

RESULTS OF OPERATIONS	Report ID: <b>E-ROR-1A</b>
<b>ELECTRIC RATE OF RETURN</b>	
For Month Ended December 31, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	14,099,135	8,300,989	5,798,146
	Adjustments			
	Adjusted Net Operating Income (Loss)	14,099,135	8,300,989	5,798,146
E-APL	Electric Net Rate Base	1,908,739,014	1,252,643,460	656,095,554
	<b>RATE OF RETURN</b>	<b>0.739%</b>	<b>0.663%</b>	<b>0.884%</b>

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: <b>E-ALL-1A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b> For Month Ended December 31, 2013 Average of Monthly Averages 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		1,995,845	1,206,141	789,704
		Percent		100.000%	60.433%	39.567%
	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: <b>E-ALL-1A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b>	
For Month Ended December 31, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
Input		Elec/Gas North/Oregon 4-Factor	Total	Electric	Gas North	Oregon Gas
		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: <b>E-ALL-1A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b>	
For Month Ended December 31, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
Input		Gas North/Oregon 4-Factor	Total	Electric	Gas North	Oregon Gas
	01-01-2013	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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<b>ELECTRIC ALLOCATION PERCENTAGES</b>		
For Month Ended December 31, 2013 Average of Monthly Averages Basis		

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
Input		Elec/Gas North 4-Factor	Total	Electric	Gas North	Oregon Gas
		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	882,054,147	572,524,216	309,529,931	
		Percent	100.000%	64.908%	35.092%	
11		Book Depreciation	7,269,473	4,673,591	2,595,882	
		Percent	100.000%	64.291%	35.709%	

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<b>ELECTRIC ALLOCATION PERCENTAGES</b>	
For Month Ended December 31, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho
12		Net Electric Plant (before DFIT)	2,213,286,355	1,445,199,419	768,086,936
		Percent	100.000%	65.297%	34.703%
13	E-PLT	Net Electric General Plant	191,853,815	128,401,939	63,451,876
		Percent	100.000%	66.927%	33.073%
14		Net Allocated Schedule M's	-31,471,935	-20,100,560	-11,371,375
		Percent	100.000%	63.868%	36.132%
99	Input	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>		<b>E-OPS-1A</b>
For Month Ended December 31, 2013		
Average of Monthly Averages 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	37,241,127	0	37,241,127	24,750,968	0	24,750,968	12,490,159	0	12,490,159
99	442200	Commercial - Firm & Int.	26,055,086	0	26,055,086	18,237,787	0	18,237,787	7,817,299	0	7,817,299
1	442300	Industrial	8,504,087	0	8,504,087	4,733,382	0	4,733,382	3,770,705	0	3,770,705
99	444000	Public Street & Highway Lighting	625,996	0	625,996	417,673	0	417,673	208,323	0	208,323
99	448000	Interdepartmental Revenue	103,905	0	103,905	77,950	0	77,950	25,955	0	25,955
99	499XXX	Unbilled Revenue	2,598,453	0	2,598,453	1,497,385	0	1,497,385	1,101,068	0	1,101,068
		TOTAL SALES TO ULTIMATE CUSTOMERS	75,128,654	0	75,128,654	49,715,145	0	49,715,145	25,413,509	0	25,413,509
1	447XXX	Sales for Resale	0	7,024,803	7,024,803	0	4,579,469	4,579,469	0	2,445,334	2,445,334
		TOTAL SALES OF ELECTRICITY	75,128,654	7,024,803	82,153,457	49,715,145	4,579,469	54,294,614	25,413,509	2,445,334	27,858,843
		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	30,893	0	30,893	20,281	0	20,281	10,612	0	10,612
1	453000	Sales of Water & Water Power	0	36,583	36,583	0	23,848	23,848	0	12,735	12,735
1	454000	Rent from Electric Property	(313,107)	3,721	(309,386)	(235,512)	2,426	(233,086)	(77,595)	1,295	(76,300)
1	456XXX	Other Electric Revenues	12,731	11,547,751	11,560,482	9,108	7,527,979	7,537,087	3,623	4,019,772	4,023,395
		TOTAL OTHER OPERATING REVENUE	(2,317,320)	11,588,055	9,270,735	(206,123)	7,554,253	7,348,130	(2,111,197)	4,033,802	1,922,605
		TOTAL ELECTRIC REVENUE	72,811,334	18,612,858	91,424,192	49,509,022	12,133,722	61,642,744	23,302,312	6,479,136	29,781,448
		EXPENSE									
		STEAM POWER GENERATION EXPENSE:									
		OPERATION									
1	500000	Supervision & Engineering	0	34,387	34,387	0	22,417	22,417	0	11,970	11,970
1	501000	Fuel	0	2,158,839	2,158,839	0	1,407,347	1,407,347	0	751,492	751,492
1	502000	Steam Expense	0	255,188	255,188	0	166,357	166,357	0	88,831	88,831
1	505000	Electric Expense	0	113,631	113,631	0	74,076	74,076	0	39,555	39,555
1	506000	Miscellaneous Steam Power Generation Expense	0	264,497	264,497	0	172,426	172,426	0	92,071	92,071
1	507000	Rent	0	1,757	1,757	0	1,145	1,145	0	612	612
		MAINTENANCE									
1	510000	Supervision & Engineering	0	55,408	55,408	0	36,120	36,120	0	19,288	19,288
1	511000	Structures	0	123,323	123,323	0	80,394	80,394	0	42,929	42,929
1	512000	Boiler Plant	0	802,926	802,926	0	523,427	523,427	0	279,499	279,499
1	513000	Electric Plant	0	57,517	57,517	0	37,495	37,495	0	20,022	20,022
1	514000	Miscellaneous Steam Plant	0	102,315	102,315	0	66,699	66,699	0	35,616	35,616
		TOTAL STEAM POWER GENERATION EXP	0	3,969,788	3,969,788	0	2,587,903	2,587,903	0	1,381,885	1,381,885

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-1A</b>
For Month Ended December 31, 2013	
Average of Monthly Averages 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	218,137	218,137	0	142,204	142,204	0	75,933	75,933
1	536000	Water for Power	0	147,271	147,271	0	96,006	96,006	0	51,265	51,265
1	537000	Hydraulic Expense	661,972	242,870	904,842	430,236	158,327	588,563	231,736	84,543	316,279
1	538000	Electric Expense	0	522,707	522,707	0	340,753	340,753	0	181,954	181,954
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	110,171	110,171	0	71,820	71,820	0	38,351	38,351
1	540000	Rent	0	100,873	100,873	0	65,759	65,759	0	35,114	35,114
1	540100	MT Trust Funds Land Settlement Rents	465,337	0	465,337	302,705	0	302,705	162,632	0	162,632
		MAINTENANCE									
1	541000	Supervision & Engineering	0	33,855	33,855	0	22,070	22,070	0	11,785	11,785
1	542000	Structures	0	28,141	28,141	0	18,345	18,345	0	9,796	9,796
1	543000	Reservoirs, Dams, & Waterways	0	214,202	214,202	0	139,638	139,638	0	74,564	74,564
1	544000	Electric Plant	0	405,483	405,483	0	264,334	264,334	0	141,149	141,149
1	545000	Miscellaneous Hydraulic Plant	0	88,474	88,474	0	57,676	57,676	0	30,798	30,798
		TOTAL HYDRO POWER GENERATION EXP	1,127,309	2,112,184	3,239,493	732,941	1,376,932	2,109,873	394,368	735,252	1,129,620
		OTHER POWER GENERATION EXPENSE: OPERATION									
1	546000	Supervision & Engineering	0	160,004	160,004	0	104,307	104,307	0	55,697	55,697
1	547000	Fuel	0	16,044,806	16,044,806	0	10,459,609	10,459,609	0	5,585,197	5,585,197
1	548000	Generation Expense	0	179,259	179,259	0	116,859	116,859	0	62,400	62,400
1	549000	Miscellaneous Other Power Generation Expense	0	36,518	36,518	0	23,806	23,806	0	12,712	12,712
1	550000	Rent	0	(2,819)	(2,819)	0	(1,838)	(1,838)	0	(981)	(981)
		MAINTENANCE									
1	551000	Supervision & Engineering	0	255,163	255,163	0	166,341	166,341	0	88,822	88,822
1	552000	Structures	0	1,701	1,701	0	1,109	1,109	0	592	592
1	553000	Generating & Electric Equipment	0	443,405	443,405	0	289,056	289,056	0	154,349	154,349
1	554000	Miscellaneous Other Power Generation Plant	0	15,718	15,718	0	10,247	10,247	0	5,471	5,471
		TOTAL OTHER POWER GENERATION EXP	0	17,133,755	17,133,755	0	11,169,496	11,169,496	0	5,964,259	5,964,259
		OTHER POWER SUPPLY EXPENSE:									
E-555	555XXX	Purchased Power	0	15,835,427	15,835,427	0	10,323,115	10,323,115	0	5,512,312	5,512,312
1	556000	System Control & Load Dispatching	0	112,899	112,899	0	73,599	73,599	0	39,300	39,300
E-557	557XXX	Other Expense	(4,148,481)	8,164,756	4,016,275	(1,379,194)	5,322,603	3,943,409	(2,769,287)	2,842,153	72,866
		TOTAL OTHER POWER SUPPLY EXPENSE	(4,148,481)	24,113,082	19,964,601	(1,379,194)	15,719,317	14,340,123	(2,769,287)	8,393,765	5,624,478
		TOTAL PRODUCTION OPERATING EXP	(3,021,172)	47,328,809	44,307,637	(646,253)	30,853,648	30,207,395	(2,374,919)	16,475,161	14,100,242



RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>		<b>E-OPS-1A</b>
For Month Ended December 31, 2013		
Average of Monthly Averages 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	221,091	221,091	0	144,129	144,129	0	76,962	76,962
1	561000	Load Dispatching	0	222,084	222,084	0	144,777	144,777	0	77,307	77,307
1	562000	Station Expense	0	57,452	57,452	0	37,453	37,453	0	19,999	19,999
1	563000	Overhead Line Expense	0	81,337	81,337	0	53,024	53,024	0	28,313	28,313
1	565000	Transmission of Electricity by Others	0	1,637,441	1,637,441	0	1,067,448	1,067,448	0	569,993	569,993
1	566000	Miscellaneous Transmission Expense	0	142,936	142,936	0	93,180	93,180	0	49,756	49,756
1	567000	Rent	0	10,101	10,101	0	6,585	6,585	0	3,516	3,516
		MAINTENANCE									
1	568000	Supervision & Engineering	0	128,182	128,182	0	83,562	83,562	0	44,620	44,620
1	569000	Structures	0	18,041	18,041	0	11,761	11,761	0	6,280	6,280
1	570000	Station Equipment	0	152,469	152,469	0	99,395	99,395	0	53,074	53,074
1	571000	Overhead Lines	0	43,996	43,996	0	28,681	28,681	0	15,315	15,315
1	572000	Underground Lines	0	16,149	16,149	0	10,528	10,528	0	5,621	5,621
1	573000	Service Miscellaneous	0	3,441	3,441	0	2,243	2,243	0	1,198	1,198
		TOTAL TRANSMISSION OPERATING EXP	0	2,734,720	2,734,720	0	1,782,766	1,782,766	0	951,954	951,954
E-DEPX		Depreciation Expense-Production	0	2,094,284	2,094,284	0	1,365,264	1,365,264	0	729,020	729,020
E-DEPX		Depreciation Expense-Transmission	0	854,185	854,185	0	556,843	556,843	0	297,342	297,342
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	83,919	83,919	0	54,707	54,707	0	29,212	29,212
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(12,274)	0	(12,274)	12,274	0	12,274
99	405930	Amortization of Investment in WNP3 Exch Power	204,169	0	204,169	204,169	0	204,169	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	8,254	0	8,254	2,645	0	2,645	5,609	0	5,609
99	407312	Amortization of Lancaster Generation	113,333	0	113,333	113,333	0	113,333	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 Relicence	6,561	0	6,561	6,078	0	6,078	483	0	483
1	407324	Amortization of CDA CDR Fund	922	16,667	17,589	922	10,865	11,787	0	5,802	5,802
99	407331	Amortization of BPA Parallel Capacity Support	(98,095)	0	(98,095)	173,538	0	173,538	(271,633)	0	(271,633)
1	407333	Amortization of CDA Settlement Costs	0	2,727	2,727	0	1,778	1,778	0	949	949
99	407335	Amortization of ID DSIT	(10,691)	0	(10,691)	0	0	0	(10,691)	0	(10,691)
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	21,053	0	21,053	13,718	0	13,718	7,335	0	7,335
99	407360	Amortization of CS2 & COLSTRIP O&M	146,039	0	146,039	81,141	0	81,141	64,898	0	64,898
99	407362	Amortization of LIDAR O&M	60,520	0	60,520	60,520	0	60,520	0	0	0
99	407365	Amortization of Wind Generation	72,234	0	72,234	0	0	0	72,234	0	72,234
99	407380	Amortization of Wartsila Generators	28,149	0	28,149	12,761	0	12,761	15,388	0	15,388
1	407382	Amortization of CDA Settlement - Allocated	0	73,674	73,674	0	48,028	48,028	0	25,646	25,646
99	407382	Amortization of CDA Settlement - Direct	15,258	0	15,258	12,677	0	12,677	2,581	0	2,581
99	407395	Optional Renewable Power Revenue Offset	19,148	0	19,148	14,748	0	14,748	4,400	0	4,400
99	407403	Amortization of Dissallowed K. F. Plant	(11,216)	0	(11,216)	(11,216)	0	(11,216)	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	0	0	0	0	0	0	(8,607)	0	(8,607)
99	407420	Amortization of CS2 Levelized Return	51,125	0	51,125	0	0	0	51,125	0	51,125
99	407450/407499	Amortization of BPA Residential Exchange Credit	(927,929)	0	(927,929)	(560,223)	0	(560,223)	(367,706)	0	(367,706)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(261,986)	0	(261,986)	0	0	0	(261,986)	0	(261,986)
99	407462	Amortization of Deferred LIDAR O&M	(34,943)	0	(34,943)	(34,943)	0	(34,943)	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(701)	(701)	0	(457)	(457)	0	(244)	(244)
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	1,757,134	1,757,134	0	1,145,475	1,145,475	0	611,659	611,659
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(536,618)	4,881,889	4,345,271	147,678	3,182,503	3,330,181	(684,296)	1,699,386	1,015,090
		TOTAL PRODUCTION & TRANSMISSION EXPEN	(3,557,790)	54,945,418	51,387,628	(498,575)	35,818,917	35,320,342	(3,059,215)	19,126,501	16,067,286

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-1A</b>
For Month Ended December 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	SYSTEM			WASHINGTON			IDAHO		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:									
		OPERATION:									
3	580000	Supervision & Engineering	27,315	145,756	173,071	16,502	88,085	104,587	10,813	57,671	68,484
3	582000	Station Expense	66,840	8,780	75,620	42,238	5,306	47,544	24,602	3,474	28,076
3	583000	Overhead Line Expense	101,725	46,255	147,980	70,620	27,953	98,573	31,105	18,302	49,407
3	584000	Underground Line Expense	103,191	0	103,191	64,321	0	64,321	38,870	0	38,870
3	585000	Street Light & Signal System Operation Expense	13,523	0	13,523	1,759	0	1,759	11,764	0	11,764
3	586000	Meter Expense	208,668	20,171	228,839	161,711	12,190	173,901	46,957	7,981	54,938
3	587000	Customer Installations Expense	37,678	15,584	53,262	17,294	9,418	26,712	20,384	6,166	26,550
3	588000	Miscellaneous Distribution Expense	306,504	292,143	598,647	217,100	176,551	393,651	89,404	115,592	204,996
3	589000	Rent	200	50,564	50,764	0	30,557	30,557	200	20,007	20,207
		MAINTENANCE:									
3	590000	Supervision & Engineering	10,014	130,857	140,871	7,609	79,081	86,690	2,405	51,776	54,181
3	591000	Structures	12,259	0	12,259	9,083	0	9,083	3,176	0	3,176
3	592000	Station Equipment	64,075	37,641	101,716	39,267	22,748	62,015	24,808	14,893	39,701
3	593000	Overhead Lines	842,774	240,000	1,082,774	425,801	145,039	570,840	416,973	94,961	511,934
3	594000	Underground Lines	79,016	0	79,016	47,517	0	47,517	31,499	0	31,499
3	595000	Line Transformers	22,046	24,933	46,979	16,282	15,068	31,350	5,764	9,865	15,629
3	596000	Street Light & Signal System Maintenance Exp	88,142	0	88,142	63,137	0	63,137	25,005	0	25,005
3	597000	Meters	6,052	0	6,052	3,172	0	3,172	2,880	0	2,880
3	598000	Miscellaneous Distribution Expense	5,823	14,465	20,288	2,728	8,742	11,470	3,095	5,723	8,818
		TOTAL DISTRIBUTION OPERATING EXP	1,995,845	1,027,149	3,022,994	1,206,141	620,738	1,826,879	789,704	406,411	1,196,115
E-DEPX		Depreciation Expense-Distribution	3,086,489	0	3,086,489	1,910,976	0	1,910,976	1,175,513	0	1,175,513
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	2,250	0	2,250	2,250	0	2,250	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	4,533,577	0	4,533,577	4,031,185	0	4,031,185	502,392	0	502,392
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	7,622,316	0	7,622,316	5,944,411	0	5,944,411	1,677,905	0	1,677,905
		TOTAL DISTRIBUTION EXPENSES	9,618,161	1,027,149	10,645,310	7,150,552	620,738	7,771,290	2,467,609	406,411	2,874,020

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>		<b>E-OPS-1A</b>
For Month Ended December 31, 2013		
Average of Monthly Averages 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	38,636	38,636	0	25,359	25,359	0	13,277	13,277
2	902000	Meter Reading Expenses	224,119	11,657	235,776	199,061	7,651	206,712	25,058	4,006	29,064
E-903	903XXX	Customer Records & Collection Expenses	137,012	613,407	750,419	87,405	402,610	490,015	49,607	210,797	260,404
2	904000	Uncollectible Accounts	0	207,144	207,144	0	135,959	135,959	0	71,185	71,185
2	905000	Misc Customer Accounts	0	41,087	41,087	0	26,967	26,967	0	14,120	14,120
TOTAL CUSTOMER ACCOUNTS EXPENSES			361,131	911,931	1,273,062	286,466	598,546	885,012	74,665	313,385	388,050
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	2,507,836	27,957	2,535,793	1,814,585	18,350	1,832,935	693,251	9,607	702,858
2	909000	Advertising	440	145,466	145,906	440	95,477	95,917	0	49,989	49,989
2	910000	Misc Customer Service & Info Exp	0	7,270	7,270	0	4,772	4,772	0	2,498	2,498
TOTAL CUSTOMER SERVICE & INFO EXP			2,508,276	180,693	2,688,969	1,815,025	118,599	1,933,624	693,251	62,094	755,345
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	49,184	2,066,648	2,115,832	37,084	1,398,645	1,435,729	12,100	668,003	680,103
4	921000	Office Supplies & Expenses	14,138	363,222	377,360	14,138	245,818	259,956	0	117,404	117,404
4	922000	Admin Exp Transferred--Credit	0	(8,988)	(8,988)	0	(6,083)	(6,083)	0	(2,905)	(2,905)
4	923000	Outside Services Employed	(197)	1,180,488	1,180,291	(197)	798,919	798,722	0	381,569	381,569
4	924000	Property Insurance Premium	0	117,267	117,267	0	79,363	79,363	0	37,904	37,904
4	925XXX	Injuries and Damages	237	340,980	341,217	79	230,765	230,844	158	110,215	110,373
4	926XXX	Employee Pensions and Benefits	0	135,321	135,321	0	91,581	91,581	0	43,740	43,740
4	927000	Franchise Requirements	479	0	479	0	0	0	479	0	479
1	928000	Regulatory Commission Expenses	168,796	308,697	477,493	120,300	201,240	321,540	48,496	107,457	155,953
4	930000	Miscellaneous General Expenses	27,932	378,741	406,673	24,570	256,321	280,891	3,362	122,420	125,782
4	931000	Rents	822	94,913	95,735	432	64,234	64,666	390	30,679	31,069
4	935000	Maintenance of General Plant	91,725	690,534	782,259	35,425	467,333	502,758	56,300	223,201	279,501
TOTAL ADMIN & GEN OPERATING EXP			353,116	5,667,823	6,020,939	231,831	3,828,136	4,059,967	121,285	1,839,687	1,960,972

