

RESULTS OF OPERATIONS	Report ID: E-ROR-12A
ELECTRIC RATE OF RETURN	
For Twelve Months Ended October 31, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	146,999,735	95,381,422	51,618,313
	Adjustments			
	Adjusted Net Operating Income (Loss)	146,999,735	95,381,422	51,618,313
E-APL	Electric Net Rate Base	1,863,029,566	1,216,058,046	646,971,520
	RATE OF RETURN	7.890%	7.843%	7.978%

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-12A	AVISTA UTILITIES		
ELECTRIC ALLOCATION PERCENTAGES						
For Twelve Months Ended October 31, 2013						
Average of Monthly Averages Basis						
Basis	Ref	Description		System	Washington	Idaho
1	Input	Production/Transmission Ratio	12-31-2012	100.000%	65.010%	34.990%
2	Input	Number of Customers	10-31-2013	362,669	237,933	124,736
		Percent		100.000%	65.606%	34.394%
3	E-OPS	Direct Distribution Operating Expense		23,349,731	15,584,212	7,765,519
		Percent		100.000%	66.743%	33.257%
	Input	Jurisdictional 4-Factor Ratio	12-31-2012			
		Direct O & M Accts 500 - 598		20,221,960	13,135,421	7,086,539
		Direct O & M Accts 901 - 935		27,780,483	19,758,209	8,022,274
		Total		48,002,443	32,893,630	15,108,813
		Percentage		100.000%	68.525%	31.475%
		Direct Labor Accts 500 - 598		13,459,589	8,757,716	4,701,873
		Direct Labor Accts 901 - 935		6,280,527	4,982,574	1,297,953
		Total		19,740,116	13,740,290	5,999,826
		Percentage		100.000%	69.606%	30.394%
		Number of Customers		362,462	237,724	124,738
		Percentage		100.000%	65.586%	34.414%
		Net Direct Plant		865,560,849	556,413,691	309,147,158
		Percentage		100.000%	64.284%	35.716%
		Total Percentages		400.000%	268.000%	132.000%
4		Percent		100.000%	67.000%	33.000%

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ELECTRIC ALLOCATION PERCENTAGES		
For Twelve Months Ended October 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%

7

RESULTS OF OPERATIONS	Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months Ended October 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%

RESULTS OF OPERATIONS		Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES		
For Twelve Months Ended October 31, 2013 Average of Monthly Averages Basis		

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
		Input	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor				
	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	858,542,982	554,520,502	304,022,480	
		Percent	100.000%	64.589%	35.411%	
11		Book Depreciation	84,359,142	54,611,548	29,747,594	
		Percent	100.000%	64.737%	35.263%	

RESULTS OF OPERATIONS		Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES		
For Twelve Months Ended October 31, 2013 Average of Monthly Averages Basis		

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho
12		Net Electric Plant (before DFIT) Percent	2,155,035,045 100.000%	1,400,453,268 64.985%	754,581,777 35.015%
13	E-PLT	Net Electric General Plant Percent	177,121,280 100.000%	117,127,773 66.129%	59,993,507 33.871%
14		Net Allocated Schedule M's Percent	-66,406,767 100.000%	-42,395,295 63.842%	-24,011,472 36.158%
99	Input	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12A
For Twelve Months Ended October 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	323,575,163	0	323,575,163	219,681,436	0	219,681,436	103,893,727	0	103,893,727
99	442200	Commercial - Firm & Int.	289,072,731	0	289,072,731	204,906,035	0	204,906,035	84,166,696	0	84,166,696
1	442300	Industrial	115,831,049	0	115,831,049	58,896,035	0	58,896,035	56,935,014	0	56,935,014
99	444000	Public Street & Highway Lighting	7,220,577	0	7,220,577	4,847,948	0	4,847,948	2,372,629	0	2,372,629
99	448000	Interdepartmental Revenue	1,086,661	0	1,086,661	874,572	0	874,572	212,089	0	212,089
99	499XXX	Unbilled Revenue	(3,650,070)	0	(3,650,070)	(2,303,871)	0	(2,303,871)	(1,346,199)	0	(1,346,199)
		TOTAL SALES TO ULTIMATE CUSTOMERS	733,136,111	0	733,136,111	486,902,155	0	486,902,155	246,233,956	0	246,233,956
1	447XXX	Sales for Resale	0	156,874,739	156,874,739	0	101,984,268	101,984,268	0	54,890,471	54,890,471
		TOTAL SALES OF ELECTRICITY	733,136,111	156,874,739	890,010,850	486,902,155	101,984,268	588,886,423	246,233,956	54,890,471	301,124,427
		OTHER OPERATING REVENUE:									
99	451000	Miscellaneous Service Revenue	598,036	0	598,036	372,386	0	372,386	225,650	0	225,650
1	453000	Sales of Water & Water Power	0	435,666	435,666	0	283,226	283,226	0	152,440	152,440
1	454000	Rent from Electric Property	2,965,551	71,753	3,037,304	1,977,545	46,647	2,024,192	988,006	25,106	1,013,112
1	456XXX	Other Electric Revenues	324,602	168,494,108	168,818,710	280,440	109,538,020	109,818,460	44,162	58,956,088	59,000,250
		TOTAL OTHER OPERATING REVENUE	3,888,189	169,001,527	172,889,716	2,630,371	109,867,893	112,498,264	1,257,818	59,133,634	60,391,452
		TOTAL ELECTRIC REVENUE	737,024,300	325,876,266	1,062,900,566	489,532,526	211,852,161	701,384,687	247,491,774	114,024,105	361,515,879
		EXPENSE									
		STEAM POWER GENERATION EXPENSE:									
		OPERATION									
1	500000	Supervision & Engineering	0	284,026	284,026	0	184,645	184,645	0	99,381	99,381
1	501000	Fuel	0	25,554,055	25,554,055	0	16,612,691	16,612,691	0	8,941,364	8,941,364
1	502000	Steam Expense	0	4,354,345	4,354,345	0	2,830,760	2,830,760	0	1,523,585	1,523,585
1	505000	Electric Expense	0	1,005,240	1,005,240	0	653,507	653,507	0	351,733	351,733
1	506000	Miscellaneous Steam Power Generation Expense	148,375	2,623,910	2,772,285	96,251	1,705,804	1,802,055	52,124	918,106	970,230
1	507000	Rent	0	31,898	31,898	0	20,737	20,737	0	11,161	11,161
		MAINTENANCE									
1	510000	Supervision & Engineering	0	439,813	439,813	0	285,922	285,922	0	153,891	153,891
1	511000	Structures	0	650,375	650,375	0	422,809	422,809	0	227,566	227,566
1	512000	Boiler Plant	0	5,883,611	5,883,611	0	3,824,936	3,824,936	0	2,058,675	2,058,675
1	513000	Electric Plant	0	1,114,446	1,114,446	0	724,501	724,501	0	389,945	389,945
1	514000	Miscellaneous Steam Plant	0	740,618	740,618	0	481,476	481,476	0	259,142	259,142
		TOTAL STEAM POWER GENERATION EXP	148,375	42,682,337	42,830,712	96,251	27,747,788	27,844,039	52,124	14,934,549	14,986,673

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended October 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	2,112,380	2,112,380	0	1,373,258	1,373,258	0	739,122	739,122
1	536000	Water for Power	0	1,263,382	1,263,382	0	821,325	821,325	0	442,057	442,057
1	537000	Hydraulic Expense	4,133,032	2,829,758	6,962,790	2,535,674	1,839,626	4,375,300	1,597,358	990,132	2,587,490
1	538000	Electric Expense	0	6,638,349	6,638,349	0	4,315,591	4,315,591	0	2,322,758	2,322,758
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	682,106	682,106	0	443,437	443,437	0	238,669	238,669
1	540000	Rent	0	1,262,498	1,262,498	0	820,750	820,750	0	441,748	441,748
1	540100	MT Trust Funds Land Settlement Rents	5,578,504	0	5,578,504	3,630,630	0	3,630,630	1,947,874	0	1,947,874
		MAINTENANCE									
1	541000	Supervision & Engineering	0	573,934	573,934	0	373,114	373,114	0	200,820	200,820
1	542000	Structures	0	919,720	919,720	0	597,910	597,910	0	321,810	321,810
1	543000	Reservoirs, Dams, & Waterways	0	1,677,053	1,677,053	0	1,090,252	1,090,252	0	586,801	586,801
1	544000	Electric Plant	0	4,063,899	4,063,899	0	2,641,941	2,641,941	0	1,421,958	1,421,958
1	545000	Miscellaneous Hydraulic Plant	0	514,202	514,202	0	334,283	334,283	0	179,919	179,919
		TOTAL HYDRO POWER GENERATION EXP	9,711,536	22,537,281	32,248,817	6,166,304	14,651,487	20,817,791	3,545,232	7,885,794	11,431,026
		OTHER POWER GENERATION EXPENSE: OPERATION									
1	546000	Supervision & Engineering	0	1,224,413	1,224,413	0	795,991	795,991	0	428,422	428,422
1	547000	Fuel	0	93,950,503	93,950,503	0	61,077,222	61,077,222	0	32,873,281	32,873,281
1	548000	Generation Expense	0	2,294,234	2,294,234	0	1,491,482	1,491,482	0	802,752	802,752
1	549000	Miscellaneous Other Power Generation Expense	0	510,144	510,144	0	331,645	331,645	0	178,499	178,499
1	550000	Rent	0	(12,567)	(12,567)	0	(8,170)	(8,170)	0	(4,397)	(4,397)
		MAINTENANCE									
1	551000	Supervision & Engineering	0	1,334,634	1,334,634	0	867,646	867,646	0	466,988	466,988
1	552000	Structures	0	45,303	45,303	0	29,451	29,451	0	15,852	15,852
1	553000	Generating & Electric Equipment	0	1,584,083	1,584,083	0	1,029,812	1,029,812	0	554,271	554,271
1	554000	Miscellaneous Other Power Generation Plant	0	173,125	173,125	0	112,549	112,549	0	60,576	60,576
		TOTAL OTHER POWER GENERATION EXP	0	101,103,872	101,103,872	0	65,727,628	65,727,628	0	35,376,244	35,376,244
		OTHER POWER SUPPLY EXPENSE:									
E-555	555XXX	Purchased Power	12,247,565	210,787,222	223,034,787	0	137,032,772	137,032,772	12,247,565	73,754,450	86,002,015
1	556000	System Control & Load Dispatching	0	938,118	938,118	0	609,871	609,871	0	328,247	328,247
E-557	557XXX	Other Expense	(415,449)	145,281,229	144,865,780	4,508,955	94,447,327	98,956,282	(4,924,404)	50,833,902	45,909,498
		TOTAL OTHER POWER SUPPLY EXPENSE	11,832,116	357,006,569	368,838,685	4,508,955	232,089,970	236,598,925	7,323,161	124,916,599	132,239,760
		TOTAL PRODUCTION OPERATING EXP	21,692,027	523,330,059	545,022,086	10,771,510	340,216,873	350,988,383	10,920,517	183,113,186	194,033,703

