

Summary
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AVISTA UTILITIES
Restatement Summary
Washington Electric
TWELVE MONTHS ENDED DECEMBER 31, 2013

Column	WP Ref	Description of Adjustment	Washington Electric		
			NOI	Rate Base	ROR
Restating adjustments					
1.00	E-ROO	Results of Operations	99,538	1,217,889	8.17%
1.01	E-DFIT	Deferred FIT Rate Base	6	584	
1.02	E-DDC	Deferred Debits and Credits	(4)	(20)	
1.03	E-WC	Working Capital	(8)	(725)	
2.01	E-EBO	Eliminate B & O Taxes	(49)	-	
2.02	E-RPT	Restate Property Tax	(\$119)	\$0	
2.03	E-UE	Uncollectible Expense	(482)	-	
2.04	E-RE	Regulatory Expense	(10)	-	
2.05	E-ID	Injuries and Damages	(153)	-	
2.06	E-FIT	FIT/DFIT Expense	-	-	
2.07	E-OSC	Office Space Charges to Subsidiaries	17	-	
2.08	E-RET	Restate Excise Taxes	320	-	
2.09	E-NGL	Net Gains / Losses	53	-	
2.10	E-MR	Miscellaneous Restating	(21)	-	
2.11	E-WN	Weather Normalization	(3,875)	-	
2.12	E-EWPC	Eliminate WA Power Cost Defer	14	-	
2.13	E-NPS	Nez Perce Settlement Adjustment	(5)	-	
2.14	E-EAS	Eliminate Adder Schedules	\$0	\$0	
2.15	E-RDI	Restate Debt Interest	-	-	
2.16	E-CBPS	CB Power Supply	2,444	-	
2.17	E-CBTR	Eliminate Non-Recurring BPA/Reardon	(\$3,240)	\$0	
CB Restated Total			94,428	1,217,728	7.75%
Other					
		CF WA Elec Conversion Factor			

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AVISTA UTILITIES
 WASHINGTON ELECTRIC RESULTS -CBR
 TWELVE MONTHS ENDED DECEMBER 31, 2013
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Results of Operations 1.00 E-ROO	Deferred FIT Rate Base 1.01 E-DFIT	Deferred Debits and Credits 1.02 E-DDC	Working Capital 1.03 E-WC	Eliminate B & O Taxes 2.01 E-EBO	Restate Property Tax 2.02 E-RPT
	Adjustment Number Workpaper Reference						
REVENUES							
1	Total General Business	\$494,957	\$0	\$0	\$0	(\$17,313)	\$0
2	Interdepartmental Sales	884	-	-	-	-	-
3	Sales for Resale	92,214	-	-	-	-	-
4	Total Sales of Electricity	588,055	-	-	-	(17,313)	-
5	Other Revenue	106,030	-	-	-	(13)	-
6	Total Electric Revenue	694,085	-	-	-	(17,326)	-
EXPENSES							
Production and Transmission							
7	Operating Expenses	228,584	-	4	-	-	-
8	Purchased Power	126,418	-	-	-	-	-
9	Depreciation/Amortization	22,971	-	-	-	-	-
10	Regulatory Amortization	769	-	-	-	-	-
11	Taxes	12,678	-	-	-	-	61
12	Total Production & Transmission	391,420	-	4	-	-	61
Distribution							
13	Operating Expenses	20,878	-	-	-	-	-
14	Depreciation/Amortization	22,384	-	-	-	-	-
15	Taxes	41,281	-	-	-	(17,251)	122
16	Total Distribution	84,543	-	-	-	(17,251)	122
17	Customer Accounting	10,640	-	2	-	-	-
18	Customer Service & Information	16,594	-	-	-	-	-
19	Sales Expenses	5	-	-	-	-	-
Administrative & General							
20	Operating Expenses	43,034	-	-	-	-	-
21	Depreciation/Amortization	14,721	-	-	-	-	-
22	Taxes	0	-	-	-	-	-
23	Total Admin. & General	57,755	-	-	-	-	-
24	Total Electric Expenses	560,957	-	6	-	(17,251)	183
25	OPERATING INCOME BEFORE FIT	133,128	-	(6)	-	(75)	(183)
FEDERAL INCOME TAX							
26	Current Accrual	23,143	-	(2)	-	(26)	(64)
27	Debt Interest	0	(6)	0	8	-	-
28	Deferred Income Taxes	10,575	-	-	-	-	-
29	Amortized ITC - Noxon	(128)	-	-	-	-	-
30	NET OPERATING INCOME	\$99,538	\$6	(4)	(\$8)	(\$49)	(\$119)
RATE BASE							
PLANT IN SERVICE							
31	Intangible	\$90,634	\$0	\$0	\$0	\$0	\$0
32	Production	728,349	-	-	-	-	-
33	Transmission	355,082	-	-	-	-	-
34	Distribution	796,640	-	-	-	-	-
35	General	179,134	-	-	-	-	-
36	Total Plant in Service	2,149,839	-	-	-	-	-
ACCUMULATED DEPRECIATION/AMORT							
37	Intangible	(17,601)	-	-	-	-	-
38	Production	(310,353)	-	-	-	-	-
39	Transmission	(120,657)	-	-	-	-	-
40	Distribution	(236,201)	-	-	-	-	-
41	General	(58,357)	-	-	-	-	-
42	Total Accumulated Depreciation	(743,169)	-	-	-	-	-
43	NET PLANT	1,406,670	-	-	-	-	-
44	DEFERRED TAXES	(220,378)	584	-	-	-	-
45	Net Plant After DFIT	1,186,292	584	-	-	-	-
46	DEFERRED DEBITS AND CREDITS	14,756	-	(20)	-	-	-
47	WORKING CAPITAL	16,841	-	-	(725)	-	-
48	TOTAL RATE BASE	1,217,889	\$584	(\$20)	(\$725)	\$0	\$0
49	RATE OF RETURN	8.17%	0				

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AVISTA UTILITIES
 WASHINGTON ELECTRIC RESULTS -CBR
 TWELVE MONTHS ENDED DECEMBER 31, 2013
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Uncollectible Expense	Regulatory Expense	Injuries and Damages	FIT/DFIT Expense	Office Space Charges to Subsidiaries	Restate Excise Taxes
	Adjustment Number	2.03	2.04	2.05	2.06	2.07	2.08
	Workpaper Reference	E-UE	E-RE	E-ID	E-FIT	E-OSC	E-RET
REVENUES							
1	Total General Business	\$0	\$0	\$0	\$0	\$0	\$0
2	Interdepartmental Sales	-	-	-	-	-	-
3	Sales for Resale	-	-	-	-	-	-
4	Total Sales of Electricity	-	-	-	-	-	-
5	Other Revenue	-	-	-	-	-	-
6	Total Electric Revenue	-	-	-	-	-	-
EXPENSES							
Production and Transmission							
7	Operating Expenses	-	-	-	-	-	-
8	Purchased Power	-	-	-	-	-	-
9	Depreciation/Amortization	-	-	-	-	-	-
10	Regulatory Amortization	-	-	-	-	-	-
11	Taxes	-	-	-	-	-	-
12	Total Production & Transmission	-	-	-	-	-	-
Distribution							
13	Operating Expenses	-	-	-	-	-	-
14	Depreciation/Amortization	-	-	-	-	-	-
15	Taxes	-	-	-	-	-	(493)
16	Total Distribution	-	-	-	-	-	(493)
17	Customer Accounting	741	-	-	-	-	-
18	Customer Service & Information	-	-	-	-	-	-
19	Sales Expenses	-	-	-	-	-	-
Administrative & General							
20	Operating Expenses	-	15	235	-	(26)	-
21	Depreciation/Amortization	-	-	-	-	-	-
22	Taxes	-	-	-	-	-	-
23	Total Admin. & General	-	15	235	-	(26)	-
24	Total Electric Expenses	741	15	235	-	(26)	(493)
25	OPERATING INCOME BEFORE FIT	(741)	(15)	(235)	-	26	493
FEDERAL INCOME TAX							
26	Current Accrual	(259)	(5)	(82)	10	9	173
27	Debt Interest	-	-	-	-	-	-
28	Deferred Income Taxes	-	-	-	(10)	-	-
29	Amortized ITC - Noxon	-	-	-	-	-	-
30	NET OPERATING INCOME	(\$482)	(\$10)	(\$153)	\$0	\$17	\$320
RATE BASE							
PLANT IN SERVICE							
31	Intangible	\$0	\$0	\$0	\$0	\$0	\$0
32	Production	-	-	-	-	-	-
33	Transmission	-	-	-	-	-	-
34	Distribution	-	-	-	-	-	-
35	General	-	-	-	-	-	-
36	Total Plant in Service	-	-	-	-	-	-
ACCUMULATED DEPRECIATION/AMORT							
37	Intangible	-	-	-	-	-	-
38	Production	-	-	-	-	-	-
39	Transmission	-	-	-	-	-	-
40	Distribution	-	-	-	-	-	-
41	General	-	-	-	-	-	-
42	Total Accumulated Depreciation	-	-	-	-	-	-
43	NET PLANT	-	-	-	-	-	-
44	DEFERRED TAXES	-	-	-	-	-	-
45	Net Plant After DFIT	-	-	-	-	-	-
46	DEFERRED DEBITS AND CREDITS	-	-	-	-	-	-
47	WORKING CAPITAL	-	-	-	-	-	-
48	TOTAL RATE BASE	\$0	\$0	\$0	\$0	\$0	\$0
49	RATE OF RETURN						

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AVISTA UTILITIES
 WASHINGTON ELECTRIC RESULTS -CBR
 TWELVE MONTHS ENDED DECEMBER 31, 2013
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Net Gains / Losses	Miscellaneous Restating	Weather Normalization	Eliminate WA Power Cost Defer	Nez Perce Settlement Adjustment	Eliminate Adder Schedules
		2.09 E-NGL	2.10 E-MR	2.11 E-WN	2.12 E-EWPC	2.13 E-NPS	2.14 E-EAS
	Adjustment Number						
	Workpaper Reference						
REVENUES							
1	Total General Business	\$0	\$0	(\$6,244)	\$4,171	\$0	(\$7,565)
2	Interdepartmental Sales	-	-	-	-	-	-
3	Sales for Resale	-	-	-	-	-	-
4	Total Sales of Electricity	-	-	(6,244)	4,171	-	(7,565)
5	Other Revenue	-	-	-	-	-	-
6	Total Electric Revenue	-	-	(6,244)	4,171	-	(7,565)
EXPENSES							
Production and Transmission							
7	Operating Expenses	-	(1)	-	3,963	7	-
8	Purchased Power	-	-	-	-	-	-
9	Depreciation/Amortization	-	-	-	-	-	-
10	Regulatory Amortization	-	-	-	-	-	7,852
11	Taxes	-	-	-	-	-	-
12	Total Production & Transmission	-	(1)	-	3,963	7	7,852
Distribution							
13	Operating Expenses	-	-	-	-	-	-
14	Depreciation/Amortization	(81)	-	-	-	-	-
15	Taxes	-	-	(241)	161	-	(291)
16	Total Distribution	(81)	-	(241)	161	-	(291)
17	Customer Accounting	-	-	(30)	18	-	(37)
18	Customer Service & Information	-	(4)	-	-	-	(15,074)
19	Sales Expenses	-	-	-	-	-	-
Administrative & General							
20	Operating Expenses	-	38	(12)	8	-	(15)
21	Depreciation/Amortization	-	-	-	-	-	-
22	Taxes	-	-	-	-	-	-
23	Total Admin. & General	-	38	(12)	8	-	(15)
24	Total Electric Expenses	(81)	33	(283)	4,150	7	(7,565)
25	OPERATING INCOME BEFORE FIT	81	(33)	(5,961)	21	(7)	-
FEDERAL INCOME TAX							
26	Current Accrual	28	(12)	(2,086)	-	(2)	-
27	Debt Interest	-	-	-	-	-	-
28	Deferred Income Taxes	-	-	-	7	-	-
29	Amortized ITC - Noxon	-	-	-	-	-	-
30	NET OPERATING INCOME	\$53	(\$21)	(\$3,875)	\$14	(\$5)	\$0
RATE BASE							
PLANT IN SERVICE							
31	Intangible	\$0	\$0	\$0	\$0	\$0	\$0
32	Production	-	-	-	-	-	-
33	Transmission	-	-	-	-	-	-
34	Distribution	-	-	-	-	-	-
35	General	-	-	-	-	-	-
36	Total Plant in Service	-	-	-	-	-	-
ACCUMULATED DEPRECIATION/AMORT							
37	Intangible	-	-	-	-	-	-
38	Production	-	-	-	-	-	-
39	Transmission	-	-	-	-	-	-
40	Distribution	-	-	-	-	-	-
41	General	-	-	-	-	-	-
42	Total Accumulated Depreciation	-	-	-	-	-	-
43	NET PLANT	-	-	-	-	-	-
44	DEFERRED TAXES	-	-	-	-	-	-
45	Net Plant After DFIT	-	-	-	-	-	-
46	DEFERRED DEBITS AND CREDITS	-	-	-	-	-	-
47	WORKING CAPITAL	-	-	-	-	-	-
48	TOTAL RATE BASE	\$0	\$0	\$0	\$0	\$0	\$0
49	RATE OF RETURN						

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AVISTA UTILITIES
 WASHINGTON ELECTRIC RESULTS -CBR
 TWELVE MONTHS ENDED DECEMBER 31, 2013
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Restate Debt Interest 2.15 E-RDI	CB Power Supply 2.16 E-CBPS	Eliminate Non-Recurring BPA/Reardon 2.17 E-CBTR	CB AMA 12/2013 Restated TOTAL R-TH
	Adjustment Number				
	Workpaper Reference				
	REVENUES				
1	Total General Business	\$0	\$0	\$0	\$468,006
2	Interdepartmental Sales	-	-	-	884
3	Sales for Resale	-	(17,882)	-	74,332
4	Total Sales of Electricity	-	(17,882)	-	543,222
5	Other Revenue	-	(85,237)	(7,519)	13,261
6	Total Electric Revenue	-	(103,119)	(7,519)	556,483
	EXPENSES				
	Production and Transmission				
7	Operating Expenses	-	(88,023)	(2,534)	142,000
8	Purchased Power	-	(18,856)	-	107,562
9	Depreciation/Amortization	-	-	-	22,971
10	Regulatory Amortization	-	-	-	8,621
11	Taxes	-	-	-	12,739
12	Total Production & Transmission	-	(106,879)	(2,534)	293,893
	Distribution				
13	Operating Expenses	-	-	-	20,878
14	Depreciation/Amortization	-	-	-	22,303
15	Taxes	-	-	-	23,288
16	Total Distribution	-	-	-	66,469
17	Customer Accounting	-	-	-	11,334
18	Customer Service & Information	-	-	-	1,516
19	Sales Expenses	-	-	-	5
	Administrative & General				
20	Operating Expenses	-	-	-	43,277
21	Depreciation/Amortization	-	-	-	14,721
22	Taxes	-	-	-	-
23	Total Admin. & General	-	-	-	57,998
24	Total Electric Expenses	-	(106,879)	(2,534)	431,215
25	OPERATING INCOME BEFORE FIT	-	3,760	(4,985)	125,268
	FEDERAL INCOME TAX				
26	Current Accrual	-	1,316	(1,745)	20,395
27	Debt Interest	-	-	-	2
28	Deferred Income Taxes	-	-	-	10,572
29	Amortized ITC - Noxon	-	-	-	(128)
30	NET OPERATING INCOME	-	\$2,444	(\$3,240)	94,428
	RATE BASE				
	PLANT IN SERVICE				
31	Intangible	\$0	\$0	\$0	\$90,634
32	Production	-	-	-	728,349
33	Transmission	-	-	-	355,082
34	Distribution	-	-	-	796,640
35	General	-	-	-	179,134
36	Total Plant in Service	-	-	-	2,149,839
	ACCUMULATED DEPRECIATION/AMORT				
37	Intangible	-	-	-	(17,601)
38	Production	-	-	-	(310,353)
39	Transmission	-	-	-	(120,657)
40	Distribution	-	-	-	(236,201)
41	General	-	-	-	(58,357)
42	Total Accumulated Depreciation	-	-	-	(743,169)
43	NET PLANT	-	-	-	1,406,670
44	DEFERRED TAXES	-	-	-	(219,794)
45	Net Plant After DFIT	-	-	-	1,186,876
46	DEFERRED DEBITS AND CREDITS	-	-	-	14,736
47	WORKING CAPITAL	-	-	-	16,116
48	TOTAL RATE BASE	\$0	\$0	\$0	\$1,217,728
49	RATE OF RETURN				7.75%

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AVISTA UTILITIES
Actual Cost of Capital AMA 12/31/2013
Washington - Electric System

Cap Structure			
<u>Component</u>	<u>Capital Structure</u>	<u>Cost</u>	<u>Weighted Cost</u>
Total Debt	53.73%	5.56%	2.99% WA wtd debt
			2.990%
Common	46.27%	9.80%	4.53%
Total	<u>100.00%</u>		<u>7.52%</u>

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AVISTA UTILITIES
Revenue Conversion Factor
Washington - Electric System
TWELVE MONTHS ENDED DECEMBER 31, 2013

<u>Line No.</u>	<u>Description</u>	<u>Factor</u>
1	Revenues	1.000000
	Expense:	
2	Uncollectibles	0.004849
3	Commission Fees	0.002000
4	Washington Excise Tax	0.038546
5	Total Expense	<u>0.045395</u>
6	Net Operating Income Before FIT	0.954605
7	Federal Income Tax @ 35%	<u>0.334112</u>
8	REVENUE CONVERSION FACTOR	<u><u>0.620490</u></u>

AVISTA UTILITIES**Commission Basis Report
Washington Electric Adjustment Descriptions
Twelve Months Ended December 31, 2013****1.00 Per Results of Operation (ROO) Report**

ROO Report amounts are for the twelve months ended December 31, 2013. Amounts agree to the Company's financial general ledger records with the removal of certain prior period costs. Rate base was computed using the average-of-monthly-averages method. Rate base includes all rate base components, including net plant (costs, less accumulated depreciation, net of ADFIT), working capital, and all other regulatory deferred debits and credits.