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-1A</b>
For Month Ended December 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	SYSTEM			WASHINGTON			IDAHO		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	115,724	1,110,539	1,226,263	86,285	751,579	837,864	29,439	358,960	388,399
E-AMTX		Amortization Expense-General Plant - 303000	0	17,922	17,922	0	12,113	12,113	0	5,809	5,809
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	47,880	623,025	670,905	46,776	421,645	468,421	1,104	201,380	202,484
E-AMTX		Amortization Expense-General Plant - 390200, 396200	0	2,541	2,541	0	1,720	1,720	0	821	821
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	163,604	1,754,027	1,917,631	133,061	1,187,057	1,320,118	30,543	566,970	597,513
		TOTAL ADMIN & GENERAL EXPENSES	516,720	7,421,850	7,938,570	364,892	5,015,193	5,380,085	151,828	2,406,657	2,558,485
		TOTAL EXPENSES BEFORE FIT	9,446,498	64,487,041	73,933,539	9,118,360	42,171,993	51,290,353	328,138	22,315,048	22,643,186
		NET OPERATING INCOME (LOSS) BEFORE FIT			17,490,653			10,352,391			7,138,262
E-FIT		FEDERAL INCOME TAX--Normal Accrual			(6,403,784)			(4,116,661)			(2,287,123)
E-FIT		DEFERRED FEDERAL INCOME TAX			9,796,660			6,168,948			3,627,712
E-FIT		AMORTIZED ITC - NOXON			(1,358)			(885)			(473)
		ELECTRIC NET OPERATING INCOME (LOSS)			14,099,135			8,300,989			5,798,146

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%	60.433%	39.567%
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:
<b>ELECTRIC ALLOCATION OF PURCHASED POWER COSTS</b>	<b>E-555-1A</b>
For Month Ended December 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	14,975,744	14,975,744	0	9,762,688	9,762,688	0	5,213,056	5,213,056
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	0	0	0	0	0	0	0	0	0
1	555550	Non Monetary - Exchange Power	0	(141,764)	(141,764)	0	(92,416)	(92,416)	0	(49,348)	(49,348)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	930,878	930,878	0	606,839	606,839	0	324,039	324,039
1	555710	Intercompany Purchase	0	70,569	70,569	0	46,004	46,004	0	24,565	24,565
TOTAL ACCOUNT 555			0	15,835,427	15,835,427	0	10,323,115	10,323,115	0	5,512,312	5,512,312

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:
<b>ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES</b>	<b>E-567-1A</b>
For Month Ended December 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	SYSTEM			WASHINGTON			IDAHO		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	544,047	544,047	0	354,664	354,664	0	189,383	189,383
1	557010	Other Power Supply Expense - Financial	0	2,471,375	2,471,375	0	1,611,089	1,611,089	0	860,286	860,286
1	557150	Fuel - Economic Dispatch	0	(3,878,814)	(3,878,814)	0	(2,528,599)	(2,528,599)	0	(1,350,215)	(1,350,215)
1	557160	Power Supply Expense - Miscellaneous	0	0	0	0	0	0	0	0	0
99	557161	Unbilled Add-Ons	(29,767)	0	(29,767)	(11,907)	0	(11,907)	(17,860)	0	(17,860)
1	557170	Broker Fees - Power	0	52,355	52,355	0	34,130	34,130	0	18,225	18,225
1	557171	REC Broker Fees	3,964	1,710	5,674	3,964	1,115	5,079	0	595	595
1	557200	Nez Perce	68,227	0	68,227	41,460	0	41,460	26,767	0	26,767
99	557280	Washington ERM Deferred	(1,292,633)	0	(1,292,633)	(1,292,633)	0	(1,292,633)	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	(413,344)	0	(413,344)	(413,344)	0	(413,344)	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	293,266	0	293,266	293,266	0	293,266	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	(2,324,480)	0	(2,324,480)	0	0	0	(2,324,480)	0	(2,324,480)
99	557390	Idaho PCA Amortization	(453,714)	0	(453,714)	0	0	0	(453,714)	0	(453,714)
1	557395	Optional Renewable Power Expense Offset	0	(10,423)	(10,423)	0	(6,795)	(6,795)	0	(3,628)	(3,628)
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	115,012	115,012	0	74,976	74,976	0	40,036	40,036
1	557711	Turbine Gas Bookout Offset	0	(115,012)	(115,012)	0	(74,976)	(74,976)	0	(40,036)	(40,036)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	8,984,506	8,984,506	0	5,856,999	5,856,999	0	3,127,507	3,127,507
TOTAL ACCOUNT 557			(4,148,481)	8,164,756	4,016,275	(1,379,194)	5,322,603	3,943,409	(2,769,287)	2,842,153	72,866

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:
<b>ELECTRIC ALLOCATION OF CUSTOMER ACCOUNTING EXPENSES</b>	<b>E-903-1A</b>
For Month Ended December 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records and Collections	137,012	613,407	750,419	87,405	402,610	490,015	49,607	210,797	260,404
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			137,012	613,407	750,419	87,405	402,610	490,015	49,607	210,797	260,404

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.635%	34.365%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	65.297%	34.703%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES</b>	<b>E-908-1A</b>
For Month Ended December 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	29,527	27,957	57,484	23,283	18,350	41,633	6,244	9,607	15,851
99	908600	Public Purpose Tariff Rider Expense Offset	2,395,915	0	2,395,915	1,741,263	0	1,741,263	654,652	0	654,652
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	82,394	0	82,394	50,039	0	50,039	32,355	0	32,355
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	2,507,836	27,957	2,535,793	1,814,585	18,350	1,832,935	693,251	9,607	702,858

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	Report ID: <b>E-INT-1A</b>
<b>ELECTRIC INTEREST DEDUCTION FOR FIT</b>	
For Month Ended December 31, 2013 Average of Monthly Averages Basis	

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	1,908,739,014	1,252,643,460	656,095,554
	Interest Deduction for FIT Calculation	57,307,490	37,454,039	19,853,451
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		AVISTA UTILITIES		
ELECTRIC FEDERAL INCOME TAXES		Report ID: E-FIT-1A		
For Month Ended December 31, 2013				
Average of Monthly Averages Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	91,424,192	61,642,744	29,781,448
E-OPS	Less: Operating & Maintenance Expense	60,048,321	40,695,643	19,352,678
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	7,594,507	5,418,050	2,176,457
E-OTX	Less: Taxes Other than FIT	6,290,711	5,176,660	1,114,051
	Net Operating Income Before FIT	17,490,653	10,352,391	7,138,262
E-INT	Less: Monthly Interest Expense	4,775,624	3,121,170	1,654,454
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(12,274)	12,274
E-SCM	Plus: Schedule M Adjustments	(30,986,295)	(18,988,919)	(11,997,376)
	Taxable Net Operating Income	(18,271,266)	(11,745,424)	(6,525,842)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(6,394,943)	(4,110,898)	(2,284,045)
1	Production Tax Credit	(8,841)	(5,763)	(3,078)
1	Investment Tax Credit - Noxon *	0	0	0
	Total Net Federal Income Tax	(6,403,784)	(4,116,661)	(2,287,123)
E-DTE	Deferred FIT	9,796,660	6,168,948	3,627,712
1	411400 Amortized Investment Tax Credit - Noxon	(1,358)	(885)	(473)
	Total Net FIT/Deferred FIT	3,391,518	2,051,402	1,340,116

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:
<b>ELECTRIC SCHEDULE M ITEMS</b>	<b>E-SCM-1A</b>
For Month Ended December 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	SYSTEM			WASHINGTON			IDAHO		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	3,252,342	4,786,415	8,038,757	2,046,287	3,163,871	5,210,158	1,206,055	1,622,544	2,828,599
12	997001 Contributions In Aid of Construction	0	(1,057,554)	(1,057,554)	0	(690,551)	(690,551)	0	(367,003)	(367,003)
2	997002 Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997003 Salvage	0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off	(8,607)	0	(8,607)	0	0	0	(8,607)	0	(8,607)
4	997005 FAS106 Current Retiree Medical Accrual	0	344,541	344,541	0	233,175	233,175	0	111,366	111,366
99	997007 Idaho PCA	(2,778,194)	0	(2,778,194)	0	0	0	(2,778,194)	0	(2,778,194)
4	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0	0
1	997009 Rathdrum Turbine Lease	0	(2,819)	(2,819)	0	(1,838)	(1,838)	0	(981)	(981)
4	997015 Airplane Lease Payments	0	34,522	34,522	0	23,363	23,363	0	11,159	11,159
12	997016 Redemption Expense Amortization	0	130,653	130,653	0	85,312	85,312	0	45,341	45,341
99	997017 Amort - Invest in Exch Pwr (405.92,.93,.95,.98)	204,169	0	204,169	204,169	0	204,169	0	0	0
4	997018 DSM Tariff Rider	(812,741)	(136)	(812,877)	(639,603)	(92)	(639,695)	(173,138)	(44)	(173,182)
99	997019 CSS Temporary Service Fees	(106,853)	0	(106,853)	(17,588)	0	(17,588)	(89,265)	0	(89,265)
4	997020 FAS87 Current Pension Accrual	0	1,046,925	1,046,925	0	708,527	708,527	0	338,398	338,398
99	997021 Wartsilla Generators Amortization	28,149	0	28,149	12,761	0	12,761	15,388	0	15,388
99	997024 Kettle Falls Disallowance	(11,216)	0	(11,216)	(11,216)	0	(11,216)	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	47,898	47,898	0	31,276	31,276	0	16,622	16,622
4	997033 BPA Residential Exchange	(338,448)	0	(338,448)	(164,179)	0	(164,179)	(174,269)	0	(174,269)
99	997034 Montana Hydro Settlement	86,443	0	86,443	56,386	0	56,386	30,057	0	30,057
1	997041 Rathdrum Turbine Lease, Tax	0	(30,640)	(30,640)	0	(19,974)	(19,974)	0	(10,666)	(10,666)
99	997043 Washington Deferred Power Costs	(1,635,893)	0	(1,635,893)	(1,635,893)	0	(1,635,893)	0	0	0
1	997044 Non-Monetary Power Costs	0	(141,764)	(141,764)	0	(92,416)	(92,416)	0	(49,348)	(49,348)
1	997045 Section 199 Manufacturing Deduction	0	(470,833)	(470,833)	0	(306,936)	(306,936)	0	(163,897)	(163,897)
99	997046 Nez Perce Settlement	24,933	0	24,933	(1,834)	0	(1,834)	26,767	0	26,767
99	997047 Clark Fork Preventive Maint. Exp (PME's)	0	0	0	0	0	0	0	0	0
12	997048 AFUDC	0	13,773	13,773	0	8,993	8,993	0	4,780	4,780
11	997049 Tax Depreciation	0	(37,409,533)	(37,409,533)	0	(24,050,963)	(24,050,963)	0	(13,358,570)	(13,358,570)
99	997050 CS2 Levelized Return	51,125	0	51,125	0	0	0	51,125	0	51,125
99	997051 Wind Generation AFUDC - ID	72,234	0	72,234	0	0	0	72,234	0	72,234
1	997052 Noxon Spill	0	0	0	0	0	0	0	0	0
4	997053 Renewable Energy Cert Fees	0	3,964	3,964	0	2,683	2,683	0	1,281	1,281
99	997054 Spokane River Relicensing	6,561	0	6,561	6,078	0	6,078	483	0	483
99	997058 Colstrip Settlement	0	0	0	0	0	0	0	0	0