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended October 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	2,437,447	2,437,447	0	1,584,584	1,584,584	0	852,863	852,863	
1	561000	Load Dispatching	0	2,342,754	2,342,754	0	1,523,024	1,523,024	0	819,730	819,730	
1	562000	Station Expense	0	420,947	420,947	0	273,658	273,658	0	147,289	147,289	
1	563000	Overhead Line Expense	0	471,282	471,282	0	306,380	306,380	0	164,902	164,902	
1	565000	Transmission of Electricity by Others	0	17,544,042	17,544,042	0	11,405,382	11,405,382	0	6,138,660	6,138,660	
1	566000	Miscellaneous Transmission Expense	0	2,022,908	2,022,908	0	1,315,092	1,315,092	0	707,816	707,816	
1	567000	Rent	0	110,447	110,447	0	71,802	71,802	0	38,645	38,645	
		MAINTENANCE										
1	568000	Supervision & Engineering	1,938	1,827,526	1,829,464	1,938	1,188,075	1,190,013	0	639,451	639,451	
1	569000	Structures	14,433	367,606	382,039	13,382	238,981	252,363	1,051	128,625	129,676	
1	570000	Station Equipment	543	1,270,215	1,270,758	543	825,767	826,310	0	444,448	444,448	
1	571000	Overhead Lines	14,413	1,093,312	1,107,725	7,342	710,762	718,104	7,071	382,550	389,621	
1	572000	Underground Lines	0	5,357	5,357	0	3,483	3,483	0	1,874	1,874	
1	573000	Service Miscellaneous	43	113,378	113,421	43	73,707	73,750	0	39,671	39,671	
		TOTAL TRANSMISSION OPERATING EXP	31,370	30,027,221	30,058,591	23,248	19,520,697	19,543,945	8,122	10,506,524	10,514,646	
E-DEPX		Depreciation Expense-Production	0	25,445,874	25,445,874	0	16,542,363	16,542,363	0	8,903,511	8,903,511	
E-DEPX		Depreciation Expense-Transmission	0	10,139,886	10,139,886	0	6,591,940	6,591,940	0	3,547,946	3,547,946	
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,001,001	1,001,001	0	650,751	650,751	0	350,250	350,250	
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(152,176)	0	(152,176)	152,176	0	152,176	
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	0	0	0	0	0	0	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	130,020	141,085	0	69,980	69,980	
99	407331	Amortization of BPA Parallel Capacity Support	5,377,182	0	5,377,182	1,735,381	0	1,735,381	3,641,801	0	3,641,801	
1	407333	Amortization of CDA Settlement Costs	0	33,995	33,995	0	22,100	22,100	0	11,895	11,895	
99	407335	Amortization of ID DSIT	(128,481)	0	(128,481)	0	0	0	(128,481)	0	(128,481)	
99	407350	Amortization of WA Renewable Energy Credits	13,735	0	13,735	13,735	0	13,735	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	1,446,838	0	1,446,838	789,900	0	789,900	656,938	0	656,938	
99	407362	Amortization of LIDAR O&M	711,866	0	711,866	711,866	0	711,866	0	0	0	
99	407365	Amortization of Wind Generation	505,636	0	505,636	0	0	0	505,636	0	505,636	
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	883,484	883,484	0	574,353	574,353	0	309,131	309,131	
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	222,461	0	222,461	170,966	0	170,966	51,495	0	51,495	
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	472,250	0	472,250	0	0	0	472,250	0	472,250	
99	407450/407499	Amortization of BPA Residential Exchange Credit	(12,525,826)	0	(12,525,826)	(8,691,460)	0	(8,691,460)	(3,834,366)	0	(3,834,366)	
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(1,866,483)	0	(1,866,483)	(537,699)	0	(537,699)	(1,328,784)	0	(1,328,784)	
99	407462	Amortization of Deferred LIDAR O&M	(712,372)	0	(712,372)	(712,372)	0	(712,372)	0	0	0	
1	407495	Optional Renew Solar Project Offset	0	(8,415)	(8,415)	0	(5,471)	(5,471)	0	(2,944)	(2,944)	
99	407496	Def Palouse Wind & Thornton Sw St	(53,115)	0	(53,115)	(53,115)	0	(53,115)	0	0	0	
E-OTX		Taxes Other Than FIT--Prod & Trans	0	18,740,014	18,740,014	0	12,182,884	12,182,884	0	6,557,130	6,557,130	
		TOTAL PIT DEPR/AMRT/NON-FIT TAXES	(2,001,786)	56,435,839	54,434,053	(2,463,920)	36,688,940	34,225,020	462,134	19,746,899	20,209,033	
		TOTAL PRODUCTION & TRANSMISSION EXPEN	19,721,611	609,793,119	629,514,730	8,330,838	396,426,510	404,757,348	11,390,773	213,366,609	224,757,382	

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended October 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	447,103	2,000,354	2,447,457	281,229	1,335,096	1,616,325	165,874	665,258	831,132
3	582000	Station Expense	587,989	58,698	646,687	344,638	39,177	383,815	243,351	19,521	262,872
3	583000	Overhead Line Expense	2,135,678	526,761	2,662,439	1,380,285	351,576	1,731,861	755,393	175,185	930,578
3	584000	Underground Line Expense	1,223,448	0	1,223,448	734,899	0	734,899	488,549	0	488,549
3	585000	Street Light & Signal System Operation Expense	111,252	0	111,252	16,735	0	16,735	94,517	0	94,517
3	586000	Meter Expense	2,398,405	82,193	2,480,598	1,922,710	54,858	1,977,568	475,695	27,335	503,030
3	587000	Customer Installations Expense	546,932	140,460	687,392	287,881	93,747	381,628	259,051	46,713	305,764
3	588000	Miscellaneous Distribution Expense	3,298,013	3,270,585	6,568,598	2,307,752	2,182,887	4,490,639	990,261	1,087,698	2,077,959
3	589000	Rent	3,438	244,637	248,075	3,138	163,278	166,416	300	81,359	81,659
		MAINTENANCE:									
3	590000	Supervision & Engineering	161,236	1,542,921	1,704,157	125,882	1,029,792	1,155,674	35,354	513,129	548,483
3	591000	Structures	325,944	2,985	328,929	173,893	1,992	175,885	152,051	993	153,044
3	592000	Station Equipment	799,384	231,729	1,031,113	597,658	154,663	752,321	201,726	77,066	278,792
3	593000	Overhead Lines	8,637,482	57,107	8,694,589	5,527,124	38,115	5,565,239	3,110,358	18,992	3,129,350
3	594000	Underground Lines	1,066,656	0	1,066,656	674,125	0	674,125	392,531	0	392,531
3	595000	Line Transformers	573,950	363,374	937,324	490,322	242,527	732,849	83,628	120,847	204,475
3	596000	Street Light & Signal System Maintenance Exp	740,710	0	740,710	494,771	0	494,771	245,939	0	245,939
3	597000	Meters	34,314	0	34,314	16,752	0	16,752	17,562	0	17,562
3	598000	Miscellaneous Distribution Expense	257,797	173,145	430,942	204,418	115,562	319,980	53,379	57,583	110,962
		TOTAL DISTRIBUTION OPERATING EXP	23,349,731	8,694,949	32,044,680	15,584,212	5,803,270	21,387,482	7,765,519	2,891,679	10,657,198
E-DEPX		Depreciation Expense-Distribution	34,792,543	0	34,792,543	22,099,374	0	22,099,374	12,693,169	0	12,693,169
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	47,107,815	0	47,107,815	40,464,718	0	40,464,718	6,643,097	0	6,643,097
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	81,927,355	0	81,927,355	62,591,089	0	62,591,089	19,336,266	0	19,336,266
		TOTAL DISTRIBUTION EXPENSES	105,277,086	8,694,949	113,972,035	78,175,301	5,803,270	83,978,571	27,101,785	2,891,679	29,993,464

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12A
For Twelve Months Ended October 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	363,025	363,025	0	238,166	238,166	0	124,859	124,859
2	902000	Meter Reading Expenses	3,076,028	105,718	3,181,746	2,702,515	69,357	2,771,872	373,513	36,361	409,874
E-903	903XXX	Customer Records & Collection Expenses	1,969,127	6,667,361	8,636,488	1,274,198	4,374,189	5,648,387	694,929	2,293,172	2,988,101
2	904000	Uncollectible Accounts	0	2,273,297	2,273,297	0	1,491,419	1,491,419	0	781,878	781,878
2	905000	Misc Customer Accounts	0	211,158	211,158	0	138,532	138,532	0	72,626	72,626
TOTAL CUSTOMER ACCOUNTS EXPENSES			5,045,155	9,620,559	14,665,714	3,976,713	6,311,663	10,288,376	1,068,442	3,308,896	4,377,338
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	18,824,621	322,074	19,146,695	14,534,714	211,300	14,746,014	4,289,907	110,774	4,400,681
2	909000	Advertising	16,031	1,099,816	1,115,847	5,215	721,545	726,760	10,816	378,271	389,087
2	910000	Misc Customer Service & Info Exp	0	178,139	178,139	0	116,870	116,870	0	61,269	61,269
TOTAL CUSTOMER SERVICE & INFO EXP			18,840,652	1,600,029	20,440,681	14,539,929	1,049,715	15,589,644	4,300,723	550,314	4,851,037
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	11,117	11,117	0	7,293	7,293	0	3,824	3,824
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	11,117	11,117	0	7,293	7,293	0	3,824	3,824
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	547,706	28,156,299	28,704,005	409,131	18,864,720	19,273,851	138,575	9,291,579	9,430,154
4	921000	Office Supplies & Expenses	189,391	3,935,216	4,124,607	189,391	2,636,595	2,825,986	0	1,298,621	1,298,621
4	922000	Admin Exp Transferred--Credit	0	(98,758)	(98,758)	0	(66,168)	(66,168)	0	(32,590)	(32,590)
4	923000	Outside Services Employed	103,256	10,508,504	10,611,760	103,256	7,040,698	7,143,954	0	3,467,806	3,467,806
4	924000	Property Insurance Premium	0	1,439,409	1,439,409	0	964,404	964,404	0	475,005	475,005
4	925XXX	Injuries and Damages	23,181	3,047,972	3,071,153	24,179	2,042,141	2,066,320	(998)	1,005,831	1,004,833
4	926XXX	Employee Pensions and Benefits	56,559	1,233,921	1,290,480	41,762	826,727	868,489	14,797	407,194	421,991
4	927000	Franchise Requirements	5,747	0	5,747	0	0	0	5,747	0	5,747
1	928000	Regulatory Commission Expenses	2,220,218	3,780,979	6,001,197	1,316,408	2,458,014	3,774,422	903,810	1,322,965	2,226,775
4	930000	Miscellaneous General Expenses	139,496	3,039,943	3,179,439	96,165	2,036,762	2,132,927	43,331	1,003,181	1,046,512
4	931000	Rents	32,501	876,034	908,535	22,810	586,943	609,753	9,691	289,091	298,782
4	935000	Maintenance of General Plant	871,744	7,781,894	8,653,638	409,883	5,213,869	5,623,752	461,861	2,568,025	3,029,886
TOTAL ADMIN & GEN OPERATING EXP			4,189,799	63,701,413	67,891,212	2,612,985	42,604,705	45,217,690	1,576,814	21,096,708	22,673,522