1.01 Accumulated Deferred FIT Rate Base

Accumulated deferred FIT arises from accelerated depreciation, unamortized gains and losses on reacquired debt, and contributions in aid of construction. ADFIT that was included in ROO report were included in column (1.00). The adjustment was necessary to adjust the ROO balances to actual.

1.02 Deferred Debits and Credits

Deferred debits and credits that were included in the ROO Reports were included in column 1.00. This adjustment corrects the amounts as shown in ROO Reports. The Deferred Debits and Credits include the following regulatory deferrals:

- **Colstrip 3 AFUDC Elimination**
This deferral reflects a reallocation of rate base and depreciation expense between jurisdictions. In Cause Nos. U-81-15 and U-82-10, the WUTC allowed the Company a return on a portion of Colstrip Unit 3 construction work in progress (CWIP). A much smaller amount of Colstrip Unit 3 CWIP was allowed in rate base in Case No. U-1008-144 by the IPUC. The Company eliminated the AFUDC associated with the portion of CWIP allowed in rate base in each jurisdiction. Since production facilities are allocated on the production/transmission percentages, the allocation is reversed and a direct assignment is made. This adjustment restates rate base and expense to the actual balances at 12/31/2013.
- **Colstrip Common AFUDC**
Differing amounts of Colstrip common facilities were excluded from rate base by the WUTC and IPUC until Colstrip Unit No. 4 was placed in service. The Company was allowed to accrue AFUDC on the Colstrip common facilities during the time that they were excluded from rate base. It is necessary to directly assign the AFUDC because of the differing amounts of common facilities excluded from rate base by the WUTC and IPUC. In September 1988, an entry was made to comply with a FERC Audit Exception, which transferred Colstrip common AFUDC from the plant accounts to account 186. This deferral reflects a direct assignment of rate base for the appropriate average of monthly averages amounts of Colstrip common AFUDC to the Washington and Idaho jurisdictions.

AVISTA UTILITIES

Commission Basis Report
Washington Electric Adjustment Descriptions
Twelve Months Ended December 31, 2013

Amortization expense associated with the Colstrip common AFUDC is charged directly to the Washington and Idaho jurisdictions through Account 406. The ROO balance was appropriate; therefore, no CBR adjustment was needed.

- Kettle Falls Disallowance

This deferral reflects the Kettle Falls disallowance ordered by the WUTC in Cause No. U-83-26. The WUTC disallowed both a return of and a return on a certain portion of the investment in Kettle Falls. The disallowed investment and related depreciation expense, FIT expense, accumulated depreciation and deferred FIT are removed. The ROO balance was correct; therefore, no CBR adjustment was needed.

- Settlement Exchange Power

This deferral reflects the rate base associated with the recovery of 64.1% of the Company's investment in Settlement Exchange Power. The 64.1% recovery level was approved by the Commission's Second Supplemental Order in Cause No. U-86-99 dated February 24, 1987. Amortization expense and deferred FIT expense recorded during the test period are appropriately reflected in results of operations, therefore for CBR, no adjustment was needed.

- CDA Settlement Deferral

This deferral reflects the net asset balances on an AMA basis, net of ADFIT, associated with the 2008/2009 past storage and §10(e) charges, and CDA/SRR CDR (CDA Tribe Settlement 4(e) Spokane River Relicensing conditions) deferred for future recovery as approved in Docket No. UE-100467. The ROO balance was appropriate; therefore, no CBR adjustment was needed.

- Restating CDA/SRR (Spokane River Relicensing) CDR Deferral

This deferral reflects the net asset balances for the CDA Tribe settlement 4(e) Spokane River relicensing conditions deferred for future recovery. A ten-year amortization expense of the CDA/SRR CDR Deferral, as approved in Docket No. UE-100467 is accurately reflected in results of operations. The ROO balance was appropriate; therefore, no CBR adjustment was needed.

- Spokane River Deferral

This deferral reflects the net asset balances on an AMA basis, net of ADFIT, related to the Spokane River relicensing and PM&E costs deferred for future recovery, as approved in Docket No. UE-100467. The ROO balance was appropriate; therefore, no CBR adjustment was needed.

AVISTA UTILITIES**Commission Basis Report
Washington Electric Adjustment Descriptions
Twelve Months Ended December 31, 2013**

- Montana Riverbed Lease
This deferral reflects the net asset balances on an AMA basis, net of ADFIT, related to the costs associated with the Montana Riverbed lease settlement. In this settlement, the Company agreed to pay the State of Montana \$4.0 million annually beginning in 2007, with annual inflation adjustments, for a 10-year period for leasing the riverbed under the Noxon Rapids Project and the Montana portion of the Cabinet Gorge Project. The first two annual payments were deferred by Avista as approved in Docket No. UE-072131. In Docket No. UE-080416 (see Order No. 08), the Commission approved the Company's accounting treatment of the deferred payments, including accrued interest, to be amortized over the remaining eight years of the agreement starting on January 1, 2009. The ROO rate base balance was appropriate; therefore, no CBR adjustment was needed. Expenses were increased by \$8,000 to reflect the appropriate lease payment expense for 2013.
- Lancaster Amortization
This deferral reflects the net asset balances on an AMA basis, net of ADFIT, related to the deferred Lancaster plant Power Purchase Agreement (PPA), as approved in Docket No. UE-100467. The ROO balance was appropriate; therefore, no CBR adjustment was needed.
- Customer Advances
These amounts decrease rate base for customer advances, as they will most likely be recorded as contributions in aid of construction at some future time. These amounts are a component of actual ROO. The ROO balance was appropriate; therefore, no CBR adjustment was needed.
- Customer Deposits
These amounts decrease rate base for the average-of-monthly averages of customer deposits held by the Company. The ROO rate base balance is correct; therefore, no adjustment was made. The corresponding interest paid on customer deposits is reclassified to an operating expense, at the UTC interest rate during 2013 of 0.14%. This adjustment is consistent with Docket No. UE-090134.

1.03 Working Capital

This adjustment updates the working capital rate base balance reflected in results of operations to the actual AMA working capital balance as of December 31, 2013 calculated using the Investor Supplied Working Capital (ISWC) method. This method is consistent with that used in the Company's most recent electric general rate case, Docket No. UE-120436.

AVISTA UTILITIES**Commission Basis Report
Washington Electric Adjustment Descriptions
Twelve Months Ended December 31, 2013****2.01 Eliminate B & O Taxes**

This adjustment removes the revenues and expenses associated with local business and occupation taxes. The adjustment eliminates any timing mismatch that exists between the revenues and expenses by eliminating the revenues and expenses in their entirety. This restating adjustment is consistent with prior dockets (including Docket No. UE-991606 forward).

2.02 Restate Property Tax

This adjustment restates the accrued levels of property taxes to reflect the actual amounts. This restating adjustment is consistent with prior dockets (including Docket No. UE-991606 forward).

2.03 Uncollectible Expense

This adjustment restates the accrued expense to the actual level of net write-offs for the test period. This restating adjustment is consistent with prior dockets (including Docket No. UE-991606 forward).

2.04 Regulatory Expenses

This adjustment restates regulatory expense to reflect the WUTC and IPUC assessment rates applied to revenues for the test period and the actual levels of FERC fees paid during the test period. This restating adjustment is consistent with prior dockets (including Docket No. UE-991606 forward).

2.05 Injuries and Damages

As a result of the Commission's Order in Docket No. U-88-2380-T the Company changed to the reserve method of accounting for injuries and damages not covered by insurance. This restating adjustment replaces the accrual with actuals to adjust to the six-year rolling average of injuries and damages payments not covered by insurance. This restating adjustment is consistent with prior dockets (including Docket No. UE-991606 forward).

2.06 FIT and DFIT Expenses

This adjustment removes the effect of certain Schedule M items. This restating adjustment is consistent with prior dockets (including Docket No. UE-991606 forward).

AVISTA UTILITIES

**Commission Basis Report
Washington Electric Adjustment Descriptions
Twelve Months Ended December 31, 2013**

2.07 Office Space Charges to Subsidiaries

This adjustment removes a portion of the office space costs (including, but not limited to office building operating and fixed costs, utilities, administrative, security, HVAC, depreciation and property taxes, as well as other costs related to employee use of phones, laptops, etc.) using the percentage of labor dollars charged to subsidiary activities by employee compared to total labor dollars by employee. These percentages are applied to the employees' office space (expressed in square feet) and multiplied by office space costs/per square foot. This restating adjustment is made as a result of the Commission's Third Supplemental Order in Docket No. U-88-2380-T, which required the company to perform a space utilization study to allocate costs to subsidiaries. This restating adjustment is consistent with prior dockets (including Docket No. UE-991606 forward).

2.08 Restate Excise and Franchise Taxes

This adjustment removes the effect of a one-month accrual lag in actual results to reflect the actual level of taxes paid. This restating adjustment is consistent with prior dockets (including Docket No. UE-991606 forward).

2.09 Net Gains/Losses

This adjustment reflects a ten-year amortization of net gains realized from the sale of real property disposed of between 2003 and 2013. This restating adjustment is made as a result of the Commission's Order in Docket No. UE-050842/UG-050483. This restating adjustment is consistent with prior general rate case dockets starting with Docket No. UE-050842/UG-050483.

2.10 Miscellaneous restating

This adjustment removes a number of non-operating or non-utility expenses associated with dues and donations, etc., included in error in the test period actual results, and removes or restates other expenses incorrectly charged between service and or jurisdiction. The Company also removed 50% of director meeting expenses, as ordered in Docket No. UE-090134, and restates director fee expenses to reflect a 90% Utility / 10% non-utility split per Company policies.

2.11 Weather Normalization

This adjustment normalizes weather sensitive electric kWh sales by eliminating the effect of temperature deviations above or below historical normals. This restating adjustment is required per WAC 480-100-208.

AVISTA UTILITIES**Commission Basis Report
Washington Electric Adjustment Descriptions
Twelve Months Ended December 31, 2013****2.12 Eliminate WA Power Cost Deferral**

This adjustment eliminates all power supply deferral and amortization entries, including net REC revenues, recorded in results of operations pursuant to the deferral and recovery mechanisms authorized in Docket No. UE-000972. This restating adjustment is consistent with prior general rate case dockets (including Docket No. UE-011595 forward.)

2.13 Nez Perce Settlement Accounting Adjustment

This adjustment directly assigns the Nez Perce Settlement expenses to the Washington and Idaho jurisdictions. This is necessary due to differing regulatory treatment in Idaho Case No. WWP-E-98-11 and Washington Docket No. UE-991606/UG-991607.

2.14 Eliminate Adder schedules

This adjustment removes the impact of adder schedule revenues and related expenses, such as Schedule 91 Tariff Rider (DSM), Schedule 93 ERM rebate, and Schedule 59 Residential Exchange credit, since these items are recovered/rebated by separate tariffs.

2.15 Restate Debt Interest

This adjustment restates debt interest using the Company's weighted average cost of debt, based on rate base as reported in column (1.00) resulting in a revised level of tax deductible interest expense on actual test period rate base. For each Commission Basis adjustment to rate base, the FIT expense is reflected on that adjustment for the impact of the restated debt interest.

2.16 Normalized Power Supply

This adjustment normalizes power supply related revenue and expenses. A dispatch simulation model is used to calculate normalized secondary sales, secondary purchases and thermal fuel costs. This restating adjustment is required per WAC 480-100-208.

2.17 Eliminate Non-Recurring Revenues/Expenses

This adjustment removes the non-recurring revenues and expenses associated with the BPA transmission revenues received in Q1, 2013, and the write-off of the Reardon Wind Project (per UE-130536).

AVISTA UTILITIES
 WASHINGTON ELECTRIC RESULTS -CBR
 TWELVE MONTHS ENDED DECEMBER 31, 2013
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Results of Operations
	Adjustment Number Workpaper Reference	1.00 E-ROO
	REVENUES	
1	Total General Business	\$494,957
2	Interdepartmental Sales	884
3	Sales for Resale	92,214
4	Total Sales of Electricity	588,055
5	Other Revenue	106,030
6	Total Electric Revenue	694,085
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	228,584
8	Purchased Power	126,418
9	Depreciation/Amortization	22,971
10	Regulatory Amortization	769
11	Taxes	12,678
12	Total Production & Transmission	391,420
	Distribution	
13	Operating Expenses	20,878
14	Depreciation/Amortization	22,384
15	Taxes	41,281
16	Total Distribution	84,543
17	Customer Accounting	10,640
18	Customer Service & Information	16,594
19	Sales Expenses	5
	Administrative & General	
20	Operating Expenses	43,034
21	Depreciation/Amortization	14,721
22	Taxes	0
23	Total Admin. & General	57,755
24	Total Electric Expenses	560,957
25	OPERATING INCOME BEFORE FIT	133,128
	FEDERAL INCOME TAX	0
26	Current Accrual	23,143
27	Debt Interest	0
28	Deferred Income Taxes	10,575
29	Amortized ITC - Noxon	(128)
30	NET OPERATING INCOME	\$99,538 ✓
	RATE BASE	
	PLANT IN SERVICE	
31	Intangible	\$90,634
32	Production	728,349
33	Transmission	355,082
34	Distribution	796,640
35	General	179,134
36	Total Plant in Service	2,149,839
	ACCUMULATED DEPRECIATION/AMORT	
37	Intangible	(17,601)
38	Production	(310,353)
39	Transmission	(120,657)
40	Distribution	(236,201)
41	General	(58,357)
42	Total Accumulated Depreciation	(743,169)
43	NET PLANT	1,406,670
44	DEFERRED TAXES	(220,378)
45	Net Plant After DFIT	1,186,292
46	DEFERRED DEBITS AND CREDITS	14,756
47	WORKING CAPITAL	16,841
48	TOTAL RATE BASE	\$1,217,889 ✓

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AVISTA UTILITIES
ELECTRIC ADJUSTMENT SUMMARY
TWELVE MONTHS ENDED DECEMBER 31, 2013
(000'S OF DOLLARS)