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC SCHEDULE M ITEMS</b>	<b>E-SCM-1A</b>
For Month Ended December 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	SYSTEM			WASHINGTON			IDAHO			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
99	997059	Spokane River Relicensing PME	6,110	0	6,110	3,860	0	3,860	2,250	0	2,250
1	997061	CDA Fund Settlement	(366,667)	0	(366,667)	0	0	0	(366,667)	0	(366,667)
4	997062	Gain on Sale of Office Bldg	0	0	0	0	0	0	0	0	0
1	997063	CDA Lake Settlement	15,258	73,674	88,932	12,677	48,028	60,705	2,581	25,646	28,227
99	997064	Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization - Unbilled Revenue Add-Ins	(34,724)	0	(34,724)	(5,472)	0	(5,472)	(29,252)	0	(29,252)
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	113,333	0	113,333	113,333	0	113,333	0	0	0
1	997072	CDA Fund Settlement-Prepayment	0	166,667	166,667	0	108,650	108,650	0	58,017	58,017
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	724,852	724,852	0	466,015	466,015	0	258,837	258,837
4	997081	Deferred Compensation	0	153,794	153,794	0	104,083	104,083	0	49,711	49,711
4	997082	Meal Disallowances	0	32,371	32,371	0	21,908	21,908	0	10,463	10,463
4	997083	Paid Time Off	0	145,909	145,909	0	98,747	98,747	0	47,162	47,162
2	997084	Customer Uncollectibles	0	(67,341)	(67,341)	0	(44,199)	(44,199)	0	(23,142)	(23,142)
99	997088	Deferred O&M Colstrip & CS2	(115,947)	0	(115,947)	81,141	0	81,141	(197,088)	0	(197,088)
99	997089	CNC Transmission	21,053	0	21,053	13,718	0	13,718	7,335	0	7,335
99	997091	LIDAR O&M Reg Def DFIT	25,577	0	25,577	25,577	0	25,577	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	0	0	0	0	0	0	0	0	0
99	997094	Palouse Wind & Thornton	0	0	0	0	0	0	0	0	0
99	997095	WA REC Deferral	297,707	0	297,707	297,707	0	297,707	0	0	0
1	997096	CDA Settlement Costs	0	2,727	2,727	0	1,778	1,778	0	949	949
99	997097	BPA Parallel Capacity	(271,633)	0	(271,633)	0	0	0	(271,633)	0	(271,633)
99	997098	Provision for Rate Refund	2,047,837	0	2,047,837	0	0	0	2,047,837	0	2,047,837
		<b>TOTAL SCHEDULE M ADJUSTMENTS</b>	<b>485,640</b>	<b>(31,471,935)</b>	<b>(30,986,295)</b>	<b>1,111,641</b>	<b>(20,100,560)</b>	<b>(18,988,919)</b>	<b>(626,001)</b>	<b>(11,371,375)</b>	<b>(11,997,376)</b>

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%	64.291%	35.709%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	65.297%	34.703%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

<b>RESULTS OF OPERATIONS</b>	Report ID: <b>E-DTE-1A</b>
<b>ELECTRIC DEFERRED INCOME TAX EXPENSES</b>	
For Month Ended December 31, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Acct No	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
14	410100	Deferred Federal Income Tax Expense - Allocated	0	8,794,219	8,794,219	0	5,616,692	5,616,692	0	3,177,527	3,177,527
99	410100	Deferred Federal Income Tax Expense - Washington	770,890	0	770,890	770,890	0	770,890	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	533,008	0	533,008	0	0	0	533,008	0	533,008
	410100	Total	1,303,898	8,794,219	10,098,117	770,890	5,616,692	6,387,582	533,008	3,177,527	3,710,535
14	411100	Deferred Federal Income Tax Expense - Allocated	0	(87,305)	(87,305)	0	(55,760)	(55,760)	0	(31,545)	(31,545)
99	411100	Deferred Federal Income Tax Expense - Washington	(162,874)	0	(162,874)	(162,874)	0	(162,874)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(51,278)	0	(51,278)	0	0	0	(51,278)	0	(51,278)
	411100	Total	(214,152)	(87,305)	(301,457)	(162,874)	(55,760)	(218,634)	(51,278)	(31,545)	(82,823)
Total Deferred Federal Income Tax Expense			1,089,746	8,706,914	9,796,660	608,016	5,560,932	6,168,948	481,730	3,145,982	3,627,712

E-ALL	14	Net Allocated Schedule M's	100.000%	63.868%	36.132%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC TAXES OTHER THAN FIT</b>	<b>E-OTX-1A</b>
For Month Ended December 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	22,045	22,045	0	14,371	14,371	0	7,674	7,674
1	408140	State Kwh Generation Tax	0	74,532	74,532	0	48,587	48,587	0	25,945	25,945
1	408150	R&P Property Tax--Production	0	1,241,802	1,241,802	0	809,531	809,531	0	432,271	432,271
1	408180	R&P Property Tax--Transmission	0	453,831	453,831	0	295,852	295,852	0	157,979	157,979
1	409100	State Income Tax--Montana & Oregon	0	(35,076)	(35,076)	0	(22,866)	(22,866)	0	(12,210)	(12,210)
TOTAL PRODUCTION & TRANSMISSION			0	1,757,134	1,757,134	0	1,145,475	1,145,475	0	611,659	611,659
DISTRIBUTION											
99	408110	State Excise Tax	1,868,903	0	1,868,903	1,868,903	0	1,868,903	0	0	0
99	408120	Municipal Occupation & License Tax	2,004,493	0	2,004,493	1,680,239	0	1,680,239	324,254	0	324,254
99	408160	Miscellaneous State or Local Tax--WA & ID	53	0	53	0	0	0	53	0	53
99	408170	R&P Property Tax--Distribution	793,135	0	793,135	482,043	0	482,043	311,092	0	311,092
99	409100	State Income Tax--Idaho	(133,007)	0	(133,007)	0	0	0	(133,007)	0	(133,007)
TOTAL DISTRIBUTION			4,533,577	0	4,533,577	4,031,185	0	4,031,185	502,392	0	502,392
TOTAL TAXES OTHER THAN FIT			4,533,577	1,757,134	6,290,711	4,031,185	1,145,475	5,176,660	502,392	611,659	1,114,051

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 Month Ended December 31, 2013

Average of Monthly Averages Basis

Report ID:

E-PLT-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	9,158,333	9,158,333	0	5,970,317	5,970,317	0	3,188,016	3,188,016
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	1,311,504	1,311,504	0	854,969	854,969	0	456,535	456,535
1	182381	CDA Settlement Past Storage	0	35,437,099	35,437,099	0	23,101,445	23,101,445	0	12,335,654	12,335,654
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)	2,876,573	40,332,785	43,209,358	2,810,548	27,296,019	30,106,567	66,025	13,036,766	13,102,791
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	3,162,857	3,162,857	0	2,140,527	2,140,527	0	1,022,330	1,022,330
		TOTAL INTANGIBLE PLANT	3,632,456	140,664,367	144,296,823	3,566,431	92,858,191	96,424,622	66,025	47,806,176	47,872,201
		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	127,443,040	127,443,040	0	83,080,118	83,080,118	0	44,362,922	44,362,922
1	312000	Boiler Plant	0	173,768,072	173,768,072	0	113,279,406	113,279,406	0	60,488,666	60,488,666
1	313000	Generators	0	6,770	6,770	0	4,413	4,413	0	2,357	2,357
1	314000	Turbogenerator Units	0	53,224,196	53,224,196	0	34,696,853	34,696,853	0	18,527,343	18,527,343
1	315000	Accessory Electric Equipment	0	26,565,223	26,565,223	0	17,317,869	17,317,869	0	9,247,354	9,247,354
1	316000	Miscellaneous Power Plant Equipment	0	16,343,243	16,343,243	0	10,654,160	10,654,160	0	5,689,083	5,689,083
		TOTAL STEAM PRODUCTION PLANT	0	400,840,352	400,840,352	0	261,307,825	261,307,825	0	139,532,527	139,532,527
		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	46,053,691	46,053,691	0	30,022,401	30,022,401	0	16,031,290	16,031,290
1	332XXX	Reservoirs, Dams, & Waterways	0	131,360,689	131,360,689	0	85,634,033	85,634,033	0	45,726,656	45,726,656
1	333000	Waterwheels, Turbines, & Generators	0	162,974,758	162,974,758	0	106,243,245	106,243,245	0	56,731,513	56,731,513
1	334000	Accessory Electric Equipment	0	37,208,497	37,208,497	0	24,256,219	24,256,219	0	12,952,278	12,952,278
1	335XXX	Miscellaneous Power Plant Equipment	0	8,674,620	8,674,620	0	5,654,985	5,654,985	0	3,019,635	3,019,635
1	336000	Roads, Railroads, & Bridges	0	2,180,897	2,180,897	0	1,421,727	1,421,727	0	759,170	759,170
		TOTAL HYDRAULIC PRODUCTION PLANT	0	446,734,010	446,734,010	0	291,225,901	291,225,901	0	155,508,109	155,508,109
		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	16,766,139	16,766,139	0	10,929,846	10,929,846	0	5,836,293	5,836,293
1	342000	Fuel Holders, Producers, & Accessories	0	21,172,813	21,172,813	0	13,802,557	13,802,557	0	7,370,256	7,370,256
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	207,625,218	207,625,218	0	135,350,880	135,350,880	0	72,274,338	72,274,338
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	20,194,045	20,194,045	0	13,164,498	13,164,498	0	7,029,547	7,029,547
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	1,493,864	1,493,864	0	973,850	973,850	0	520,014	520,014
		TOTAL OTHER PRODUCTION PLANT	0	292,249,595	292,249,595	0	190,517,512	190,517,512	0	101,732,083	101,732,083
		TOTAL PRODUCTION PLANT	0	1,139,823,957	1,139,823,957	0	743,051,238	743,051,238	0	396,772,719	396,772,719