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended October 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	1,493,687	12,388,104	13,881,791	1,046,098	8,300,030	9,346,128	447,589	4,088,074	4,535,663
E-AMTX		Amortization Expense-General Plant - 303000	0	162,338	162,338	0	108,613	108,613	0	53,725	53,725
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	441,210	6,432,015	6,873,225	431,860	4,309,450	4,741,310	9,350	2,122,565	2,131,915
E-AMTX		Amortization Expense-General Plant - 390200, 396200	0	30,514	30,514	0	20,444	20,444	0	10,070	10,070
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	1,934,897	19,012,971	20,947,868	1,477,958	12,738,537	14,216,495	456,939	6,274,434	6,731,373
		TOTAL ADMIN & GENERAL EXPENSES	6,124,696	82,714,384	88,839,080	4,090,943	55,343,242	59,434,185	2,033,753	27,371,142	29,404,895
		TOTAL EXPENSES BEFORE FIT	155,009,200	712,434,157	867,443,357	109,113,724	464,941,693	574,055,417	45,895,476	247,492,464	293,387,940
		NET OPERATING INCOME (LOSS) BEFORE FIT			195,457,209			127,329,270			68,127,939
E-FIT		FEDERAL INCOME TAX --Normal Accrual			36,264,301			25,254,320			11,009,981
E-FIT		DEFERRED FEDERAL INCOME TAX			12,408,789			6,833,700			5,575,089
E-FIT		AMORTIZED ITC - NOXON			(215,616)			(140,172)			(75,444)
		ELECTRIC NET OPERATING INCOME (LOSS)			146,999,735			95,381,422			51,618,313

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.010%	34.990%
E-ALL	2	Number of Customers	100.000%	65.606%	34.394%
E-ALL	3	Direct Distribution Operating Expense	100.000%	66.743%	33.257%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.000%	33.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-12A
For Twelve Months Ended October 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	186,097,747	186,097,747	0	120,982,145	120,982,145	0	65,115,602	65,115,602
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	Cleanwater Purchases - Idaho	12,247,565	0	12,247,565	0	0	0	12,247,565	0	12,247,565
1	555550	Non Monetary - Exchange Power	0	(19,854)	(19,854)	0	(12,907)	(12,907)	0	(6,947)	(6,947)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	24,075,869	24,075,869	0	15,651,722	15,651,722	0	8,424,147	8,424,147
1	555710	Intercompany Purchase	0	633,460	633,460	0	411,812	411,812	0	221,648	221,648
		TOTAL ACCOUNT 555	12,247,565	210,787,222	223,034,787	0	137,032,772	137,032,772	12,247,565	73,754,450	86,002,015

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.010%	34.990%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	E-557-12A
For Twelve Months Ended October 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	5,974,616	5,974,616	0	3,884,098	3,884,098	0	2,090,518	2,090,518
1	557010	Other Power Supply Expense - Financial	0	21,628,506	21,628,506	0	14,060,692	14,060,692	0	7,567,814	7,567,814
1	557150	Fuel - Economic Dispatch	0	75,767,361	75,767,361	0	49,256,361	49,256,361	0	26,511,000	26,511,000
1	557160	Power Supply Expense - Miscellaneous	794,462	458,380	1,252,842	794,462	297,993	1,092,455	0	160,387	160,387
99	557161	Unbilled Add-Ons	(315,218)	0	(315,218)	(247,486)	0	(247,486)	(67,732)	0	(67,732)
1	557170	Broker Fees - Power	0	1,122,532	1,122,532	0	729,758	729,758	0	392,774	392,774
1	557171	REC Broker Fees	41,666	16,552	58,218	41,666	10,760	52,426	0	5,792	5,792
1	557200	Nez Perce	818,702	0	818,702	497,498	0	497,498	321,204	0	321,204
99	557280	Washington ERM Deferred	2,843,725	0	2,843,725	2,843,725	0	2,843,725	0	0	0
99	557270	Other Power Supply Expense - Other Exp	132,845	0	132,845	132,845	0	132,845	0	0	0
99	557290	Washington ERM Amortization	(3,242,510)	0	(3,242,510)	(3,242,510)	0	(3,242,510)	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	1,155,177	0	1,155,177	1,155,177	0	1,155,177	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	(2,182,281)	0	(2,182,281)	0	0	0	(2,182,281)	0	(2,182,281)
99	557390	Idaho PCA Amortization	(2,995,595)	0	(2,995,595)	0	0	0	(2,995,595)	0	(2,995,595)
1	557395	Optional Renewable Power Expense Offset	0	(131,957)	(131,957)	0	(85,785)	(85,785)	0	(46,172)	(46,172)
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	3,125,826	3,125,826	0	2,032,099	2,032,099	0	1,093,727	1,093,727
1	557711	Turbine Gas Bookout Offset	0	(3,125,826)	(3,125,826)	0	(2,032,099)	(2,032,099)	0	(1,093,727)	(1,093,727)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	40,445,239	40,445,239	0	26,293,450	26,293,450	0	14,151,789	14,151,789
TOTAL ACCOUNT 557			(415,449)	145,281,229	144,865,780	4,508,955	94,447,327	98,956,282	(4,924,404)	50,833,902	45,909,498

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.010%	34.990%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ACCOUNTING EXPENSES	E-903-12A
For Twelve Months Ended October 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	1,969,127	6,667,361	8,636,488	1,274,198	4,374,189	5,648,387	694,929	2,293,172	2,988,101
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			1,969,127	6,667,361	8,636,488	1,274,198	4,374,189	5,648,387	694,929	2,293,172	2,988,101

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.606%	34.394%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	64.985%	35.015%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-12A
For Twelve Months Ended October 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	370,620	322,074	692,694	292,722	211,300	504,022	77,898	110,774	188,672
99	908600	Public Purpose Tariff Rider Expense Offset	17,831,378	0	17,831,378	13,712,497	0	13,712,497	4,118,881	0	4,118,881
99	908610	Limited Income Tax Refund Program	309,254	0	309,254	309,254	0	309,254	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	313,369	0	313,369	220,241	0	220,241	93,128	0	93,128
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	18,824,621	322,074	19,146,695	14,534,714	211,300	14,746,014	4,289,907	110,774	4,400,681

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.606%	34.394%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-INT-12A
ELECTRIC INTEREST DEDUCTION FOR FIT For Twelve Months Ended October 31, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		53.48%	53.48%
2	Cost of Debt		5.642%	5.714%
	Total Weighted Cost		3.017%	3.056%
E-APL	Net Rate Base	1,863,029,566	1,216,058,046	646,971,520
	Interest Deduction for FIT Calculation	56,459,921	36,688,471	19,771,450
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-12A
ELECTRIC FEDERAL INCOME TAXES	
For Twelve Months Ended October 31, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
Calculation of Taxable Operating Income:				
E-OPS	Operating Revenue	1,062,900,566	701,384,687	361,515,879
E-OPS	Less: Operating & Maintenance Expense	710,134,081	463,022,813	247,111,268
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	91,461,447	58,385,002	33,076,445
E-OTX	Less: Taxes Other than FIT	65,847,829	52,647,602	13,200,227
	Net Operating Income Before FIT	195,457,209	127,329,270	68,127,939
E-INT	Less: Interest Expense	56,459,921	36,688,471	19,771,450
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(152,176)	152,176
E-SCM	Plus: Schedule M Adjustments	(34,894,791)	(18,319,090)	(16,575,701)
	Taxable Net Operating Income	104,102,497	72,473,885	31,628,612
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	36,435,874	25,365,860	11,070,014
1	Production Tax Credit	(171,573)	(111,540)	(60,033)
1	Investment Tax Credit - Noxon *	0	0	0
	Total Net Federal Income Tax	36,264,301	25,254,320	11,009,981
E-DTE	Deferred FIT	12,408,789	6,833,700	5,575,089
1	411400 Amortized Investment Tax Credit - Noxon	(215,616)	(140,172)	(75,444)
	Total Net FIT/Deferred FIT	48,457,474	31,947,848	16,509,626