		PER RESULTS OF OPERATIONS REPORTS ELECTRIC		
Line No.	DESCRIPTION	System	Washington	Idaho
REVENUES				
1	Total General Business	\$494,957	\$494,957	\$0
2	Interdepartmental Sales	884	884	0
3	Sales For Resale	92,214	92,214	0
4	Total Sales of Electricity	588,055	588,055	0
5	Other Revenue	106,030	106,030	0
6	Total Electric Revenue	694,085	694,085	0
EXPENSES				
Production and Transmission				
7	Operating Expenses	228,584	228,584	0
8	Purchased Power	126,418	126,418	0
9	Depreciation/Amortization	22,971	22,971	0
10	Regulatory Amortization	769	769	0
11	Taxes	12,678	12,678	0
12	Total Production & Transmission	391,420	391,420	0
Distribution				
13	Operating Expenses	20,878	20,878	0
14	Depreciation/Amortization	22,384	22,384	0
15	Taxes	41,281	41,281	0
16	Total Distribution	84,543	84,543	0
17	Customer Accounting	10,640	10,640	0
18	Customer Service & Information	16,594	16,594	0
19	Sales Expenses	5	5	0
Administrative & General				
20	Operating Expenses	43,034	43,034	0
21	Depreciation/Amortization	14,721	14,721	0
22	Taxes	0	0	0
23	Total Admin. & General	57,755	57,755	0
24	Total Electric Expenses	560,957	560,957	0
25	Operating Income before FIT	133,128	133,128	0
Federal Income Taxes				
26	Current Accrual	35.0%	23,143	23,143
27	Debt Interest			0
28	Deferred Income Taxes		10,575	10,575
29	Amortized ITC		(128)	(128)
30	NET OPERATING INCOME	\$99,538	\$99,538	\$0

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AVISTA UTILITIES
ELECTRIC ADJUSTMENT SUMMARY
TWELVE MONTHS ENDED DECEMBER 31, 2013
(000'S OF DOLLARS)

PER RESULTS OF
OPERATIONS REPORTS
ELECTRIC

Line No.	DESCRIPTION	System	Washington	Idaho
	RATE BASE			
	PLANT IN SERVICE			
31	Intangible	\$90,634	\$90,634	\$0
32	Production	728,349	728,349	0
33	Transmission	355,082	355,082	0
34	Distribution	796,640	796,640	0
35	General	179,134	179,134	0
36	Total Plant in Service	<u>2,149,839</u>	<u>2,149,839</u>	<u>0</u>
	ACCUMULATED DEPRECIATION/AMORTIZATION			
37	Intangible	(17,601)	(17,601)	\$0
38	Production	(310,353)	(310,353)	\$0
39	Transmission	(120,657)	(120,657)	\$0
40	Distribution	(236,201)	(236,201)	\$0
41	General	(58,357)	(58,357)	\$0
42	Total Accumulated Depreciation	<u>(743,169)</u>	<u>(743,169)</u>	<u>0</u>
43	NET PLANT BEFORE DFIT	1,406,670	1,406,670	0
44	DFIT	<u>(220,378)</u>	<u>(220,378)</u>	<u>0</u>
45	NET PLANT AFTER DFIT	1,186,292	1,186,292	0
46	DEFERRED DEBITS AND CREDITS	14,756	14,756	0
47	WORKING CAPITAL	<u>16,841</u>	<u>16,841</u>	<u>0</u>
48	TOTAL RATE BASE	<u>\$1,217,889</u>	<u>\$1,217,889</u>	<u>\$0</u>
		8.17%	8.17%	

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

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	152,277,012	99,538,787	52,738,225
	Adjustments			
	Adjusted Net Operating Income (Loss)	152,277,012	99,538,787	52,738,225
E-APL	Electric Net Rate Base	1,873,462,263	1,217,890,090 ✓	655,572,173
	RATE OF RETURN	8.128%	8.173%	8.045%

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.

AVISTA UTILITIES

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

	System	Washington	Idaho
1	Input	Production/Transmission Ratio	12-31-2013
		100.000%	64.310%
			35.690%
2	Input	Number of Customers	12-31-2013
		Percent	
		363,312	238,379
		100.000%	65.613%
			124,933
			34.387%
3	E-OPS	Direct Distribution Operating Expense	
		Percent	
		23,031,763	15,087,433
		100.000%	65.507%
			7,944,330
			34.493%
	Input	Jurisdictional 4-Factor Ratio	12-31-2013
		Direct O & M Accts 500 - 598	
		Direct O & M Accts 901 - 935	
		Total	
		Percentage	
		20,271,611	12,708,520
		23,797,558	17,806,326
		44,069,169	30,514,846
		100.000%	69.243%
			30.757%
		12,899,185	8,853,799
		5,728,641	4,368,986
		18,627,826	13,222,785
		100.000%	70.984%
			29.016%
		366,305	240,426
		100.000%	65.635%
			34.365%
		905,556,829	587,222,626
		100.000%	64.847%
			318,334,203
			35.153%
		400,000%	270,709%
		100.000%	67.677%
			129,291%
			32.323%

AVISTA UTILITIES

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

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

AVISTA UTILITIES

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
 For Twelve Months Ended December 31, 2013
 Average of Monthly Averages Basis

Report ID:
E-ALL-12A

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

AVISTA UTILITIES

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
 For Twelve Months Ended December 31, 2013
 Average of Monthly Averages Basis

Report ID:
E-ALL-12A

Basis	Ref	Description	System			
			Washington	Idaho	Gas North	Oregon Gas
9	Input	Elec/Gas North 4-Factor				
		Direct O & M Accts 500 - 894	60,243,237	5,684,573	0	0
		Direct O & M Accts 901 - 935	29,854,933	8,126,748	0	0
		Adjustments	0	0	0	0
		Total	90,098,170	13,811,321	0	0
		Percentage	86.708%	13.292%	0.000%	0.000%
		Direct Labor Accts 500 - 894	51,029,386	10,479,695	0	0
		Direct Labor Accts 901 - 935	3,333,358	635,074	0	0
		Total	54,362,744	11,114,769	0	0
		Percentage	83.025%	16.975%	0.000%	0.000%
10	E-PLT	Net Electric Distribution Plant	560,438,316	305,467,765	0	0
		Percent	64.723%	35.277%	0.000%	0.000%
		Book Depreciation	54,499,864	30,230,627	0	0
11	Net Direct Plant	Percent	64.321%	35.679%	0.000%	0.000%
		Total Percentages	316.884%	83.116%	0.000%	0.000%
		Average (CD AN/ID/WA)	79.221%	20.779%	0.000%	0.000%
10	Net Direct Plant	Percent	85.579%	14.421%	0.000%	0.000%
		Total Percentages	362,462	226,219	0	0
		Average (CD AN/ID/WA)	61.572%	38.428%	0.000%	0.000%
10	Net Direct Plant	Percent	2,009,605,786	338,644,009	0	0
		Total Percentages	85.579%	14.421%	0.000%	0.000%
		Average (CD AN/ID/WA)	79.221%	20.779%	0.000%	0.000%

AVISTA UTILITIES

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
 For Twelve Months Ended December 31, 2013
 Average of Monthly Averages Basis

Report ID:
E-ALL-12A

Basis	Ref	Description	System	Washington	Idaho
12		Net Electric Plant (before DFIT) Percent		2,172,790,401 100.000%	766,119,605 35.260%
13	E-PLT	Net Electric General Plant Percent		181,477,016 100.000%	60,463,943 33.318%
14		Net Allocated Schedule M's Percent		-84,433,617 100.000%	-30,919,477 36.620%
99	Input	Not Allocated		0.000%	0.000%

RESULTS OF OPERATIONS
 ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended December 31, 2013
 Average of Monthly Averages Basis

Report ID:
 E-OPS-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	SYSTEM *****		WASHINGTON *****		IDAHO *****		Total
			Direct	Allocated	Direct	Allocated	Direct	Allocated	
		REVENUE							
		SALES OF ELECTRICITY:							
99	440000	Residential	331,488,412	0	225,028,567	0	106,459,845	0	106,459,845
99	442200	Commercial - Firm & Int.	290,727,520	0	206,066,598	0	84,660,922	0	84,660,922
1	442500	Industrial	113,430,400	0	59,324,649	0	54,105,751	0	54,105,751
99	444000	Public Street & Highway Lighting	7,266,653	0	4,880,485	0	2,386,168	0	2,386,168
99	448000	Interdepartmental Revenue	1,103,974	0	883,608	0	220,366	0	220,366
99	499XXX	Unbilled Revenue	(583,700)	0	(344,061)	0	(199,639)	0	(199,639)
		TOTAL SALES TO ULTIMATE CUSTOMERS	743,473,259	0	495,839,846	0	247,633,413	0	247,633,413
1	447XXX	Sales for Resale	0	143,390,565	0	92,214,472	0	51,176,093	51,176,093
		TOTAL SALES OF ELECTRICITY	743,473,259	143,390,565	495,839,846	92,214,472	247,633,413	51,176,093	298,809,506
		OTHER OPERATING REVENUE:							
99	449100	Provision for Rate Refund	(2,047,837)	0	370,102	0	(2,047,837)	0	(2,047,837)
99	451000	Miscellaneous Services Revenue	590,953	0	0	0	220,851	0	220,851
1	453000	Sales of Water & Water Power	0	432,332	0	278,033	0	154,299	154,299
1	454000	Rent from Electric Property	2,949,491	74,001	1,984,640	47,590	964,851	26,411	991,262
1	456XXX	Other Electric Revenues	324,247	160,269,892	280,085	103,069,568	44,162	57,200,324	57,244,486
		TOTAL OTHER OPERATING REVENUE	1,816,854	160,776,225	2,634,827	103,295,191	(817,973)	57,381,034	56,563,061
		TOTAL ELECTRIC REVENUE	745,290,113	304,166,790	498,474,673	195,609,663	246,815,440	108,537,127	355,372,567
		EXPENSE							
		STEAM POWER GENERATION EXPENSE:							
1	500000	Supervision & Engineering	0	281,941	0	181,316	0	100,625	100,625
1	501000	Fuel	0	24,772,509	0	15,931,201	0	8,841,308	8,841,308
1	502000	Steam Expense	0	4,198,197	0	2,699,860	0	1,498,337	1,498,337
1	505000	Electric Expense	0	1,017,827	0	654,565	0	363,262	363,262
1	506000	Miscellaneous Steam Power Generation Expense	148,375	2,732,165	96,251	1,757,065	52,124	975,110	1,027,234
1	507000	Rent	0	33,093	0	21,282	0	11,811	11,811
		TOTAL STEAM POWER GENERATION EXPENSE	148,375	28,978,625	96,251	18,347,028	52,124	1,978,264	2,082,748
1	510000	Supervision & Engineering	0	457,703	0	294,349	0	163,354	163,354
1	511000	Structures	0	680,769	0	437,803	0	242,966	242,966
1	512000	Boiler Plant	0	6,100,955	0	3,923,524	0	2,177,431	2,177,431
1	513000	Electric Plant	0	1,172,747	0	754,194	0	418,553	418,553
1	514000	Miscellaneous Steam Plant	0	799,354	0	514,065	0	285,289	285,289
		TOTAL STEAM POWER GENERATION EXP	148,375	14,831,728	96,251	7,949,935	52,124	15,078,046	15,130,170

AVISTA UTILITIES

Report ID:
E-OPS-12A

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
For Twelve Months Ended December 31, 2013
Average of Monthly Averages Basis

Ref/Basis	Account	Description	***** SYSTEM *****	***** WASHINGTON *****	***** IDAHO *****	Total
			Direct	Allocated	Direct	Allocated
		HYDRAULIC POWER GENERATION EXP:				
		OPERATION				
1	535000	Supervision & Engineering	0	1,227,644	0	1,227,644
1	536000	Water for Power	0	838,276	0	838,276
1	537000	Hydraulic Expense	4,370,362	1,820,162	1,652,546	7,843,070
1	538000	Electric Expense	0	6,644,506	0	6,644,506
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	716,024	0	716,024
1	540000	Rent	0	460,475	0	460,475
1	540100	MT Trust Funds Land Settlement Rents	5,589,316	811,709	1,953,429	8,354,454
		MAINTENANCE				
1	541000	Supervision & Engineering	0	353,199	0	353,199
1	542000	Structures	0	630,200	0	630,200
1	543000	Reservoirs, Dams, & Waterways	0	1,145,873	0	1,145,873
1	544000	Electric Plant	0	2,673,869	0	2,673,869
1	545000	Miscellaneous Hydraulic Plant	0	371,820	0	371,820
		TOTAL HYDRO POWER GENERATION EXP	9,939,678	22,712,345	3,605,975	36,258,338
		OTHER POWER GENERATION EXPENSE:				
		OPERATION				
1	546000	Supervision & Engineering	0	896,850	0	896,850
1	547000	Fuel	0	71,038,326	0	71,038,326
1	548000	Generation Expense	0	1,380,644	0	1,380,644
1	549000	Miscellaneous Other Power Generation Expense	0	297,724	0	297,724
1	550000	Rent	0	(17,445)	0	(17,445)
		MAINTENANCE				
1	551000	Supervision & Engineering	0	694,753	0	694,753
1	552000	Structures	0	32,784	0	32,784
1	553000	Generating & Electric Equipment	0	1,282,788	0	1,282,788
1	554000	Miscellaneous Other Power Generation Plant	0	117,510	0	117,510
		TOTAL OTHER POWER GENERATION EXP	0	75,723,934	0	75,723,934
		OTHER POWER SUPPLY EXPENSE:				
E-555	555XXX	Purchased Power	9,188,314	126,417,770	9,188,314	144,814,804
1	556000	System Control & Load Dispatching	0	621,212	0	621,212
1	557XXX	Other Expense	(10,390,998)	84,546,651	(10,011,073)	84,245,651
		TOTAL OTHER POWER SUPPLY EXPENSE	(1,202,684)	211,965,533	(822,759)	210,940,100
		TOTAL PRODUCTION OPERATING EXP	8,905,369	329,465,013	2,835,340	341,205,722

Report ID:
E-OPS-12A
For Twelve Months Ended December 31, 2013
Average of Monthly Averages Basis