RESULTS OF OPERATIONS

ELECTRIC UTILITY PLANT

For Month Ended December 31, 2013

Average of Monthly Averages Basis

Report ID:  
E-PLT-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	19,748,957	19,748,957	0	12,874,345	12,874,345	0	6,874,612	6,874,612
1	352XXX	Structures & Improvements	0	19,199,066	19,199,066	0	12,515,871	12,515,871	0	6,683,195	6,683,195
1	353000	Station Equipment	0	220,773,120	220,773,120	0	143,921,997	143,921,997	0	76,851,123	76,851,123
1	354000	Towers & Fixtures	0	17,124,528	17,124,528	0	11,163,480	11,163,480	0	5,961,048	5,961,048
1	355000	Poles & Fixtures	0	161,905,142	161,905,142	0	105,545,962	105,545,962	0	56,359,180	56,359,180
1	356000	Overhead Conductors & Devices	0	119,618,621	119,618,621	0	77,979,379	77,979,379	0	41,639,242	41,639,242
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	565,489,043	565,489,043	0	368,642,307	368,642,307	0	196,846,736	196,846,736
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	2,310,137	0	2,310,137	468,335	0	468,335	1,841,802	0	1,841,802
99	361000	Structures & Improvements	18,199,879	0	18,199,879	12,747,092	0	12,747,092	5,452,787	0	5,452,787
99	362000	Station Equipment	116,200,036	0	116,200,036	76,565,356	0	76,565,356	39,634,680	0	39,634,680
99	364000	Poles, Towers, & Fixtures	280,105,226	0	280,105,226	175,444,572	0	175,444,572	104,660,654	0	104,660,654
99	365000	Overhead Conductors & Devices	187,484,234	0	187,484,234	118,246,683	0	118,246,683	69,237,551	0	69,237,551
99	366000	Underground Conduit	88,425,950	0	88,425,950	55,743,998	0	55,743,998	32,681,952	0	32,681,952
99	367000	Underground Conductors & Devices	149,557,670	0	149,557,670	95,438,023	0	95,438,023	54,119,647	0	54,119,647
99	368000	Line Transformers	207,500,557	0	207,500,557	139,186,653	0	139,186,653	68,313,904	0	68,313,904
99	369XXX	Services	137,288,907	0	137,288,907	88,364,738	0	88,364,738	48,924,169	0	48,924,169
99	370000	Meters	47,970,610	0	47,970,610	26,651,130	0	26,651,130	21,319,480	0	21,319,480
99	373XXX	Street Light & Signal Systems	39,167,062	0	39,167,062	24,240,472	0	24,240,472	14,926,590	0	14,926,590
TOTAL DISTRIBUTION PLANT			1,278,794,899	0	1,278,794,899	816,437,990	0	816,437,990	462,356,909	0	462,356,909
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	13,075,009	64,842,189	77,917,198	6,523,180	43,883,248	50,406,428	6,551,829	20,958,941	27,510,770
4	391XXX	Office Furniture & Equipment	2,559,336	41,409,253	43,968,589	2,533,637	28,024,540	30,558,177	25,699	13,384,713	13,410,412
4	392XXX	Transportation Equipment	17,124,362	9,903,548	27,027,910	12,591,338	6,702,424	19,293,762	4,533,024	3,201,124	7,734,148
4	393000	Stores Equipment	279,290	2,064,703	2,343,993	123,398	1,397,329	1,520,727	155,892	667,374	823,266
4	394000	Tools, Shop & Garage Equipment	1,472,119	8,420,223	9,892,342	1,112,019	5,698,554	6,810,573	360,100	2,721,669	3,081,769
4	395000	Laboratory Equipment	234,630	949,921	1,184,551	162,346	642,878	805,224	72,284	307,043	379,327
4	396XXX	Power Operated Equipment	29,404,820	11,339,394	40,744,214	18,342,872	7,674,162	26,017,034	11,061,948	3,665,232	14,727,180
4	397XXX	Communications Equipment	16,283,793	61,657,316	77,941,109	10,111,045	41,727,822	51,838,867	6,172,748	19,929,494	26,102,242
4	398000	Miscellaneous Equipment	6,284	380,800	387,084	3,965	257,714	261,679	2,319	123,086	125,405
TOTAL GENERAL PLANT			81,534,808	204,076,000	285,610,808	51,890,312	138,112,514	190,002,826	29,644,496	65,963,486	95,607,982
TOTAL PLANT IN SERVICE			1,363,962,163	2,050,053,367	3,414,015,530	871,894,733	1,342,664,250	2,214,558,983	492,067,430	707,389,117	1,199,456,547



RESULTS OF OPERATIONS  
**ELECTRIC UTILITY PLANT**  
 For Month Ended December 31, 2013  
 Average of Monthly Averages Basis

Report ID:  
**E-PLT-1A**

AVISTA UTILITIES

			*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	0	(284,342,703)	(284,342,703)	0	(185,363,008)	(185,363,008)	0	(98,979,695)	(98,979,695)
E-ADEP		Hydro Production Plant	0	(122,931,700)	(122,931,700)	0	(80,139,175)	(80,139,175)	0	(42,792,525)	(42,792,525)
E-ADEP		Other Production Plant	0	(84,461,477)	(84,461,477)	0	(55,060,437)	(55,060,437)	0	(29,401,040)	(29,401,040)
E-ADEP		Transmission Plant	0	(190,770,514)	(190,770,514)	0	(124,363,298)	(124,363,298)	0	(66,407,216)	(66,407,216)
E-ADEP		Distribution Plant	(396,740,752)	0	(396,740,752)	(243,913,774)	0	(243,913,774)	(152,826,978)	0	(152,826,978)
E-ADEP		General Plant	(24,129,613)	(69,627,380)	(93,756,993)	(14,479,165)	(47,121,722)	(61,600,887)	(9,650,448)	(22,505,658)	(32,156,106)
TOTAL ACCUMULATED DEPRECIATION			(420,870,365)	(752,133,774)	(1,173,004,139)	(258,392,939)	(492,047,640)	(750,440,579)	(162,477,426)	(260,086,134)	(422,563,560)
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(8,044,929)	(8,044,929)	0	(5,244,489)	(5,244,489)	0	(2,800,440)	(2,800,440)
E-AAMT		Distribution-Franchises/Misc Intangibles	(120,992)	0	(120,992)	(120,992)	0	(120,992)	0	0	0
E-AAMT		General Plant - 303000	0	(226,059)	(226,059)	0	(151,858)	(151,858)	0	(74,201)	(74,201)
E-AAMT		Miscellaneous IT Intangible Plant - 3031XX	(916,068)	(18,107,312)	(19,023,380)	(902,107)	(12,254,485)	(13,156,592)	(13,961)	(5,852,827)	(5,866,788)
E-AAMT		General Plant - 390200, 396200	(120,874)	(188,803)	(309,677)	(117,279)	(127,776)	(245,055)	(3,595)	(61,027)	(64,622)
TOTAL ACCUMULATED AMORTIZATION			(1,157,934)	(26,567,103)	(27,725,037)	(1,140,378)	(17,778,608)	(18,918,986)	(17,556)	(8,788,495)	(8,806,051)
TOTAL ACCUMULATED DEPRAMORT			(422,028,299)	(778,700,877)	(1,200,729,176)	(259,533,317)	(509,826,248)	(769,359,565)	(162,494,982)	(268,874,629)	(431,369,611)
NET ELECTRIC UTILITY PLANT before DFIT			941,933,864	1,271,352,490	2,213,286,354	612,361,416	832,838,002	1,445,199,418	329,572,448	438,514,488	768,086,936
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	(291,213)	(291,213)	0	(189,842)	(189,842)	0	(101,371)	(101,371)
12		ADFIT - Electric Plant In Service (282900)	0	(297,514,961)	(297,514,961)	0	(194,268,344)	(194,268,344)	0	(103,246,617)	(103,246,617)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(32,559,296)	(32,559,296)	0	(22,035,155)	(22,035,155)	0	(10,524,141)	(10,524,141)
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	(12,402,985)	(12,402,985)	0	(8,085,506)	(8,085,506)	0	(4,317,479)	(4,317,479)
1		ADFIT - CDA Settlement Costs (283333)	0	357,659	357,659	0	233,158	233,158	0	124,501	124,501
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(4,166,726)	(4,166,726)	0	(2,720,747)	(2,720,747)	0	(1,445,979)	(1,445,979)
TOTAL ACCUMULATED DFIT			0	(346,972,817)	(346,972,817)	0	(227,333,960)	(227,333,960)	0	(119,638,857)	(119,638,857)
NET ELECTRIC UTILITY PLANT			941,933,864	924,379,673	1,866,313,537	612,361,416	605,504,042	1,217,865,458	329,572,448	318,875,631	648,448,079
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%			65.297%			34.703%	
E-ALL	99	Not Allocated		0.000%			0.000%			0.000%	