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.010%	34.990%
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-12A
For Twelve Months Ended October 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	36,754,438	55,599,728	92,354,166	23,604,330	36,523,588	60,127,918	13,150,108	19,076,140	32,226,248
12	997001 Contributions In Aid of Construction	0	4,081,020	4,081,020	0	2,652,051	2,652,051	0	1,428,969	1,428,969
2	997002 Injuries and Damages	0	(10,000)	(10,000)	0	(6,561)	(6,561)	0	(3,439)	(3,439)
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	4,100,535	4,100,535	0	2,747,358	2,747,358	0	1,353,177	1,353,177
99	997007 Idaho PCA	(4,693,213)	0	(4,693,213)	0	0	0	(4,693,213)	0	(4,693,213)
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	(21,992)	(21,992)	0	(11,836)	(11,836)
4	997015 Airplane Lease Payments	0	400,023	400,023	0	268,015	268,015	0	132,008	132,008
12	997016 Redemption Expense Amortization	0	1,529,758	1,529,758	0	994,113	994,113	0	535,645	535,645
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	(9,815,358)	0	(9,815,358)	(5,855,923)	0	(5,855,923)	(3,959,435)	0	(3,959,435)
99	997019 CSS Temporary Service Fees	138,684	0	138,684	23,130	0	23,130	115,554	0	115,554
4	997020 FAS87 Current Pension Accrual	0	(2,683,460)	(2,683,460)	0	(1,797,918)	(1,797,918)	0	(885,542)	(885,542)
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	56,559	0	56,559	41,762	0	41,762	14,797	0	14,797
12	997032 Interest Rate Swaps	0	3,223,530	3,223,530	0	2,094,811	2,094,811	0	1,128,719	1,128,719
4	997033 BPA Residential Exchange	(849,005)	0	(849,005)	(809,516)	0	(809,516)	(39,489)	0	(39,489)
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	(369,898)	(369,898)	0	(240,471)	(240,471)	0	(129,427)	(129,427)
99	997043 Washington Deferred Power Costs	(318,011)	0	(318,011)	(318,011)	0	(318,011)	0	0	0
1	997044 Non-Monetary Power Costs	0	(19,854)	(19,854)	0	(12,907)	(12,907)	0	(6,947)	(6,947)
1	997045 Section 199 Manufacturing Deduction	0	(5,201,277)	(5,201,277)	0	(3,381,350)	(3,381,350)	0	(1,819,927)	(1,819,927)
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)	231,451	0	231,451	0	0	0	231,451	0	231,451
12	997048 AFUDC	0	(2,747,930)	(2,747,930)	0	(1,785,742)	(1,785,742)	0	(962,188)	(962,188)
11	997049 Tax Depreciation	0	(133,631,546)	(133,631,546)	0	(86,509,054)	(86,509,054)	0	(47,122,492)	(47,122,492)
99	997050 CS2 Levelized Return	472,250	0	472,250	0	0	0	472,250	0	472,250
99	997051 Wind Generation AFUDC - ID	(915,442)	0	(915,442)	0	0	0	(915,442)	0	(915,442)
1	997052 Noxon Spill	0	0	0	0	0	0	0	0	0
4	997053 Renewable Energy Cert Fees	0	39,635	39,635	0	26,555	26,555	0	13,080	13,080
99	997054 Spokane River Relicensing	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
99	997058 Colstrip Settlement	0	0	0	0	0	0	0	0	0

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ITEMS	E-SCM-12A
For Twelve Months Ended October 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	73,312	0	73,312	46,316	0	46,316	26,996	0	26,996
1	997061	CDA Fund Settlement	1,844	33,333	35,177	1,844	21,670	23,514	0	11,663	11,663
4	997062	Gain on Sale of Office Bldg	0	0	0	0	0	0	0	0	0
1	997063	CDA Lake Settlement	183,093	1,519,139	1,702,232	152,118	987,592	1,139,710	30,975	531,547	562,522
99	997064	Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization - Unbilled Revenue Add-Ins	(6,802)	0	(6,802)	15,242	0	15,242	(22,044)	0	(22,044)
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	(487,779)	0	(487,779)	0	0	0	(487,779)	0	(487,779)
11	997080	Book Transportation Depreciation	0	6,989,102	6,989,102	0	4,524,535	4,524,535	0	2,464,567	2,464,567
4	997081	Deferred Compensation	0	401,336	401,336	0	268,895	268,895	0	132,441	132,441
4	997082	Meal Disallowances	0	337,533	337,533	0	226,147	226,147	0	111,386	111,386
4	997083	Paid Time Off	0	96,682	96,682	0	64,777	64,777	0	31,905	31,905
2	997084	Customer Uncollectibles	0	(31,802)	(31,802)	0	(20,864)	(20,864)	0	(10,938)	(10,938)
99	997088	Deferred O&M Colstrip & CS2	(419,645)	0	(419,645)	252,201	0	252,201	(671,846)	0	(671,846)
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	(506)	0	(506)	(506)	0	(506)	0	0	0
99	997092	Smart Grid	1,007,087	0	1,007,087	1,007,087	0	1,007,087	0	0	0
99	997093	EWEB Renewable Energy Credits	(76,624)	0	(76,624)	(76,624)	0	(76,624)	0	0	0
99	997094	Palouse Wind & Thornton	(1,044)	0	(1,044)	(1,044)	0	(1,044)	0	0	0
99	997095	WA REC Deferral	1,273,049	0	1,273,049	1,273,049	0	1,273,049	0	0	0
1	997096	CDA Settlement Costs	0	(28,527)	(28,527)	0	(18,545)	(18,545)	0	(9,982)	(9,982)
99	997097	BPA Parallel Capacity	3,641,801	0	3,641,801	0	0	0	3,641,801	0	3,641,801
		TOTAL SCHEDULE M ADJUSTMENTS	31,511,977	(66,406,768)	(34,894,791)	24,076,207	(42,395,297)	(18,319,090)	7,435,770	(24,011,471)	(16,575,701)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.010%	34.990%
E-ALL	2	Number of Customers	100.000%	65.606%	34.394%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.000%	33.000%
E-ALL	11	Book Depreciation	100.000%	64.737%	35.263%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	64.985%	35.015%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-DTE-12A
ELECTRIC DEFERRED INCOME TAX EXPENSES	
For Twelve Months Ended October 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	10,062,536	10,062,536	0	6,424,124	6,424,124	0	3,638,412	3,638,412
99	410100	Deferred Federal Income Tax Expense - Washington	3,852,151	0	3,852,151	3,852,151	0	3,852,151	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	3,434,834	0	3,434,834	0	0	0	3,434,834	0	3,434,834
	410100	Total	7,286,985	10,062,536	17,349,521	3,852,151	6,424,124	10,276,275	3,434,834	3,638,412	7,073,246
14	411100	Deferred Federal Income Tax Expense - Allocated	0	(231,409)	(231,409)	0	(147,736)	(147,736)	0	(83,673)	(83,673)
99	411100	Deferred Federal Income Tax Expense - Washington	(3,294,839)	0	(3,294,839)	(3,294,839)	0	(3,294,839)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(1,414,484)	0	(1,414,484)	0	0	0	(1,414,484)	0	(1,414,484)
	411100	Total	(4,709,323)	(231,409)	(4,940,732)	(3,294,839)	(147,736)	(3,442,575)	(1,414,484)	(83,673)	(1,498,157)
Total Deferred Federal Income Tax Expense			2,577,662	9,831,127	12,408,789	557,312	6,276,388	6,833,700	2,020,350	3,554,739	5,575,089

E-ALL	14	Net Allocated Schedule M's	100.000%	63.842%	36.158%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-12A
For Twelve Months Ended October 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
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	31,284	31,284	0	20,338	20,338	0	10,946	10,946
1	408140	State Kwh Generation Tax	0	1,404,181	1,404,181	0	912,858	912,858	0	491,323	491,323
1	408150	R&P Property Tax--Production	0	12,150,218	12,150,218	0	7,898,857	7,898,857	0	4,251,361	4,251,361
1	408180	R&P Property Tax--Transmission	0	4,407,771	4,407,771	0	2,865,492	2,865,492	0	1,542,279	1,542,279
1	409100	State Income Tax--Montana & Oregon	0	746,560	746,560	0	485,339	485,339	0	261,221	261,221
TOTAL PRODUCTION & TRANSMISSION			0	18,740,014	18,740,014	0	12,182,884	12,182,884	0	6,557,130	6,557,130
DISTRIBUTION											
99	408110	State Excise Tax	18,589,137	0	18,589,137	18,589,137	0	18,589,137	0	0	0
99	408120	Municipal Occupation & License Tax	20,287,769	0	20,287,769	17,125,326	0	17,125,326	3,162,443	0	3,162,443
99	408160	Miscellaneous State or Local Tax--WA & ID	96	0	96	0	0	0	96	0	96
99	408170	R&P Property Tax--Distribution	7,472,743	0	7,472,743	4,750,255	0	4,750,255	2,722,488	0	2,722,488
99	409100	State Income Tax--Idaho	758,070	0	758,070	0	0	0	758,070	0	758,070
TOTAL DISTRIBUTION			47,107,815	0	47,107,815	40,464,718	0	40,464,718	6,643,097	0	6,643,097
TOTAL TAXES OTHER THAN FIT			47,107,815	18,740,014	65,847,829	40,464,718	12,182,884	52,647,602	6,643,097	6,557,130	13,200,227

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.010%	34.990%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.000%	33.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS

ELECTRIC UTILITY PLANT

For Twelve Months Ended October 31, 2013

Average of Monthly Averages Basis

Report ID:
E-PLT-12A

AVISTA UTILITIES

			*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324	CDA Lake CDR Fund - Allocated	0	9,283,333	9,283,333	0	6,035,095	6,035,095	0	3,248,238	3,248,238
1	182325	CDA Lake IPA Fund	0	2,000,000	2,000,000	0	1,300,200	1,300,200	0	699,800	699,800
1	182333	CDA Settlement Costs	0	1,410,623	1,410,623	0	917,046	917,046	0	493,577	493,577
1	182381	CDA Settlement Past Storage	0	35,989,576	35,989,576	0	23,396,823	23,396,823	0	12,592,753	12,592,753
1	302000	Franchises & Consents	602,704	44,049,218	44,651,922	602,704	28,636,397	29,239,101	0	15,412,821	15,412,821
1,4	303000	Misc Intangible Plant- (C-IPL)	153,179	4,414,170	4,567,349	153,179	2,915,809	3,068,988	0	1,498,361	1,498,361
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	2,206,812	32,360,564	34,567,376	2,160,273	21,681,578	23,841,851	46,539	10,678,986	10,725,525
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	2,533,986	2,533,986	0	1,697,771	1,697,771	0	836,215	836,215
TOTAL INTANGIBLE PLANT			2,962,695	132,041,470	135,004,165	2,916,156	86,580,719	89,496,875	46,539	45,460,751	45,507,290
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	3,366,840	3,366,840	0	2,188,783	2,188,783	0	1,178,057	1,178,057
1	311XXX	Structures & Improvements	0	126,777,833	126,777,833	0	82,418,269	82,418,269	0	44,359,564	44,359,564
1	312000	Boiler Plant	0	172,513,685	172,513,685	0	112,151,147	112,151,147	0	60,362,538	60,362,538
1	313000	Generators	0	6,770	6,770	0	4,401	4,401	0	2,369	2,369
1	314000	Turbogenerator Units	0	52,776,413	52,776,413	0	34,309,946	34,309,946	0	18,466,467	18,466,467
1	315000	Accessory Electric Equipment	0	26,324,838	26,324,838	0	17,113,777	17,113,777	0	9,211,061	9,211,061
1	316000	Miscellaneous Power Plant Equipment	0	16,108,017	16,108,017	0	10,471,822	10,471,822	0	5,636,195	5,636,195
TOTAL STEAM PRODUCTION PLANT			0	397,874,396	397,874,396	0	258,658,145	258,658,145	0	139,216,251	139,216,251
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	57,997,450	57,997,450	0	37,704,142	37,704,142	0	20,293,308	20,293,308
1	331XXX	Structures & Improvements	0	44,674,461	44,674,461	0	29,042,867	29,042,867	0	15,631,594	15,631,594
1	332XXX	Reservoirs, Dams, & Waterways	0	130,519,703	130,519,703	0	84,850,859	84,850,859	0	45,668,844	45,668,844
1	333000	Waterwheels, Turbines, & Generators	0	163,031,234	163,031,234	0	105,986,605	105,986,605	0	57,044,629	57,044,629
1	334000	Accessory Electric Equipment	0	35,419,166	35,419,166	0	23,026,000	23,026,000	0	12,393,166	12,393,166
1	335XXX	Miscellaneous Power Plant Equipment	0	8,135,604	8,135,604	0	5,288,956	5,288,956	0	2,846,648	2,846,648
1	336000	Roads, Railroads, & Bridges	0	2,020,755	2,020,755	0	1,313,693	1,313,693	0	707,062	707,062
TOTAL HYDRAULIC PRODUCTION PLANT			0	441,798,373	441,798,373	0	287,213,122	287,213,122	0	154,585,251	154,585,251
OTHER PRODUCTION PLANT:											
1	340200	Land & Land Rights	0	905,168	905,168	0	588,450	588,450	0	316,718	316,718
1	341000	Structures & Improvements	0	16,647,611	16,647,611	0	10,822,612	10,822,612	0	5,824,999	5,824,999
1	342000	Fuel Holders, Producers, & Accessories	0	21,170,029	21,170,029	0	13,762,636	13,762,636	0	7,407,393	7,407,393
1	343000	Prime Movers	0	23,759,351	23,759,351	0	15,445,954	15,445,954	0	8,313,397	8,313,397
1	344000	Generators	0	205,230,637	205,230,637	0	133,420,437	133,420,437	0	71,810,200	71,810,200
1	344010	Generators - Solar	0	149,652	149,652	0	97,289	97,289	0	52,363	52,363
1	345000	Accessory Electric Equipment	0	18,452,216	18,452,216	0	11,995,786	11,995,786	0	6,456,430	6,456,430
1	345010	Accessory Electric Equipment - Solar	0	33,203	33,203	0	21,585	21,585	0	11,618	11,618
1	346000	Miscellaneous Power Plant Equipment	0	1,750,741	1,750,741	0	1,138,157	1,138,157	0	612,584	612,584
TOTAL OTHER PRODUCTION PLANT			0	288,098,608	288,098,608	0	187,292,906	187,292,906	0	100,805,702	100,805,702
TOTAL PRODUCTION PLANT			0	1,127,771,377	1,127,771,377	0	733,164,173	733,164,173	0	394,607,204	394,607,204

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT
 For Twelve Months Ended October 31, 2013
 Average of Monthly Averages Basis

Report ID:
E-PLT-12A

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	19,512,284	19,512,284	0	12,684,936	12,684,936	0	6,827,348	6,827,348
1	352XXX	Structures & Improvements	0	17,334,845	17,334,845	0	11,269,383	11,269,383	0	6,065,462	6,065,462
1	353000	Station Equipment	0	214,653,809	214,653,809	0	139,546,441	139,546,441	0	75,107,368	75,107,368
1	354000	Towers & Fixtures	0	17,123,662	17,123,662	0	11,132,093	11,132,093	0	5,991,569	5,991,569
1	355000	Poles & Fixtures	0	155,381,247	155,381,247	0	101,013,349	101,013,349	0	54,367,898	54,367,898
1	356000	Overhead Conductors & Devices	0	117,007,551	117,007,551	0	76,066,609	76,066,609	0	40,940,942	40,940,942
1	357000	Underground Conduit	0	2,615,192	2,615,192	0	1,700,136	1,700,136	0	915,056	915,056
1	358000	Underground Conductors & Devices	0	2,330,072	2,330,072	0	1,514,780	1,514,780	0	815,292	815,292
1	359000	Roads & Trails	0	1,901,351	1,901,351	0	1,236,068	1,236,068	0	665,283	665,283
		TOTAL TRANSMISSION PLANT	0	547,860,013	547,860,013	0	356,163,795	356,163,795	0	191,696,218	191,696,218
		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	2,162,871	0	2,162,871	414,201	0	414,201	1,748,670	0	1,748,670
99	361000	Structures & Improvements	17,977,549	0	17,977,549	12,743,707	0	12,743,707	5,233,842	0	5,233,842
99	362000	Station Equipment	113,325,601	0	113,325,601	75,150,411	0	75,150,411	38,175,190	0	38,175,190
99	364000	Poles, Towers, & Fixtures	267,923,398	0	267,923,398	167,113,842	0	167,113,842	100,809,556	0	100,809,556
99	365000	Overhead Conductors & Devices	179,011,304	0	179,011,304	112,168,616	0	112,168,616	66,842,688	0	66,842,688
99	366000	Underground Conduit	85,706,164	0	85,706,164	54,443,174	0	54,443,174	31,262,990	0	31,262,990
99	367000	Underground Conductors & Devices	143,504,777	0	143,504,777	92,079,460	0	92,079,460	51,425,317	0	51,425,317
99	368000	Line Transformers	202,313,649	0	202,313,649	135,338,073	0	135,338,073	66,975,576	0	66,975,576
99	369XXX	Services	132,715,055	0	132,715,055	85,436,519	0	85,436,519	47,278,536	0	47,278,536
99	370000	Meters	47,966,193	0	47,966,193	26,807,639	0	26,807,639	21,158,554	0	21,158,554
99	373XXX	Street Light & Signal Systems	37,603,117	0	37,603,117	23,052,668	0	23,052,668	14,550,449	0	14,550,449
		TOTAL DISTRIBUTION PLANT	1,234,794,309	0	1,234,794,309	788,089,248	0	788,089,248	446,705,061	0	446,705,061
		GENERAL PLANT: (From Report C-GPL)									
4	389XXX	Land & Land Rights	1,088,947	3,108,652	4,197,599	380,294	2,082,797	2,463,091	708,653	1,025,855	1,734,508
4	390XXX	Structures & Improvements	12,765,043	57,308,649	70,073,692	6,227,350	38,396,795	44,624,145	6,537,693	18,911,854	25,449,547
4	391XXX	Office Furniture & Equipment	2,395,508	38,826,854	41,222,362	2,374,875	26,013,992	28,388,867	20,633	12,812,862	12,833,495
4	392XXX	Transportation Equipment	14,081,824	8,864,137	22,945,961	10,055,595	5,938,972	15,994,567	4,026,229	2,925,165	6,951,394
4	393000	Stores Equipment	279,056	1,859,375	2,138,431	121,815	1,245,781	1,367,596	157,241	613,594	770,835
4	394000	Tools, Shop & Garage Equipment	1,541,834	8,189,875	9,731,709	1,162,360	5,487,216	6,649,576	379,474	2,702,659	3,082,133
4	395000	Laboratory Equipment	260,383	1,066,867	1,327,250	174,428	714,801	889,229	85,955	352,066	438,021
4	396XXX	Power Operated Equipment	28,881,712	10,966,063	39,847,775	17,886,795	7,347,262	25,234,057	10,994,917	3,618,801	14,613,718
4	397XXX	Communications Equipment	16,156,897	56,180,215	72,337,112	10,056,153	37,640,744	47,696,897	6,100,744	18,539,471	24,640,215
4	398000	Miscellaneous Equipment	3,194	346,027	349,221	854	231,838	232,692	2,340	114,189	116,529
		TOTAL GENERAL PLANT	77,454,398	186,716,714	264,171,112	48,440,519	125,100,198	173,540,717	29,013,879	61,616,516	90,630,395
		TOTAL PLANT IN SERVICE	1,315,211,402	1,994,389,574	3,309,600,976	839,445,923	1,301,008,885	2,140,454,808	475,765,479	693,380,689	1,169,146,168

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-12A
For Twelve Months Ended October 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
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	0	(280,642,140)	(280,642,140)	0	(182,445,455)	(182,445,455)	0	(98,196,685)	(98,196,685)
E-ADEP		Hydro Production Plant	0	(118,288,105)	(118,288,105)	0	(76,899,097)	(76,899,097)	0	(41,389,008)	(41,389,008)
E-ADEP		Other Production Plant	0	(80,315,752)	(80,315,752)	0	(52,213,270)	(52,213,270)	0	(28,102,482)	(28,102,482)
E-ADEP		Transmission Plant	0	(186,359,712)	(186,359,712)	0	(121,152,449)	(121,152,449)	0	(65,207,263)	(65,207,263)
E-ADEP		Distribution Plant	(376,251,327)	0	(376,251,327)	(233,568,746)	0	(233,568,746)	(142,682,581)	0	(142,682,581)
E-ADEP		General Plant	(22,348,791)	(64,701,041)	(87,049,832)	(13,063,247)	(43,349,697)	(56,412,944)	(9,285,544)	(21,351,344)	(30,636,888)
TOTAL ACCUMULATED DEPRECIATION			(398,600,118)	(730,306,750)	(1,128,906,868)	(246,631,993)	(476,059,968)	(722,691,961)	(151,968,125)	(254,246,782)	(406,214,907)
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(7,436,756)	(7,436,756)	0	(4,834,635)	(4,834,635)	0	(2,602,121)	(2,602,121)
E-AAMT		Distribution-Franchises/Misc Intangibles	(104,119)	0	(104,119)	(104,119)	0	(104,119)	0	0	0
E-AAMT		General Plant - 303000	0	(102,382)	(102,382)	0	(67,786)	(67,786)	0	(34,596)	(34,596)
E-AAMT		Miscellaneous IT Intangible Plant - 3031XX	(614,345)	(17,110,844)	(17,725,189)	(607,763)	(11,464,265)	(12,072,028)	(6,582)	(5,646,579)	(5,653,161)
E-AAMT		General Plant - 390200, 396200	(120,874)	(169,740)	(290,614)	(117,279)	(113,725)	(231,004)	(3,595)	(56,015)	(59,610)
TOTAL ACCUMULATED AMORTIZATION			(839,338)	(24,819,722)	(25,659,060)	(829,161)	(16,480,411)	(17,309,572)	(10,177)	(8,339,311)	(8,349,488)
TOTAL ACCUMULATED DEPRAMORT			(399,439,456)	(755,126,472)	(1,154,565,928)	(247,461,154)	(492,540,379)	(740,001,533)	(151,978,302)	(262,586,093)	(414,564,395)
NET ELECTRIC UTILITY PLANT before DFIT			915,771,946	1,239,263,102	2,155,035,048	591,984,769	808,468,506	1,400,453,275	323,787,177	430,794,596	754,581,773
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	(336,047)	(336,047)	0	(218,464)	(218,464)	0	(117,583)	(117,583)
12		ADFIT - Electric Plant In Service (282900)	0	(285,996,647)	(285,996,647)	0	(185,854,921)	(185,854,921)	0	(100,141,726)	(100,141,726)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(29,182,683)	(29,182,683)	0	(19,552,398)	(19,552,398)	0	(9,630,285)	(9,630,285)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(392,909)	(392,909)	0	(263,249)	(263,249)	0	(129,660)	(129,660)
1		ADFIT - Lake CDA 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	(12,596,351)	(12,596,351)	0	(8,188,888)	(8,188,888)	0	(4,407,463)	(4,407,463)
1		ADFIT - CDA Settlement Costs (283333)	0	322,967	322,967	0	209,961	209,961	0	113,006	113,006
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(4,464,310)	(4,464,310)	0	(2,901,132)	(2,901,132)	0	(1,563,178)	(1,563,178)
TOTAL ACCUMULATED DFIT			0	(332,645,980)	(332,645,980)	0	(216,769,091)	(216,769,091)	0	(115,876,889)	(115,876,889)
NET ELECTRIC UTILITY PLANT			915,771,946	906,617,122	1,822,389,068	591,984,769	591,699,415	1,183,684,184	323,787,177	314,917,707	638,704,884