Ref/Basis	Account	Description	SYSTEM		WASHINGTON		IDAHO		Total	
			Direct	Allocated	Direct	Allocated	Direct	Allocated		
AVISTA UTILITIES										
TRANSMISSION OPERATING EXPENSE:										
		OPERATION		2,476,590	2,476,590	0	1,592,605	0	1,592,605	883,895
1	560000	Supervision & Engineering	0	2,428,537	2,428,537	0	1,561,792	0	1,561,792	866,745
1	561000	Load Dispatching	0	457,929	457,929	0	294,494	0	294,494	163,435
1	562000	Station Expense	0	525,234	525,234	0	337,778	0	337,778	187,456
1	563000	Overhead Line Expense	0	17,926,901	17,926,901	0	11,528,790	0	11,528,790	6,398,111
1	565000	Transmission of Electricity by Others	0	1,969,445	1,969,445	0	1,266,550	0	1,266,550	702,895
1	566000	Miscellaneous Transmission Expense	0	101,823	101,823	0	65,482	0	65,482	36,341
1	567000	Rent	0			0				
		MAINTENANCE		1,093,334	1,093,334	1,938	703,163	0	703,163	390,233
1	568000	Supervision & Engineering	16,117	388,342	388,342	15,066	236,881	1,051	237,932	132,512
1	569000	Structures	543	1,353,335	1,353,335	7,942	870,330	4,908	875,238	483,005
1	570000	Station Equipment	12,340	1,460,710	1,460,710	7,342	939,383	4,908	944,291	526,325
1	571000	Overhead Lines	0	21,166	21,166	0	13,612	0	13,612	7,554
1	572000	Underground Lines	43	49,081	49,081	43	31,536	0	31,579	17,502
1	573000	Service Miscellaneous	30,981	30,232,446	30,263,427	24,932	19,442,486	6,049	19,448,535	10,796,009
		TOTAL TRANSMISSION OPERATING EXP		24,926,747	24,926,747	0	16,030,391	0	16,030,391	8,896,356
E-DEPX		Depreciation Expense-Production	0	10,014,786	10,014,786	0	6,440,509	0	6,440,509	3,574,277
E-DEPX		Depreciation Expense-Transmission	0	1,000,860	1,000,860	0	643,653	0	643,653	357,207
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	0	0	0	0	0	0	144,228
99	405930	Colstrip 3 AFUDC Reallocation Adj	2,450,031	0	0	(144,228)	0	0	(144,228)	0
99	406100	Amort of Investment in WNP3 Eech Power	99,047	0	0	2,450,031	0	0	2,450,031	0
99	407312	Amort of Aeq Adj-Colstrip Common AFUDC	1,360,000	0	0	31,743	0	0	31,743	67,304
1	407320	Amortization of Lancaster Generation	70,084	0	0	1,360,000	0	0	1,360,000	0
1	407322	Amortization of Colstrip Outage Return	78,736	0	0	70,084	0	0	70,084	0
1	407324	Amortization of Spokane River Relicence	11,065	0	0	72,939	0	0	72,939	0
1	407331	Amortization of CDA Parallel Capacity Support	5,365,343	0	0	11,065	128,620	0	139,685	71,380
1	407333	Amortization of CDA Settlement Costs	(160,414)	0	0	2,082,457	0	0	2,082,457	3,282,886
99	407335	Amortization of ID DSIT	0	32,719	32,719	0	21,042	0	21,042	11,677
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	(160,414)
99	407351	Amortization of CNC Transmission	252,637	0	0	0	0	0	0	0
99	407360	Amortization of CS2 & COLSTRIP O&M	1,752,468	0	0	164,618	0	0	164,618	88,019
99	407362	Amortization of LIDAR O&M	726,240	0	0	973,692	0	0	973,692	778,776
99	407365	Amortization of Wind Generation	650,103	0	0	726,240	0	0	726,240	0
99	407380	Amortization of Wartilla Generators	337,788	0	0	153,132	0	0	153,132	650,103
1	407382	Amortization of CDA Settlement - Allocated	183,093	0	0	884,086	0	0	884,086	315,530
99	407382	Amortization of CDA Settlement - Direct	220,781	0	0	152,118	0	0	152,118	30,975
99	407395	Optional Renewable Power Revenue Offset	(134,592)	0	0	169,792	0	0	169,792	50,989
99	407403	Amortization of Disallowed K.F. Plant	500,500	0	0	(134,592)	0	0	(134,592)	0
99	407405	Amortization of Boulder Park Write Off - Idaho	500,500	0	0	0	0	0	0	(103,282)
99	407420	Amortization of CS2 Levelized Return	(11,714,862)	0	0	(8,022,151)	0	0	(8,022,151)	0
99	407450/407499	Amortization of BPA Residential Exchange Credit	(1,253,124)	0	0	(206,347)	0	0	(206,347)	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	0	0	0	(8,415)	0	0	(8,415)	(3,003)
99	407462	Amortization of Deferred LIDAR O&M	0	0	0	0	0	0	0	0
99	407485	Optional Renew Solar Project Offset	0	0	0	0	0	0	0	0
1	407495	Def Palouse Wind & Thornton Sw St	0	19,713,650	19,713,650	0	12,677,849	0	12,677,849	7,035,801
99	407496	Taxes Other Than FIT--Prod & Trans	485,295	56,764,433	57,249,728	(89,407)	36,505,208	20,259,225	36,415,801	20,933,927
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES		599,304,475	608,726,120	6,005,534	385,412,709	3,416,091	391,418,263	213,891,766
		TOTAL PRODUCTION & TRANSMISSION EXPEN		24,926,747	24,926,747	6,005,534	16,030,391	3,416,091	19,448,535	21,707,837

Report ID:
E-OFS-12A
ELECTRIC OPERATING STATEMENT
For Twelve Months Ended December 31, 2013
Average of Monthly Averages Basis

AVISTA UTILITIES

Reg/Basis	Account	Description	***** SYSTEM *****	***** WASHINGTON *****	***** IDAHO *****	Total
			Direct	Allocated	Direct	Allocated
DISTRIBUTION EXPENSES:						
OPERATION:						
3	580000	Supervision & Engineering	488,308	1,971,669	2,459,977	1,605,181
3	582000	Station Expense	589,280	68,883	658,163	386,220
3	583000	Overhead Line Expense	2,037,491	533,098	2,570,589	1,633,581
3	584000	Underground Line Expense	1,208,804	0	1,208,804	727,995
3	585000	Street Light & Signal System Operation Expense	96,492	0	96,492	12,320
3	586000	Meter Expense	2,430,431	105,379	2,535,810	2,025,905
3	587000	Customer Installations Expense	553,712	169,466	723,178	406,232
3	588000	Miscellaneous Distribution Expense	3,138,476	3,249,896	6,388,372	4,274,566
3	589000	Rent	3,438	161,852	165,290	109,162
MAINTENANCE:						
3	590000	Supervision & Engineering	139,545	1,553,508	1,693,053	1,126,497
3	591000	Structures	335,647	2,985	338,632	189,143
3	592000	Station Equipment	859,545	238,687	1,098,232	776,307
3	593000	Overhead Lines	8,448,394	252,872	8,701,266	5,376,490
3	594000	Underground Lines	1,093,964	0	1,093,964	681,208
3	595000	Line Transformers	512,860	350,310	863,170	660,243
3	596000	Street Light & Signal System Maintenance Exp	809,998	0	809,998	82,095
3	597000	Meters	33,257	0	33,257	16,076
3	598000	Miscellaneous Distribution Expense	252,121	181,089	433,210	555,398
TOTAL DISTRIBUTION OPERATING EXP			23,031,763	8,839,694	31,871,457	20,878,051
DEPRECIATION AND AMORTIZATION:						
E-DEPX		Depreciation Expense-Distribution	35,524,898	0	35,524,898	22,357,379
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	26,997	0	26,997	26,997
E-OTX		Taxes Other Than FIT-Distribution	48,012,324	0	48,012,324	41,281,403
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			83,564,219	0	83,564,219	63,665,779
TOTAL DISTRIBUTION EXPENSES			106,595,982	8,839,694	115,435,676	84,543,830

Report ID:
E-OPS-12A

AVISTA UTILITIES

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
For Twelve Months Ended December 31, 2013
Average of Monthly Averages Basis

Ref/Basis	Account	Description	SYSTEM *****		WASHINGTON *****		IDAHO *****		Total
			Direct	Allocated	Direct	Allocated	Direct	Allocated	
CUSTOMER ACCOUNTS EXPENSES:									
2	901000	Supervision	0	353,964	0	232,246	0	121,718	121,718
2	902000	Meter Reading Expenses	3,096,089	113,884	2,716,003	74,723	380,086	39,161	419,247
E-903	903XXXX	Customer Records & Collection Expenses	2,013,500	6,837,669	1,311,667	4,486,400	701,833	2,351,269	3,053,102
2	904000	Uncollectible Accounts	555	2,534,132	0	1,662,720	555	871,412	871,967
2	905000	Miss Customer Accounts	0	237,659	0	155,935	0	81,724	81,724
		TOTAL CUSTOMER ACCOUNTS EXPENSES	5,110,144	10,077,308	4,027,670	6,612,024	1,082,474	3,465,284	4,547,758
CUSTOMER SERVICE & INFO EXPENSES:									
E-908	908XXXX	Customer Assistance Expenses	20,348,761	293,714	15,587,929	192,715	4,760,832	100,999	4,861,831
2	909000	Advertising	9,450	1,030,700	5,205	676,273	4,245	354,427	358,672
2	910000	Miss Customer Service & Info Exp	0	201,012	0	131,890	0	69,122	69,122
		TOTAL CUSTOMER SERVICE & INFO EXP	20,358,211	1,525,426	15,593,134	1,000,878	4,765,077	524,548	5,289,625
SALES EXPENSES:									
2	912000	Demonstrating & Selling Expenses	0	7,402	0	4,857	0	2,545	2,545
2	913000	Advertising	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0
		TOTAL SALES EXPENSES	0	7,402	0	4,857	0	2,545	2,545
ADMINISTRATIVE & GENERAL EXPENSES:									
4	920000	Salaries	551,603	24,444,015	405,515	16,542,976	146,088	7,901,039	8,047,127
4	921000	Office Supplies & Expenses	190,091	4,124,035	190,091	2,662,375	0	1,271,569	1,271,569
4	922000	Admin Exp Transferred-Credit	0	(102,053)	0	(69,066)	0	(32,987)	(32,987)
4	923000	Outside Services Employed	110,186	10,424,942	110,186	7,055,288	0	3,369,654	3,369,654
4	924000	Property Insurance Premium	0	1,449,064	0	980,683	0	468,381	468,381
4	925XXXX	Injuries and Damages	23,419	3,077,094	24,238	2,082,485	(839)	994,609	993,770
4	926XXXX	Employee Pensions and Benefits	0	1,214,926	0	822,225	0	392,701	392,701
4	927000	Franchise Requirements	5,747	0	0	0	5,747	0	5,747
1	928000	Regulatory Commission Expenses	2,102,900	3,735,965	1,301,234	2,402,599	801,666	1,333,366	2,135,032
4	930000	Miscellaneous General Expenses	146,421	2,962,003	99,124	2,004,595	47,300	957,408	1,004,708
4	931000	Rents	28,260	899,039	19,401	608,456	8,859	290,603	299,462
4	935000	Maintenance of General Plant	899,222	7,959,536	404,706	5,386,789	494,516	2,572,767	3,067,283
		TOTAL ADMIN & GEN OPERATING EXP	4,057,849	59,998,515	2,554,512	40,479,405	1,503,337	19,519,110	21,022,447

1.0074

Report ID:
E-OPS-12A

AVISTA UTILITIES

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
For Twelve Months Ended December 31, 2013
Average of Monthly Averages Basis

Ref/Basis	Account	Description	SYSTEM		WASHINGTON		IDAHO		Total
			Direct	Allocated	Direct	Allocated	Direct	Allocated	
E-DEPX		Depreciation Expense-General	1,400,010	12,765,005	14,165,015	1,000,871	8,638,972	9,639,843	4,525,172
E-AMTX		Amortization Expense-General Plant - 303000	0	190,930	190,930	0	128,956	128,956	61,974
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	468,058	6,611,584	7,079,642	457,291	4,474,522	4,931,813	2,147,829
E-AMTX		Amortization Expense-General Plant - 390200, 396200	0	30,503	30,503	0	20,643	20,643	9,860
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	1,868,068	19,598,022	21,466,090	1,458,162	13,263,093	14,721,253	6,748,835
		TOTAL ADMIN & GENERAL EXPENSES	5,925,917	79,596,537	85,522,454	4,012,674	51,742,498	57,755,172	27,767,282
		TOTAL EXPENSES BEFORE FIT	147,411,899	699,350,842	846,762,741	108,392,244	452,563,584	560,955,828	285,806,913
		NET OPERATING INCOME (LOSS) BEFORE FIT			202,694,162			133,128,508	69,565,654
E-FIT		FEDERAL INCOME TAX--Normal Accrual			31,735,272			23,142,709	8,592,563
E-FIT		DEFERRED FEDERAL INCOME TAX			18,880,884			10,574,993	8,305,891
E-FIT		AMORTIZED ITC - NOXON			(199,006)			(127,981)	(71,025)
		ELECTRIC NET OPERATING INCOME (LOSS)			152,771,012			99,538,787	52,738,225

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.310%	35.690%
E-ALL	2	Number of Customers	100.000%	65.613%	34.387%
E-ALL	3	Direct Distribution Operating Expense	100.000%	65.507%	34.493%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.677%	32.323%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS
 For Twelve Months Ended December 31, 2013
 Average of Monthly Averages Basis

AVISTA UTILITIES

Report ID:
 E-555-12A

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	181,105,446	181,105,446	0	116,468,912	116,468,912	0	64,636,534	64,636,534
1	555312	Purchased Power - Lancaster	0	0	0	0	0	0	0	0	0
1	555313	Energy Deviations - Lancaster	0	0	0	0	0	0	0	0	0
99	555380	Clearwater Purchases - Idaho	9,188,314	0	9,188,314	0	0	0	9,188,314	0	9,188,314
1	555550	Non Monetary - Exchange Power	0	(364,158)	(364,158)	0	(234,190)	(234,190)	0	(129,968)	(129,968)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	15,179,804	15,179,804	0	9,762,132	9,762,132	0	5,417,672	5,417,672
1	555710	Intercompany Purchase	0	654,511	654,511	0	420,916	420,916	0	233,595	233,595
TOTAL ACCOUNT 555			9,188,314	196,575,603	205,763,917	0	126,417,770	126,417,770	9,188,314	70,157,833	79,346,147

ALLOCATION RATIOS:

E-ALL 1	Production/Transmission Ratio	64.310%	35.690%
E-ALL 99	Not Allocated	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES
 For Twelve Months Ended December 31, 2013
 Average of Monthly Averages Basis

AVISTA UTILITIES

Report ID:
E-557-12A

Ref/Basis	Account	Description	SYSTEM		WASHINGTON		IDAHO		Total
			Direct	Allocated	Direct	Allocated	Direct	Allocated	
1	557000	Other Expenses	0	5,859,734	0	3,768,395	0	2,091,339	2,091,339
1	557010	Other Power Supply Expense - Financial	0	25,517,187	0	16,410,103	0	9,107,084	9,107,084
1	557150	Fuel - Economic Dispatch	0	50,018,543	0	32,166,925	0	17,851,618	17,851,618
1	557160	Power Supply Expense - Miscellaneous	794,462	1,077,442	794,462	976,446	0	100,996	100,996
99	557161	Unbilled Add-Ons	(395,640)	0	(292,162)	(292,162)	(103,478)	0	(103,478)
1	557170	Broker Fees - Power	0	1,021,323	0	656,813	0	364,510	364,510
1	557171	REC Broker Fees	49,593	18,262	49,593	61,337	0	6,518	6,518
1	557200	Nez Perce	818,702	0	497,498	0	0	0	321,204
99	557280	Washington ERM Deferred	(1,183,281)	0	(1,183,281)	0	0	0	0
99	557270	Other Power Supply Expense - Other Exp	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	(3,983,300)	0	(3,983,300)	0	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0
1	557322	RECs Power Supply Expense Deferred	1,203,687	0	1,203,687	0	0	0	0
99	557331	Reardan Wind Costs	2,533,578	0	2,533,578	0	0	0	0
99	557380	Idaho PCA Deferred	(6,937,644)	0	(6,937,644)	0	0	0	(6,937,644)
99	557390	Idaho PCA Amortization	(3,291,155)	0	(3,291,155)	0	0	0	(3,291,155)
1	557395	Optional Renewable Power Expense Offset	0	(127,794)	0	(82,184)	0	(45,610)	(45,610)
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	3,016,719	0	1,940,052	0	1,076,667	1,076,667
1	557711	Turbine Gas Bookout Offset	0	(3,016,719)	0	(1,940,052)	0	(1,076,667)	(1,076,667)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	49,467,884	0	31,812,796	0	17,655,088	17,655,088
TOTAL ACCOUNT 557			(10,390,998)	132,058,119	121,667,121	84,926,576	(10,011,073)	47,131,543	37,120,470

ALLOCATION RATIOS:
 E-ALL 1 Production/Transmission Ratio 35.690%
 E-ALL 99 Not Allocated 0.000%

1.00-17

AVISTA UTILITIES

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION OF CUSTOMER ACCOUNTING EXPENSES
 For Twelve Months Ended December 31, 2013
 Average of Monthly Averages Basis

Report ID:
 E-903-12A

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****		Total
			Direct	Allocated	Direct	Allocated	Direct	Allocated	
2	903000	Customer Records and Collections	2,013,500	6,837,669	1,311,667	4,486,400	701,833	2,351,269	3,053,102
12	903920	A/R Sold - Program Fees	0	0	0	0	0	0	0
12	903930	A/R Sold - Maturity Yield Fee	0	0	0	0	0	0	0
TOTAL ACCOUNT 903			2,013,500	6,837,669	1,311,667	4,486,400	701,833	2,351,269	3,053,102

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.0000%	65.613%	34.387%
E-ALL	12	Net Electric Plant (before DFIT)	100.0000%	64.740%	35.260%