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ADJUSTMENTS TO NET PLANT</b>	<b>E-APL-1A</b>
For Month Ended December 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****				
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	941,933,864	924,379,673	1,866,313,537	612,361,416	605,504,042	1,217,865,458	329,572,448	318,875,631	648,448,079
	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	(901,129)	0	(901,129)	901,129	0	901,129
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)	(2,670,138)	0	(2,670,138)	(855,733)	0	(855,733)	(1,814,405)	0	(1,814,405)
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)	7,125,757	0	7,125,757	4,566,769	0	4,566,769	2,558,988	0	2,558,988
99	ADFIT - Kettle Falls Disallowed (190420)	277,815	0	277,815	277,815	0	277,815	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)	1,214,297	0	1,214,297	0	0	0	1,214,297	0	1,214,297
99	ADFIT - Boulder Park Disallowed (190040)	484,996	0	484,996	0	0	0	484,996	0	484,996
99	Investment in WNP3 Exchange Power (124900, 124930)	13,985,200	0	13,985,200	13,985,200	0	13,985,200	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(2,513,389)	0	(2,513,389)	(2,513,389)	0	(2,513,389)	0	0	0
99	CDA Lake Settlement - WA (182382)	1,058,489	0	1,058,489	1,058,489	0	1,058,489	0	0	0
99	CDA Lake Settlement - ID (186382)	210,371	0	210,371	0	0	0	210,371	0	210,371
99	ADFIT - CDA Lake Settlement - Direct (283382)	(444,102)	0	(444,102)	(370,472)	0	(370,472)	(73,630)	0	(73,630)
99	CDA CDR Fund - Direct (182324)	76,995	0	76,995	76,995	0	76,995	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	546,906	0	546,906	507,537	0	507,537	39,369	0	39,369
99	ADFIT - Spokane River Relicensing (283322)	(191,393)	0	(191,393)	(177,619)	0	(177,619)	(13,774)	0	(13,774)
99	Spokane River PM&Es (182323)	505,629	0	505,629	322,282	0	322,282	183,347	0	183,347
99	ADFIT - Spokane River PM&Es (283323)	(176,994)	0	(176,994)	(112,823)	0	(112,823)	(64,171)	0	(64,171)
99	Montana Riverbed Settlement (186360)	3,064,951	0	3,064,951	2,058,041	0	2,058,041	1,006,910	0	1,006,910
99	ADFIT - Montana Riverbed Settlement (283365)	(1,072,733)	0	(1,072,733)	(720,315)	0	(720,315)	(352,418)	0	(352,418)
99	Lancaster Generation (182312)	2,663,333	0	2,663,333	2,663,333	0	2,663,333	0	0	0
99	ADFIT - Lancaster Generation (283312)	(932,167)	0	(932,167)	(932,167)	0	(932,167)	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)	(1,365,878)	(136)	(1,366,014)	(562,430)	(92)	(562,522)	(803,448)	(44)	(803,492)
99	Customer Deposits (235199)	(1,312,993)	0	(1,312,993)	(1,312,993)	0	(1,312,993)	0	0	0
C-WKC	Working Capital	21,857,429	7,362,584	29,220,013	21,857,429	0	21,857,429	0	7,362,584	7,362,584
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	35,063,029	7,362,448	42,425,477	34,778,094	(92)	34,778,002	284,935	7,362,540	7,647,475
	NET RATE BASE	976,996,893	931,742,121	1,908,739,014	647,139,510	605,503,950	1,252,643,460	329,857,383	326,238,171	656,095,554

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:
<b>ELECTRIC DEPRECIATION EXPENSE</b>	<b>E-DEPX-1A</b>
For Month Ended December 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>Electric Production</b>													
1	Steam (ED-AN)	641,523	641,523			641,523	641,523		418,209	418,209		223,314	223,314
1	Hydro (ED-AN)	675,031	675,031			675,031	675,031		440,053	440,053		234,978	234,978
1	Other (ED-AN)	777,730	777,730			777,730	777,730		507,002	507,002		270,728	270,728
<b>Total Electric Production</b>		<b>2,094,284</b>	<b>2,094,284</b>			<b>2,094,284</b>	<b>2,094,284</b>		<b>1,365,264</b>	<b>1,365,264</b>		<b>729,020</b>	<b>729,020</b>
<b>Electric Transmission</b>													
1	ED-AN	854,185	854,185			854,185	854,185		556,843	556,843		297,342	297,342
<b>Total Electric Transmission</b>		<b>854,185</b>	<b>854,185</b>			<b>854,185</b>	<b>854,185</b>		<b>556,843</b>	<b>556,843</b>		<b>297,342</b>	<b>297,342</b>
<b>Electric Distribution</b>													
	ED-ID	1,175,513	1,175,513			1,175,513	1,175,513					1,175,513	1,175,513
	ED-WA	1,910,976	1,910,976			1,910,976	1,910,976	1,910,976		1,910,976			
<b>Total Electric Distribution</b>		<b>3,086,489</b>	<b>3,086,489</b>			<b>3,086,489</b>	<b>3,086,489</b>	<b>1,910,976</b>		<b>1,910,976</b>		<b>1,175,513</b>	<b>1,175,513</b>
<b>Gas Underground Storage</b>													
	GD-AN	45,732		45,732									
	GD-OR	9,486				9,486							
<b>Total Gas Underground Storage</b>		<b>55,218</b>		<b>45,732</b>		<b>9,486</b>							
<b>Gas Distribution</b>													
	GD-AN	5,209		5,209									
	GD-ID	341,426		341,426									
	GD-WA	685,319		685,319									
	GD-OR	344,428				344,428							
<b>Total Gas Distribution</b>		<b>1,376,382</b>		<b>1,031,954</b>		<b>344,428</b>							
<b>General Plant</b>													
4	ED-AN	217,637	217,637			217,637	217,637		147,290	147,290		70,347	70,347
	ED-ID	12,109	12,109			12,109	12,109				12,109		12,109
	ED-WA	75,050	75,050			75,050	75,050	75,050		75,050			
7,4	CD-AA	1,168,317	845,231	226,665	96,421	845,231	845,231		572,027	572,027		273,204	273,204
9,4	CD-AN	60,175	47,671	12,504		47,671	47,671		32,262	32,262		15,409	15,409
9	CD-ID	21,876	17,330	4,546		17,330	17,330				17,330		17,330
9	CD-WA	14,182	11,235	2,947		11,235	11,235	11,235		11,235			
8	GD-AA	13,182		9,269	3,913								
	GD-AN	2,909		2,909									
	GD-ID	3,949		3,949									
	GD-WA	18,206		18,206									
	GD-OR	21,013			21,013								
<b>Total General Plant</b>		<b>1,628,605</b>	<b>1,226,263</b>	<b>280,995</b>	<b>121,347</b>	<b>115,724</b>	<b>1,110,539</b>	<b>1,226,263</b>	<b>86,285</b>	<b>751,579</b>	<b>837,864</b>	<b>29,439</b>	<b>358,960</b>
<b>Total Depreciation Expense</b>		<b>9,095,163</b>	<b>7,261,221</b>	<b>1,358,681</b>	<b>475,261</b>	<b>3,202,213</b>	<b>4,059,008</b>	<b>7,261,221</b>	<b>1,997,261</b>	<b>2,673,686</b>	<b>4,670,947</b>	<b>1,204,952</b>	<b>1,385,322</b>

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%
8	Gas North/Oregon 4-Factor	0.000%	70.320%	29.680%	4	Jurisdictional 4-Factor Ratio	67.677%
9	Elec/Gas North 4-Factor	79.221%	20.779%	0.000%			32.323%

RESULTS OF OPERATIONS  
**ELECTRIC AMORTIZATION EXPENSE**  
 For Month Ended December 31, 2013  
 Average of Monthly Averages Basis

Report ID:  
**E-AMTX-1A**

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			
<b>Production/Transmission</b>																
1	Franchises (302000)	ED-AN	76,533	76,533		76,533	76,533		49,892	49,892		26,641	26,641			
1	Misc Intangible Plt (303000)	ED-AN	7,386	7,386		7,386	7,386		4,815	4,815		2,571	2,571			
<b>Total Production/Transmission</b>			<b>83,919</b>	<b>83,919</b>		<b>83,919</b>	<b>83,919</b>		<b>54,707</b>	<b>54,707</b>		<b>29,212</b>	<b>29,212</b>			
<b>Distribution</b>																
	Franchises (302000)	ED-WA	2,013	2,013		2,013	2,013	2,013		2,013						
	Misc Intangible Plt (303000)	ED-WA	237	237		237	237	237		237						
<b>Total Distribution</b>			<b>2,250</b>	<b>2,250</b>		<b>2,250</b>	<b>2,250</b>	<b>2,250</b>		<b>2,250</b>						
<b>General Plant - 303000</b>																
7,4		CD-AA	23,884	17,279	4,634	1,971	17,279		11,694	11,694		5,585	5,585			
9,1		CD-AN	812	643	169		643		419	419		224	224			
		GD-ID	338		338											
		GD-WA	1,984		1,984											
		GD-OR	648			648										
<b>Total General Plant - 303000</b>			<b>27,666</b>	<b>17,922</b>	<b>7,125</b>	<b>2,619</b>	<b>17,922</b>		<b>12,113</b>	<b>12,113</b>		<b>5,809</b>	<b>5,809</b>			
<b>Miscellaneous IT Intangible Plant - 3031XX</b>																
7,4		CD-AA	836,166	604,932	162,225	69,009	604,932		409,400	409,400		195,532	195,532			
9,4		CD-AN	848	672	176		672		455	455		217	217			
9,4		CD-ID	894	708	186		708	708			708		708			
4		ED-AN	17,421	17,421			17,421		11,790	11,790		5,631	5,631			
		ED-ID	396	396			396				396		396			
		ED-WA	46,776	46,776			46,776	46,776		46,776						
8		GD-AA	36,795		25,874	10,921										
		GD-AN	197		197											
		GD-OR	21			21										
<b>Total Miscellaneous IT Intangible Plt - 3031XX</b>			<b>939,514</b>	<b>670,905</b>	<b>188,658</b>	<b>79,951</b>	<b>670,905</b>	<b>47,880</b>	<b>623,025</b>	<b>670,905</b>	<b>46,776</b>	<b>421,645</b>	<b>468,421</b>	<b>1,104</b>	<b>201,380</b>	<b>202,484</b>
<b>Gas Underground Storage</b>																
		GD-AN	19		19											
<b>Total Gas Underground Storage</b>			<b>19</b>		<b>19</b>											
<b>General Plant - 390200, 396200</b>																
7,4		CD-AA	2,404	1,739	467	198	1,739		1,177	1,177		562	562			
4		ED-AN	802	802			802		543	543		259	259			
		GD-OR	262			262										
<b>Total General Plant - 390200, 396200</b>			<b>3,468</b>	<b>2,541</b>	<b>467</b>	<b>460</b>	<b>2,541</b>		<b>1,720</b>	<b>1,720</b>		<b>821</b>	<b>821</b>			
<b>Total Amortization Expense</b>			<b>1,056,836</b>	<b>777,537</b>	<b>196,269</b>	<b>83,030</b>	<b>777,537</b>	<b>50,130</b>	<b>727,407</b>	<b>777,537</b>	<b>49,026</b>	<b>490,185</b>	<b>539,211</b>	<b>1,104</b>	<b>237,222</b>	<b>238,326</b>