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.010%	34.990%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.000%	33.000%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	64.985%	35.015%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ADJUSTMENTS TO NET PLANT	E-APL-12A
For Twelve Months Ended October 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	915,771,946	906,617,122	1,822,389,068	591,984,769	591,699,415	1,183,684,184	323,787,177	314,917,707	638,704,884
	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	(973,052)	0	(973,052)	973,052	0	973,052
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)	(2,608,234)	0	(2,608,234)	(835,894)	0	(835,894)	(1,772,340)	0	(1,772,340)
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)	6,987,604	0	6,987,604	4,482,356	0	4,482,356	2,505,248	0	2,505,248
99	ADFIT - Kettle Falls Disallowed (190420)	312,835	0	312,835	312,835	0	312,835	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)	1,149,746	0	1,149,746	0	0	0	1,149,746	0	1,149,746
99	ADFIT - Boulder Park Disallowed (190040)	507,589	0	507,589	0	0	0	507,589	0	507,589
99	Investment in WNP3 Exchange Power (124900, 124930)	15,516,469	0	15,516,469	15,516,469	0	15,516,469	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(2,788,579)	0	(2,788,579)	(2,788,579)	0	(2,788,579)	0	0	0
99	CDA Lake Settlement - WA (182382)	1,153,563	0	1,153,563	1,153,563	0	1,153,563	0	0	0
99	CDA Lake Settlement - ID (186382)	229,731	0	229,731	0	0	0	229,731	0	229,731
99	ADFIT - CDA Lake Settlement - Direct (283382)	(484,154)	0	(484,154)	(403,748)	0	(403,748)	(80,406)	0	(80,406)
99	CDA CDR Fund - Direct (182324)	83,910	0	83,910	83,910	0	83,910	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	596,116	0	596,116	553,124	0	553,124	42,992	0	42,992
99	ADFIT - Spokane River Relicensing (283322)	(208,617)	0	(208,617)	(193,575)	0	(193,575)	(15,042)	0	(15,042)
99	Spokane River PM&Es (182323)	551,448	0	551,448	351,229	0	351,229	200,219	0	200,219
99	ADFIT - Spokane River PM&Es (283323)	(193,031)	0	(193,031)	(122,954)	0	(122,954)	(70,077)	0	(70,077)
99	Montana Riverbed Settlement (186360)	3,713,273	0	3,713,273	2,480,936	0	2,480,936	1,232,337	0	1,232,337
99	ADFIT - Montana Riverbed Settlement (283365)	(1,299,645)	0	(1,299,645)	(868,328)	0	(868,328)	(431,317)	0	(431,317)
99	Lancaster Generation (182312)	3,513,333	0	3,513,333	3,513,333	0	3,513,333	0	0	0
99	ADFIT - Lancaster Generation (283312)	(1,229,667)	0	(1,229,667)	(1,229,667)	0	(1,229,667)	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)	(1,050,527)	(2,731)	(1,053,258)	(307,809)	(1,830)	(309,639)	(742,718)	(901)	(743,619)
99	Customer Deposits (235199)	(1,273,680)	0	(1,273,680)	(1,273,680)	0	(1,273,680)	0	0	0
C-WKC	Working Capital	17,061,949	7,731,149	24,793,098	17,061,949	0	17,061,949	0	7,731,149	7,731,149
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	32,912,080	7,728,418	40,640,498	32,375,692	(1,830)	32,373,862	536,388	7,730,248	8,266,636
	NET RATE BASE	948,684,026	914,345,540	1,863,029,566	624,360,461	591,697,585	1,216,058,046	324,323,565	322,647,955	646,971,520

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.000%	33.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12A
For Twelve Months Ended October 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	
Electric Production														
1	Steam (ED-AN)	8,166,283	8,166,283			8,166,283	8,166,283		5,308,901	5,308,901		2,857,382	2,857,382	
1	Hydro (ED-AN)	8,218,416	8,218,416			8,218,416	8,218,416		5,342,792	5,342,792		2,875,624	2,875,624	
1	Other (ED-AN)	9,061,175	9,061,175			9,061,175	9,061,175		5,890,670	5,890,670		3,170,505	3,170,505	
Total Electric Production		25,445,874	25,445,874			25,445,874	25,445,874		16,542,363	16,542,363		8,903,511	8,903,511	
Electric Transmission														
1	ED-AN	10,139,886	10,139,886			10,139,886	10,139,886		6,591,940	6,591,940		3,547,946	3,547,946	
Total Electric Transmission		10,139,886	10,139,886			10,139,886	10,139,886		6,591,940	6,591,940		3,547,946	3,547,946	
Electric Distribution														
	ED-ID	12,693,169	12,693,169			12,693,169	12,693,169					12,693,169	12,693,169	
	ED-WA	22,099,374	22,099,374			22,099,374	22,099,374		22,099,374	22,099,374				
Total Electric Distribution		34,792,543	34,792,543			34,792,543	34,792,543		22,099,374	22,099,374		12,693,169	12,693,169	
Gas Underground Storage														
	GD-AN	554,134		554,134										
	GD-OR	113,259				113,259								
Total Gas Underground Storage		667,393		554,134		113,259								
Gas Distribution														
	GD-AN	60,025		60,025										
	GD-ID	3,891,373		3,891,373										
	GD-WA	7,687,789		7,687,789										
	GD-OR	3,938,071				3,938,071								
Total Gas Distribution		15,577,258		11,639,187		3,938,071								
General Plant														
4	ED-AN	2,552,465	2,552,465			2,552,465	2,552,465		1,710,152	1,710,152		842,313	842,313	
	ED-ID	188,517	188,517			188,517	188,517					188,517	188,517	
	ED-WA	917,014	917,014			917,014	917,014		917,014	917,014				
7,4	CD-AA	12,879,524	9,317,821	2,498,756	1,062,947	9,317,821	9,317,821		6,242,940	6,242,940		3,074,881	3,074,881	
9,4	CD-AN	653,638	517,818	135,820		517,818	517,818		346,938	346,938		170,880	170,880	
9	CD-ID	327,024	259,072	67,952		259,072	259,072					259,072	259,072	
9	CD-WA	162,942	129,084	33,858		129,084	129,084		129,084	129,084				
8	GD-AA	160,196		112,650	47,546									
	GD-AN	35,149		35,149										
	GD-ID	53,967		53,967										
	GD-WA	217,376		217,376										
	GD-OR	254,617			254,617									
Total General Plant		18,402,429	13,881,791	3,155,528	1,365,110	1,493,687	12,388,104	13,881,791	1,046,098	8,300,030	9,346,128	447,589	4,088,074	4,535,663
Total Depreciation Expense		105,025,383	84,260,094	15,348,849	5,416,440	36,286,230	47,973,864	84,260,094	23,145,472	31,434,333	54,579,805	13,140,758	16,539,531	29,680,289

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	65.010%
8	Gas North/Oregon 4-Factor	0.000%	70.320%	29.680%	4	Jurisdictional 4-Factor Ratio	67.000%
9	Elec/Gas North 4-Factor	79.221%	20.779%	0.000%			34.990%
							33.000%

RESULTS OF OPERATIONS
ELECTRIC AMORTIZATION EXPENSE
 For Twelve Months Ended October 31, 2013
 Average of Monthly Averages Basis