AVISTA UTILITIES

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES
 For Twelve Months Ended December 31, 2013
 Average of Monthly Averages Basis

Report ID:
E-908-12A

Ref/Basis	Account	Description	SYSTEM *****		WASHINGTON *****		IDAHO *****		Total	
			Direct	Allocated	Direct	Allocated	Direct	Allocated		
2	908000	Customer Assistance Expense	346,947	293,714	262,464	192,715	84,483	100,999	455,179	185,482
99	908600	Public Purpose Tariff Rider Expense Offset	19,277,257	0	14,751,715	0	4,525,542	0	14,751,715	4,525,542
99	908610	Limited Income Tax Refund Program	251,233	0	251,233	0	0	0	251,233	0
99	908690	Unbilled Public Purpose Tariff Amortization	473,324	0	322,517	0	150,807	0	322,517	150,807
99	908990	DSM Amortization	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 908			20,348,761	293,714	15,587,929	192,715	4,760,832	100,999	15,780,644	4,861,831

ALLOCATION RATIOS:

E-ALL 2 Number of Customers 100.0000% 65.613% 34.387%
 E-ALL 99 Not Allocated 0.0000% 0.0000% 0.0000%

810018

1.00-19

AVISTA UTILITIES

RESULTS OF OPERATIONS
ELECTRIC INTEREST DEDUCTION FOR FIT
 For Twelve Months Ended December 31, 2013
 Average of Monthly Averages Basis

Report ID:
E-INT-12A

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		1,217,890,090	655,572,173
	Interest Deduction for FIT Calculation		56,252,528	19,837,614

1 AMA Actual Debt Ratio
 2 AMA Actual Debt Cost

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

AVISTA UTILITIES

	System	Washington	Idaho
E-OPS	1,049,456,903	694,084,336	355,372,567
E-OPS	684,482,704	446,152,993	238,329,711
E-OPS	94,554,063	60,843,583	33,710,480
E-OTX	67,725,974	53,959,252	13,766,722
	202,694,162	133,128,508	69,565,654
E-INT	56,252,528	36,414,914	19,837,614
E-OPS	0	(144,228)	144,228
E-SCM	(55,307,479)	(30,438,716)	(24,868,763)
	91,134,155	66,419,106	24,715,049
	35.00%	35.00%	35.00%
	31,896,954	23,246,687	8,650,267
1	(161,682)	(103,978)	(57,704)
1	0	0	0
E-DTE	31,735,272	23,142,709	8,592,563
1	18,880,884	10,574,993	8,305,891
	(199,006)	(127,981)	(71,025)
	50,417,150	33,589,721	16,827,429

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	64.310%	35.690%
E-ALL	99	Not Allocated	0.000%	0.000%

* Deferred taxes are in Deferred FIT balance

1.00-20

RESULTS OF OPERATIONS
ELECTRIC SCHEDULE M ITEMS
 For Twelve Months Ended December 31, 2013
 Average of Monthly Averages Basis

Ref/Basis Description

		***** SYSTEM *****				***** WASHINGTON *****				***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
997000	Book Depreciation & Amortization	37,419,964	55,540,409	92,960,373	23,842,539	36,377,643	60,220,182	13,577,425	19,162,766	32,740,191			
997001	Contributions In Aid of Construction	0	3,261,826	3,261,826	0	2,111,706	2,111,706	0	1,150,120	1,150,120			
997002	Injuries and Damages	0	(45,000)	(45,000)	0	(29,526)	(29,526)	0	(15,474)	(15,474)			
997003	Salvage	0	0	0	0	0	0	0	0	0			
997004	Boulder Park Write Off	(103,282)	0	(103,282)	0	0	0	(103,282)	0	(103,282)			
997005	FAS106 Current Retiree Medical Accrual	0	4,173,567	4,173,567	0	2,824,545	2,824,545	0	1,349,022	1,349,022			
997007	Idaho PCA	(10,228,799)	0	(10,228,799)	0	0	0	(10,228,799)	0	(10,228,799)			
997008	Idaho DSM Book Amortization	0	0	0	0	0	0	0	0	0			
997009	Rathdrum Turbine Lease	0	(33,828)	(33,828)	0	(21,755)	(21,755)	0	(12,073)	(12,073)			
997015	Airplane Lease Payments	0	403,986	403,986	0	273,406	273,406	0	130,580	130,580			
997016	Redemption Expense Amortization	0	1,567,829	1,567,829	0	1,015,012	1,015,012	0	552,817	552,817			
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			
997018	DSM Tariff Rider	(6,802,186)	(136)	(6,802,322)	(3,865,695)	(92)	(3,865,787)	(2,936,491)	(44)	(2,936,535)			
997019	CSS Temporary Service Fees	343,754	0	343,754	56,482	0	56,482	287,272	0	287,272			
997020	FAS87 Current Pension Accrual	0	(2,518,857)	(2,518,857)	0	(1,704,687)	(1,704,687)	0	(814,170)	(814,170)			
997021	Wartsilla Generators Amortization	337,788	0	337,788	153,132	0	153,132	184,656	0	184,656			
997024	Kettle Falls Disallowance	(134,592)	0	(134,592)	(134,592)	0	(134,592)	0	0	0			
997027	Uncollectibles	0	0	0	0	0	0	0	0	0			
997028	RTO Funding Amortization	0	0	0	0	0	0	0	0	0			
997029	FAS106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0			
997032	Interest Rate Swaps	0	3,139,646	3,139,646	0	2,032,607	2,032,607	0	1,107,039	1,107,039			
997033	BPA Residential Exchange	(564,996)	0	(564,996)	(574,924)	0	(574,924)	9,928	0	9,928			
997034	Montana Hydro Settlement	1,037,316	0	1,037,316	676,632	0	676,632	360,684	0	360,684			
997041	Rathdrum Turbine Lease, Tax	0	(367,684)	(367,684)	0	(236,458)	(236,458)	0	(131,226)	(131,226)			
997043	Washington Deferred Power Costs	(5,015,723)	0	(5,015,723)	(5,015,723)	0	(5,015,723)	0	0	0			
997044	Non-Monetary Power Costs	0	(364,158)	(364,158)	0	(234,190)	(234,190)	0	(129,968)	(129,968)			
997045	Section 199 Manufacturing Deduction	0	(5,650,000)	(5,650,000)	0	(3,633,515)	(3,633,515)	0	(2,016,485)	(2,016,485)			
997046	Nez Perce Settlement	(16,796)	0	(16,796)	(22,008)	0	(22,008)	5,212	0	5,212			
997047	Clark Fork Preventive Maint. Exp (PME's)	186,950	0	186,950	0	0	0	186,950	0	186,950			
997048	AFUDC	0	(2,695,870)	(2,695,870)	0	(1,745,306)	(1,745,306)	0	(950,564)	(950,564)			
997049	Tax Depreciation	0	(148,632,291)	(148,632,291)	0	(95,601,776)	(95,601,776)	0	(53,030,515)	(53,030,515)			
997050	CS2 Levelized Return	500,500	0	500,500	0	0	0	500,500	0	500,500			
997051	Wind Generation AFUDC - ID	(770,975)	0	(770,975)	0	0	0	(770,975)	0	(770,975)			
997052	Noxon Spill	0	0	0	0	0	0	0	0	0			
997053	Renewable Energy Cert Fees	0	47,562	47,562	0	32,189	32,189	0	15,373	15,373			
997054	Spokane River Relicensing	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797			
997058	Colstrip Settlement	0	0	0	0	0	0	0	0	0			

AVISTA UTILITIES

RESULTS OF OPERATIONS
 ELECTRIC SCHEDULE M ITEMS
 For Twelve Months Ended December 31, 2013
 Average of Monthly Averages Basis

Ref/Basis	Description	SYSTEM *****		WASHINGTON *****		IDAHO *****		Total
		Direct	Allocated	Direct	Allocated	Direct	Allocated	
99	Spokane River Relicensing PME	73,312	0	46,316	0	26,996	0	26,996
1	CDA Fund Settlement	0	0	0	0	0	0	0
4	Gain on Sale of Office Bldg	0	0	0	0	0	0	0
1	CDA Lake Settlement	183,093	884,086	152,118	568,556	30,975	315,530	346,505
99	Chicago Climate Exchange	0	0	0	0	0	0	0
99	Amortization - Unbilled Revenue Add-Ins	319,771	0	350,300	0	(30,529)	0	(30,529)
1	CDA IPA Fund	0	0	0	0	0	0	0
1	Noxon	0	0	0	0	0	0	0
1	Lancaster Deferral	1,360,000	0	1,360,000	0	0	0	0
1	CDA Fund Settlement-Prepayment	0	0	0	0	0	0	0
99	DSIT Amortization - ID	0	0	0	0	0	0	0
11	Book Transportation Depreciation	0	5,366,311	0	3,451,665	0	1,914,646	1,914,646
4	Deferred Compensation	0	936,707	0	633,935	0	302,772	302,772
4	Meal Disallowances	0	344,317	0	233,023	0	111,294	111,294
4	Paid Time Off	0	103,077	0	69,759	0	33,318	33,318
2	Customer Uncollectibles	0	127,958	0	83,957	0	44,001	44,001
99	Deferred O&M Colstrip & CS2	499,344	0	973,692	0	(474,348)	0	(474,348)
99	CNC Transmission	252,637	0	164,618	0	88,019	0	88,019
99	LIDAR O&M Reg DefDFIT	519,893	0	519,893	0	0	0	0
99	Smart Grid	713,732	0	713,732	0	0	0	0
99	EWEB Renewable Energy Credits	(93,222)	0	(93,222)	0	0	0	0
99	Palouse Wind & Thornton	(80,774)	0	(80,774)	0	0	0	0
99	WA REC Deferral	1,329,938	0	1,329,938	0	0	0	0
1	CDA Settlement Costs	0	(23,073)	0	(14,838)	0	(8,235)	(8,235)
99	BPA Parallel Capacity	3,282,886	0	3,282,886	0	3,282,886	0	3,282,886
99	Provision for Rate Refund	2,047,837	0	2,047,837	0	2,047,837	0	2,047,837
TOTAL SCHEDULE M ADJUSTMENTS		29,126,137	(84,433,616)	23,075,424	(53,514,140)	6,050,713	(30,919,476)	(24,868,763)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	35.690%
E-ALL	2	Number of Customers	34.387%
E-ALL	4	Jurisdictional 4-Factor Ratio	32.323%
E-ALL	11	Book Depreciation	35.679%
E-ALL	12	Net Electric Plant (before DFIT)	35.260%
E-ALL	99	Not Allocated	0.000%

AVISTA UTILITIES

Report ID:
E-DTE-12A
ELECTRIC DEFERRED INCOME TAX EXPENSES
 For Twelve Months Ended December 31, 2013
 Average of Monthly Averages Basis

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

Ref/Basis	Acct No	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
14	410100	Deferred Federal Income Tax Expense - Allocated	0	15,732,226	15,732,226	0	9,971,085	9,971,085	0	5,761,141	5,761,141
99	410100	Deferred Federal Income Tax Expense - Washington	4,257,027	0	4,257,027	4,257,027	0	4,257,027	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	4,096,979	0	4,096,979	0	0	0	4,096,979	0	4,096,979
	410100	Total	8,354,006	15,732,226	24,086,232	4,257,027	9,971,085	14,228,112	4,096,979	5,761,141	9,858,120
14	411100	Deferred Federal Income Tax Expense - Allocated	0	(464,693)	(464,693)	0	(294,522)	(294,522)	0	(170,171)	(170,171)
99	411100	Deferred Federal Income Tax Expense - Washington	(3,358,597)	0	(3,358,597)	(3,358,597)	0	(3,358,597)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(1,382,058)	0	(1,382,058)	0	0	0	(1,382,058)	0	(1,382,058)
	411100	Total	(4,740,655)	(464,693)	(5,205,348)	(3,358,597)	(294,522)	(3,653,119)	(1,382,058)	(170,171)	(1,552,229)
		Total Deferred Federal Income Tax Expense	3,613,351	15,267,533	18,880,884	898,430	9,676,563	10,574,993	2,714,921	5,590,970	8,305,891

E-ALL 14 Net Allocated Schedule M's 100.0000% 63.380% 36.620%

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

1.00-23

RESULTS OF OPERATIONS
 ELECTRIC TAXES OTHER THAN FIT
 For Twelve Months Ended December 31, 2013
 Average of Monthly Averages Basis

AVISTA UTILITIES

Report ID:
 E-OTX-12A

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	14,177	14,177	0	7,868	7,868
1	408140	State Kwh Generation Tax	0	1,298,096	1,298,096	0	834,806	834,806	0	463,290	463,290
1	408150	R&P Property Tax--Production	0	12,974,696	12,974,696	0	8,344,027	8,344,027	0	4,630,669	4,630,669
1	408180	R&P Property Tax--Transmission	0	4,596,235	4,596,235	0	2,955,839	2,955,839	0	1,640,396	1,640,396
1	409100	State Income Tax--Montana & Oregon	0	822,578	822,578	0	529,000	529,000	0	293,578	293,578
TOTAL PRODUCTION & TRANSMISSION			0	19,713,650	19,713,650	0	12,677,849	12,677,849	0	7,035,801	7,035,801
DISTRIBUTION											
99	408110	State Excise Tax	18,925,344	0	18,925,344	18,925,344	0	18,925,344	0	0	0
99	408120	Municipal Occupation & License Tax	20,562,019	0	20,562,019	17,349,476	0	17,349,476	3,212,543	0	3,212,543
99	408160	Miscellaneous State or Local Tax--WA & ID	3	0	3	0	0	0	3	0	3
99	408170	R&P Property Tax--Distribution	7,826,334	0	7,826,334	5,006,583	0	5,006,583	2,819,751	0	2,819,751
99	409100	State Income Tax--Idaho	698,624	0	698,624	0	0	0	698,624	0	698,624
TOTAL DISTRIBUTION			48,012,324	0	48,012,324	41,281,403	0	41,281,403	6,730,921	0	6,730,921
TOTAL TAXES OTHER THAN FIT			48,012,324	19,713,650	67,725,974	41,281,403	12,677,849	53,959,252	6,730,921	7,035,801	13,766,722

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.310%	35.690%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.677%	32.323%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