Allocation Ratios:		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:
<b>ELECTRIC ACCUMULATED DEPRECIATION</b>	<b>E-ADEP-1A</b>
For Month Ended December 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
1	Steam (ED-AN)	(284,342,703)	(284,342,703)			(284,342,703)	(284,342,703)		(185,363,008)	(185,363,008)		(98,979,695)	(98,979,695)	
1	Hydro (ED-AN)	(122,931,700)	(122,931,700)			(122,931,700)	(122,931,700)		(80,139,175)	(80,139,175)		(42,792,525)	(42,792,525)	
1	Other (ED-AN)	(84,461,477)	(84,461,477)			(84,461,477)	(84,461,477)		(55,060,437)	(55,060,437)		(29,401,040)	(29,401,040)	
<b>Total Electric Production</b>		<b>(491,735,880)</b>	<b>(491,735,880)</b>			<b>(491,735,880)</b>	<b>(491,735,880)</b>		<b>(320,562,620)</b>	<b>(320,562,620)</b>		<b>(171,173,260)</b>	<b>(171,173,260)</b>	
<b>Electric Transmission</b>														
1	ED-AN	(190,770,514)	(190,770,514)			(190,770,514)	(190,770,514)		(124,363,298)	(124,363,298)		(66,407,216)	(66,407,216)	
<b>Total Electric Transmission</b>		<b>(190,770,514)</b>	<b>(190,770,514)</b>			<b>(190,770,514)</b>	<b>(190,770,514)</b>		<b>(124,363,298)</b>	<b>(124,363,298)</b>		<b>(66,407,216)</b>	<b>(66,407,216)</b>	
<b>Electric Distribution</b>														
	ED-ID	(152,826,978)	(152,826,978)			(152,826,978)	(152,826,978)					(152,826,978)	(152,826,978)	
	ED-WA	(243,913,774)	(243,913,774)			(243,913,774)	(243,913,774)		(243,913,774)	(243,913,774)				
<b>Total Electric Distribution</b>		<b>(396,740,752)</b>	<b>(396,740,752)</b>			<b>(396,740,752)</b>	<b>(396,740,752)</b>		<b>(243,913,774)</b>	<b>(243,913,774)</b>		<b>(152,826,978)</b>	<b>(152,826,978)</b>	
<b>Gas Underground Storage</b>														
	GD-AN	(12,897,754)		(12,897,754)										
	GD-OR	(510,096)		(510,096)										
<b>Total Gas Underground Storage</b>		<b>(13,407,850)</b>		<b>(12,897,754)</b>	<b>(510,096)</b>									
<b>Gas Distribution</b>														
	GD-AN	(1,503,487)		(1,503,487)										
	GD-ID	(55,437,059)		(55,437,059)										
	GD-WA	(110,445,801)		(110,445,801)										
	GD-OR	(89,456,770)		(89,456,770)										
<b>Total Gas Distribution</b>		<b>(266,843,117)</b>		<b>(167,386,347)</b>	<b>(89,456,770)</b>									
<b>General Plant</b>														
4	ED-AN	(36,610,170)	(36,610,170)				(36,610,170)		(24,776,665)	(24,776,665)		(11,833,505)	(11,833,505)	
	ED-ID	(5,904,361)	(5,904,361)			(5,904,361)	(5,904,361)				(5,904,361)		(5,904,361)	
	ED-WA	(12,570,510)	(12,570,510)			(12,570,510)	(12,570,510)		(12,570,510)	(12,570,510)				
7.4	CD-AA	(33,584,093)	(24,296,748)	(6,515,650)	(2,771,695)		(24,296,748)		(16,443,310)	(16,443,310)		(7,853,438)	(7,853,438)	
9.4	CD-AN	(11,007,766)	(8,720,462)	(2,287,304)			(8,720,462)		(5,901,747)	(5,901,747)		(2,818,715)	(2,818,715)	
9	CD-ID	(4,728,654)	(3,746,087)	(982,567)		(3,746,087)	(3,746,087)				(3,746,087)		(3,746,087)	
9	CD-WA	(2,409,279)	(1,908,655)	(500,624)		(1,908,655)	(1,908,655)		(1,908,655)	(1,908,655)				
8	GD-AA	(1,468,382)		(1,032,566)	(435,816)									
	GD-AN	(1,508,354)		(1,508,354)										
	GD-ID	(1,194,599)		(1,194,599)										
	GD-WA	(3,037,191)		(3,037,191)										
	GD-OR	(3,868,226)		(3,868,226)										
<b>Total General Plant</b>		<b>(117,891,585)</b>	<b>(93,756,993)</b>	<b>(17,058,855)</b>	<b>(7,075,737)</b>	<b>(24,129,613)</b>	<b>(69,627,380)</b>	<b>(93,756,993)</b>	<b>(14,479,165)</b>	<b>(47,121,722)</b>	<b>(61,600,887)</b>	<b>(9,650,448)</b>	<b>(22,505,658)</b>	<b>(32,156,106)</b>
<b>Total Accumulated Depreciation</b>		<b>(1,467,389,698)</b>	<b>(1,173,004,139)</b>	<b>(197,342,956)</b>	<b>(97,042,603)</b>	<b>(420,870,365)</b>	<b>(752,133,774)</b>	<b>(1,173,004,139)</b>	<b>(258,392,939)</b>	<b>(492,047,640)</b>	<b>(750,440,579)</b>	<b>(162,477,426)</b>	<b>(260,086,134)</b>	<b>(422,563,560)</b>

<b>Allocation Ratios:</b>													
<b>Service -</b>		Electric	Gas-North	Gas-South	<b>Jurisdiction -</b>			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:
<b>ELECTRIC ACCUMULATED AMORTIZATION</b>	<b>E-AAMT-1A</b>
For Month Ended December 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
1	Franchises (302000) ED-AN	(7,347,886)	(7,347,886)			(7,347,886)	(7,347,886)		(4,790,087)	(4,790,087)		(2,557,799)	(2,557,799)	
1	Misc Intangible PIt (303000) ED-AN	(697,043)	(697,043)			(697,043)	(697,043)		(454,402)	(454,402)		(242,641)	(242,641)	
<b>Total Production/Transmission</b>		<b>(8,044,929)</b>	<b>(8,044,929)</b>			<b>(8,044,929)</b>	<b>(8,044,929)</b>		<b>(5,244,489)</b>	<b>(5,244,489)</b>		<b>(2,800,440)</b>	<b>(2,800,440)</b>	
<b>Distribution</b>														
	Franchises (302000) ED-WA	(95,923)	(95,923)			(95,923)	(95,923)	(95,923)		(95,923)				
	Misc Intangible PIt (303000) ED-WA	(25,069)	(25,069)			(25,069)	(25,069)	(25,069)		(25,069)				
<b>Total Distribution</b>		<b>(120,992)</b>	<b>(120,992)</b>			<b>(120,992)</b>	<b>(120,992)</b>	<b>(120,992)</b>		<b>(120,992)</b>				
<b>General Plant - 303000</b>														
7,4	CD-AA	(249,562)	(180,549)	(48,417)	(20,596)		(180,549)		(122,190)	(122,190)		(58,359)	(58,359)	
9,1	CD-AN	(57,447)	(45,510)	(11,937)		(45,510)	(45,510)		(29,668)	(29,668)		(15,842)	(15,842)	
	GD-ID	(46,859)		(46,859)										
	GD-WA	(91,166)		(91,166)										
	GD-OR	(56,144)			(56,144)									
<b>Total General Plant - 303000</b>		<b>(501,178)</b>	<b>(226,059)</b>	<b>(198,379)</b>	<b>(76,740)</b>		<b>(226,059)</b>	<b>(226,059)</b>		<b>(151,858)</b>	<b>(151,858)</b>		<b>(74,201)</b>	<b>(74,201)</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4	CD-AA	(24,315,689)	(17,591,428)	(4,717,487)	(2,006,774)		(17,591,428)	(17,591,428)	(11,905,351)	(11,905,351)		(5,686,077)	(5,686,077)	
9,4	CD-AN	(5,915)	(4,686)	(1,229)		(4,686)	(4,686)		(3,171)	(3,171)		(1,515)	(1,515)	
9	CD-ID	(7,152)	(5,666)	(1,486)		(5,666)	(5,666)				(5,666)		(5,666)	
4	ED-AN	(511,198)	(511,198)			(511,198)	(511,198)		(345,963)	(345,963)		(165,235)	(165,235)	
	ED-ID	(8,295)				(8,295)	(8,295)				(8,295)		(8,295)	
	ED-WA	(902,107)	(902,107)			(902,107)	(902,107)	(902,107)		(902,107)				
8	GD-AA	(1,208,298)		(849,675)	(358,623)									
	GD-AN	(9,682)		(9,682)										
	GD-OR	(973)			(973)									
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>		<b>(26,969,309)</b>	<b>(19,023,380)</b>	<b>(5,579,559)</b>	<b>(2,366,370)</b>		<b>(18,107,312)</b>	<b>(18,107,312)</b>		<b>(12,254,485)</b>	<b>(12,254,485)</b>		<b>(5,852,827)</b>	<b>(5,852,827)</b>
<b>Gas Underground Storage</b>														
	GD-AN	(239,623)		(239,623)										
<b>Total Gas Underground Storage</b>		<b>(239,623)</b>		<b>(239,623)</b>										
<b>General Plant - 390200, 396200</b>														
7,4	CD-AA	(186,646)	(135,031)	(36,211)	(15,404)		(135,031)	(135,031)	(91,385)	(91,385)		(43,646)	(43,646)	
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	(53,772)	(53,772)			(53,772)	(53,772)		(36,391)	(36,391)		(17,381)	(17,381)	
	ED-WA	(110,678)	(110,678)			(110,678)	(110,678)	(110,678)		(110,678)				
	GD-WA	(1,863)		(1,863)										
	GD-OR	(47,003)			(47,003)									
<b>Total General Plant - 390200, 396200</b>		<b>(412,832)</b>	<b>(309,677)</b>	<b>(40,748)</b>	<b>(62,407)</b>		<b>(188,803)</b>	<b>(188,803)</b>		<b>(127,776)</b>	<b>(127,776)</b>		<b>(61,027)</b>	<b>(61,027)</b>
<b>Total Accumulated Amortization</b>		<b>(36,288,863)</b>	<b>(27,725,037)</b>	<b>(6,058,309)</b>	<b>(2,505,517)</b>		<b>(18,157,934)</b>	<b>(18,157,934)</b>		<b>(12,416,273)</b>	<b>(12,416,273)</b>		<b>(8,788,495)</b>	<b>(8,788,495)</b>