Report ID:
E-AMTX-12A

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		597,052	597,052		321,348	321,348
1	Misc Intangible Plt (303000)	ED-AN	82,601	82,601		82,601	82,601		53,699	53,699		28,902	28,902
Total Production/Transmission			1,001,001	1,001,001		1,001,001	1,001,001		650,751	650,751		350,250	350,250
Distribution													
	Franchises (302000)	ED-WA	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			
Total Distribution			26,997	26,997		26,997	26,997	26,997		26,997			
General Plant - 303000													
7,4		CD-AA	213,737	154,630	41,467	17,640			103,602	103,602		51,028	51,028
9,1		CD-AN	9,729	7,708	2,021			7,708	5,011	5,011		2,697	2,697
		GD-ID	4,058		4,058								
		GD-WA	23,507		23,507								
		GD-OR	7,778			7,778							
Total General Plant - 303000			258,809	162,338	71,053	25,418		162,338	108,613	108,613		53,725	53,725
Miscellaneous IT Intangible Plant - 3031XX													
7,4		CD-AA	8,635,341	6,247,324	1,675,342	712,675			4,185,707	4,185,707		2,061,617	2,061,617
9,4		CD-AN	4,643	3,678	965			3,678	2,464	2,464		1,214	1,214
9,4		CD-ID	5,810	4,603	1,207			4,603			4,603		4,603
4		ED-AN	181,013	181,013				181,013	121,279	121,279		59,734	59,734
		ED-ID	4,747	4,747				4,747			4,747		4,747
		ED-WA	431,860	431,860				431,860		431,860			
8		GD-AA	441,331		310,344	130,987							
		GD-AN	2,353		2,353								
		GD-OR	250			250							
Total Miscellaneous IT Intangible Plt - 3031XX			9,707,348	6,873,225	1,990,211	843,912		441,210	6,432,015	6,873,225	431,860	4,309,450	4,741,310
Gas Underground Storage													
		GD-AN	227		227								
Total Gas Underground Storage			227		227								
General Plant - 390200, 396200													
7,4		CD-AA	28,872	20,887	5,602	2,383			13,994	13,994		6,893	6,893
4		ED-AN	9,627	9,627				9,627	6,450	6,450		3,177	3,177
		GD-OR	3,363			3,363							
Total General Plant - 390200, 396200			41,862	30,514	5,602	5,746		30,514	20,444	20,444		10,070	10,070
Total Amortization Expense			11,036,244	8,094,075	2,067,093	875,076		468,207	7,625,868	8,094,075	458,857	5,089,258	5,548,115

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	65.010%	34.990%
8	Gas North/Oregon 4-Factor	0.000%	70.320%	29.680%	4	Jurisdictional 4-Factor Ratio	67.000%	33.000%
9	Elec/Gas North 4-Factor	79.221%	20.779%	0.000%				

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-12A
For Twelve Months Ended October 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
Electric Production													
1	Steam (ED-AN)	(280,642,140)	(280,642,140)			(280,642,140)	(280,642,140)		(182,445,455)	(182,445,455)		(98,196,685)	(98,196,685)
1	Hydro (ED-AN)	(118,288,105)	(118,288,105)			(118,288,105)	(118,288,105)		(76,899,097)	(76,899,097)		(41,389,008)	(41,389,008)
1	Other (ED-AN)	(80,315,752)	(80,315,752)			(80,315,752)	(80,315,752)		(52,213,270)	(52,213,270)		(28,102,482)	(28,102,482)
Total Electric Production		(479,245,997)	(479,245,997)			(479,245,997)	(479,245,997)		(311,557,822)	(311,557,822)		(167,688,175)	(167,688,175)
Electric Transmission													
1	ED-AN	(186,359,712)	(186,359,712)			(186,359,712)	(186,359,712)		(121,152,449)	(121,152,449)		(65,207,263)	(65,207,263)
Total Electric Transmission		(186,359,712)	(186,359,712)			(186,359,712)	(186,359,712)		(121,152,449)	(121,152,449)		(65,207,263)	(65,207,263)
Electric Distribution													
	ED-ID	(142,682,581)	(142,682,581)			(142,682,581)	(142,682,581)					(142,682,581)	(142,682,581)
	ED-WA	(233,568,746)	(233,568,746)			(233,568,746)	(233,568,746)		(233,568,746)	(233,568,746)			
Total Electric Distribution		(376,251,327)	(376,251,327)			(376,251,327)	(376,251,327)		(233,568,746)	(233,568,746)		(142,682,581)	(142,682,581)
Gas Underground Storage													
	GD-AN	(12,616,248)		(12,616,248)									
	GD-OR	(444,462)				(444,462)							
Total Gas Underground Storage		(13,060,710)		(12,616,248)		(444,462)							
Gas Distribution													
	GD-AN	(1,464,632)		(1,464,632)									
	GD-ID	(53,512,830)		(53,512,830)									
	GD-WA	(106,624,953)		(106,624,953)									
	GD-OR	(88,246,150)				(88,246,150)							
Total Gas Distribution		(249,848,565)		(161,602,415)		(88,246,150)							
General Plant													
4	ED-AN	(34,556,827)	(34,556,827)				(34,556,827)		(23,153,074)	(23,153,074)		(11,403,753)	(11,403,753)
	ED-ID	(5,668,725)	(5,668,725)			(5,668,725)	(5,668,725)				(5,668,725)		(5,668,725)
	ED-WA	(11,304,353)	(11,304,353)			(11,304,353)	(11,304,353)	(11,304,353)					
7,4	CD-AA	(29,626,043)	(21,433,257)	(5,747,749)	(2,445,037)		(21,433,257)		(14,360,282)	(14,360,282)		(7,072,975)	(7,072,975)
9,4	CD-AN	(10,995,768)	(8,710,957)	(2,284,811)			(8,710,957)		(5,836,341)	(5,836,341)		(2,874,616)	(2,874,616)
9	CD-ID	(4,565,480)	(3,616,819)	(948,661)			(3,616,819)				(3,616,819)		(3,616,819)
9	CD-WA	(2,220,237)	(1,758,894)	(461,343)			(1,758,894)		(1,758,894)	(1,758,894)			
8	GD-AA	(1,369,684)		(963,162)	(406,522)								
	GD-AN	(1,418,375)		(1,418,375)									
	GD-ID	(1,043,581)		(1,043,581)									
	GD-WA	(2,453,423)		(2,453,423)									
	GD-OR	(3,633,540)			(3,633,540)								
Total General Plant		(108,856,036)	(87,049,832)	(15,321,105)	(6,485,099)	(22,348,791)	(64,701,041)	(87,049,832)	(13,063,247)	(43,349,697)	(56,412,944)	(9,285,544)	(21,351,344)
Total Accumulated Depreciation		(1,413,622,347)	(1,128,906,868)	(189,539,768)	(95,175,711)	(398,600,118)	(730,306,750)	(1,128,906,868)	(246,631,993)	(476,059,968)	(722,691,961)	(151,968,125)	(254,246,782)

Allocation Ratios:				Jurisdiction -				Washington		Idaho	
Service -		Electric	Gas-North	Gas-South		Production/Transmission Ratio		65.010%		34.990%	
7	Elec/Gas North/Oregon 4-Factor	72.346%	19.401%	8.253%	1						
8	Gas North/Oregon 4-Factor	0.000%	70.320%	29.680%	4	Jurisdictional 4-Factor Ratio		67.000%		33.000%	
9	Elec/Gas North 4-Factor	79.221%	20.779%	0.000%							

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAAMT-12A
For Twelve Months Ended October 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			
Production/Transmission																
1	Franchises (302000)	ED-AN	(6,773,887)	(6,773,887)		(6,773,887)	(6,773,887)		(4,403,704)	(4,403,704)		(2,370,183)	(2,370,183)			
1	Misc Intangible Pft (303000)	ED-AN	(662,869)	(662,869)		(662,869)	(662,869)		(430,931)	(430,931)		(231,938)	(231,938)			
Total Production/Transmission			(7,436,756)	(7,436,756)		(7,436,756)	(7,436,756)		(4,834,635)	(4,834,635)		(2,602,121)	(2,602,121)			
Distribution																
	Franchises (302000)	ED-WA	(80,828)	(80,828)		(80,828)	(80,828)	(80,828)		(80,828)						
	Misc Intangible Pft (303000)	ED-WA	(23,291)	(23,291)		(23,291)	(23,291)	(23,291)		(23,291)						
Total Distribution			(104,119)	(104,119)		(104,119)	(104,119)	(104,119)		(104,119)						
General Plant - 303000																
7,4		CD-AA	(85,270)	(61,690)	(16,543)	(7,037)			(41,332)	(41,332)		(20,358)	(20,358)			
9,1		CD-AN	(51,366)	(40,692)	(10,674)		(61,690)	(40,692)	(26,454)	(26,454)		(14,238)	(14,238)			
		GD-ID	(44,323)		(44,323)											
		GD-WA	(88,071)		(88,071)											
		GD-OR	(51,283)			(51,283)										
Total General Plant - 303000			(320,313)	(102,382)	(159,611)	(58,320)		(102,382)	(102,382)	(67,786)	(67,786)		(34,596)	(34,596)		
Miscellaneous IT Intangible Plant - 3031XX																
7,4		CD-AA	(22,923,770)	(16,584,431)	(4,447,441)	(1,891,898)		(16,584,431)		(11,111,568)	(11,111,568)	(5,472,863)	(5,472,863)			
9,4		CD-AN	(1,068)	(846)	(222)		(846)		(567)	(567)		(279)	(279)			
9		CD-ID	(1,583)	(1,254)	(329)		(1,254)				(1,254)		(1,254)			
4		ED-AN	(525,567)	(525,567)			(525,567)		(352,130)	(352,130)		(173,437)	(173,437)			
		ED-ID	(5,328)	(5,328)			(5,328)				(5,328)		(5,328)			
		ED-WA	(607,763)	(607,763)			(607,763)	(607,763)		(607,763)						
8		GD-AA	(932,343)		(655,624)	(276,719)										
		GD-AN	(9,188)		(9,188)											
		GD-OR	(6,622)			(6,622)										
Total Miscellaneous IT Intangible Plant - 3031XX			(25,013,232)	(17,725,189)	(5,112,804)	(2,175,239)		(614,345)	(17,110,844)	(17,725,189)	(607,763)	(11,464,265)	(12,072,028)	(6,582)	(5,646,579)	(5,653,161)
Gas Underground Storage																
		GD-AN	(239,480)		(239,480)											
Total Gas Underground Storage			(239,480)		(239,480)											
General Plant - 390200, 396200																
7,4		CD-AA	(168,612)	(121,984)	(32,712)	(13,916)		(121,984)		(81,729)	(81,729)	(40,255)	(40,255)			
9		CD-ID	(4,538)	(3,595)	(943)		(3,595)				(3,595)		(3,595)			
9		CD-WA	(8,332)	(6,601)	(1,731)		(6,601)		(6,601)	(6,601)						
4		ED-AN	(47,756)	(47,756)			(47,756)		(31,996)	(31,996)		(15,760)	(15,760)			
		ED-WA	(110,678)	(110,678)			(110,678)	(110,678)		(110,678)						
		GD-WA	(1,863)		(1,863)											
		GD-OR	(50,275)			(50,275)										
Total General Plant - 390200, 396200			(392,054)	(290,614)	(37,249)	(64,191)		(120,874)	(169,740)	(290,614)	(117,279)	(113,725)	(231,004)	(3,595)	(56,015)	(59,610)
Total Accumulated Amortization			(33,505,954)	(25,659,060)	(5,549,144)	(2,297,750)		(839,338)	(24,819,722)	(25,659,060)	(829,161)	(16,480,411)	(17,309,572)	(10,177)	(8,339,311)	(8,349,488)