AVISTA UTILITIES

Report ID:
E-PLT-12A

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT

For Twelve Months Ended December 31, 2013
Average of Monthly Averages Basis

*****SYSTEM *****WASHINGTON *****DAHO *****

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	9,250,000	9,250,000	0	5,948,675	5,948,675	0	3,301,325	3,301,325
1	182325	CDA Lake IPA Fund	0	2,000,000	2,000,000	0	1,286,200	1,286,200	0	713,800	713,800
1	182333	CDA Settlement Costs	0	1,326,500	1,326,500	0	853,072	853,072	0	473,428	473,428
1	182381	CDA Settlement Past Storage	0	35,842,305	35,842,305	0	23,050,186	23,050,186	0	12,792,119	12,792,119
1	302000	Franchises & Consents	602,704	44,042,218	44,644,922	602,704	28,328,052	28,930,756	0	15,721,166	15,721,166
1,4	303000	Misc Intangible Plant- (C-IPL)	153,179	5,003,737	5,156,916	153,179	3,211,930	3,365,109	0	1,638,628	1,638,628
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	2,344,166	34,094,591	36,438,757	2,290,543	23,074,196	25,364,739	53,623	11,020,395	11,074,018
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	2,711,938	2,711,938	0	1,835,338	1,835,338	0	876,580	876,580
		TOTAL INTANGIBLE PLANT	3,100,049	134,125,110	137,225,159	3,046,426	87,387,669	90,634,095	53,623	46,537,441	46,591,064
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	3,489,507	3,489,507	0	2,244,102	2,244,102	0	1,245,405	1,245,405
1	311XXX	Structures & Improvements	0	126,995,178	126,995,178	0	81,670,599	81,670,599	0	45,324,579	45,324,579
1	312000	Boiler Plant	0	173,006,693	173,006,693	0	111,260,604	111,260,604	0	61,746,089	61,746,089
1	313000	Generators	0	6,770	6,770	0	4,354	4,354	0	2,416	2,416
1	314000	Turbogenerator Units	0	52,968,675	52,968,675	0	34,064,155	34,064,155	0	18,904,520	18,904,520
1	315000	Accessory Electric Equipment	0	26,391,755	26,391,755	0	16,972,538	16,972,538	0	9,419,217	9,419,217
1	316000	Miscellaneous Power Plant Equipment	0	16,179,380	16,179,380	0	10,404,959	10,404,959	0	5,774,421	5,774,421
		TOTAL STEAM PRODUCTION PLANT	0	399,037,958	399,037,958	0	256,621,311	256,621,311	0	142,416,647	142,416,647
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	58,131,120	58,131,120	0	37,384,123	37,384,123	0	20,746,997	20,746,997
1	331XXX	Structures & Improvements	0	44,966,306	44,966,306	0	28,917,831	28,917,831	0	16,048,475	16,048,475
1	332XXX	Reservoirs, Dams, & Waterways	0	131,742,990	131,742,990	0	84,723,917	84,723,917	0	47,019,073	47,019,073
1	333000	Waterwheels, Turbines, & Generators	0	163,019,676	163,019,676	0	104,837,954	104,837,954	0	58,181,722	58,181,722
1	334000	Accessory Electric Equipment	0	35,944,172	35,944,172	0	23,115,697	23,115,697	0	12,828,475	12,828,475
1	335XXX	Miscellaneous Power Plant Equipment	0	8,181,360	8,181,360	0	5,261,433	5,261,433	0	2,919,927	2,919,927
1	336000	Roads, Railroads, & Bridges	0	2,034,100	2,034,100	0	1,308,130	1,308,130	0	725,970	725,970
		TOTAL HYDRAULIC PRODUCTION PLANT	0	444,019,724	444,019,724	0	285,549,085	285,549,085	0	158,470,639	158,470,639
		OTHER PRODUCTION PLANT:									
1	340200	Land & Land Rights	0	905,167	905,167	0	582,113	582,113	0	323,054	323,054
1	341000	Structures & Improvements	0	16,680,137	16,680,137	0	10,726,996	10,726,996	0	5,953,141	5,953,141
1	342000	Fuel Holders, Producers, & Accessories	0	21,170,548	21,170,548	0	13,614,779	13,614,779	0	7,555,769	7,555,769
1	343000	Prime Movers	0	23,887,942	23,887,942	0	15,362,335	15,362,335	0	8,525,607	8,525,607
1	344000	Generators	0	206,001,213	206,001,213	0	132,479,380	132,479,380	0	73,521,833	73,521,833
1	344010	Generators - Solar	0	149,670	149,670	0	96,253	96,253	0	53,417	53,417
1	345000	Accessory Electric Equipment	0	18,960,311	18,960,311	0	12,193,376	12,193,376	0	6,766,935	6,766,935
1	345010	Accessory Electric Equipment - Solar	0	33,209	33,209	0	21,357	21,357	0	11,852	11,852
1	346000	Miscellaneous Power Plant Equipment	0	1,713,334	1,713,334	0	1,101,845	1,101,845	0	611,489	611,489
		TOTAL OTHER PRODUCTION PLANT	0	289,501,531	289,501,531	0	186,178,434	186,178,434	0	103,323,097	103,323,097
		TOTAL PRODUCTION PLANT	0	1,132,559,213	1,132,559,213	0	728,348,830	728,348,830	0	404,210,383	404,210,383

1.00-25

AVISTA UTILITIES

Report ID:
E-PLT-12A

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

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	350XXX	TRANSMISSION PLANT:	0	19,572,482	19,572,482	0	12,587,063	12,587,063	0	6,985,419	6,985,419
1	352XXX	Land & Land Rights	0	17,685,700	17,685,700	0	11,373,674	11,373,674	0	6,312,026	6,312,026
1	353000	Structures & Improvements	0	216,206,570	216,206,570	0	139,042,445	139,042,445	0	77,164,125	77,164,125
1	354000	Station Equipment	0	17,123,951	17,123,951	0	11,012,413	11,012,413	0	6,111,538	6,111,538
1	355000	Towers & Fixtures	0	156,887,300	156,887,300	0	100,894,223	100,894,223	0	55,993,077	55,993,077
1	356000	Poles & Fixtures	0	117,766,949	117,766,949	0	75,735,925	75,735,925	0	42,031,024	42,031,024
1	357000	Overhead Conductors & Devices	0	2,654,009	2,654,009	0	1,706,793	1,706,793	0	947,216	947,216
1	358000	Underground Conduit	0	2,330,233	2,330,233	0	1,498,573	1,498,573	0	831,660	831,660
1	359000	Underground Conductors & Devices Roads & Trails	0	1,914,286	1,914,286	0	1,231,077	1,231,077	0	683,209	683,209
		TOTAL TRANSMISSION PLANT	0	552,141,480	552,141,480	0	355,082,186	355,082,186	0	197,029,294	197,029,294
99	360200	DISTRIBUTION PLANT:	4,584,631	0	4,584,631	3,340,938	0	3,340,938	1,243,693	0	1,243,693
99	360400	Land & Land Rights	2,195,942	0	2,195,942	428,922	0	428,922	1,767,020	0	1,767,020
99	362000	Land Easements	18,049,955	0	18,049,955	12,775,647	0	12,775,647	5,274,308	0	5,274,308
99	362000	Structures & Improvements	114,451,699	0	114,451,699	75,968,354	0	75,968,354	38,483,345	0	38,483,345
99	364000	Station Equipment	271,256,851	0	271,256,851	169,528,924	0	169,528,924	101,727,927	0	101,727,927
99	365000	Poles, Towers, & Fixtures	181,196,176	0	181,196,176	113,751,100	0	113,751,100	67,445,076	0	67,445,076
99	366000	Overhead Conductors & Devices	86,214,647	0	86,214,647	54,792,113	0	54,792,113	31,422,534	0	31,422,534
99	367000	Underground Conduit	144,783,003	0	144,783,003	92,832,595	0	92,832,595	51,930,408	0	51,930,408
99	368000	Underground Conductors & Devices	203,783,439	0	203,783,439	136,441,581	0	136,441,581	67,341,858	0	67,341,858
99	369XXX	Line Transformers	134,067,174	0	134,067,174	86,538,632	0	86,538,632	47,528,542	0	47,528,542
99	370000	Services	47,971,165	0	47,971,165	26,780,285	0	26,780,285	21,190,880	0	21,190,880
99	373XXX	Meters	38,104,666	0	38,104,666	23,460,531	0	23,460,531	14,644,135	0	14,644,135
		Street Light & Signal Systems	1,246,659,348	0	1,246,659,348	796,639,622	0	796,639,622	450,019,726	0	450,019,726
		TOTAL DISTRIBUTION PLANT	1,246,659,348	0	1,246,659,348	796,639,622	0	796,639,622	450,019,726	0	450,019,726
4	389XXX	GENERAL PLANT: (From Report C-GPL)	1,091,216	3,108,653	4,199,869	382,563	2,103,843	2,486,406	708,653	1,004,810	1,713,463
4	390XXX	Land & Land Rights	12,882,298	59,181,098	72,063,396	6,347,658	40,051,992	46,399,650	6,534,640	19,129,106	25,663,746
4	391XXX	Structures & Improvements	2,392,373	39,607,070	41,999,443	2,369,898	26,804,877	29,174,775	22,475	12,802,193	12,824,668
4	392XXX	Office Furniture & Equipment	14,738,876	9,129,000	23,867,876	10,562,961	6,178,233	16,741,194	4,175,915	2,950,767	7,126,682
4	393000	Transportation Equipment	278,068	1,908,829	2,186,897	121,816	1,291,838	1,413,654	136,252	616,991	773,243
4	394000	Stores Equipment	1,534,562	8,407,734	9,942,296	1,156,506	5,690,102	6,846,608	378,056	2,717,632	3,095,688
4	395000	Tools, Shop & Garage Equipment	255,144	1,043,076	1,298,220	171,970	705,923	877,893	83,174	337,153	420,327
4	396XXX	Laboratory Equipment	29,191,997	11,156,241	40,348,238	18,140,960	7,550,209	25,691,169	11,051,037	3,606,032	14,657,069
4	397XXX	Power Operated Equipment	16,300,935	57,749,544	74,050,479	10,177,128	39,083,159	49,260,287	6,123,807	18,666,385	24,790,192
4	398000	Communications Equipment	3,849	356,628	360,477	1,511	241,355	242,866	2,338	115,273	117,611
		Miscellaneous Equipment	78,669,318	191,647,873	270,317,191	49,432,971	129,701,331	179,134,502	29,236,347	61,946,342	91,182,689
		TOTAL GENERAL PLANT	1,328,428,715	2,010,473,676	3,338,902,391	849,119,019	1,300,720,216	2,149,839,235	479,309,696	709,753,460	1,189,063,156
		TOTAL PLANT IN SERVICE	1,328,428,715	2,010,473,676	3,338,902,391	849,119,019	1,300,720,216	2,149,839,235	479,309,696	709,753,460	1,189,063,156

1.00-26

AVISTA UTILITIES

Report ID:
E-PLT-12A

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT

For Twelve Months Ended December 31, 2013
Average of Monthly Averages Basis

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
*****SYSTEM*****WASHINGTON*****DAHO*****											
*****WASHINGTON*****SYSTEM*****DAHO*****											
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	0	(281,776,749)	(281,776,749)	0	(181,210,627)	(181,210,627)	0	(100,566,122)	(100,566,122)
E-ADEP		Hydro Production Plant	0	(119,330,627)	(119,330,627)	0	(76,870,146)	(76,870,146)	0	(42,660,481)	(42,660,481)
E-ADEP		Other Production Plant	0	(81,281,438)	(81,281,438)	0	(52,272,093)	(52,272,093)	0	(29,009,345)	(29,009,345)
E-ADEP		Transmission Plant	0	(187,618,439)	(187,618,439)	0	(120,657,418)	(120,657,418)	0	(66,961,021)	(66,961,021)
E-ADEP		Distribution Plant	(380,753,267)	0	(380,753,267)	(236,201,306)	0	(236,201,306)	(144,551,961)	0	(144,551,961)
E-ADEP		General Plant	(22,852,837)	(65,987,338)	(88,840,175)	(13,463,178)	(44,658,251)	(58,121,429)	(9,389,659)	(21,329,087)	(30,718,746)
E-ADEP		TOTAL ACCUMULATED DEPRECIATION	(403,606,104)	(736,194,591)	(1,139,800,695)	(289,664,484)	(475,668,535)	(725,333,019)	(153,941,620)	(260,526,056)	(414,467,676)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(7,581,280)	(7,581,280)	0	(4,875,521)	(4,875,521)	0	(2,705,759)	(2,705,759)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(108,618)	0	(108,618)	(108,618)	0	(108,618)	0	0	0
E-AAAMT		General Plant - 303000	0	(132,071)	(132,071)	0	(87,968)	(87,968)	0	(44,103)	(44,103)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(690,139)	(17,503,484)	(18,193,623)	(681,881)	(11,845,833)	(12,527,714)	(8,258)	(5,657,651)	(5,665,909)
E-AAAMT		General Plant - 390200, 396200	(120,874)	(174,824)	(295,698)	(117,279)	(118,315)	(235,594)	(3,595)	(56,509)	(60,104)
E-AAAMT		TOTAL ACCUMULATED AMORTIZATION	(919,631)	(25,391,659)	(26,311,290)	(907,778)	(16,927,637)	(17,835,415)	(11,853)	(8,464,022)	(8,475,875)
TOTAL ACCUMULATED DEPR/AMORT											
			(404,525,735)	(761,586,250)	(1,166,111,985)	(250,572,262)	(492,596,172)	(743,168,434)	(153,953,473)	(268,990,078)	(422,943,551)
NET ELECTRIC UTILITY PLANT before DFIT											
			923,902,980	1,248,887,426	2,172,790,406	598,546,757	808,124,044	1,406,670,801	325,356,223	440,763,382	766,119,605
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	(324,091)	(324,091)	0	(208,423)	(208,423)	0	(115,668)	(115,668)
12		ADFIT - Electric Plant In Service (282900)	0	(290,814,383)	(290,814,383)	0	(188,273,232)	(188,273,232)	0	(102,541,151)	(102,541,151)
4		ADFIT - Common Plant (282900 from C-DITX)	0	(30,953,551)	(30,953,551)	0	(20,948,435)	(20,948,435)	0	(10,005,116)	(10,005,116)
4		ADFIT - Common Plant (283750 from C-DITX)	0	(395,295)	(395,295)	0	(267,524)	(267,524)	0	(127,771)	(127,771)
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	(12,544,807)	(12,544,807)	0	(8,067,565)	(8,067,565)	0	(4,477,242)	(4,477,242)
1		ADFIT - CDA Settlement Costs (283333)	0	352,410	352,410	0	226,635	226,635	0	125,775	125,775
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(4,385,354)	(4,385,354)	0	(2,839,078)	(2,839,078)	0	(1,546,276)	(1,546,276)
			0	(339,065,071)	(339,065,071)	0	(220,377,622)	(220,377,622)	0	(118,687,449)	(118,687,449)
TOTAL ACCUMULATED DFIT											
			923,902,980	909,822,355	1,833,725,335	598,546,757	587,746,422	1,186,293,179	325,356,223	322,075,933	647,432,156
NET ELECTRIC UTILITY PLANT											
			923,902,980	909,822,355	1,833,725,335	598,546,757	587,746,422	1,186,293,179	325,356,223	322,075,933	647,432,156
ALLOCATION RATIOS:											
E-ALL	1	Production/Transmission Ratio		100.000%			64.310%			35.690%	
E-ALL	4	Jurisdictional 4-Factor Ratio		100.000%			67.677%			32.323%	
E-ALL	12	Net Electric Plant (before DFIT)		100.000%			64.740%			35.260%	
E-ALL	99	Net Allocated		0.000%			0.000%			0.000%	

1.00-27

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
 For Twelve Months Ended December 31, 2013
 Average of Monthly Averages Basis
 Ref/Basis Description (Accounts)

		***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****		
		Direct	Allocated	Direct	Allocated	Direct	Allocated	
		Total	Total	Total	Total	Total	Total	
E-PLT	NET ELECTRIC PLANT IN SERVICE	923,902,980	909,822,355	598,546,757	587,746,422	325,356,223	322,075,933	647,432,156
	OTHER ADJUSTMENTS	0	0	0	0	0	0	0
4	Gain on Sale of General Office Bldg (253850)	0	0	0	0	0	0	0
4	ADFIT - Gain on Sale of General Office Bldg (190850)	0	0	0	0	0	0	0
99	Colstrip 3 AFUDC Reallocation	3,466,641	0	(948,352)	0	948,352	0	948,352
99	Colstrip Common AFUDC (186100)	(2,624,742)	0	1,110,999	0	2,355,642	0	2,355,642
99	Colstrip Disallowed AFUDC (111100)	(8,257,170)	0	(841,184)	0	(1,783,558)	0	(1,783,558)
99	Kettle Falls Disallowed Plant (101030)	7,024,445	0	(5,247,725)	0	(3,009,445)	0	(3,009,445)
99	Kettle Falls Disallowed Accumulated Depr (108030)	303,496	0	4,504,866	0	2,519,579	0	2,519,579
99	ADFIT - Kettle Falls Disallowed (190420)	(2,600,000)	0	303,496	0	(2,600,000)	0	(2,600,000)
99	Boulder Park Disallowed Plant (101050)	1,166,960	0	0	0	1,166,960	0	1,166,960
99	Boulder Park Disallowed Accumulated Depr (108050)	501,564	0	0	0	501,564	0	501,564
99	ADFIT - Boulder Park Disallowed (190040)	15,108,131	0	15,108,131	0	0	0	0
99	Investment in WNP3 Exchange Power (124900, 124930)	(2,715,195)	0	(2,715,195)	0	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	1,128,210	0	1,128,210	0	0	0	0
99	CDA Lake Settlement - WA (182382)	224,568	0	0	0	224,568	0	224,568
99	ADFIT - CDA Lake Settlement - ID (186382)	(473,474)	0	(394,875)	0	(78,599)	0	(78,599)
99	CDA CDR Fund - Direct (182324)	82,066	0	82,066	0	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	582,994	0	540,968	0	42,026	0	42,026
99	ADFIT - Spokane River Relicensing (283322)	(204,024)	0	(189,320)	0	(14,704)	0	(14,704)
99	Spokane River PM&Es (182323)	539,230	0	343,510	0	195,720	0	195,720
99	ADFIT - Spokane River PM&Es (283323)	(188,755)	0	(120,253)	0	(68,502)	0	(68,502)
99	Montana Riverbed Settlement (186360)	3,540,387	0	2,368,164	0	1,172,223	0	1,172,223
99	ADFIT - Montana Riverbed Settlement (283365)	(1,239,136)	0	(828,858)	0	(410,278)	0	(410,278)
99	Lancaster Generation (182312)	3,286,667	0	3,286,667	0	0	0	0
99	ADFIT - Lancaster Generation (283312)	(1,150,333)	0	(1,150,333)	0	0	0	0
99	Weatherization Loans - Sandpoint (124350)	61,177	0	0	0	61,177	0	61,177
4	Customer Advances (252000)	(1,131,176)	443	(363,809)	300	(767,367)	143	(767,224)
99	Customer Deposits (235199)	(1,221,609)	0	(1,221,609)	0	0	0	0
C-WKC	Working Capital	16,841,047	7,684,516	16,841,047	0	0	7,684,516	7,684,516
99	DSM Programs (186710)	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	32,051,969	7,684,959	31,596,611	300	455,358	7,684,659	8,140,017
	NET RATE BASE	955,954,949	917,507,314	630,143,368	587,746,722	325,811,581	329,760,592	655,572,173