Allocation Ratios:		Electric	Gas-North	Gas-South	Jurisdiction -		Washington	Idaho	
Service-	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:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended December 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
			Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	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	
		<b>TOTAL ACCOUNT</b>	<b>6,725,130</b>	<b>386,513</b>	<b>708,653</b>	<b>3,108,652</b>	<b>4,203,818</b>	<b>574,973</b>	<b>90,851</b>	<b>826,151</b>	<b>1,491,975</b>	<b>704,242</b>	<b>325,095</b>	<b>1,029,337</b>
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	6,747,388	933,805	2,122,969	3,690,614	6,747,388	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	3,559,881	0	0	0	0	0	0	0	3,559,881	0	3,559,881	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	74,371,701	0	0	53,804,951	53,804,951	0	0	14,428,854	14,428,854	6,137,896	6,137,896	
9		CD-WA / ID / AN	21,919,514	5,589,374	4,428,860	7,346,624	17,364,858	1,466,046	1,161,653	1,926,957	4,554,656	0	0	
		<b>TOTAL ACCOUNT</b>	<b>108,776,251</b>	<b>6,523,179</b>	<b>6,551,829</b>	<b>64,842,189</b>	<b>77,917,197</b>	<b>3,643,813</b>	<b>1,161,653</b>	<b>16,355,811</b>	<b>21,161,277</b>	<b>3,559,881</b>	<b>6,137,896</b>	<b>9,697,777</b>
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	8,253,511	2,533,637	14,649	5,705,225	8,253,511	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	49,250,636	0	0	35,630,865	35,630,865	0	0	9,555,116	9,555,116	4,064,655	4,064,655	
9		CD-WA / ID / AN	106,301	0	11,050	73,163	84,213	0	2,898	19,190	22,088	0	0	
		<b>TOTAL ACCOUNT</b>	<b>58,087,274</b>	<b>2,533,637</b>	<b>25,699</b>	<b>41,409,253</b>	<b>43,968,589</b>	<b>0</b>	<b>2,898</b>	<b>9,911,584</b>	<b>9,914,482</b>	<b>0</b>	<b>4,204,203</b>	<b>4,204,203</b>
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	22,654,077	11,053,655	3,738,964	7,861,458	22,654,077	0	0	0	0	0	0	
99		GD-WA / ID / AN	8,301,624	0	0	0	0	5,432,240	1,624,265	1,245,119	8,301,624	0	0	
99		GD-OR / AS	2,919,187	0	0	0	0	0	0	0	2,919,187	0	2,919,187	
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	5,037,230	1,537,682	794,059	1,658,803	3,990,544	403,321	208,275	435,090	1,046,686	0	0	
		<b>TOTAL ACCOUNT</b>	<b>39,441,915</b>	<b>12,591,337</b>	<b>4,533,023</b>	<b>9,903,548</b>	<b>27,027,908</b>	<b>5,835,561</b>	<b>1,832,540</b>	<b>1,782,995</b>	<b>9,451,096</b>	<b>2,919,187</b>	<b>43,724</b>	<b>2,962,911</b>

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended December 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
			Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	395,329	10,739	14,745	369,845	395,329	0	0	0	0	0	0	0
99		GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	84,271	0	0	0
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	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	2,459,781	112,658	141,147	1,694,858	1,948,663	29,549	37,022	444,547	511,118	0	0	0
		TOTAL ACCOUNT	2,996,608	123,397	155,892	2,064,703	2,343,992	113,820	37,022	444,547	595,389	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,141,212	1,069,079	335,101	1,737,032	3,141,212	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,923,198	0	0	0	0	2,089,719	432,848	400,631	2,923,198	0	0	0
99		GD-OR / AS	892,755	0	0	0	0	0	0	0	892,755	0	892,755	
8		GD-AA	1,380,380	0	0	0	0	0	0	970,683	0	409,697	409,697	
7		CD-AA	8,938,008	0	0	6,466,291	6,466,291	0	0	1,734,063	1,734,063	0	737,654	737,654
9		CD-WA / ID / AN	359,551	42,941	24,999	216,900	284,840	11,263	6,557	56,891	74,711	0	0	0
		TOTAL ACCOUNT	17,635,104	1,112,020	360,100	8,420,223	9,892,343	2,100,982	439,405	3,162,268	5,702,655	892,755	1,147,351	2,040,106
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	820,040	155,769	70,184	594,087	820,040	0	0	0	0	0	0	0
99		GD-WA / ID / AN	156,456	0	0	0	0	50,915	16,605	88,936	156,456	0	0	0
99		GD-OR / AS	144,443	0	0	0	0	0	0	0	144,443	0	144,443	
8		GD-AA	82,554	0	0	0	0	0	0	58,052	82,554	24,502	24,502	
7		CD-AA	355,663	0	0	257,308	257,308	0	0	69,002	355,663	29,353	29,353	
9		CD-WA / ID / AN	135,323	6,577	2,100	98,527	107,204	1,725	551	25,843	28,119	0	0	0
		TOTAL ACCOUNT	1,694,479	162,346	72,284	949,922	1,184,552	52,640	17,156	241,833	311,629	144,443	53,855	198,298
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	39,138,790	18,083,948	10,651,430	10,403,412	39,138,790	0	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	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	554,037	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	0
		TOTAL ACCOUNT	45,867,202	18,342,872	11,061,948	11,339,394	40,744,214	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-1A
For Month Ended December 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
			Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	52,936,344	9,710,373	2,961,502	40,264,469	52,936,344	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	20,037,257	0	0	14,496,154	14,496,154	0	0	3,887,428	3,887,428	0	1,653,675	1,653,675
9		CD-WA/ ID / AN	13,264,931	400,672	3,211,246	6,896,693	10,508,611	105,093	842,283	1,808,944	2,756,320	0	0	0
		TOTAL ACCOUNT	89,362,732	10,111,045	6,172,748	61,657,316	77,941,109	693,012	1,300,917	6,488,021	8,481,950	991,296	1,948,377	2,939,673
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	51,556	0	2,299	49,257	51,556	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	452,784	0	0	327,571	327,571	0	0	87,845	87,845	0	37,368	37,368
9		CD-WA/ ID / AN	10,046	3,965	21	3,973	7,959	1,040	5	1,042	2,087	0	0	0
		TOTAL ACCOUNT	516,753	3,965	2,320	380,801	387,086	1,040	5	88,887	89,932	2,367	37,368	39,735
		TOTAL GENERAL PLANT	371,103,448	51,890,311	29,644,496	204,076,001	285,610,808	15,908,713	5,944,653	40,380,448	62,233,814	9,315,232	13,943,594	23,258,826

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-1A
For Month Ended December 31, 2013	
Average of Monthly Averages 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	3,895,407	2,810,548	23,524	1,061,335	3,895,407	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	54,227,097	0	0	39,231,136	39,231,136	0	0	10,520,599	10,520,599	0	4,475,362	
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	60,403,442	2,810,548	66,025	40,332,785	43,209,358	0	11,148	12,061,618	12,072,766	0	5,121,318	5,121,318
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	37,839	0	0	37,839	37,839	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	4,319,545	0	0	3,125,018	3,125,018	0	0	838,035	838,035	0	356,492	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	4,370,141	0	0	3,162,857	3,162,857	0	0	849,561	849,561	1,231	356,492	357,723
		TOTAL	72,924,718	2,963,727	66,025	48,708,214	51,737,966	964,981	192,185	13,785,601	14,942,767	411,357	5,832,628	6,243,985

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%

<b>RESULTS OF OPERATIONS</b>	Report ID: <b>C-DTX-1A</b>
<b>COMMON ACCUMULATED DEFERRED FIT</b>	
For Month Ended December 31, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		Deferred FIT - Common Plant (For Report APL)				
7	282900	CD-AA	(42,858,217)	(31,006,205)	(8,314,923)	(3,537,089)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,960,453)	(1,553,090)	(407,363)	0
7	283750	CD-AA	(546,395)	(395,295)	(106,006)	(45,094)
		<b>Total</b>	<b>(45,365,065)</b>	<b>(32,954,590)</b>	<b>(8,828,292)</b>	<b>(3,582,183)</b>

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:
<b>COMMON WORKING CAPITAL</b>	<b>C-WKC-1A</b>
For Month Ended December 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	***** SYSTEM *****			***** ELECTRIC *****			***** GAS NORTH *****		
			Washington	Idaho	Total	Washington	Idaho	Total	Washington	Idaho	Total
1	151120	FUEL STOCK COAL-COLSTRIP		783,102	783,102		783,102	783,102		0	0
1	151210	FUEL STOCK HOG FUEL-KFGS		375,336	375,336		375,336	375,336		0	0
4	154100	PLANT MATERIALS & OPER SUPPLIES		6,671,514	6,671,514		5,420,607	5,420,607		1,250,907	1,250,907
1	154300	PLANT MATERIALS & OPER SUP-CS2		240,943	240,943		195,766	195,766		45,177	45,177
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		723,203	723,203		587,603	587,603		135,600	135,600
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		194	194		158	158		36	36
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		(363)	(363)		(295)	(295)		(68)	(68)
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		378	378		307	307		71	71
99	163998	COMMON WORKING CAPITAL	0		0	0		0	0		0
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	21,857,429		21,857,429	21,857,429		21,857,429	0		0
<b>TOTAL</b>			<b>21,857,429</b>	<b>8,794,307</b>	<b>30,651,736</b>	<b>21,857,429</b>	<b>7,362,584</b>	<b>29,220,013</b>	<b>0</b>	<b>1,431,723</b>	<b>1,431,723</b>

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%