Allocation Ratios:		Jurisdiction -				
Service -		Electric	Gas-North	Gas-South	Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	72.346%	19.401%	8.253%	65.010%	34.990%
8	Gas North/Oregon 4-Factor	0.000%	70.320%	29.680%	67.000%	33.000%
9	Elec/Gas North 4-Factor	79.221%	20.779%	0.000%		

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended October 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	392,446	7,393	362,279	22,774	392,446	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	539,790	0	0	0	0	0	0	0	539,790	0	539,790	
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	6,554,460	380,295	708,653	3,108,652	4,197,600	574,973	90,851	826,151	1,491,975	539,790	325,095	864,885
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	6,475,089	739,041	2,093,558	3,642,490	6,475,089	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,096,578	0	0	0	0	2,096,578	0	0	2,096,578	0	0	
99		GD-OR / AS	3,485,641	0	0	0	0	0	0	0	3,485,641	0	3,485,641	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	66,036,833	0	0	47,775,007	47,775,007	0	0	12,811,806	12,811,806	5,450,020	5,450,020	
9		CD-WA / ID / AN	19,973,991	5,488,309	4,444,135	5,891,152	15,823,596	1,439,537	1,165,659	1,545,199	4,150,395	0	0	
		TOTAL ACCOUNT	98,068,132	6,227,350	6,537,693	57,308,649	70,073,692	3,536,115	1,165,659	14,357,005	19,058,779	3,485,641	5,450,020	8,935,661
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	7,616,957	2,374,875	14,649	5,227,433	7,616,957	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	469,866	0	0	0	0	0	0	330,410	330,410	139,456	139,456	
7		CD-AA	46,351,252	0	0	33,533,277	33,533,277	0	0	8,992,606	8,992,606	3,825,369	3,825,369	
9		CD-WA / ID / AN	91,047	0	5,984	66,144	72,128	0	1,570	17,349	18,919	0	0	
		TOTAL ACCOUNT	54,535,772	2,374,875	20,633	38,826,854	41,222,362	0	1,570	9,347,015	9,348,585	3,964,825	3,964,825	
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	18,883,836	8,601,800	3,311,659	6,970,377	18,883,836	0	0	0	0	0	0	
99		GD-WA / ID / AN	7,725,533	0	0	0	0	4,870,605	1,631,835	1,223,093	7,725,533	0	0	
99		GD-OR / AS	2,645,637	0	0	0	0	0	0	0	2,645,637	0	2,645,637	
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	4,643,764	1,453,795	714,569	1,510,473	3,678,837	381,318	187,425	396,184	964,927	0	0	
		TOTAL ACCOUNT	34,428,567	10,055,595	4,026,228	8,864,137	22,945,960	5,251,923	1,819,260	1,722,063	8,793,246	2,645,637	43,724	2,689,361

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended October 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	
99		GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	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	2,200,303	111,075	142,497	1,489,530	1,743,102	29,134	37,376	390,691	457,201	0	0	
		TOTAL ACCOUNT	2,737,130	121,814	157,242	1,859,375	2,138,431	113,405	37,376	390,691	541,472	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,232,336	1,119,518	356,625	1,756,193	3,232,336	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,654,557	0	0	0	0	1,792,400	442,634	419,523	2,654,557	0	0	
99		GD-OR / AS	912,010	0	0	0	0	0	0	0	912,010	0	912,010	
8		GD-AA	1,350,381	0	0	0	0	0	0	949,588	0	400,793	400,793	
7		CD-AA	8,575,037	0	0	6,203,696	6,203,696	0	0	1,663,643	1,663,643	0	707,698	707,698
9		CD-WA / ID / AN	373,229	42,842	22,849	229,985	295,676	11,237	5,993	60,323	77,553	0	0	
		TOTAL ACCOUNT	17,097,550	1,162,360	379,474	8,189,874	9,731,708	1,803,637	448,627	3,093,077	5,345,341	912,010	1,108,491	2,020,501
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	937,296	166,263	83,349	687,684	937,296	0	0	0	0	0	0	
99		GD-WA / ID / AN	176,424	0	0	0	0	57,413	18,724	100,287	176,424	0	0	
99		GD-OR / AS	156,911	0	0	0	0	0	0	0	156,911	0	156,911	
8		GD-AA	82,554	0	0	0	0	0	0	58,052	0	24,502	24,502	
7		CD-AA	355,663	0	0	257,308	257,308	0	0	69,002	69,002	0	29,353	
9		CD-WA / ID / AN	167,437	8,164	2,606	121,875	132,645	2,141	684	31,967	34,792	0	0	
		TOTAL ACCOUNT	1,876,285	174,427	85,955	1,066,867	1,327,249	59,554	19,408	259,308	338,270	156,911	53,855	210,766
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	38,238,802	17,624,323	10,584,399	10,030,080	38,238,802	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,381,675	0	0	0	0	2,689,217	861,964	830,494	4,381,675	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	0	45,725	
9		CD-WA / ID / AN	1,525,036	262,472	410,518	535,159	1,208,149	68,844	107,675	140,368	316,887	0	0	
		TOTAL ACCOUNT	44,743,384	17,886,795	10,994,917	10,966,062	39,847,774	2,758,061	969,639	1,078,351	4,806,051	43,834	45,725	89,559

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended October 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			Total	***** OREGON GAS *****		
				Direct - Wa	Direct - Idaho	Allocated		Direct - Wa	Direct - Idaho	Allocated		Direct - Oregon	Allocated	Total
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	49,330,031	9,672,517	2,889,260	36,768,254	49,330,031	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,097,371	0	0	0	0	590,586	456,183	50,602	1,097,371	0	0	0
99		GD-OR / AS	986,559	0	0	0	0	0	0	0	0	986,559	0	986,559
8		GD-AA	992,932	0	0	0	0	0	0	698,230	698,230	0	294,702	294,702
7		CD-AA	17,846,270	0	0	12,911,062	12,911,062	0	0	3,462,355	3,462,355	0	1,472,853	1,472,853
9		CD-WA/ID / AN	12,744,118	383,636	3,211,484	6,500,898	10,096,018	100,624	842,345	1,705,131	2,648,100	0	0	0
		TOTAL ACCOUNT	82,997,281	10,056,153	6,100,744	56,180,214	72,337,111	691,210	1,298,528	5,916,318	7,906,056	986,559	1,767,555	2,754,114
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	33,304	0	2,299	31,005	33,304	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	429,922	0	0	311,032	311,032	0	0	83,409	83,409	0	35,481	35,481
9		CD-WA/ID / AN	6,168	854	41	3,991	4,886	224	11	1,047	1,282	0	0	0
		TOTAL ACCOUNT	471,761	854	2,340	346,028	349,222	224	11	84,456	84,691	2,367	35,481	37,848
		TOTAL GENERAL PLANT	343,510,322	48,440,518	29,013,879	186,716,712	264,171,109	14,789,102	5,850,929	37,074,435	57,714,466	8,829,976	12,794,771	21,624,747

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-12A
For Twelve Months Ended October 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	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	2,094,176	153,179	0	1,940,997	2,094,176	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	3,206,035	0	0	2,319,438	2,319,438	0	0	622,003	622,003	0	264,594	
9		CD-WA / ID / AN	194,058	0	0	153,735	153,735	0	0	40,323	40,323	0	0	
		TOTAL ACCOUNT	7,050,413	153,179	0	4,414,170	4,567,349	964,981	181,037	662,326	1,808,344	410,126	264,594	674,720
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	3,065,553	2,160,273	23,524	881,756	3,065,553	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	5,805	0	0	0	0	0	0	0	0	5,805	0	
8		GD-AA	2,175,400	0	0	0	0	0	0	1,529,741	1,529,741	0	645,659	
7		CD-AA	43,486,066	0	0	31,460,429	31,460,429	0	0	8,436,732	8,436,732	0	3,588,905	
9		CD-WA / ID / AN	52,253	0	23,015	18,380	41,395	0	6,037	4,821	10,858	0	0	
		TOTAL ACCOUNT	48,785,077	2,160,273	46,539	32,360,565	34,567,377	0	6,037	9,971,294	9,977,331	5,805	4,234,564	4,240,369
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	86,447	0	0	86,447	86,447	0	0	0	0	0	0	
99		GD-WA / ID / AN	12,503	0	0	0	0	0	0	12,503	12,503	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	3,383,102	0	0	2,447,539	2,447,539	0	0	656,356	656,356	0	279,207	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	3,483,283	0	0	2,533,986	2,533,986	0	0	668,859	668,859	1,231	279,207	280,438
		TOTAL	59,318,773	2,313,452	46,539	39,308,721	41,668,712	964,981	187,074	11,302,479	12,454,534	417,162	4,778,365	5,195,527

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-12A
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months Ended October 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	(38,234,056)	(27,660,810)	(7,417,789)	(3,155,457)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,921,046)	(1,521,872)	(399,174)	0
7	283750	CD-AA	(543,098)	(392,910)	(105,366)	(44,822)
		Total	(40,698,200)	(29,575,592)	(7,922,329)	(3,200,279)

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 October 31, 2013
 Average of Monthly Averages Basis

Report ID:
C-WKC-12A

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	***** SYSTEM *****			***** ELECTRIC *****			***** GAS NORTH *****		
			Washington	Idaho	Total	Washington	Idaho	Total	Washington	Idaho	Total
1	151120	FUEL STOCK COAL-COLSTRIP		804,305	804,305		804,305	804,305		0	0
1	151210	FUEL STOCK HOG FUEL-KFGS		636,181	636,181		636,181	636,181		0	0
4	154100	PLANT MATERIALS & OPER SUPPLIES		6,779,659	6,779,659		5,472,364	5,472,364		1,307,295	1,307,295
1	154300	PLANT MATERIALS & OPER SUP-CS2		263,457	263,457		212,656	212,656		50,801	50,801
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		733,023	733,023		591,677	591,677		141,346	141,346
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		4,785	4,785		3,862	3,862		923	923
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		989	989		798	798		191	191
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		11,529	11,529		9,306	9,306		2,223	2,223
99	163998	COMMON WORKING CAPITAL	0		0	0		0	0		0
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	17,061,949		17,061,949	17,061,949		17,061,949	0		0
TOTAL			17,061,949	9,233,928	26,295,877	17,061,949	7,731,149	24,793,098	0	1,502,779	1,502,779

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.010%	34.990%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.000%	33.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%