ALLOCATION RATIOS:
 E-ALL 4 Jurisdictional 4-Factor Ratio 32.323%
 E-ALL 99 Not Allocated 0.000%

ALLOCATION RATIOS:
 E-ALL 4 Jurisdictional 4-Factor Ratio 67.677%
 E-ALL 99 Not Allocated 0.000%

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

AVISTA UTILITIES

Report ID:
E-DEPX-12A

Ref/Basis	System Total	Assigned or Allocated to Electric		Assigned or Allocated to Gas-North		Assigned or Allocated to Gas-South		***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
		Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production																
1 Steam (ED-AN)	7,661,395	7,661,395			7,661,395			7,661,395	7,661,395	4,927,043	4,927,043	2,734,352	2,734,352	2,734,352	2,734,352	
1 Hydro (ED-AN)	8,053,492	8,053,492			8,053,492			8,053,492	8,053,492	5,179,201	5,179,201	2,874,291	2,874,291	2,874,291	2,874,291	
1 Other (ED-AN)	9,211,860	9,211,860			9,211,860			9,211,860	9,211,860	5,924,147	5,924,147	3,287,713	3,287,713	3,287,713	3,287,713	
Total Electric Production	24,926,747	24,926,747			24,926,747			24,926,747	24,926,747	16,030,391	16,030,391	8,896,356	8,896,356	8,896,356	8,896,356	
Electric Transmission																
1 ED-AN	10,014,786	10,014,786			10,014,786			10,014,786	10,014,786	6,440,509	6,440,509	3,574,277	3,574,277	3,574,277	3,574,277	
Total Electric Transmission	10,014,786	10,014,786			10,014,786			10,014,786	10,014,786	6,440,509	6,440,509	3,574,277	3,574,277	3,574,277	3,574,277	
Electric Distribution																
ED-ID	13,167,519	13,167,519			13,167,519			13,167,519	13,167,519	22,357,379	22,357,379	13,167,519	13,167,519	13,167,519	13,167,519	
ED-WA	22,357,379	22,357,379			22,357,379			22,357,379	22,357,379	22,357,379	22,357,379	13,167,519	13,167,519	13,167,519	13,167,519	
Total Electric Distribution	35,524,898	35,524,898			35,524,898			35,524,898	35,524,898	44,714,758	44,714,758	26,335,038	26,335,038	26,335,038	26,335,038	
Gas Underground Storage																
GD-AN	540,299	540,299			540,299			540,299	540,299							
GD-OR	113,379	113,379			113,379			113,379	113,379							
Total Gas Underground Storage	653,678	653,678			653,678			653,678	653,678							
Gas Distribution																
GD-AN	62,498	62,498			62,498			62,498	62,498							
GD-ID	3,950,554	3,950,554			3,950,554			3,950,554	3,950,554							
GD-WA	7,883,063	7,883,063			7,883,063			7,883,063	7,883,063							
GD-OR	3,987,153	3,987,153			3,987,153			3,987,153	3,987,153							
Total Gas Distribution	15,883,268	15,883,268			15,883,268			15,883,268	15,883,268							
General Plant																
4 ED-AN	2,526,888	2,526,888			2,526,888			2,526,888	2,526,888	1,710,122	1,710,122	816,766	816,766	816,766	816,766	
ED-ID	163,196	163,196			163,196			163,196	163,196							
ED-WA	869,124	869,124			869,124			869,124	869,124							
7.4 CD-AA	13,404,402	13,404,402			13,404,402			13,404,402	13,404,402	869,124	869,124	3,134,539	3,134,539	3,134,539	3,134,539	
9.4 CD-AN	682,355	682,355			682,355			682,355	682,355	6,563,010	6,563,010	174,728	174,728	174,728	174,728	
9 CD-ID	297,829	297,829			297,829			297,829	297,829	365,840	365,840	235,943	235,943	235,943	235,943	
9 CD-WA	166,303	166,303			166,303			166,303	166,303							
8 GD-AA	157,144	157,144			157,144			157,144	157,144							
GD-AN	36,085	36,085			36,085			36,085	36,085							
GD-ID	49,876	49,876			49,876			49,876	49,876							
GD-WA	211,935	211,935			211,935			211,935	211,935							
Total General Plant	18,819,375	18,819,375			18,819,375			18,819,375	18,819,375	1,000,871	1,000,871	399,139	399,139	399,139	399,139	
Total Depreciation Expense	105,822,752	105,822,752			105,822,752			105,822,752	105,822,752	84,631,446	84,631,446	13,566,658	13,566,658	16,596,666	30,163,324	

Allocation Ratio:	Service-	Electric		Gas-North		Gas-South		Jurisdiction -		Production/Transmission Ratio		Jurisdictional 4-Factor Ratio	
		Electric	Gas-North	Gas-South	1	4	Washington	Idaho	Washington	Idaho			
7	Elec/Gas North/Oregon 4-Factor	72.346%	19.401%	8.253%	1	4	64.310%	35.690%	64.310%	35.690%	67.677%	32.323%	
8	Gas North/Oregon 4-Factor	0.000%	70.320%	29.680%									
9	Elec/Gas North 4-Factor	79.221%	20.779%	0.000%									

1.00-29

AVISTA UTILITIES

Report ID:
E-AMTX-12A

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

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC ***** Direct Allocated Total	***** WASHINGTON ***** Direct Allocated Total	***** IDAHO ***** Direct Allocated Total
Production/Transmission							
1 Franchises (302000)	918,400	918,400			918,400	590,623	327,777
1 Misc Intangible Pk (303000)	82,460	82,460			82,460	53,030	29,430
Total Production/Transmission	1,000,860	1,000,860			1,000,860	643,653	357,207
Distribution							
Franchises (302000)	24,153	24,153			24,153	24,153	
Misc Intangible Pk (303000)	2,844	2,844			2,844	2,844	
Total Distribution	26,997	26,997			26,997	26,997	
General Plant - 303000							
7,4	253,258	183,222	49,135	20,901	183,222	123,999	59,223
9,1	9,729	7,708	2,021		7,708	4,957	2,751
	4,058	4,058					
	23,589	23,589					
	7,778	7,778					
Total General Plant - 303000	298,412	190,930	78,803	28,679	190,930	128,956	61,974
Miscellaneous IT Intangible Plant - 3031XX							
7,4	8,881,258	6,425,235	1,723,053	732,970	6,425,235	4,348,406	2,076,829
9,4	6,339	5,022	1,317		5,022	3,399	1,623
9,4	7,599	6,020	1,579		6,020	6,020	6,020
4	181,327	181,327			181,327	122,717	58,610
	4,747	4,747			4,747	4,747	4,747
	457,291	457,291			457,291	457,291	
	441,542	310,492	131,050				
	2,352	2,352					
Total Miscellaneous IT Intangible Pk - 3031XX	9,982,705	7,079,642	2,038,793	864,270	6,611,584	4,474,522	2,137,062
Gas Underground Storage							
GD-AN	228		228				
Total Gas Underground Storage	228		228				
General Plant - 390200, 396200							
7,4	28,855	20,876	5,598	2,381	20,876	14,128	6,748
4	9,627	9,627			9,627	6,515	3,112
	3,139	3,139					
Total General Plant - 390200, 396200	41,621	30,503	5,598	5,520	30,503	20,643	9,860
Total Amortization Expense	11,350,823	8,328,932	2,123,422	898,469	7,833,877	5,267,774	2,566,103

Allocation Ratios:	Electric	Gas-North	Gas-South	Jurisdiction -	Production/Transmission Ratio	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	72.346%	19.401%	8.253%	1	64.310%	67.677%	35.690%
8 Gas North/Oregon 4-Factor	0.000%	70.320%	29.680%	4			32.323%
9 Elec/Gas North 4-Factor	79.221%	20.779%	0.000%				

1.00-30

AVISTA UTILITIES

RESULTS OF OPERATIONS
ELECTRIC ACCUMULATED DEPRECIATION
For Twelve Months Ended December 31, 2013
Average of Monthly Average Basis

Report ID:
E-ADEP-12A

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC ***** Direct	***** ELECTRIC ***** Allocated	Total	***** WASHINGTON ***** Direct	***** WASHINGTON ***** Allocated	Total	***** IDAHO ***** Direct	***** IDAHO ***** Allocated	Total
Electric Production													
1 Steam (ED-AN)	(281,776,749)	(281,776,749)			(281,776,749)	(187,618,439)	(281,776,749)	(181,210,627)	(181,210,627)	(181,210,627)	(100,566,122)	(100,566,122)	(100,566,122)
1 Hydro (ED-AN)	(119,530,627)	(119,530,627)			(119,530,627)	(187,618,439)	(119,530,627)	(76,870,146)	(76,870,146)	(76,870,146)	(42,660,481)	(42,660,481)	(42,660,481)
1 Other (ED-AN)	(81,281,438)	(81,281,438)			(81,281,438)	(187,618,439)	(81,281,438)	(52,272,093)	(52,272,093)	(52,272,093)	(29,009,345)	(29,009,345)	(29,009,345)
Total Electric Production	(482,588,814)	(482,588,814)			(482,588,814)	(187,618,439)	(482,588,814)	(310,552,866)	(310,552,866)	(310,552,866)	(172,235,948)	(172,235,948)	(172,235,948)
Electric Transmission													
1 ED-AN	(187,618,439)	(187,618,439)			(187,618,439)	(187,618,439)	(187,618,439)	(120,657,418)	(120,657,418)	(120,657,418)	(66,961,021)	(66,961,021)	(66,961,021)
Total Electric Transmission	(187,618,439)	(187,618,439)			(187,618,439)	(187,618,439)	(187,618,439)	(120,657,418)	(120,657,418)	(120,657,418)	(66,961,021)	(66,961,021)	(66,961,021)
Electric Distribution													
ED-ID	(144,551,961)	(144,551,961)			(144,551,961)		(144,551,961)				(144,551,961)		(144,551,961)
ED-WA	(236,201,306)	(236,201,306)			(236,201,306)		(236,201,306)						(236,201,306)
Total Electric Distribution	(380,753,267)	(380,753,267)			(380,753,267)		(380,753,267)				(144,551,961)		(144,551,961)
Gas Underground Storage													
GD-AN	(12,693,867)	(12,693,867)			(12,693,867)		(12,693,867)						
GD-OR	(462,112)	(462,112)			(462,112)		(462,112)						
Total Gas Underground Storage	(13,155,979)	(13,155,979)			(13,155,979)		(13,155,979)						
Gas Distribution													
GD-AN	(1,474,842)	(1,474,842)			(1,474,842)		(1,474,842)						
GD-ID	(53,916,567)	(53,916,567)			(53,916,567)		(53,916,567)						
GD-WA	(107,637,539)	(107,637,539)			(107,637,539)		(107,637,539)						
GD-OR	(88,563,919)	(88,563,919)			(88,563,919)		(88,563,919)						
Total Gas Distribution	(251,592,867)	(251,592,867)			(251,592,867)		(251,592,867)						
General Plant													
4 ED-AN	(35,055,537)	(35,055,537)			(35,055,537)		(35,055,537)						
ED-ID	(5,756,316)	(5,756,316)			(5,756,316)		(5,756,316)						
ED-WA	(11,664,318)	(11,664,318)			(11,664,318)		(11,664,318)						
7.4 CD-AA	(30,674,461)	(30,674,461)			(30,674,461)		(30,674,461)						
9.4 CD-AA	(8,740,055)	(8,740,055)			(8,740,055)		(8,740,055)						
9 CD-ID	(4,586,338)	(4,586,338)			(4,586,338)		(4,586,338)						
9 CD-WA	(2,270,686)	(2,270,686)			(2,270,686)		(2,270,686)						
8 GD-AA	(1,396,133)	(1,396,133)			(1,396,133)		(1,396,133)						
GD-AN	(1,444,939)	(1,444,939)			(1,444,939)		(1,444,939)						
GD-ID	(1,081,503)	(1,081,503)			(1,081,503)		(1,081,503)						
GD-WA	(2,397,695)	(2,397,695)			(2,397,695)		(2,397,695)						
GD-OR	(3,685,326)	(3,685,326)			(3,685,326)		(3,685,326)						
Total General Plant	(112,245,750)	(112,245,750)			(112,245,750)		(112,245,750)						
Total Accumulated Depreciation	(1,426,955,136)	(1,139,800,695)	(191,497,149)	(95,657,292)	(403,606,104)	(736,194,591)	(1,139,800,695)	(249,664,484)	(475,668,535)	(725,333,019)	(9,389,659)	(260,526,056)	(414,467,670)

Allocation Ratios:	Electric	Gas-North	Gas-South	Jurisdiction -	Production/Transmission Ratio	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	72.346%	19.401%	8.253%	1	64.310%	64.310%	35.690%
8 Gas North/Oregon 4-Factor	0.000%	70.320%	29.680%	4	67.677%	67.677%	32.323%
9 Elec/Gas North 4-Factor	79.221%	20.779%	0.000%				

1.00-31

AVISTA UTILITIES

Report ID:
E-AAMT-12A

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

Ref/Basis	System Total	***** ELECTRIC *****		***** WASHINGTON *****		***** IDAHO *****							
		Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	Direct	Allocated	Total	Direct	Allocated	Total			
Production/Transmission													
1 Franchises (302000)	(6,926,954)	(6,926,954)											
1 Misc Intangible P/I (303000)	(654,326)	(654,326)											
Total Production/Transmission	(7,581,280)	(7,581,280)											
Distribution													
Franchises (302000)	(84,853)	(84,853)											
Misc Intangible P/I (303000)	(23,765)	(23,765)											
Total Distribution	(108,618)	(108,618)											
General Plant - 303000													
7,4	(124,531)	(90,093)	(24,160)	(10,278)									
9,1	(52,989)	(41,978)	(11,011)										
	(44,999)		(87,742)										
	(87,742)												
	(52,579)	(52,579)											
Total General Plant - 303000	(562,840)	(132,071)	(167,912)	(62,857)									
Miscellaneous IT Intangible Plant - 3031XX													
7,4	(23,571,561)	(17,016,908)	(4,563,418)	(1,941,235)									
9,4	(1,983)	(1,571)	(412)										
9	(2,700)	(2,139)	(561)										
4	(485,005)	(485,005)											
	(6,119)	(6,119)											
	(681,881)	(681,881)											
	(1,005,924)		(707,366)	(298,558)									
	(8,604)	(8,604)											
	(859)	(859)											
Total Miscellaneous IT Intangible Plant - 3031XX	(25,714,636)	(18,193,623)	(5,280,361)	(2,240,652)									
Gas Underground Storage													
	(239,518)		(239,518)										
Total Gas Underground Storage	(239,518)		(239,518)										
General Plant - 390200, 396200													
7,4	(173,422)	(125,464)	(33,646)	(14,312)									
9	(4,538)	(3,595)	(943)										
9	(8,332)	(6,601)	(1,731)										
4	(49,360)	(49,360)											
	(110,678)	(110,678)											
	(1,863)		(1,863)										
	(398,353)	(295,698)	(38,183)	(50,160)									
Total General Plant - 390200, 396200	(398,353)	(295,698)	(38,183)	(50,160)									
Total Accumulated Amortization	(34,405,245)	(26,311,290)	(5,725,974)	(2,367,981)									

