2,951,884	0	0	0	0	0	0	0	0
99		GD-WA / AS	43,834	0	0	0	0	826,957	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	554,037	0	0	0	0	0	0	0	0	0	0	0	0	0
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	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	0	0
99	397XXX	Communication Equipment	42,147,672	5,803,091	2,379,000	33,965,581	42,147,672	0	0	0	0	0	0	0	0	0
99		ED-WA / ID / AN	799,890	0	0	0	0	461,010	338,880	0	0	0	0	0	0	0
99		GD-OR / AS	918,202	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	934,426	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	10,422,143	0	0	0	0	0	0	0	0	0	0	0	0	0
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	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	0	0
99	398000	Miscellaneous Equipment	12,251	0	2,299	9,952	12,251	0	0	0	0	0	0	0	0	0
99		ED-WA / ID / AN	0	0	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	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	406,170	0	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	6,626	369	491	4,379	5,239	98	130	1,159	1,387	0	0	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	0	0
		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	0	0

ALLOCATION RATIOS:

Ref/Basis	Account	Description	Electric Gas North/Oregon 4-Factor	Gas North/Oregon 4-Factor	Electric Gas North 4-Factor	Not Allocated
G-ALL	7		100.0000%	0.0000%	72.3835%	19.477%
G-ALL	8		100.0000%	0.0000%	0.0000%	70.575%
G-ALL	9		100.0000%	0.0000%	79.075%	20.925%
G-ALL	99		0.0000%	0.0000%	0.0000%	0.0000%

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct	Allocated	Total
***** ELECTRIC *****														
99	303000	Intangible Plant	2,145,576	153,179	0	1,992,397	2,145,576	0	0	0	0	0	0	0
99		ED-WA / ID / AN	1,134,107	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	410,126	0	0	0	0	0	0	0	0	0	0	0
8		GD-OR / AS	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	0	0	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
***** GAS NORTH *****														
99	303100	Misc Intangible Plant--Mainframe Software	1,565,138	750,977	0	814,161	1,565,138	0	0	0	0	0	0	0
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	46,440	0	0	0	0	0	0	0	0	46,440	0	46,440
8		GD-OR / AS	1,305,749	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	35,070,598	0	0	25,385,151	25,385,151	0	0	0	0	0	0	0
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
***** OREGON GAS *****														
99	303110	Misc Intangible Plant--PC Software	256,500	0	0	256,500	256,500	0	0	0	0	0	0	0
99		ED-WA / ID / AN	19,337	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,231	0	0	0	0	0	0	0	0	1,231	0	1,231
8		GD-OR / AS	85,894	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	2,525,066	0	0	1,827,719	1,827,719	0	0	0	0	0	0	0
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:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.0000%	72.383%	19.477%	8.140%
G-ALL	8	Gas North/Oregon 4-Factor	100.0000%	0.0000%	70.575%	29.425%
G-ALL	9	Elec/Gas North 4-Factor	100.0000%	79.075%	20.925%	0.0000%
G-ALL	99	Not Allocated	0.0000%	0.0000%	0.0000%	0.0000%

RESULTS OF OPERATIONS

Report ID:
C-DTX-12A

COMMON ACCUMULATED DEFERRED FIT

For Twelve Months Ended December 31, 2011

AVISTA UTILITIES
Gas-North Copy

Average of Monthly Averages Basis

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-W/A / 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:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.0000%	72.3833%	19.4777%	8.1409%
G-ALL	8	Gas North/Oregon 4-Factor	100.0000%	0.0000%	70.5757%	29.4259%
G-ALL	9	Elec/Gas North 4-Factor	100.0000%	79.0757%	20.9259%	0.0000%
G-ALL	99	Not Allocated	0.0000%	0.0000%	0.0000%	0.0000%

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

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-COL STRIP		621,197	621,197		621,197	621,197	0	0	0
1	151210	FUEL STOCK HOG FUEL-KFGS		1,777,391	1,777,391		1,777,391	1,777,391	0	0	0
4	154100	PLANT MATERIALS & OPER SUPPLIES		6,222,643	6,222,643		4,920,919	213,430	1,301,724	56,458	1,301,724
1	154300	PLANT MATERIALS & OPER SUP-C52		269,888	269,888		213,430	505,307	56,458	56,458	
1	154400	PLANT MATERIALS & OPER SUP-COL STRIP		638,975	638,975		505,307	133,668	133,668	133,668	
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		1,367	1,367		1,081	286	286	286	
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		(764)	(764)		(604)	(160)	(160)	(160)	
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		14,746	14,746		11,661	3,085	3,085	3,085	
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	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: