

RESULTS OF OPERATIONS	Report ID: E-ROR-12E
ELECTRIC RATE OF RETURN	
For Twelve Months Ended December 31, 2013 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	152,777,946	98,335,554	54,442,392
	Adjustments			
	Adjusted Net Operating Income (Loss)	152,777,946	98,335,554	54,442,392
E-APL	Electric Net Rate Base	1,921,289,488	1,262,409,502	658,879,986
	RATE OF RETURN	7.952%	7.790%	8.263%

Rate of Return (ROR) is computed using AMA Actual Capital Structure and AMA Actual Debt Cost, and may not reflect results that would be computed for "commission basis" reporting or other regulatory compliance reports.

RESULTS OF OPERATIONS	Report ID: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended December 31, 2013 Ending Balance Basis	

AVISTA UTILITIES

Basis	Ref	Description		System	Washington	Idaho
1	Input	Production/Transmission Ratio	12-31-2013	100.000%	65.190%	34.810%
2	Input	Number of Customers	12-31-2013	366,305	240,426	125,879
		Percent		100.000%	65.635%	34.365%
3	E-OPS	Direct Distribution Operating Expense		23,031,763	15,087,433	7,944,330
		Percent		100.000%	65.507%	34.493%
	Input	Jurisdictional 4-Factor Ratio	12-31-2013			
		Direct O & M Accts 500 - 598		20,271,611	12,708,520	7,563,091
		Direct O & M Accts 901 - 935		23,797,558	17,806,326	5,991,232
		Total		44,069,169	30,514,846	13,554,323
		Percentage		100.000%	69.243%	30.757%
		Direct Labor Accts 500 - 598		12,899,185	8,853,799	4,045,386
		Direct Labor Accts 901 - 935		5,728,641	4,368,986	1,359,655
		Total		18,627,826	13,222,785	5,405,041
		Percentage		100.000%	70.984%	29.016%
		Number of Customers		366,305	240,426	125,879
		Percentage		100.000%	65.635%	34.365%
		Net Direct Plant		905,556,829	587,222,626	318,334,203
		Percentage		100.000%	64.847%	35.153%
4		Total Percentages		400.000%	270.709%	129.291%
		Percent		100.000%	67.677%	32.323%

RESULTS OF OPERATIONS	Report ID: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months Ended December 31, 2013 Ending Balance Basis	

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
Input		Elec/Gas North/Oregon 4-Factor	Total	Electric	Gas North	Oregon Gas
	01-01-2013	Direct O & M Accts 500 - 894	68,965,506	60,243,237	5,651,108	3,071,161
		Direct O & M Accts 901 - 935	41,147,627	29,854,933	8,129,433	3,163,261
		Direct O & M Accts 901 - 905 Utility 9 Only	4,465,312	3,053,607	1,411,705	0
		Adjustments	0	0	0	0
		Total	114,578,445	93,151,777	15,192,246	6,234,422
		Percentage	100.000%	81.300%	13.259%	5.441%
		Direct Labor Accts 500 - 894	65,772,800	51,029,386	10,468,202	4,275,212
		Direct Labor Accts 901 - 935	5,175,642	3,333,358	497,385	1,344,899
		Direct Labor Accts 901 - 905 Utility 9 Only	10,669,036	7,158,435	3,510,601	0
		Total	81,617,478	61,521,179	14,476,188	5,620,111
		Percentage	100.000%	75.377%	17.737%	6.886%
		Number of Customers at	685,332	362,462	226,219	96,651
		Percentage	100.000%	52.888%	33.009%	14.103%
		Net Direct Plant	2,540,576,273	2,027,886,265	345,513,055	167,176,953
		Percentage	100.000%	79.820%	13.600%	6.580%
		Total Percentages	400.000%	289.385%	77.604%	33.010%
		Average (CD AA)	100.000%	72.346%	19.401%	8.253%

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RESULTS OF OPERATIONS	Report ID: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months Ended December 31, 2013 Ending Balance Basis	

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
Input		Gas North/Oregon 4-Factor	Total	Electric	Gas North	Oregon Gas
	01-01-2013	Direct O & M Accts 500 - 894	8,210,713	0	5,319,674	2,891,039
		Direct O & M Accts 901 - 935	10,885,298	0	7,836,155	3,049,143
		Direct O & M Accts 901 - 905 Utility 9 Only	1,411,705	0	1,411,705	0
		Total	20,507,716	0	14,567,534	5,940,182
		Percentage	100.000%	0.000%	71.034%	28.966%
		Direct Labor Accts 500 - 894	11,244,329	0	7,983,762	3,260,567
		Direct Labor Accts 901 - 935	1,531,702	0	413,533	1,118,169
		Direct Labor Accts 901 - 905 Utility 9 Only	3,510,601	0	3,510,601	0
		Total	16,286,632	0	11,907,896	4,378,736
		Percentage	100.000%	0.000%	73.115%	26.885%
		Number of Customers at	322,870	0	226,219	96,651
		Percentage	100.000%	0.000%	70.065%	29.935%
		Net Direct Plant	504,945,491	0	338,644,009	166,301,482
		Percentage	100.000%	0.000%	67.065%	32.935%
		Total Percentages	400.000%	0.000%	281.279%	118.721%
		Average (GD AA)	100.000%	0.000%	70.320%	29.680%

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RESULTS OF OPERATIONS	Report ID: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months Ended December 31, 2013 Ending Balance Basis	

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
Input		Elec/Gas North 4-Factor	Total	Electric	Gas North	Oregon Gas
	01-01-2013	Direct O & M Accts 500 - 894	65,927,810	60,243,237	5,684,573	0
		Direct O & M Accts 901 - 935	37,981,681	29,854,933	8,126,748	0
		Adjustments	0	0	0	0
		Total	103,909,491	90,098,170	13,811,321	0
		Percentage	100.000%	86.708%	13.292%	0.000%
		Direct Labor Accts 500 - 894	61,509,081	51,029,386	10,479,695	0
		Direct Labor Accts 901 - 935	3,968,432	3,333,358	635,074	0
		Total	65,477,513	54,362,744	11,114,769	0
		Percentage	100.000%	83.025%	16.975%	0.000%
		Number of Customers at	588,681	362,462	226,219	0
		Percentage	100.000%	61.572%	38.428%	0.000%
		Net Direct Plant	2,348,249,795	2,009,605,786	338,644,009	0
		Percentage	100.000%	85.579%	14.421%	0.000%
		Total Percentages	400.000%	316.884%	83.116%	0.000%
9		Average (CD AN/ID/WA)	100.000%	79.221%	20.779%	0.000%
10	E-PLT	Net Electric Distribution Plant	883,588,492	572,826,036	310,762,456	
		Percent	100.000%	64.830%	35.170%	
11		Book Depreciation	84,730,492	54,807,350	29,923,142	
		Percent	100.000%	64.684%	35.316%	

RESULTS OF OPERATIONS	Report ID: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months Ended December 31, 2013 Ending Balance Basis	

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho
12		Net Electric Plant (before DFIT)	2,220,601,690	1,449,341,766	771,259,924
		Percent	100.000%	65.268%	34.732%
13	E-PLT	Net Electric General Plant	194,145,906	129,968,532	64,177,374
		Percent	100.000%	66.944%	33.056%
14		Net Allocated Schedule M's	-84,433,616	-53,738,853	-30,694,763
		Percent	100.000%	63.646%	36.354%
99	Input	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended December 31, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	SYSTEM			WASHINGTON			IDAHO		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUE									
		SALES OF ELECTRICITY:									
99	440000	Residential	331,488,412	0	331,488,412	225,028,567	0	225,028,567	106,459,845	0	106,459,845
99	442200	Commercial - Firm & Int.	290,727,520	0	290,727,520	206,066,598	0	206,066,598	84,660,922	0	84,660,922
1	442300	Industrial	113,430,400	0	113,430,400	59,324,649	0	59,324,649	54,105,751	0	54,105,751
99	444000	Public Street & Highway Lighting	7,266,653	0	7,266,653	4,880,485	0	4,880,485	2,386,168	0	2,386,168
99	448000	Interdepartmental Revenue	1,103,974	0	1,103,974	883,608	0	883,608	220,366	0	220,366
99	499XXX	Unbilled Revenue	(543,700)	0	(543,700)	(344,061)	0	(344,061)	(199,639)	0	(199,639)
		TOTAL SALES TO ULTIMATE CUSTOMERS	743,473,259	0	743,473,259	495,839,846	0	495,839,846	247,633,413	0	247,633,413
1	447XXX	Sales for Resale	0	143,390,565	143,390,565	0	93,476,309	93,476,309	0	49,914,256	49,914,256
		TOTAL SALES OF ELECTRICITY	743,473,259	143,390,565	886,863,824	495,839,846	93,476,309	589,316,155	247,633,413	49,914,256	297,547,669
		OTHER OPERATING REVENUE:									
99	449100	Provision for Rate Refund	(2,047,837)	0	(2,047,837)	0	0	0	(2,047,837)	0	(2,047,837)
99	451000	Miscellaneous Service Revenue	590,953	0	590,953	370,102	0	370,102	220,851	0	220,851
1	453000	Sales of Water & Water Power	0	432,332	432,332	0	281,837	281,837	0	150,495	150,495
1	454000	Rent from Electric Property	2,949,491	74,001	3,023,492	1,984,640	48,241	2,032,881	964,851	25,760	990,611
1	456XXX	Other Electric Revenues	324,247	160,269,892	160,594,139	280,085	104,479,943	104,760,028	44,162	55,789,949	55,834,111
		TOTAL OTHER OPERATING REVENUE	1,816,854	160,776,225	162,593,079	2,634,827	104,810,021	107,444,848	(817,973)	55,966,204	55,148,231
		TOTAL ELECTRIC REVENUE	745,290,113	304,166,790	1,049,456,903	498,474,673	198,286,330	696,761,003	246,815,440	105,880,460	352,695,900
		EXPENSE									
		STEAM POWER GENERATION EXPENSE:									
		OPERATION									
1	500000	Supervision & Engineering	0	281,941	281,941	0	183,797	183,797	0	98,144	98,144
1	501000	Fuel	0	24,772,509	24,772,509	0	16,149,199	16,149,199	0	8,623,310	8,623,310
1	502000	Steam Expense	0	4,198,197	4,198,197	0	2,736,805	2,736,805	0	1,461,392	1,461,392
1	505000	Electric Expense	0	1,017,827	1,017,827	0	663,521	663,521	0	354,306	354,306
1	506000	Miscellaneous Steam Power Generation Expense	148,375	2,732,165	2,880,540	96,251	1,781,098	1,877,349	52,124	951,067	1,003,191
1	507000	Rent	0	33,093	33,093	0	21,573	21,573	0	11,520	11,520
		MAINTENANCE									
1	510000	Supervision & Engineering	0	457,703	457,703	0	298,377	298,377	0	159,326	159,326
1	511000	Structures	0	680,769	680,769	0	443,793	443,793	0	236,976	236,976
1	512000	Boiler Plant	0	6,100,955	6,100,955	0	3,977,213	3,977,213	0	2,123,742	2,123,742
1	513000	Electric Plant	0	1,172,747	1,172,747	0	764,514	764,514	0	408,233	408,233
1	514000	Miscellaneous Steam Plant	0	799,354	799,354	0	521,099	521,099	0	278,255	278,255
		TOTAL STEAM POWER GENERATION EXP	148,375	42,247,260	42,395,635	96,251	27,540,989	27,637,240	52,124	14,706,271	14,758,395

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended December 31, 2013	
Ending Balance Basis	

AVISTA UTILITIES

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	1,908,948	1,908,948	0	1,244,443	1,244,443	0	664,505	664,505
1	536000	Water for Power	0	1,303,492	1,303,492	0	849,746	849,746	0	453,746	453,746
1	537000	Hydraulic Expense	4,370,362	2,830,294	7,200,656	2,717,816	1,845,069	4,562,885	1,652,546	985,225	2,637,771
1	538000	Electric Expense	0	6,644,506	6,644,506	0	4,331,553	4,331,553	0	2,312,953	2,312,953
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	716,024	716,024	0	466,776	466,776	0	249,248	249,248
1	540000	Rent	0	1,262,181	1,262,181	0	822,816	822,816	0	439,365	439,365
1	540100	MT Trust Funds Land Settlement Rents	5,589,316	0	5,589,316	3,635,887	0	3,635,887	1,953,429	0	1,953,429
		MAINTENANCE									
1	541000	Supervision & Engineering	0	549,213	549,213	0	358,032	358,032	0	191,181	191,181
1	542000	Structures	0	979,941	979,941	0	638,824	638,824	0	341,117	341,117
1	543000	Reservoirs, Dams, & Waterways	0	1,781,796	1,781,796	0	1,161,553	1,161,553	0	620,243	620,243
1	544000	Electric Plant	0	4,157,781	4,157,781	0	2,710,457	2,710,457	0	1,447,324	1,447,324
1	545000	Miscellaneous Hydraulic Plant	0	578,169	578,169	0	376,908	376,908	0	201,261	201,261
		TOTAL HYDRO POWER GENERATION EXP	9,959,678	22,712,345	32,672,023	6,353,703	14,806,177	21,159,880	3,605,975	7,906,168	11,512,143
		OTHER POWER GENERATION EXPENSE: OPERATION									
1	546000	Supervision & Engineering	0	1,394,573	1,394,573	0	909,122	909,122	0	485,451	485,451
1	547000	Fuel	0	110,462,332	110,462,332	0	72,010,394	72,010,394	0	38,451,938	38,451,938
1	548000	Generation Expense	0	2,146,858	2,146,858	0	1,399,537	1,399,537	0	747,321	747,321
1	549000	Miscellaneous Other Power Generation Expense	0	462,952	462,952	0	301,798	301,798	0	161,154	161,154
1	550000	Rent	0	(27,127)	(27,127)	0	(17,684)	(17,684)	0	(9,443)	(9,443)
		MAINTENANCE									
1	551000	Supervision & Engineering	0	1,080,319	1,080,319	0	704,260	704,260	0	376,059	376,059
1	552000	Structures	0	50,978	50,978	0	33,233	33,233	0	17,745	17,745
1	553000	Generating & Electric Equipment	0	1,994,695	1,994,695	0	1,300,342	1,300,342	0	694,353	694,353
1	554000	Miscellaneous Other Power Generation Plant	0	182,724	182,724	0	119,118	119,118	0	63,606	63,606
		TOTAL OTHER POWER GENERATION EXP	0	117,748,304	117,748,304	0	76,760,120	76,760,120	0	40,988,184	40,988,184
		OTHER POWER SUPPLY EXPENSE:									
E-555	555XXX	Purchased Power	9,188,314	196,575,603	205,763,917	0	128,147,635	128,147,635	9,188,314	68,427,968	77,616,282
1	556000	System Control & Load Dispatching	0	965,965	965,965	0	629,713	629,713	0	336,252	336,252
E-557	557XXX	Other Expense	(10,390,998)	132,058,119	121,667,121	(379,925)	86,088,688	85,708,763	(10,011,073)	45,969,431	35,958,358
		TOTAL OTHER POWER SUPPLY EXPENSE	(1,202,684)	329,599,687	328,397,003	(379,925)	214,866,036	214,486,111	(822,759)	114,733,651	113,910,892
		TOTAL PRODUCTION OPERATING EXP	8,905,369	512,307,596	521,212,965	6,070,029	333,973,322	340,043,351	2,835,340	178,334,274	181,169,614

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended December 31, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	SYSTEM			WASHINGTON			IDAHO		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TRANSMISSION OPERATING EXPENSE:									
		OPERATION									
1	560000	Supervision & Engineering	0	2,476,590	2,476,590	0	1,614,489	1,614,489	0	862,101	862,101
1	561000	Load Dispatching	0	2,428,536	2,428,536	0	1,583,163	1,583,163	0	845,373	845,373
1	562000	Station Expense	0	457,928	457,928	0	298,523	298,523	0	159,405	159,405
1	563000	Overhead Line Expense	0	525,234	525,234	0	342,400	342,400	0	182,834	182,834
1	565000	Transmission of Electricity by Others	0	17,926,901	17,926,901	0	11,686,547	11,686,547	0	6,240,354	6,240,354
1	566000	Miscellaneous Transmission Expense	0	1,969,445	1,969,445	0	1,283,881	1,283,881	0	685,564	685,564
1	567000	Rent	0	101,823	101,823	0	66,378	66,378	0	35,445	35,445
		MAINTENANCE									
1	568000	Supervision & Engineering	1,938	1,093,396	1,095,334	1,938	712,785	714,723	0	380,611	380,611
1	569000	Structures	16,117	368,342	384,459	15,066	240,122	255,188	1,051	128,220	129,271
1	570000	Station Equipment	543	1,353,335	1,353,878	543	882,239	882,782	0	471,096	471,096
1	571000	Overhead Lines	12,340	1,460,710	1,473,050	7,342	952,237	959,579	4,998	508,473	513,471
1	572000	Underground Lines	0	21,166	21,166	0	13,798	13,798	0	7,368	7,368
1	573000	Service Miscellaneous	43	49,038	49,081	43	31,968	32,011	0	17,070	17,070
		TOTAL TRANSMISSION OPERATING EXP	30,981	30,232,444	30,263,425	24,932	19,708,530	19,733,462	6,049	10,523,914	10,529,963
E-DEPX		Depreciation Expense-Production	0	24,926,744	24,926,744	0	16,249,745	16,249,745	0	8,676,999	8,676,999
E-DEPX		Depreciation Expense-Transmission	0	10,014,786	10,014,786	0	6,528,639	6,528,639	0	3,486,147	3,486,147
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,000,859	1,000,859	0	652,460	652,460	0	348,399	348,399
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(147,288)	0	(147,288)	147,288	0	147,288
99	405930	Amortization of Investment in WNP3 Exch Power	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	99,047	0	99,047	31,743	0	31,743	67,304	0	67,304
99	407312	Amortization of Lancaster Generation	1,360,000	0	1,360,000	1,360,000	0	1,360,000	0	0	0
1	407320	Amortization of Colstrip Outage Return	70,084	0	70,084	70,084	0	70,084	0	0	0
99	407322	Amortization of Spokane River Relicense	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
1	407324	Amortization of CDA CDR Fund	11,065	200,000	211,065	11,065	130,380	141,445	0	69,620	69,620
99	407331	Amortization of BPA Parallel Capacity Support	5,365,343	0	5,365,343	2,082,457	0	2,082,457	3,282,886	0	3,282,886
1	407333	Amortization of CDA Settlement Costs	0	32,719	32,719	0	21,330	21,330	0	11,389	11,389
99	407335	Amortization of ID DSIT	(160,414)	0	(160,414)	0	0	0	(160,414)	0	(160,414)
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	252,637	0	252,637	164,618	0	164,618	88,019	0	88,019
99	407360	Amortization of CS2 & COLSTRIP O&M	1,752,468	0	1,752,468	973,692	0	973,692	778,776	0	778,776
99	407362	Amortization of LIDAR O&M	726,240	0	726,240	726,240	0	726,240	0	0	0
99	407365	Amortization of Wind Generation	650,103	0	650,103	0	0	0	650,103	0	650,103
99	407380	Amortization of Wartsila Generators	337,788	0	337,788	153,132	0	153,132	184,656	0	184,656
1	407382	Amortization of CDA Settlement - Allocated	0	884,086	884,086	0	576,336	576,336	0	307,750	307,750
99	407382	Amortization of CDA Settlement - Direct	183,093	0	183,093	152,118	0	152,118	30,975	0	30,975
99	407395	Optional Renewable Power Revenue Offset	220,781	0	220,781	169,792	0	169,792	50,989	0	50,989
99	407403	Amortization of Dissallowed K. F. Plant	(134,592)	0	(134,592)	(134,592)	0	(134,592)	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(103,282)	0	(103,282)	0	0	0	(103,282)	0	(103,282)
99	407420	Amortization of CS2 Levelized Return	500,500	0	500,500	0	0	0	500,500	0	500,500
99	407450/407499	Amortization of BPA Residential Exchange Credit	(11,714,862)	0	(11,714,862)	(8,022,151)	0	(8,022,151)	(3,692,711)	0	(3,692,711)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(1,253,124)	0	(1,253,124)	0	0	0	(1,253,124)	0	(1,253,124)
99	407462	Amortization of Deferred LIDAR O&M	(206,347)	0	(206,347)	(206,347)	0	(206,347)	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(8,415)	(8,415)	0	(5,486)	(5,486)	0	(2,929)	(2,929)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	19,713,650	19,713,650	0	12,851,329	12,851,329	0	6,862,321	6,862,321
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	485,295	56,764,429	57,249,724	(92,467)	37,004,733	36,912,266	577,762	19,759,696	20,337,458
		TOTAL PRODUCTION & TRANSMISSION EXPEN	9,421,645	599,304,469	608,726,114	6,002,494	390,686,585	396,689,079	3,419,151	208,617,884	212,037,035

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended December 31, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	SYSTEM			WASHINGTON			IDAHO		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:									
		OPERATION:									
3	580000	Supervision & Engineering	488,308	1,971,669	2,459,977	313,600	1,291,581	1,605,181	174,708	680,088	854,796
3	582000	Station Expense	589,280	68,883	658,163	341,097	45,123	386,220	248,183	23,760	271,943
3	583000	Overhead Line Expense	2,037,491	533,098	2,570,589	1,283,581	349,217	1,632,798	753,910	183,881	937,791
3	584000	Underground Line Expense	1,208,804	0	1,208,804	727,995	0	727,995	480,809	0	480,809
3	585000	Street Light & Signal System Operation Expense	96,492	0	96,492	12,320	0	12,320	84,172	0	84,172
3	586000	Meter Expense	2,430,431	105,379	2,535,810	1,956,874	69,031	2,025,905	473,557	36,348	509,905
3	587000	Customer Installations Expense	553,712	169,466	723,178	295,220	111,012	406,232	258,492	58,454	316,946
3	588000	Miscellaneous Distribution Expense	3,138,476	3,249,896	6,388,372	2,145,657	2,128,909	4,274,566	992,819	1,120,987	2,113,806
3	589000	Rent	3,438	161,852	165,290	3,138	106,024	109,162	300	55,828	56,128
		MAINTENANCE:									
3	590000	Supervision & Engineering	139,545	1,553,508	1,693,053	108,841	1,017,656	1,126,497	30,704	535,852	566,556
3	591000	Structures	335,647	2,985	338,632	187,188	1,955	189,143	148,459	1,030	149,489
3	592000	Station Equipment	859,545	238,687	1,098,232	619,950	156,357	776,307	239,595	82,330	321,925
3	593000	Overhead Lines	8,448,394	252,872	8,701,266	5,210,841	165,649	5,376,490	3,237,553	87,223	3,324,776
3	594000	Underground Lines	1,093,964	0	1,093,964	681,208	0	681,208	412,756	0	412,756
3	595000	Line Transformers	512,860	350,310	863,170	430,765	229,478	660,243	82,095	120,832	202,927
3	596000	Street Light & Signal System Maintenance Exp	809,998	0	809,998	555,398	0	555,398	254,600	0	254,600
3	597000	Meters	33,257	0	33,257	16,076	0	16,076	17,181	0	17,181
3	598000	Miscellaneous Distribution Expense	252,121	181,089	433,210	197,684	118,626	316,310	54,437	62,463	116,900
		TOTAL DISTRIBUTION OPERATING EXP	23,031,763	8,839,694	31,871,457	15,087,433	5,790,618	20,878,051	7,944,330	3,049,076	10,993,406
E-DEPX		Depreciation Expense-Distribution	35,524,898	0	35,524,898	22,357,379	0	22,357,379	13,167,519	0	13,167,519
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	26,997	0	26,997	26,997	0	26,997	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	48,012,324	0	48,012,324	41,281,403	0	41,281,403	6,730,921	0	6,730,921
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	83,564,219	0	83,564,219	63,665,779	0	63,665,779	19,898,440	0	19,898,440
		TOTAL DISTRIBUTION EXPENSES	106,595,982	8,839,694	115,435,676	78,753,212	5,790,618	84,543,830	27,842,770	3,049,076	30,891,846

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended December 31, 2013		
Ending Balance Basis		

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	353,964	353,964	0	232,324	232,324	0	121,640	121,640
2	902000	Meter Reading Expenses	3,096,089	113,884	3,209,973	2,716,003	74,748	2,790,751	380,086	39,136	419,222
E-903	903XXX	Customer Records & Collection Expenses	2,013,500	6,837,669	8,851,169	1,311,667	4,487,904	5,799,571	701,833	2,349,765	3,051,598
2	904000	Uncollectible Accounts	555	2,534,132	2,534,687	0	1,663,278	1,663,278	555	870,854	871,409
2	905000	Misc Customer Accounts	0	237,659	237,659	0	155,987	155,987	0	81,672	81,672
TOTAL CUSTOMER ACCOUNTS EXPENSES			5,110,144	10,077,308	15,187,452	4,027,670	6,614,241	10,641,911	1,082,474	3,463,067	4,545,541
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	20,348,761	293,714	20,642,475	15,587,929	192,779	15,780,708	4,760,832	100,935	4,861,767
2	909000	Advertising	9,450	1,030,700	1,040,150	5,205	676,500	681,705	4,245	354,200	358,445
2	910000	Misc Customer Service & Info Exp	0	201,012	201,012	0	131,934	131,934	0	69,078	69,078
TOTAL CUSTOMER SERVICE & INFO EXP			20,358,211	1,525,426	21,883,637	15,593,134	1,001,213	16,594,347	4,765,077	524,213	5,289,290
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	7,402	7,402	0	4,858	4,858	0	2,544	2,544
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			0	7,402	7,402	0	4,858	4,858	0	2,544	2,544
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	551,603	24,444,015	24,995,618	405,515	16,542,976	16,948,491	146,088	7,901,039	8,047,127
4	921000	Office Supplies & Expenses	190,091	3,933,944	4,124,035	190,091	2,662,375	2,852,466	0	1,271,569	1,271,569
4	922000	Admin Exp Transferred--Credit	0	(102,053)	(102,053)	0	(69,066)	(69,066)	0	(32,987)	(32,987)
4	923000	Outside Services Employed	110,186	10,424,942	10,535,128	110,186	7,055,288	7,165,474	0	3,369,654	3,369,654
4	924000	Property Insurance Premium	0	1,449,064	1,449,064	0	980,683	980,683	0	468,381	468,381
4	925XXX	Injuries and Damages	23,419	3,077,094	3,100,513	24,258	2,082,485	2,106,743	(839)	994,609	993,770
4	926XXX	Employee Pensions and Benefits	0	1,214,926	1,214,926	0	822,225	822,225	0	392,701	392,701
4	927000	Franchise Requirements	5,747	0	5,747	0	0	0	5,747	0	5,747
1	928000	Regulatory Commission Expenses	2,102,900	3,735,965	5,838,865	1,301,234	2,435,476	3,736,710	801,666	1,300,489	2,102,155
4	930000	Miscellaneous General Expenses	146,421	2,962,003	3,108,424	99,121	2,004,595	2,103,716	47,300	957,408	1,004,708
4	931000	Rents	28,260	899,059	927,319	19,401	608,456	627,857	8,859	290,603	299,462
4	935000	Maintenance of General Plant	899,222	7,959,556	8,858,778	404,706	5,386,789	5,791,495	494,516	2,572,767	3,067,283
TOTAL ADMIN & GEN OPERATING EXP			4,057,849	59,998,515	64,056,364	2,554,512	40,512,282	43,066,794	1,503,337	19,486,233	20,989,570

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended December 31, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	1,400,010	12,765,005	14,165,015	1,000,871	8,638,972	9,639,843	399,139	4,126,033	4,525,172
E-AMTX		Amortization Expense-General Plant - 303000	0	190,929	190,929	0	129,023	129,023	0	61,906	61,906
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	468,058	6,611,584	7,079,642	457,291	4,474,522	4,931,813	10,767	2,137,062	2,147,829
E-AMTX		Amortization Expense-General Plant - 390200, 396200	0	30,503	30,503	0	20,643	20,643	0	9,860	9,860
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	1,868,068	19,598,021	21,466,089	1,458,162	13,263,160	14,721,322	409,906	6,334,861	6,744,767
		TOTAL ADMIN & GENERAL EXPENSES	5,925,917	79,596,536	85,522,453	4,012,674	53,775,442	57,788,116	1,913,243	25,821,094	27,734,337
		TOTAL EXPENSES BEFORE FIT	147,411,899	699,350,835	846,762,734	108,389,184	457,872,957	566,262,141	39,022,715	241,477,878	280,500,593
		NET OPERATING INCOME (LOSS) BEFORE FIT			202,694,169			130,498,862			72,195,307
E-FIT		FEDERAL INCOME TAX--Normal Accrual			31,234,345			21,677,436			9,556,909
E-FIT		DEFERRED FEDERAL INCOME TAX			18,880,884			10,615,604			8,265,280
E-FIT		AMORTIZED ITC - NOXON			(199,006)			(129,732)			(69,274)
		ELECTRIC NET OPERATING INCOME (LOSS)			152,777,946			98,335,554			54,442,392

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.190%	34.810%
E-ALL	2	Number of Customers	100.000%	65.635%	34.365%
E-ALL	3	Direct Distribution Operating Expense	100.000%	65.507%	34.493%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.677%	32.323%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-12E
For Twelve Months Ended December 31, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	181,105,446	181,105,446	0	118,062,640	118,062,640	0	63,042,806	63,042,806
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	9,188,314	0	9,188,314	0	0	0	9,188,314	0	9,188,314
1	555550	Non Monetary - Exchange Power	0	(364,158)	(364,158)	0	(237,395)	(237,395)	0	(126,763)	(126,763)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	15,179,804	15,179,804	0	9,895,714	9,895,714	0	5,284,090	5,284,090
1	555710	Intercompany Purchase	0	654,511	654,511	0	426,676	426,676	0	227,835	227,835
TOTAL ACCOUNT 555			9,188,314	196,575,603	205,763,917	0	128,147,635	128,147,635	9,188,314	68,427,968	77,616,282

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.190%	34.810%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	E-557-12E
For Twelve Months Ended December 31, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	SYSTEM			WASHINGTON			IDAHO		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	5,859,734	5,859,734	0	3,819,961	3,819,961	0	2,039,773	2,039,773
1	557010	Other Power Supply Expense - Financial	0	25,517,187	25,517,187	0	16,634,654	16,634,654	0	8,882,533	8,882,533
1	557150	Fuel - Economic Dispatch	0	50,018,543	50,018,543	0	32,607,088	32,607,088	0	17,411,455	17,411,455
1	557160	Power Supply Expense - Miscellaneous	794,462	282,980	1,077,442	794,462	184,475	978,937	0	98,505	98,505
99	557161	Unbilled Add-Ons	(395,640)	0	(395,640)	(292,162)	0	(292,162)	(103,478)	0	(103,478)
1	557170	Broker Fees - Power	0	1,021,323	1,021,323	0	665,800	665,800	0	355,523	355,523
1	557171	REC Broker Fees	49,593	18,262	67,855	49,593	11,905	61,498	0	6,357	6,357
1	557200	Nez Perce	818,702	0	818,702	497,498	0	497,498	321,204	0	321,204
99	557280	Washington ERM Deferred	(1,183,281)	0	(1,183,281)	(1,183,281)	0	(1,183,281)	0	0	0
99	557270	Other Power Supply Expense - Other Exp	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	(3,983,300)	0	(3,983,300)	(3,983,300)	0	(3,983,300)	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
1	557322	RECs Power Supply Expense Deferred	1,203,687	0	1,203,687	1,203,687	0	1,203,687	0	0	0
99	557331	Reardan Wind Costs	2,533,578	0	2,533,578	2,533,578	0	2,533,578	0	0	0
99	557380	Idaho PCA Deferred	(6,937,644)	0	(6,937,644)	0	0	0	(6,937,644)	0	(6,937,644)
99	557390	Idaho PCA Amortization	(3,291,155)	0	(3,291,155)	0	0	0	(3,291,155)	0	(3,291,155)
1	557395	Optional Renewable Power Expense Offset	0	(127,794)	(127,794)	0	(83,309)	(83,309)	0	(44,485)	(44,485)
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	3,016,719	3,016,719	0	1,966,599	1,966,599	0	1,050,120	1,050,120
1	557711	Turbine Gas Bookout Offset	0	(3,016,719)	(3,016,719)	0	(1,966,599)	(1,966,599)	0	(1,050,120)	(1,050,120)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	49,467,884	49,467,884	0	32,248,114	32,248,114	0	17,219,770	17,219,770
TOTAL ACCOUNT 557			(10,390,998)	132,058,119	121,667,121	(379,925)	86,088,688	85,708,763	(10,011,073)	45,969,431	35,958,358

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.190%	34.810%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ACCOUNTING EXPENSES	E-903-12E
For Twelve Months Ended December 31, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records and Collections	2,013,500	6,837,669	8,851,169	1,311,667	4,487,904	5,799,571	701,833	2,349,765	3,051,598
12	903920	A/R Sold - Program Fees	0	0	0	0	0	0	0	0	0
12	903930	A/R Sold - Maturity Yield Fee	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 903			2,013,500	6,837,669	8,851,169	1,311,667	4,487,904	5,799,571	701,833	2,349,765	3,051,598

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.635%	34.365%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	65.268%	34.732%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-12E
For Twelve Months Ended December 31, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	346,947	293,714	640,661	262,464	192,779	455,243	84,483	100,935	185,418
99	908600	Public Purpose Tariff Rider Expense Offset	19,277,257	0	19,277,257	14,751,715	0	14,751,715	4,525,542	0	4,525,542
99	908610	Limited Income Tax Refund Program	251,233	0	251,233	251,233	0	251,233	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	473,324	0	473,324	322,517	0	322,517	150,807	0	150,807
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	20,348,761	293,714	20,642,475	15,587,929	192,779	15,780,708	4,760,832	100,935	4,861,767

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.635%	34.365%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC INTEREST DEDUCTION FOR FIT
 For Twelve Months Ended December 31, 2013
 Ending Balance Basis

Report ID:
E-INT-12E

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		53.73%	53.73%
2	Cost of Debt		5.564%	5.632%
	Total Weighted Cost		2.990%	3.026%
E-APL	Net Rate Base	1,921,289,488	1,262,409,502	658,879,986
	Interest Deduction for FIT Calculation	57,683,752	37,746,044	19,937,708
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-12E
ELECTRIC FEDERAL INCOME TAXES	
For Twelve Months Ended December 31, 2013 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	1,049,456,903	696,761,003	352,695,900
E-OPS	Less: Operating & Maintenance Expense	684,482,702	450,962,774	233,519,928
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	94,554,058	61,166,635	33,387,423
E-OTX	Less: Taxes Other than FIT	67,725,974	54,132,732	13,593,242
	Net Operating Income Before FIT	202,694,169	130,498,862	72,195,307
E-INT	Less: Interest Expense	57,683,752	37,746,044	19,937,708
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(147,288)	147,288
E-SCM	Plus: Schedule M Adjustments	(55,307,479)	(30,663,428)	(24,644,051)
	Taxable Net Operating Income	89,702,938	62,236,678	27,466,260
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	31,396,028	21,782,837	9,613,191
1	Production Tax Credit	(161,683)	(105,401)	(56,282)
1	Investment Tax Credit - Noxon *	0	0	0
	Total Net Federal Income Tax	31,234,345	21,677,436	9,556,909
E-DTE	Deferred FIT	18,880,884	10,615,604	8,265,280
1	411400 Amortized Investment Tax Credit - Noxon	(199,006)	(129,732)	(69,274)
	Total Net FIT/Deferred FIT	49,916,223	32,163,308	17,752,915

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.190%	34.810%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ITEMS	E-SCM-12E
For Twelve Months Ended December 31, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	SYSTEM			WASHINGTON			IDAHO		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	37,419,964	55,540,410	92,960,374	23,842,539	36,694,004	60,536,543	13,577,425	18,846,406	32,423,831
12	997001 Contributions In Aid of Construction	0	3,261,825	3,261,825	0	2,128,928	2,128,928	0	1,132,897	1,132,897
2	997002 Injuries and Damages	0	(45,000)	(45,000)	0	(29,536)	(29,536)	0	(15,464)	(15,464)
12	997003 Salvage	0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off	(103,282)	0	(103,282)	0	0	0	(103,282)	0	(103,282)
4	997005 FAS106 Current Retiree Medical Accrual	0	4,173,567	4,173,567	0	2,824,545	2,824,545	0	1,349,022	1,349,022
99	997007 Idaho PCA	(10,228,799)	0	(10,228,799)	0	0	0	(10,228,799)	0	(10,228,799)
4	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0	0
1	997009 Rathdrum Turbine Lease	0	(33,828)	(33,828)	0	(22,052)	(22,052)	0	(11,776)	(11,776)
4	997015 Airplane Lease Payments	0	403,986	403,986	0	273,406	273,406	0	130,580	130,580
12	997016 Redemption Expense Amortization	0	1,567,829	1,567,829	0	1,023,291	1,023,291	0	544,538	544,538
99	997017 Amort - Invest in Exch Pwr (405.92,.93,.95,.98)	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
4	997018 DSM Tariff Rider	(6,802,186)	(136)	(6,802,322)	(3,865,695)	(92)	(3,865,787)	(2,936,491)	(44)	(2,936,535)
99	997019 CSS Temporary Service Fees	343,754	0	343,754	56,482	0	56,482	287,272	0	287,272
4	997020 FAS87 Current Pension Accrual	0	(2,518,857)	(2,518,857)	0	(1,704,687)	(1,704,687)	0	(814,170)	(814,170)
99	997021 Wartsilla Generators Amortization	337,788	0	337,788	153,132	0	153,132	184,656	0	184,656
99	997024 Kettle Falls Disallowance	(134,592)	0	(134,592)	(134,592)	0	(134,592)	0	0	0
2	997027 Uncollectibles	0	0	0	0	0	0	0	0	0
99	997028 RTO Funding Amortization	0	0	0	0	0	0	0	0	0
4	997029 FAS106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
12	997032 Interest Rate Swaps	0	3,139,646	3,139,646	0	2,049,184	2,049,184	0	1,090,462	1,090,462
4	997033 BPA Residential Exchange	(564,996)	0	(564,996)	(574,924)	0	(574,924)	9,928	0	9,928
99	997034 Montana Hydro Settlement	1,037,316	0	1,037,316	676,632	0	676,632	360,684	0	360,684
1	997041 Rathdrum Turbine Lease, Tax	0	(367,684)	(367,684)	0	(239,693)	(239,693)	0	(127,991)	(127,991)
99	997043 Washington Deferred Power Costs	(5,015,723)	0	(5,015,723)	(5,015,723)	0	(5,015,723)	0	0	0
1	997044 Non-Monetary Power Costs	0	(364,158)	(364,158)	0	(237,395)	(237,395)	0	(126,763)	(126,763)
1	997045 Section 199 Manufacturing Deduction	0	(5,650,000)	(5,650,000)	0	(3,683,235)	(3,683,235)	0	(1,966,765)	(1,966,765)
99	997046 Nez Perce Settlement	(16,796)	0	(16,796)	(22,008)	0	(22,008)	5,212	0	5,212
99	997047 Clark Fork Preventive Maint. Exp (PME's)	186,950	0	186,950	0	0	0	186,950	0	186,950
12	997048 AFUDC	0	(2,695,870)	(2,695,870)	0	(1,759,540)	(1,759,540)	0	(936,330)	(936,330)
11	997049 Tax Depreciation	0	(148,632,291)	(148,632,291)	0	(96,141,311)	(96,141,311)	0	(52,490,980)	(52,490,980)
99	997050 CS2 Levelized Return	500,500	0	500,500	0	0	0	500,500	0	500,500
99	997051 Wind Generation AFUDC - ID	(770,975)	0	(770,975)	0	0	0	(770,975)	0	(770,975)
1	997052 Noxon Spill	0	0	0	0	0	0	0	0	0
4	997053 Renewable Energy Cert Fees	0	47,562	47,562	0	32,189	32,189	0	15,373	15,373
99	997054 Spokane River Relicensing	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
99	997058 Colstrip Settlement	0	0	0	0	0	0	0	0	0

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ITEMS	E-SCM-12E
For Twelve Months Ended December 31, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	SYSTEM			WASHINGTON			IDAHO			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
99	997059	Spokane River Relicensing PME	73,312	0	73,312	46,316	0	46,316	26,996	0	26,996
1	997061	CDA Fund Settlement	0	0	0	0	0	0	0	0	0
4	997062	Gain on Sale of Office Bldg	0	0	0	0	0	0	0	0	0
1	997063	CDA Lake Settlement	183,093	884,086	1,067,179	152,118	576,336	728,454	30,975	307,750	338,725
99	997064	Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization - Unbilled Revenue Add-Ins	319,771	0	319,771	350,300	0	350,300	(30,529)	0	(30,529)
1	997067	CDA IPA Fund	0	0	0	0	0	0	0	0	0
1	997068	Noxon	0	0	0	0	0	0	0	0	0
1	997069	Lancaster Deferral	1,360,000	0	1,360,000	1,360,000	0	1,360,000	0	0	0
1	997072	CDA Fund Settlement-Prepayment	0	0	0	0	0	0	0	0	0
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	5,366,311	5,366,311	0	3,471,145	3,471,145	0	1,895,166	1,895,166
4	997081	Deferred Compensation	0	936,707	936,707	0	633,935	633,935	0	302,772	302,772
4	997082	Meal Disallowances	0	344,317	344,317	0	233,023	233,023	0	111,294	111,294
4	997083	Paid Time Off	0	103,077	103,077	0	69,759	69,759	0	33,318	33,318
2	997084	Customer Uncollectibles	0	127,958	127,958	0	83,985	83,985	0	43,973	43,973
99	997088	Deferred O&M Colstrip & CS2	499,344	0	499,344	973,692	0	973,692	(474,348)	0	(474,348)
99	997089	CNC Transmission	252,637	0	252,637	164,618	0	164,618	88,019	0	88,019
99	997091	LIDAR O&M Reg Def DFIT	519,893	0	519,893	519,893	0	519,893	0	0	0
99	997092	Smart Grid	713,732	0	713,732	713,732	0	713,732	0	0	0
99	997093	EWEB Renewable Energy Credits	(93,222)	0	(93,222)	(93,222)	0	(93,222)	0	0	0
99	997094	Palouse Wind & Thornton	(80,774)	0	(80,774)	(80,774)	0	(80,774)	0	0	0
99	997095	WA REC Deferral	1,329,938	0	1,329,938	1,329,938	0	1,329,938	0	0	0
1	997096	CDA Settlement Costs	0	(23,073)	(23,073)	0	(15,041)	(15,041)	0	(8,032)	(8,032)
99	997097	BPA Parallel Capacity	3,282,886	0	3,282,886	0	0	0	3,282,886	0	3,282,886
99	997098	Provision for Rate Refund	2,047,837	0	2,047,837	0	0	0	2,047,837	0	2,047,837
		TOTAL SCHEDULE M ADJUSTMENTS	29,126,137	(84,433,616)	(55,307,479)	23,075,424	(53,738,852)	(30,663,428)	6,050,713	(30,694,764)	(24,644,051)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.190%	34.810%
E-ALL	2	Number of Customers	100.000%	65.635%	34.365%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.677%	32.323%
E-ALL	11	Book Depreciation	100.000%	64.684%	35.316%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	65.268%	34.732%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-12E
For Twelve Months Ended December 31, 2013	
Ending Balance Basis	

AVISTA UTILITIES

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

Ref/Basis	Acct No	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
14	410100	Deferred Federal Income Tax Expense - Allocated	0	15,732,226	15,732,226	0	10,012,933	10,012,933	0	5,719,293	5,719,293
99	410100	Deferred Federal Income Tax Expense - Washington	4,257,027	0	4,257,027	4,257,027	0	4,257,027	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	4,096,979	0	4,096,979	0	0	0	4,096,979	0	4,096,979
	410100	Total	8,354,006	15,732,226	24,086,232	4,257,027	10,012,933	14,269,960	4,096,979	5,719,293	9,816,272
14	411100	Deferred Federal Income Tax Expense - Allocated	0	(464,693)	(464,693)	0	(295,759)	(295,759)	0	(168,934)	(168,934)
99	411100	Deferred Federal Income Tax Expense - Washington	(3,358,597)	0	(3,358,597)	(3,358,597)	0	(3,358,597)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(1,382,058)	0	(1,382,058)	0	0	0	(1,382,058)	0	(1,382,058)
	411100	Total	(4,740,655)	(464,693)	(5,205,348)	(3,358,597)	(295,759)	(3,654,356)	(1,382,058)	(168,934)	(1,550,992)
Total Deferred Federal Income Tax Expense			3,613,351	15,267,533	18,880,884	898,430	9,717,174	10,615,604	2,714,921	5,550,359	8,265,280

E-ALL	14	Net Allocated Schedule M's	100.000%	63.646%	36.354%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-12E
For Twelve Months Ended December 31, 2013	
Ending Balance Basis	

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	22,045	22,045	0	14,371	14,371	0	7,674	7,674
1	408140	State Kwh Generation Tax	0	1,298,096	1,298,096	0	846,229	846,229	0	451,867	451,867
1	408150	R&P Property Tax--Production	0	12,974,696	12,974,696	0	8,458,204	8,458,204	0	4,516,492	4,516,492
1	408180	R&P Property Tax--Transmission	0	4,596,235	4,596,235	0	2,996,286	2,996,286	0	1,599,949	1,599,949
1	409100	State Income Tax--Montana & Oregon	0	822,578	822,578	0	536,239	536,239	0	286,339	286,339
TOTAL PRODUCTION & TRANSMISSION			0	19,713,650	19,713,650	0	12,851,329	12,851,329	0	6,862,321	6,862,321
DISTRIBUTION											
99	408110	State Excise Tax	18,925,344	0	18,925,344	18,925,344	0	18,925,344	0	0	0
99	408120	Municipal Occupation & License Tax	20,562,019	0	20,562,019	17,349,476	0	17,349,476	3,212,543	0	3,212,543
99	408160	Miscellaneous State or Local Tax--WA & ID	3	0	3	0	0	0	3	0	3
99	408170	R&P Property Tax--Distribution	7,826,334	0	7,826,334	5,006,583	0	5,006,583	2,819,751	0	2,819,751
99	409100	State Income Tax--Idaho	698,624	0	698,624	0	0	0	698,624	0	698,624
TOTAL DISTRIBUTION			48,012,324	0	48,012,324	41,281,403	0	41,281,403	6,730,921	0	6,730,921
TOTAL TAXES OTHER THAN FIT			48,012,324	19,713,650	67,725,974	41,281,403	12,851,329	54,132,732	6,730,921	6,862,321	13,593,242

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.190%	34.810%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.677%	32.323%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT
 For Twelve Months Ended December 31, 2013
 Ending Balance Basis

Report ID:
E-PLT-12E

AVISTA UTILITIES

			*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324	CDA Lake CDR Fund - Allocated	0	9,150,000	9,150,000	0	5,964,885	5,964,885	0	3,185,115	3,185,115
1	182325	CDA Lake IPA Fund	0	2,000,000	2,000,000	0	1,303,800	1,303,800	0	696,200	696,200
1	182333	CDA Settlement Costs	0	1,310,141	1,310,141	0	854,081	854,081	0	456,060	456,060
1	182381	CDA Settlement Past Storage	0	35,400,262	35,400,262	0	23,077,431	23,077,431	0	12,322,831	12,322,831
1	302000	Franchises & Consents	602,704	44,049,218	44,651,922	602,704	28,715,685	29,318,389	0	15,333,533	15,333,533
1,4	303000	Misc Intangible Plant- (C-IPL)	153,179	5,212,571	5,365,750	153,179	3,475,429	3,628,608	0	1,737,142	1,737,142
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	2,876,556	38,408,419	41,284,975	2,810,531	25,993,666	28,804,197	66,025	12,414,753	12,480,778
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	2,956,167	2,956,167	0	2,000,645	2,000,645	0	955,522	955,522
TOTAL INTANGIBLE PLANT			3,632,439	138,486,778	142,119,217	3,566,414	91,385,622	94,952,036	66,025	47,101,156	47,167,181
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	3,489,808	3,489,808	0	2,275,006	2,275,006	0	1,214,802	1,214,802
1	311XXX	Structures & Improvements	0	127,428,055	127,428,055	0	83,070,349	83,070,349	0	44,357,706	44,357,706
1	312000	Boiler Plant	0	173,604,160	173,604,160	0	113,172,552	113,172,552	0	60,431,608	60,431,608
1	313000	Generators	0	6,770	6,770	0	4,413	4,413	0	2,357	2,357
1	314000	Turbogenerator Units	0	52,977,819	52,977,819	0	34,536,240	34,536,240	0	18,441,579	18,441,579
1	315000	Accessory Electric Equipment	0	26,565,246	26,565,246	0	17,317,884	17,317,884	0	9,247,362	9,247,362
1	316000	Miscellaneous Power Plant Equipment	0	16,361,137	16,361,137	0	10,665,825	10,665,825	0	5,695,312	5,695,312
TOTAL STEAM PRODUCTION PLANT			0	400,432,995	400,432,995	0	261,042,269	261,042,269	0	139,390,726	139,390,726
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	58,280,858	58,280,858	0	37,993,291	37,993,291	0	20,287,567	20,287,567
1	331XXX	Structures & Improvements	0	46,380,994	46,380,994	0	30,235,770	30,235,770	0	16,145,224	16,145,224
1	332XXX	Reservoirs, Dams, & Waterways	0	131,438,435	131,438,435	0	85,684,716	85,684,716	0	45,753,719	45,753,719
1	333000	Waterwheels, Turbines, & Generators	0	162,974,778	162,974,778	0	106,243,258	106,243,258	0	56,731,520	56,731,520
1	334000	Accessory Electric Equipment	0	37,295,984	37,295,984	0	24,313,252	24,313,252	0	12,982,732	12,982,732
1	335XXX	Miscellaneous Power Plant Equipment	0	9,220,101	9,220,101	0	6,010,584	6,010,584	0	3,209,517	3,209,517
1	336000	Roads, Railroads, & Bridges	0	2,341,038	2,341,038	0	1,526,123	1,526,123	0	814,915	814,915
TOTAL HYDRAULIC PRODUCTION PLANT			0	447,932,188	447,932,188	0	292,006,994	292,006,994	0	155,925,194	155,925,194
OTHER PRODUCTION PLANT:											
1	340200	Land & Land Rights	0	905,168	905,168	0	590,079	590,079	0	315,089	315,089
1	341000	Structures & Improvements	0	16,766,676	16,766,676	0	10,930,196	10,930,196	0	5,836,480	5,836,480
1	342000	Fuel Holders, Producers, & Accessories	0	21,174,046	21,174,046	0	13,803,361	13,803,361	0	7,370,685	7,370,685
1	343000	Prime Movers	0	23,909,469	23,909,469	0	15,586,583	15,586,583	0	8,322,886	8,322,886
1	344000	Generators	0	207,702,571	207,702,571	0	135,401,306	135,401,306	0	72,301,265	72,301,265
1	344010	Generators - Solar	0	149,670	149,670	0	97,570	97,570	0	52,100	52,100
1	345000	Accessory Electric Equipment	0	20,311,333	20,311,333	0	13,240,958	13,240,958	0	7,070,375	7,070,375
1	345010	Accessory Electric Equipment - Solar	0	33,209	33,209	0	21,649	21,649	0	11,560	11,560
1	346000	Miscellaneous Power Plant Equipment	0	1,494,483	1,494,483	0	974,253	974,253	0	520,230	520,230
TOTAL OTHER PRODUCTION PLANT			0	292,446,625	292,446,625	0	190,645,955	190,645,955	0	101,800,670	101,800,670
TOTAL PRODUCTION PLANT			0	1,140,811,808	1,140,811,808	0	743,695,218	743,695,218	0	397,116,590	397,116,590

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT
 For Twelve Months Ended December 31, 2013
 Ending Balance Basis

Report ID:
E-PLT-12E

AVISTA UTILITIES

			*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	19,816,966	19,816,966	0	12,918,680	12,918,680	0	6,898,286	6,898,286
1	352XXX	Structures & Improvements	0	19,293,831	19,293,831	0	12,577,648	12,577,648	0	6,716,183	6,716,183
1	353000	Station Equipment	0	220,819,228	220,819,228	0	143,952,055	143,952,055	0	76,867,173	76,867,173
1	354000	Towers & Fixtures	0	17,124,556	17,124,556	0	11,163,498	11,163,498	0	5,961,058	5,961,058
1	355000	Poles & Fixtures	0	163,844,864	163,844,864	0	106,810,467	106,810,467	0	57,034,397	57,034,397
1	356000	Overhead Conductors & Devices	0	120,207,906	120,207,906	0	78,363,534	78,363,534	0	41,844,372	41,844,372
1	357000	Underground Conduit	0	2,838,390	2,838,390	0	1,850,346	1,850,346	0	988,044	988,044
1	358000	Underground Conductors & Devices	0	2,331,360	2,331,360	0	1,519,814	1,519,814	0	811,546	811,546
1	359000	Roads & Trails	0	1,949,859	1,949,859	0	1,271,113	1,271,113	0	678,746	678,746
TOTAL TRANSMISSION PLANT			0	568,226,960	568,226,960	0	370,427,155	370,427,155	0	197,799,805	197,799,805
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	4,584,631	0	4,584,631	3,340,938	0	3,340,938	1,243,693	0	1,243,693
99	360400	Land Easements	2,416,139	0	2,416,139	514,560	0	514,560	1,901,579	0	1,901,579
99	361000	Structures & Improvements	18,203,061	0	18,203,061	12,749,592	0	12,749,592	5,453,469	0	5,453,469
99	362000	Station Equipment	115,922,437	0	115,922,437	76,284,633	0	76,284,633	39,637,804	0	39,637,804
99	364000	Poles, Towers, & Fixtures	280,550,075	0	280,550,075	175,502,530	0	175,502,530	105,047,545	0	105,047,545
99	365000	Overhead Conductors & Devices	187,950,467	0	187,950,467	118,541,191	0	118,541,191	69,409,276	0	69,409,276
99	366000	Underground Conduit	88,448,037	0	88,448,037	55,698,930	0	55,698,930	32,749,107	0	32,749,107
99	367000	Underground Conductors & Devices	150,615,842	0	150,615,842	95,928,454	0	95,928,454	54,687,388	0	54,687,388
99	368000	Line Transformers	207,666,198	0	207,666,198	139,290,943	0	139,290,943	68,375,255	0	68,375,255
99	369XXX	Services	137,573,730	0	137,573,730	88,558,534	0	88,558,534	49,015,196	0	49,015,196
99	370000	Meters	47,958,234	0	47,958,234	26,510,762	0	26,510,762	21,447,472	0	21,447,472
99	373XXX	Street Light & Signal Systems	39,127,438	0	39,127,438	24,163,979	0	24,163,979	14,963,459	0	14,963,459
TOTAL DISTRIBUTION PLANT			1,281,016,289	0	1,281,016,289	817,085,046	0	817,085,046	463,931,243	0	463,931,243
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,095,165	3,108,653	4,203,818	386,512	2,103,843	2,490,355	708,653	1,004,810	1,713,463
4	390XXX	Structures & Improvements	13,123,408	66,923,810	80,047,218	6,535,781	45,292,027	51,827,808	6,587,627	21,631,783	28,219,410
4	391XXX	Office Furniture & Equipment	2,559,020	39,408,785	41,967,805	2,533,321	26,670,683	29,204,004	25,699	12,738,102	12,763,801
4	392XXX	Transportation Equipment	17,364,416	9,942,072	27,306,488	12,831,569	6,728,496	19,560,065	4,532,847	3,213,576	7,746,423
4	393000	Stores Equipment	278,753	2,081,369	2,360,122	123,255	1,408,608	1,531,863	155,498	672,761	828,259
4	394000	Tools, Shop & Garage Equipment	1,399,599	8,347,889	9,747,488	1,059,095	5,649,601	6,708,696	340,504	2,698,288	3,038,792
4	395000	Laboratory Equipment	212,250	845,100	1,057,350	151,847	571,938	723,785	60,403	273,162	333,565
4	396XXX	Power Operated Equipment	29,422,432	11,339,394	40,761,826	18,342,872	7,674,162	26,017,034	11,079,560	3,665,232	14,744,792
4	397XXX	Communications Equipment	15,869,004	62,227,368	78,096,372	9,735,526	42,113,616	51,849,142	6,133,478	20,113,752	26,247,230
4	398000	Miscellaneous Equipment	6,249	385,708	391,957	3,950	261,036	264,986	2,299	124,672	126,971
TOTAL GENERAL PLANT			81,330,296	204,610,148	285,940,444	51,703,728	138,474,010	190,177,738	29,626,568	66,136,138	95,762,706
TOTAL PLANT IN SERVICE			1,365,979,024	2,052,135,694	3,418,114,718	872,355,188	1,343,982,005	2,216,337,193	493,623,836	708,153,689	1,201,777,525

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT
 For Twelve Months Ended December 31, 2013
 Ending Balance Basis

Report ID:
E-PLT-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	0	(284,032,457)	(284,032,457)	0	(185,160,759)	(185,160,759)	0	(98,871,698)	(98,871,698)
E-ADEP		Hydro Production Plant	0	(123,204,830)	(123,204,830)	0	(80,317,229)	(80,317,229)	0	(42,887,601)	(42,887,601)
E-ADEP		Other Production Plant	0	(84,850,342)	(84,850,342)	0	(55,313,938)	(55,313,938)	0	(29,536,404)	(29,536,404)
E-ADEP		Transmission Plant	0	(190,851,384)	(190,851,384)	0	(124,416,017)	(124,416,017)	0	(66,435,367)	(66,435,367)
E-ADEP		Distribution Plant	(397,427,797)	0	(397,427,797)	(244,259,010)	0	(244,259,010)	(153,168,787)	0	(153,168,787)
E-ADEP		General Plant	(24,023,945)	(67,770,593)	(91,794,538)	(14,344,102)	(45,865,104)	(60,209,206)	(9,679,843)	(21,905,489)	(31,585,332)
TOTAL ACCUMULATED DEPRECIATION			(421,451,742)	(750,709,606)	(1,172,161,348)	(258,603,112)	(491,073,047)	(749,676,159)	(162,848,630)	(259,636,559)	(422,485,189)
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(8,086,889)	(8,086,889)	0	(5,271,843)	(5,271,843)	0	(2,815,046)	(2,815,046)
E-AAMT		Distribution-Franchises/Misc Intangibles	(122,117)	0	(122,117)	(122,117)	0	(122,117)	0	0	0
E-AAMT		General Plant - 303000	0	(235,019)	(235,019)	0	(157,914)	(157,914)	0	(77,105)	(77,105)
E-AAMT		Miscellaneous IT Intangible Plant - 3031XX	(940,007)	(15,656,701)	(16,596,708)	(925,495)	(10,595,986)	(11,521,481)	(14,512)	(5,060,715)	(5,075,227)
E-AAMT		General Plant - 390200, 396200	(120,874)	(190,074)	(310,948)	(117,279)	(128,637)	(245,916)	(3,595)	(61,437)	(65,032)
TOTAL ACCUMULATED AMORTIZATION			(1,182,998)	(24,168,683)	(25,351,681)	(1,164,891)	(16,154,380)	(17,319,271)	(18,107)	(8,014,303)	(8,032,410)
TOTAL ACCUMULATED DEPRAMORT			(422,634,740)	(774,878,289)	(1,197,513,029)	(259,768,003)	(507,227,427)	(766,995,430)	(162,866,737)	(267,650,862)	(430,517,599)
NET ELECTRIC UTILITY PLANT before DFIT			943,344,284	1,277,257,405	2,220,601,689	612,587,185	836,754,578	1,449,341,763	330,757,099	440,502,827	771,259,926
ACCUMULATED DFIT											
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
1		ADFIT - Colstrip PCB (283200)	0	(288,225)	(288,225)	0	(187,894)	(187,894)	0	(100,331)	(100,331)
12		ADFIT - Electric Plant In Service (282900)	0	(298,124,105)	(298,124,105)	0	(194,579,641)	(194,579,641)	0	(103,544,464)	(103,544,464)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(32,705,272)	(32,705,272)	0	(22,133,947)	(22,133,947)	0	(10,571,325)	(10,571,325)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(395,295)	(395,295)	0	(267,524)	(267,524)	0	(127,771)	(127,771)
1		ADFIT - LakeCDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(12,390,092)	(12,390,092)	0	(8,077,101)	(8,077,101)	0	(4,312,991)	(4,312,991)
1		ADFIT - CDA Settlement Costs (283333)	0	358,136	358,136	0	233,469	233,469	0	124,667	124,667
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(4,146,851)	(4,146,851)	0	(2,706,567)	(2,706,567)	0	(1,440,284)	(1,440,284)
TOTAL ACCUMULATED DFIT			0	(347,691,704)	(347,691,704)	0	(227,719,205)	(227,719,205)	0	(119,972,499)	(119,972,499)
NET ELECTRIC UTILITY PLANT			943,344,284	929,565,701	1,872,909,985	612,587,185	609,035,373	1,221,622,558	330,757,099	320,530,328	651,287,427

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.190%	34.810%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.677%	32.323%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	65.268%	34.732%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ADJUSTMENTS TO NET PLANT	E-APL-12E
For Twelve Months Ended December 31, 2013	
Ending Balance Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	943,344,284	929,565,701	1,872,909,985	612,587,185	609,035,373	1,221,622,558	330,757,099	320,530,328	651,287,427
	OTHER ADJUSTMENTS									
4	Gain on Sale of General Office Bldg (253850)	0	0	0	0	0	0	0	0	0
4	ADFIT - Gain on Sale of General Office Bldg (190850)	0	0	0	0	0	0	0	0	0
99	Colstrip 3 AFUDC Reallocation	0	0	0	(894,992)	0	(894,992)	894,992	0	894,992
99	Colstrip Common AFUDC (186100)	3,466,641	0	3,466,641	1,110,999	0	1,110,999	2,355,642	0	2,355,642
99	Colstrip Disallowed AFUDC (111100)	(2,674,266)	0	(2,674,266)	(857,056)	0	(857,056)	(1,817,210)	0	(1,817,210)
99	Kettle Falls Disallowed Plant (101030)	(8,257,170)	0	(8,257,170)	(5,247,725)	0	(5,247,725)	(3,009,445)	0	(3,009,445)
99	Kettle Falls Disallowed Accumulated Depr (108030)	7,134,966	0	7,134,966	4,572,396	0	4,572,396	2,562,570	0	2,562,570
99	ADFIT - Kettle Falls Disallowed (190420)	275,480	0	275,480	275,480	0	275,480	0	0	0
99	Boulder Park Disallowed Plant (101050)	(2,600,000)	0	(2,600,000)	0	0	0	(2,600,000)	0	(2,600,000)
99	Boulder Park Disallowed Accumulated Depr (108050)	1,218,601	0	1,218,601	0	0	0	1,218,601	0	1,218,601
99	ADFIT - Boulder Park Disallowed (190040)	483,490	0	483,490	0	0	0	483,490	0	483,490
99	Investment in WNP3 Exchange Power (124900, 124930)	13,883,115	0	13,883,115	13,883,115	0	13,883,115	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(2,495,043)	0	(2,495,043)	(2,495,043)	0	(2,495,043)	0	0	0
99	CDA Lake Settlement - WA (182382)	1,052,151	0	1,052,151	1,052,151	0	1,052,151	0	0	0
99	CDA Lake Settlement - ID (186382)	209,081	0	209,081	0	0	0	209,081	0	209,081
99	ADFIT - CDA Lake Settlement - Direct (283382)	(441,432)	0	(441,432)	(368,254)	0	(368,254)	(73,178)	0	(73,178)
99	CDA CDR Fund - Direct (182324)	76,534	0	76,534	76,534	0	76,534	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	543,625	0	543,625	504,498	0	504,498	39,127	0	39,127
99	ADFIT - Spokane River Relicensing (283322)	(190,245)	0	(190,245)	(176,555)	0	(176,555)	(13,690)	0	(13,690)
99	Spokane River PM&Es (182323)	502,574	0	502,574	320,352	0	320,352	182,222	0	182,222
99	ADFIT - Spokane River PM&Es (283323)	(175,925)	0	(175,925)	(112,147)	0	(112,147)	(63,778)	0	(63,778)
99	Montana Riverbed Settlement (186360)	3,021,729	0	3,021,729	2,029,848	0	2,029,848	991,881	0	991,881
99	ADFIT - Montana Riverbed Settlement (283365)	(1,057,606)	0	(1,057,606)	(710,448)	0	(710,448)	(347,158)	0	(347,158)
99	Lancaster Generation (182312)	2,606,667	0	2,606,667	2,606,667	0	2,606,667	0	0	0
99	ADFIT - Lancaster Generation (283312)	(912,333)	0	(912,333)	(912,333)	0	(912,333)	0	0	0
99	Weatherization Loans - Sandpoint (124350)	61,177	0	61,177	0	0	0	61,177	0	61,177
4	Customer Advances (252000)	(1,380,878)	(272)	(1,381,150)	(562,430)	(184)	(562,614)	(818,448)	(88)	(818,536)
99	Customer Deposits (235199)	(1,343,763)	0	(1,343,763)	(1,343,763)	0	(1,343,763)	0	0	0
C-WKC	Working Capital	28,035,834	7,336,771	35,372,605	28,035,834	0	28,035,834	0	7,336,771	7,336,771
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	41,043,004	7,336,499	48,379,503	40,787,128	(184)	40,786,944	255,876	7,336,683	7,592,559
	NET RATE BASE	984,387,288	936,902,200	1,921,289,488	653,374,313	609,035,189	1,262,409,502	331,012,975	327,867,011	658,879,986

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.677%	32.323%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12E
For Twelve Months Ended December 31, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	7,661,394	7,661,394			7,661,394	7,661,394		4,994,463	4,994,463		2,666,931	2,666,931	
1	Hydro (ED-AN)	8,053,491	8,053,491			8,053,491	8,053,491		5,250,071	5,250,071		2,803,420	2,803,420	
1	Other (ED-AN)	9,211,859	9,211,859			9,211,859	9,211,859		6,005,211	6,005,211		3,206,648	3,206,648	
Total Electric Production		24,926,744	24,926,744			24,926,744	24,926,744		16,249,745	16,249,745		8,676,999	8,676,999	
Electric Transmission														
1	ED-AN	10,014,786	10,014,786			10,014,786	10,014,786		6,528,639	6,528,639		3,486,147	3,486,147	
Total Electric Transmission		10,014,786	10,014,786			10,014,786	10,014,786		6,528,639	6,528,639		3,486,147	3,486,147	
Electric Distribution														
	ED-ID	13,167,519	13,167,519			13,167,519	13,167,519					13,167,519	13,167,519	
	ED-WA	22,357,379	22,357,379			22,357,379	22,357,379	22,357,379		22,357,379				
Total Electric Distribution		35,524,898	35,524,898			35,524,898	35,524,898	22,357,379		22,357,379		13,167,519	13,167,519	
Gas Underground Storage														
	GD-AN	540,299		540,299										
	GD-OR	113,379				113,379								
Total Gas Underground Storage		653,678		540,299		113,379								
Gas Distribution														
	GD-AN	62,498		62,498										
	GD-ID	3,950,554		3,950,554										
	GD-WA	7,883,063		7,883,063										
	GD-OR	3,987,153				3,987,153								
Total Gas Distribution		15,883,268		11,896,115		3,987,153								
General Plant														
4	ED-AN	2,526,888	2,526,888				2,526,888		1,710,122	1,710,122		816,766	816,766	
	ED-ID	163,196	163,196			163,196	163,196				163,196		163,196	
	ED-WA	869,124	869,124			869,124	869,124	869,124		869,124				
7,4	CD-AA	13,404,402	9,697,549	2,600,588	1,106,265		9,697,549		6,563,010	6,563,010		3,134,539	3,134,539	
9,4	CD-AN	682,355	540,568	141,787			540,568		365,840	365,840		174,728	174,728	
9	CD-ID	297,829	235,943	61,886		235,943	235,943				235,943		235,943	
9	CD-WA	166,303	131,747	34,556		131,747	131,747	131,747		131,747				
8	GD-AA	157,144		110,504								46,640		
	GD-AN	36,085		36,085										
	GD-ID	49,876		49,876										
	GD-WA	211,935		211,935										
	GD-OR	254,238				254,238								
Total General Plant		18,819,375	14,165,015	3,247,217	1,407,143	1,400,010	12,765,005	14,165,015	1,000,871	8,638,972	9,639,843	399,139	4,126,033	4,525,172
Total Depreciation Expense		105,822,749	84,631,443	15,683,631	5,507,675	36,924,908	47,706,535	84,631,443	23,358,250	31,417,356	54,775,606	13,566,658	16,289,179	29,855,837

Allocation Ratios:				Jurisdiction -				
Service -		Electric	Gas-North	Gas-South		Washington	Idaho	
7	Elec/Gas North/Oregon 4-Factor	72.346%	19.401%	8.253%	1	Production/Transmission Ratio	65.190%	34.810%
8	Gas North/Oregon 4-Factor	0.000%	70.320%	29.680%	4	Jurisdictional 4-Factor Ratio	67.677%	32.323%
9	Elec/Gas North 4-Factor	79.221%	20.779%	0.000%				

RESULTS OF OPERATIONS
ELECTRIC AMORTIZATION EXPENSE
 For Twelve Months Ended December 31, 2013
 Ending Balance Basis

Report ID:
E-AMTX-12E

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
1 Franchises (302000)	ED-AN	918,400	918,400			918,400	918,400		598,705	598,705		319,695	319,695		
1 Misc Intangible Plt (303000)	ED-AN	82,459	82,459			82,459	82,459		53,755	53,755		28,704	28,704		
Total Production/Transmission		1,000,859	1,000,859			1,000,859	1,000,859		652,460	652,460		348,399	348,399		
Distribution															
Franchises (302000)	ED-WA	24,153	24,153		24,153		24,153	24,153		24,153			24,153		
Misc Intangible Plt (303000)	ED-WA	2,844	2,844		2,844		2,844	2,844		2,844			2,844		
Total Distribution		26,997	26,997		26,997		26,997	26,997		26,997			26,997		
General Plant - 303000															
7,4	CD-AA	253,258	183,222	49,135	20,901		183,222	183,222		123,999		59,223	59,223		
9,1	CD-AN	9,728	7,707	2,021			7,707	7,707		5,024		2,683	2,683		
	GD-ID	4,058		4,058											
	GD-WA	23,589		23,589											
	GD-OR	7,778			7,778										
Total General Plant - 303000		298,411	190,929	78,803	28,679		190,929	190,929		129,023		61,906	61,906		
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	8,881,258	6,425,235	1,723,053	732,970		6,425,235	6,425,235		4,348,406		2,076,829	2,076,829		
9,4	CD-AN	6,339	5,022	1,317			5,022	5,022		3,399		1,623	1,623		
9,4	CD-ID	7,599	6,020	1,579		6,020	6,020	6,020			6,020		6,020		
4	ED-AN	181,327	181,327			181,327	181,327		122,717		58,610		58,610		
	ED-ID	4,747	4,747			4,747	4,747				4,747		4,747		
	ED-WA	457,291	457,291			457,291	457,291	457,291					457,291		
8	GD-AA	441,542		310,492	131,050										
	GD-AN	2,352		2,352											
	GD-OR	250			250										
Total Miscellaneous IT Intangible Plt - 3031XX		9,982,705	7,079,642	2,038,793	864,270		468,058	6,611,584	7,079,642	457,291	4,474,522	4,931,813	10,767	2,137,062	2,147,829
Gas Underground Storage															
	GD-AN	228		228											
Total Gas Underground Storage		228		228											
General Plant - 390200, 396200															
7,4	CD-AA	28,855	20,876	5,598	2,381		20,876	20,876		14,128		6,748	6,748		
4	ED-AN	9,627	9,627				9,627	9,627		6,515		3,112	3,112		
	GD-OR	3,139			3,139										
Total General Plant - 390200, 396200		41,621	30,503	5,598	5,520		30,503	30,503		20,643		9,860	9,860		
Total Amortization Expense		11,350,821	8,328,930	2,123,422	898,469		495,055	7,833,875	8,328,930	484,288	5,276,648	5,760,936	10,767	2,557,227	2,567,994

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	72.346%	19.401%	8.253%	1 Production/Transmission Ratio	65.190%	34.810%
8 Gas North/Oregon 4-Factor	0.000%	70.320%	29.680%	4 Jurisdictional 4-Factor Ratio	67.677%	32.323%
9 Elec/Gas North 4-Factor	79.221%	20.779%	0.000%			

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-12E
For Twelve Months Ended December 31, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	(284,032,457)	(284,032,457)			(284,032,457)	(284,032,457)		(185,160,759)	(185,160,759)		(98,871,698)	(98,871,698)	
1	Hydro (ED-AN)	(123,204,830)	(123,204,830)			(123,204,830)	(123,204,830)		(80,317,229)	(80,317,229)		(42,887,601)	(42,887,601)	
1	Other (ED-AN)	(84,850,342)	(84,850,342)			(84,850,342)	(84,850,342)		(55,313,938)	(55,313,938)		(29,536,404)	(29,536,404)	
Total Electric Production		(492,087,629)	(492,087,629)			(492,087,629)	(492,087,629)		(320,791,926)	(320,791,926)		(171,295,703)	(171,295,703)	
Electric Transmission														
1	ED-AN	(190,851,384)	(190,851,384)			(190,851,384)	(190,851,384)		(124,416,017)	(124,416,017)		(66,435,367)	(66,435,367)	
Total Electric Transmission		(190,851,384)	(190,851,384)			(190,851,384)	(190,851,384)		(124,416,017)	(124,416,017)		(66,435,367)	(66,435,367)	
Electric Distribution														
	ED-ID	(153,168,787)	(153,168,787)			(153,168,787)	(153,168,787)					(153,168,787)	(153,168,787)	
	ED-WA	(244,259,010)	(244,259,010)			(244,259,010)	(244,259,010)		(244,259,010)	(244,259,010)				
Total Electric Distribution		(397,427,797)	(397,427,797)			(397,427,797)	(397,427,797)		(244,259,010)	(244,259,010)		(153,168,787)	(153,168,787)	
Gas Underground Storage														
	GD-AN	(12,920,620)		(12,920,620)										
	GD-OR	(514,839)		(514,839)										
Total Gas Underground Storage		(13,435,459)		(12,920,620)	(514,839)									
Gas Distribution														
	GD-AN	(1,506,091)		(1,506,091)										
	GD-ID	(55,554,327)		(55,554,327)										
	GD-WA	(110,703,841)		(110,703,841)										
	GD-OR	(89,594,879)		(89,594,879)										
Total Gas Distribution		(267,359,138)		(167,764,259)	(89,594,879)									
General Plant														
4	ED-AN	(36,537,595)	(36,537,595)			(36,537,595)	(36,537,595)		(24,727,548)	(24,727,548)		(11,810,047)	(11,810,047)	
	ED-ID	(5,919,732)	(5,919,732)			(5,919,732)	(5,919,732)				(5,919,732)		(5,919,732)	
	ED-WA	(12,422,439)	(12,422,439)			(12,422,439)	(12,422,439)		(12,422,439)	(12,422,439)				
7,4	CD-AA	(31,212,605)	(22,581,072)	(6,055,557)	(2,575,976)	(22,581,072)	(22,581,072)		(15,282,192)	(15,282,192)		(7,298,880)	(7,298,880)	
9,4	CD-AN	(10,921,253)	(8,651,926)	(2,269,327)		(8,651,926)	(8,651,926)		(5,855,364)	(5,855,364)		(2,796,562)	(2,796,562)	
9	CD-ID	(4,746,356)	(3,760,111)	(986,245)		(3,760,111)	(3,760,111)				(3,760,111)		(3,760,111)	
9	CD-WA	(2,425,699)	(1,921,663)	(504,036)		(1,921,663)	(1,921,663)		(1,921,663)	(1,921,663)				
8	GD-AA	(1,474,974)		(1,037,202)	(437,772)									
	GD-AN	(1,491,628)		(1,491,628)										
	GD-ID	(1,188,076)		(1,188,076)										
	GD-WA	(3,037,845)		(3,037,845)										
	GD-OR	(3,856,536)		(3,856,536)										
Total General Plant		(115,234,738)	(91,794,538)	(16,569,916)	(6,870,284)	(24,023,945)	(67,770,593)	(91,794,538)	(14,344,102)	(45,865,104)	(60,209,206)	(9,679,843)	(21,905,489)	(31,585,332)
Total Accumulated Depreciation		(1,466,396,145)	(1,172,161,348)	(197,254,795)	(96,980,002)	(421,451,742)	(750,709,606)	(1,172,161,348)	(258,603,112)	(491,073,047)	(749,676,159)	(162,848,630)	(259,636,559)	(422,485,189)

Allocation Ratios:													
Service -		Electric	Gas-North	Gas-South	Jurisdiction -		Washington	Idaho					
7	Elec/Gas North/Oregon 4-Factor	72.346%	19.401%	8.253%	1	Production/Transmission Ratio	65.190%	34.810%					
8	Gas North/Oregon 4-Factor	0.000%	70.320%	29.680%	4	Jurisdictional 4-Factor Ratio	67.677%	32.323%					
9	Elec/Gas North 4-Factor	79.221%	20.779%	0.000%									

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAMT-12E
For Twelve Months Ended December 31, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000) ED-AN	(7,386,153)	(7,386,153)			(7,386,153)	(7,386,153)		(4,815,033)	(4,815,033)		(2,571,120)	(2,571,120)	
1	Misc Intangible PIt (303000) ED-AN	(700,736)	(700,736)			(700,736)	(700,736)		(456,810)	(456,810)		(243,926)	(243,926)	
Total Production/Transmission		(8,086,889)	(8,086,889)			(8,086,889)	(8,086,889)		(5,271,843)	(5,271,843)		(2,815,046)	(2,815,046)	
Distribution														
	Franchises (302000) ED-WA	(96,930)	(96,930)			(96,930)	(96,930)	(96,930)		(96,930)				
	Misc Intangible PIt (303000) ED-WA	(25,187)	(25,187)			(25,187)	(25,187)	(25,187)		(25,187)				
Total Distribution		(122,117)	(122,117)			(122,117)	(122,117)	(122,117)		(122,117)				
General Plant - 303000														
7,4	CD-AA	(261,505)	(189,188)	(50,735)	(21,582)		(189,188)		(128,037)	(128,037)		(61,151)	(61,151)	
9,1	CD-AN	(57,852)	(45,831)	(12,021)			(45,831)		(29,877)	(29,877)		(15,954)	(15,954)	
	GD-ID	(47,029)		(47,029)										
	GD-WA	(92,158)		(92,158)										
	GD-OR	(56,468)			(56,468)									
Total General Plant - 303000		(515,012)	(235,019)	(201,943)	(78,050)		(235,019)	(235,019)		(157,914)	(157,914)		(77,105)	(77,105)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(21,006,931)	(15,197,675)	(4,075,554)	(1,733,702)		(15,197,675)	(15,197,675)	(10,285,331)	(10,285,331)		(4,912,344)	(4,912,344)	
9,4	CD-AN	(6,339)	(5,022)	(1,317)			(5,022)		(3,399)	(3,399)		(1,623)	(1,623)	
9	CD-ID	(7,599)	(6,020)	(1,579)		(6,020)	(6,020)				(6,020)		(6,020)	
4	ED-AN	(454,004)	(454,004)				(454,004)		(307,256)	(307,256)		(146,748)	(146,748)	
	ED-ID	(8,492)	(8,492)			(8,492)	(8,492)				(8,492)		(8,492)	
	ED-WA	(925,495)	(925,495)			(925,495)	(925,495)	(925,495)		(925,495)				
8	GD-AA	(1,226,696)		(862,613)	(364,083)									
	GD-AN	(9,781)		(9,781)										
	GD-OR	(984)			(984)									
Total Miscellaneous IT Intangible Plant - 3031XX		(23,646,321)	(16,596,708)	(4,950,844)	(2,098,769)		(940,007)	(16,556,701)	(16,596,708)		(925,495)	(10,595,986)	(11,521,481)	
Gas Underground Storage														
	GD-AN	(239,632)		(239,632)										
Total Gas Underground Storage		(239,632)		(239,632)										
General Plant - 390200, 396200														
7,4	CD-AA	(187,849)	(135,901)	(36,445)	(15,503)		(135,901)	(135,901)	(91,974)	(91,974)		(43,927)	(43,927)	
9	CD-ID	(4,538)	(3,595)	(943)		(3,595)	(3,595)				(3,595)		(3,595)	
9	CD-WA	(8,332)	(6,601)	(1,731)		(6,601)	(6,601)	(6,601)		(6,601)				
4	ED-AN	(54,173)	(54,173)			(54,173)	(54,173)		(36,663)	(36,663)		(17,510)	(17,510)	
	ED-WA	(110,678)	(110,678)			(110,678)	(110,678)	(110,678)		(110,678)				
	GD-WA	(1,863)		(1,863)										
	GD-OR	(47,134)			(47,134)									
Total General Plant - 390200, 396200		(414,567)	(310,948)	(40,982)	(62,637)		(120,874)	(190,074)	(310,948)		(117,279)	(128,637)	(245,916)	
Total Accumulated Amortization		(33,024,538)	(25,351,681)	(5,433,401)	(2,239,456)		(1,182,998)	(24,168,683)	(25,351,681)		(1,164,891)	(16,154,380)	(17,319,271)	

Allocation Ratios:		Jurisdiction -			Washington			Idaho		
Service -		Electric	Gas-North	Gas-South	1	Production/Transmission Ratio	65.190%	34.810%		
7	Elec/Gas North/Oregon 4-Factor	72.346%	19.401%	8.253%	4	Jurisdictional 4-Factor Ratio	67.677%	32.323%		
8	Gas North/Oregon 4-Factor	0.000%	70.320%	29.680%						
9	Elec/Gas North 4-Factor	79.221%	20.779%	0.000%						

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended December 31, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
			Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	398,664	13,611	362,279	22,774	398,664	0	0	0	0	0	0	
99		GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	477,164	0	0	
99		GD-OR / AS	704,242	0	0	0	0	0	0	0	704,242	0	704,242	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	3,939,110	0	0	2,849,788	2,849,788	0	0	764,227	764,227	325,095	325,095	
9		CD-WA / ID / AN	1,205,950	372,902	346,374	236,090	955,366	97,809	90,851	61,924	250,584	0	0	
		TOTAL ACCOUNT	6,725,130	386,513	708,653	3,108,652	4,203,818	574,973	90,851	826,151	1,491,975	704,242	325,095	1,029,337
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	6,780,115	932,080	2,128,621	3,719,414	6,780,115	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,177,767	0	0	0	0	2,177,767	0	0	2,177,767	0	0	
99		GD-OR / AS	3,581,255	0	0	0	0	0	0	0	3,581,255	0	3,581,255	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	77,305,524	0	0	55,927,454	55,927,454	0	0	14,998,045	14,998,045	6,380,025	6,380,025	
9		CD-WA / ID / AN	21,887,692	5,603,701	4,459,006	7,276,942	17,339,649	1,469,803	1,169,560	1,908,680	4,548,043	0	0	
		TOTAL ACCOUNT	111,732,353	6,535,781	6,587,627	66,923,810	80,047,218	3,647,570	1,169,560	16,906,725	21,723,855	3,581,255	6,380,025	9,961,280
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	8,081,480	2,533,321	14,649	5,533,510	8,081,480	0	0	0	0	0	0	
99		GD-WA / ID / AN	6,650	0	0	0	0	0	0	6,650	6,650	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	470,176	0	0	0	0	0	0	330,628	330,628	139,548	139,548	
7		CD-AA	46,722,848	0	0	33,802,111	33,802,111	0	0	9,064,700	9,064,700	3,856,037	3,856,037	
9		CD-WA / ID / AN	106,301	0	11,050	73,163	84,213	0	2,898	19,190	22,088	0	0	
		TOTAL ACCOUNT	55,387,455	2,533,321	25,699	39,408,784	41,967,804	0	2,898	9,421,168	9,424,066	0	3,995,585	3,995,585
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	23,019,834	11,322,680	3,757,094	7,940,060	23,019,834	0	0	0	0	0	0	
99		GD-WA / ID / AN	8,240,730	0	0	0	0	5,377,983	1,624,265	1,238,482	8,240,730	0	0	
99		GD-OR / AS	2,891,035	0	0	0	0	0	0	0	2,891,035	0	2,891,035	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	529,797	0	0	383,287	383,287	0	0	102,786	102,786	43,724	43,724	
9		CD-WA / ID / AN	4,927,186	1,508,889	775,753	1,618,724	3,903,366	395,769	203,473	424,578	1,023,820	0	0	
		TOTAL ACCOUNT	39,608,582	12,831,569	4,532,847	9,942,071	27,306,487	5,773,752	1,827,738	1,765,846	9,367,336	2,891,035	43,724	2,934,759

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended December 31, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
			Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	395,329	10,739	14,745	369,845	395,329	0	0	0	0	0	0	
99		GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	84,271	0	0	
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	57,227	0	57,227	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	2,480,142	112,515	140,754	1,711,524	1,964,793	29,512	36,919	448,918	515,349	0	0	
		TOTAL ACCOUNT	3,016,969	123,254	155,499	2,081,369	2,360,122	113,783	36,919	448,918	599,620	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,014,970	1,018,114	315,599	1,681,257	3,014,970	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,845,661	0	0	0	0	2,048,125	414,350	383,186	2,845,661	0	0	
99		GD-OR / AS	871,281	0	0	0	0	0	0	0	871,281	0	871,281	
8		GD-AA	1,380,380	0	0	0	0	0	0	970,683	0	409,697	409,697	
7		CD-AA	8,931,507	0	0	6,461,588	6,461,588	0	0	1,732,802	1,732,802	0	737,117	
9		CD-WA / ID / AN	341,992	40,981	24,905	205,044	270,930	10,749	6,532	53,781	71,062	0	0	
		TOTAL ACCOUNT	17,385,791	1,059,095	340,504	8,347,889	9,747,488	2,058,874	420,882	3,140,452	5,620,208	871,281	1,146,814	2,018,095
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	714,947	146,649	58,744	509,554	714,947	0	0	0	0	0	0	
99		GD-WA / ID / AN	141,307	0	0	0	0	45,985	14,997	80,325	141,307	0	0	
99		GD-OR / AS	136,412	0	0	0	0	0	0	0	136,412	0	136,412	
8		GD-AA	82,554	0	0	0	0	0	0	58,052	58,052	24,502	24,502	
7		CD-AA	355,663	0	0	257,308	257,308	0	0	69,002	69,002	29,353	29,353	
9		CD-WA / ID / AN	107,415	5,198	1,659	78,238	85,095	1,364	435	20,521	22,320	0	0	
		TOTAL ACCOUNT	1,538,298	151,847	60,403	845,100	1,057,350	47,349	15,432	227,900	290,681	136,412	53,855	190,267
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	39,156,401	18,083,948	10,669,041	10,403,412	39,156,401	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,609,983	0	0	0	0	2,824,958	954,531	830,494	4,609,983	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	43,834	0	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	554,037	0	0	400,823	400,823	0	0	107,489	107,489	45,725	45,725	
9		CD-WA / ID / AN	1,520,558	258,924	410,518	535,159	1,204,601	67,914	107,675	140,368	315,957	0	0	
		TOTAL ACCOUNT	45,884,813	18,342,872	11,079,559	11,339,394	40,761,825	2,892,872	1,062,206	1,078,351	5,033,429	43,834	45,725	89,559

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended December 31, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
			Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	52,859,207	9,334,854	2,922,232	40,602,121	52,859,207	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,139,972	0	0	0	0	587,919	458,634	93,419	1,139,972	0	0	0
99		GD-OR / AS	991,296	0	0	0	0	0	0	0	0	991,296	0	991,296
8		GD-AA	992,932	0	0	0	0	0	0	698,230	698,230	0	294,702	294,702
7		CD-AA	20,315,101	0	0	14,697,163	14,697,163	0	0	3,941,333	3,941,333	0	1,676,605	1,676,605
9		CD-WA/ ID / AN	13,304,556	400,672	3,211,246	6,928,084	10,540,002	105,093	842,283	1,817,178	2,764,554	0	0	0
		TOTAL ACCOUNT	89,603,064	9,735,526	6,133,478	62,227,368	78,096,372	693,012	1,300,917	6,550,160	8,544,089	991,296	1,971,307	2,962,603
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	57,118	0	2,299	54,819	57,118	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	451,905	0	0	326,935	326,935	0	0	87,674	87,674	0	37,296	37,296
9		CD-WA/ ID / AN	9,978	3,950	0	3,955	7,905	1,036	0	1,037	2,073	0	0	0
		TOTAL ACCOUNT	521,368	3,950	2,299	385,709	391,958	1,036	0	88,711	89,747	2,367	37,296	39,663
		TOTAL GENERAL PLANT	371,403,823	51,703,728	29,626,568	204,610,146	285,940,442	15,803,221	5,927,403	40,454,382	62,185,006	9,278,949	13,999,426	23,278,375

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.346%	19.401%	8.253%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	70.320%	29.680%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	79.221%	20.779%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12E
For Twelve Months Ended December 31, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****		Total	
			Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct		Allocated
	303000	Intangible Plant												
99		ED-WA / ID / AN	2,101,673	153,179	0	1,948,494	2,101,673	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,146,018	0	0	0	0	964,981	181,037	0	1,146,018	0	0	
99		GD-OR / AS	410,126	0	0	0	0	0	0	0	0	410,126	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	4,299,260	0	0	3,110,343	3,110,343	0	0	834,099	834,099	0	354,818	
9		CD-WA / ID / AN	194,058	0	0	153,735	153,735	0	0	40,323	40,323	0	0	
		TOTAL ACCOUNT	8,151,135	153,179	0	5,212,572	5,365,751	964,981	181,037	874,422	2,020,440	410,126	354,818	764,944
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	3,899,174	2,810,531	23,524	1,065,119	3,899,174	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	2,176,401	0	0	0	0	0	0	1,530,445	1,530,445	0	645,956	
7		CD-AA	51,561,918	0	0	37,302,985	37,302,985	0	0	10,003,528	10,003,528	0	4,255,405	
9		CD-WA / ID / AN	104,537	0	42,501	40,314	82,815	0	11,148	10,574	21,722	0	0	
		TOTAL ACCOUNT	57,742,030	2,810,531	66,025	38,408,418	41,284,974	0	11,148	11,544,547	11,555,695	0	4,901,361	4,901,361
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	12,388	0	0	12,388	12,388	0	0	0	0	0	0	
99		GD-WA / ID / AN	11,526	0	0	0	0	0	0	11,526	11,526	0	0	
99		GD-OR / AS	1,231	0	0	0	0	0	0	0	0	1,231	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	4,069,028	0	0	2,943,779	2,943,779	0	0	789,432	789,432	0	335,817	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	4,094,173	0	0	2,956,167	2,956,167	0	0	800,958	800,958	1,231	335,817	337,048
		TOTAL	69,987,338	2,963,710	66,025	46,577,157	49,606,892	964,981	192,185	13,219,927	14,377,093	411,357	5,591,996	6,003,353

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.346%	19.401%	8.253%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	70.320%	29.680%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	79.221%	20.779%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: C-DTX-12E
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months Ended December 31, 2013 Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		Deferred FIT - Common Plant (For Report APL)				
7	282900	CD-AA	(43,057,167)	(31,150,138)	(8,353,521)	(3,553,508)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,963,034)	(1,555,135)	(407,899)	0
7	283750	CD-AA	(546,395)	(395,295)	(106,006)	(45,094)
		Total	(45,566,596)	(33,100,568)	(8,867,426)	(3,598,602)

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.346%	19.401%	8.253%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	70.320%	29.680%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	79.221%	20.779%	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, 2013
 Ending Balance Basis

Report ID:
C-WKC-12E

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	***** SYSTEM *****			***** ELECTRIC *****			***** GAS NORTH *****		
			Washington	Idaho	Total	Washington	Idaho	Total	Washington	Idaho	Total
1	151120	FUEL STOCK COAL-COLSTRIP		784,327	784,327		784,327	784,327		0	0
1	151210	FUEL STOCK HOG FUEL-KFGS		319,167	319,167		319,167	319,167		0	0
4	154100	PLANT MATERIALS & OPER SUPPLIES		6,697,813	6,697,813		5,441,975	5,441,975		1,255,838	1,255,838
1	154300	PLANT MATERIALS & OPER SUP-CS2		242,269	242,269		196,844	196,844		45,425	45,425
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		731,253	731,253		594,143	594,143		137,110	137,110
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		388	388		315	315		73	73
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		0	0		0	0		0	0
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		0	0		0	0		0	0
99	163998	COMMON WORKING CAPITAL	0		0	0		0	0		0
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	28,035,834		28,035,834	28,035,834		28,035,834	0		0
TOTAL			28,035,834	8,775,217	36,811,051	28,035,834	7,336,771	35,372,605	0	1,438,446	1,438,446

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.190%	34.810%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.677%	32.323%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%