Allocation Ratios:	Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Production/Transmission Ratio	***** WASHINGTON *****		***** IDAHO *****	
							Direct	Allocated	Direct	Allocated
7	Elec/Gas North/Oregon 4-Factor	72.346%	19.401%	8.253%	1	64.310%	35.690%	(4,454,724)	(2,472,230)	35.690%
8	Gas North/Oregon 4-Factor	0.000%	70.320%	29.680%	4	67.677%	32.323%	(420,797)	(233,529)	32.323%
9	Elec/Gas North 4-Factor	79.221%	20.779%	0.000%				(4,875,521)	(2,705,759)	

1.00-32

AVISTA UTILITIES
Electric Copy

RESULTS OF OPERATIONS
COMMON GENERAL PLANT
For Twelve Months Ended December 31, 2013
Average of Monthly Averages Basis

Report ID:
C-GPL-12A

Ref/Basis	Account Description	ELECTRIC		GAS NORTH		OREGON GAS	
		Direct - Wa	Direct - Idaho	Direct - Idaho	Direct - Oregon	Allocated	Total
389XXX	Land & Land Rights						
99	ED-WA / ID / AN	9,661	362,279	0	0	0	0
99	GD-WA / ID / AN	0	22,774	0	0	0	0
99	GD-OR / AS	0	0	477,164	0	477,164	0
8	GD-AA	0	0	0	0	0	0
7	CD-AA	0	0	0	0	0	0
9	CD-WA / ID / AN	372,902	346,374	97,809	764,227	764,227	0
	TOTAL ACCOUNT	382,563	708,653	97,809	764,227	764,227	0
				90,851	61,924	250,584	0
				90,851	826,151	1,491,975	578,485
							325,095
							903,580
390XXX	Structures & Improvements						
99	ED-WA / ID / AN	814,206	2,105,541	0	0	0	0
99	GD-WA / ID / AN	0	3,662,353	0	0	0	0
99	GD-OR / AS	0	0	2,143,037	0	2,143,037	0
8	GD-AA	0	0	0	0	0	0
7	CD-AA	0	0	0	0	0	0
9	CD-WA / ID / AN	5,533,452	4,429,099	1,451,378	13,178,914	13,178,914	0
	TOTAL ACCOUNT	6,347,658	6,534,640	3,594,415	14,850,970	19,607,100	3,508,552
							5,606,184
							9,114,736
391XXX	Office Furniture & Equipment						
99	ED-WA / ID / AN	2,369,898	14,649	0	0	0	0
99	GD-WA / ID / AN	0	5,632,237	0	0	0	0
99	GD-OR / AS	0	0	0	0	6,650	0
8	GD-AA	0	0	0	0	0	0
7	CD-AA	0	0	0	0	0	0
9	CD-WA / ID / AN	33,905,291	33,905,291	0	0	330,628	0
	TOTAL ACCOUNT	2,369,898	7,826	0	0	9,092,369	139,548
							3,867,807
							4,007,355
392XXX	Transportation Equipment						
99	ED-WA / ID / AN	9,067,096	3,428,575	0	0	0	0
99	GD-WA / ID / AN	0	7,170,382	5,033,226	1,632,303	7,901,542	0
99	GD-OR / AS	0	0	0	0	0	0
8	GD-AA	0	0	0	0	0	0
7	CD-AA	0	0	0	0	0	0
9	CD-WA / ID / AN	1,495,865	747,340	392,353	196,021	102,786	0
	TOTAL ACCOUNT	10,562,961	4,175,915	5,425,579	1,828,324	9,005,898	43,724
							2,727,800
							4,007,355
							2,727,800
							43,724
							2,771,524

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1.00-34

RESULTS OF OPERATIONS
 COMMON GENERAL PLANT
 For Twelve Months Ended December 31, 2013
 Average of Monthly Averages Basis

AVISTA UTILITIES
 Electric Copy

Report ID:
 C-GPL-12A

Ref/Basis	Account	Description	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****														
			Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total										
393000		Stores Equipment																					
99		ED-WA / ID / AN	10,739	14,745	369,845	395,329	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	84,271	0	0	0	84,271	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0	57,227	0	0	0	0	0	0	57,227
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	111,077	141,508	1,538,984	1,791,569	29,134	37,116	403,662	469,912	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	121,816	156,253	1,908,829	2,186,898	113,405	37,116	403,662	554,183	57,227	0	0	0	0	57,227	0	0	0	0	0	0	57,227
394000		Tools, Shop, & Garage Equipment																					
99		ED-WA / ID / AN	1,111,774	352,977	1,756,764	3,221,515	1,936,291	442,670	416,622	2,795,583	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0	909,984	0	0	0	0	0	0	909,984
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	44,732	25,079	6,423,202	6,423,202	11,733	6,578	59,742	1,722,508	1,722,508	0	0	0	0	732,738	0	0	0	0	0	0	732,738
		TOTAL ACCOUNT	1,156,506	378,056	8,407,734	9,942,296	1,948,024	449,248	3,155,034	5,552,306	909,984	1,136,306	0	0	0	909,984	1,136,306	0	0	0	0	0	2,046,290
395000		Laboratory Equipment																					
99		ED-WA / ID / AN	164,128	80,671	668,643	913,442	55,434	18,079	96,830	170,343	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0	151,805	0	0	0	0	0	0	151,805
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	7,841	2,503	257,308	257,308	2,057	657	30,721	33,435	33,435	0	0	0	0	29,353	0	0	0	0	0	0	29,353
		TOTAL ACCOUNT	171,969	83,174	1,043,076	1,298,219	57,491	18,736	254,605	330,832	151,805	53,855	0	0	0	151,805	53,855	0	0	0	0	0	205,660
396000		Power Operated Equipment																					
99		ED-WA / ID / AN	17,880,515	10,640,519	10,220,258	38,741,292	2,731,328	890,552	830,494	4,452,374	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0	43,834	0	0	0	0	0	0	43,834
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	260,444	410,518	535,159	1,206,121	68,312	107,675	140,368	316,355	107,489	45,725	0	0	0	45,725	0	0	0	0	0	0	45,725
		TOTAL ACCOUNT	18,140,959	11,051,037	11,156,240	40,348,236	2,799,640	998,227	1,078,861	4,876,218	43,834	45,725	0	0	0	43,834	45,725	0	0	0	0	0	89,559

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AVISTA UTILITIES

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

Ref/Basis		Account		Description		Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
397XXX						50,192,594	9,788,015	2,912,283	37,492,296	50,192,594	0	0	0	0	0	0	0
99					Communication Equipment												
99					ED-WA / ID / AN	1,114,006	0	0	0	1,114,006	590,534	457,300	66,172	0	0	0	0
99					GD-WA / ID / AN	990,898	0	0	0	0	0	0	0	0	0	0	990,898
8					GD-OR / AS	992,932	0	0	0	0	0	0	0	0	990,898	0	294,702
7					GD-AA	18,804,340	0	0	13,604,188	13,604,188	0	0	698,230	0	0	294,702	294,702
9					CD-AA	12,943,153	389,113	3,211,523	6,653,060	10,253,696	102,061	842,355	1,745,041	2,689,457	0	1,551,922	1,551,922
					TOTAL ACCOUNT	85,037,923	10,177,128	6,123,806	57,749,544	74,030,478	692,595	1,299,655	6,157,673	8,149,923	990,898	1,846,624	2,837,522
398000						36,332	0	2,299	34,033	36,332	0	0	0	0	0	0	0
99					Miscellaneous Equipment												
99					ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99					GD-WA / ID / AN	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367
8					GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
7					GD-AA	440,393	0	0	318,606	318,606	0	0	85,441	85,441	0	36,346	36,346
9					CD-AA	6,992	1,511	40	3,989	5,540	396	10	1,046	1,452	0	0	0
					TOTAL ACCOUNT	486,084	1,511	2,339	356,628	360,478	396	10	86,487	86,893	2,367	36,346	38,713
					TOTAL GENERAL PLANT	351,494,621	49,432,969	29,236,348	191,647,870	270,317,187	15,206,518	5,885,935	38,012,815	59,105,268	8,970,952	13,101,214	22,072,166

ALLOCATION RATIOS:

Code	Description	Direct - Wa	Direct - Idaho	Allocated	Direct - Oregon	Allocated	Percentage
E-ALL 7	Elec/Gas North/Oregon 4-Factor	100.0000%	72.346%	19.401%	8.253%	29,680%	8.253%
E-ALL 8	Gas North/Oregon 4-Factor	100.0000%	0.000%	70.320%	0.000%	29,680%	29.680%
E-ALL 9	Elec/Gas North 4-Factor	100.0000%	79.221%	20.779%	0.000%	0.000%	0.000%
E-ALL 99	Not Allocated	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%

AVISTA UTILITIES
Electric Copy

Report ID:
C-JPL-12A
COMMON INTANGIBLE PLANT
For Twelve Months Ended December 31, 2013
Average of Monthly Averages Basis

Ref/Basis	Account	Description	ELECTRIC		GAS NORTH		OREGON GAS		Total
			Direct - Wa	Direct - Idaho	Direct - Wa	Direct - Idaho	Direct	Allocated	
	303000	Intangible Plant							
99		ED-WA / ID / AN	153,179	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	964,981	181,037	0	0	0
99		GD-OR / AS	0	0	0	0	410,126	0	410,126
8		GD-AA	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0
		TOTAL ACCOUNT	153,179	0	964,981	181,037	410,126	0	1,549,323
	303100	Misc Intangible Plant--Mainframe Software							
99		ED-WA / ID / AN	2,290,543	23,524	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0
		TOTAL ACCOUNT	2,290,543	23,524	0	0	0	0	2,314,067
	303110	Misc Intangible Plant--PC Software							
99		ED-WA / ID / AN	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	1,231	0	1,231
8		GD-AA	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0
8		CD-WA / ID / AN	0	0	0	0	0	0	0
		TOTAL ACCOUNT	0	0	0	0	1,231	0	1,231
		TOTAL	2,443,722	53,623	964,981	188,932	411,357	0	5,457,288

ALLOCATION RATIOS:

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

1.00-36

RESULTS OF OPERATIONS
COMMON ACCUMULATED DEFERRED FIT
 For Twelve Months Ended December 31, 2013
 Average of Monthly Averages Basis

AVISTA UTILITIES
 Electric Copy

Report ID:
C-DTX-12A

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
Deferred FIT - Common Plant (For Report APL)					
7	282900 CD-AA	(40,669,769)	(29,422,951)	(7,890,342)	(3,356,476)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(1,932,064)	(1,530,600)	(401,464)	0
7	283750 CD-AA	(546,395)	(395,295)	(106,006)	(45,094)
	Total	(43,148,228)	(31,348,846)	(8,397,812)	(3,401,570)

ALLOCATION RATIOS:

		Elec/Gas North/Oregon 4-Factor	Gas North/Oregon 4-Factor	Elec/Gas North 4-Factor	Not Allocated
E-ALL	7	100.0000%	72.346%	19.401%	8.253%
E-ALL	8	100.0000%	0.000%	70.320%	29.680%
E-ALL	9	100.0000%	79.221%	20.779%	0.000%
E-ALL	99	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
For Twelve Months Ended December 31, 2013
Average of Monthly Averages Basis

AVISTA UTILITIES

Report ID:
C-WKC-12A

Electric Copy

Ref/Basis	Account	Description	***** SYSTEM *****		***** ELECTRIC *****		***** GAS NORTH *****	
			Washington	Idaho	Washington	Idaho	Washington	Idaho
1	151120	FUEL STOCK COAL-COLSTRIP	838,695	838,695	838,695	0	0	0
1	151210	FUEL STOCK HOG FUEL-KFGS	567,550	567,550	567,550	0	0	0
4	154100	PLANT MATERIALS & OPER SUPPLIES	6,741,329	6,741,329	5,477,332	1,263,997	1,263,997	1,263,997
1	154300	PLANT MATERIALS & OPER SUP-CSZ	254,150	254,150	206,497	47,653	47,653	47,653
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP	715,355	715,355	581,226	134,129	134,129	134,129
4	154500	SUPPLY CHAIN RECEIVING INVENTORY	3,873	3,873	3,147	726	726	726
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE	1,067	1,067	867	200	200	200
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE	11,326	11,326	9,202	2,124	2,124	2,124
99	163998	COMMON WORKING CAPITAL	0	0	0	0	0	0
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	16,841,047	16,841,047	16,841,047	0	0	0
		TOTAL	16,841,047	25,974,392	16,841,047	7,684,516	1,448,829	1,448,829

ALLOCATION RATIOS:

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

E-ALL	1	Production/Transmission Ratio
E-ALL	4	64.310%
E-ALL	99	67.677%
		Not Allocated

1.00-38

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS -CBR
TWELVE MONTHS ENDED DECEMBER 31, 2013
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Deferred FIT Rate Base
	Adjustment Number Workpaper Reference	1.01 E-DFIT
REVENUES		
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
EXPENSES		
Production and Transmission		
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	-
24	Total Electric Expenses	-
25	OPERATING INCOME BEFORE FIT	-
FEDERAL INCOME TAX		
26	Current Accrual	-
27	Debt Interest	(6)
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	\$6 ✓
RATE BASE		
PLANT IN SERVICE		
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	584
45	Net Plant After DFIT	584
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$584 ✓

Jme

AVISTA UTILITIES
Electric Accumulated Deferred Taxes
Average - Twelve Months Ended December 31, 2013

		<u>Alloc</u>	<u>Electric</u>	<u>Washington</u>	<u>Idaho</u>
		<u>Basis</u>	<u>System</u>		
ACCELERATED TAX DEPRECIATION					
Electric	Intangible	1	(4,757,174)	(3,059,339)	(1,697,835)
	Production	1	(107,632,415)	(69,218,406)	(38,414,009)
	Transmission	1	(52,472,595)	(33,745,126)	(18,727,469)
	Distribution	10	(118,475,885)	(76,681,147)	(41,794,738)
	General Utility (Direct)	13	(7,476,314)	(4,985,356)	(2,490,958)
General/Intangible	CD AA	4	(29,422,951)	(19,912,571)	(9,510,381)
General/Intangible	CD AN	4	(1,530,600)	(1,035,864)	(494,736)
Subtotal			<u>(321,767,934)</u>	<u>(208,637,808)</u>	<u>(113,130,126)</u>
CDA Lake CDR Fund		1	0	0	0
CDA Lake IPA Fund		1	0	0	0
CDA Lake Settlement		1	(12,544,807)	(8,067,565)	(4,477,242)
CDA Lake Settlement-Costs		1	352,410	226,635	125,775
Subtotal			<u>(12,192,397)</u>	<u>(7,840,930)</u>	<u>(4,351,466)</u>
Total Plant DFIT			<u>(333,960,331)</u>	<u>(216,478,739)</u>	<u>(117,481,593)</u>
Colstrip PCB - Elec		1	(324,091)	(208,423)	(115,668)
AFUDC - CWIP Intangibles		4	(395,295)	(267,524)	(127,771)
FMB & MTN Redeemed		12	(4,385,353)	(2,839,078)	(1,546,276)
Total Other Deferred FIT			<u>(5,104,739)</u>	<u>(3,315,025)</u>	<u>(1,789,715)</u>
Total Deferred FIT			<u>(339,065,071)</u>	<u>(219,793,763)</u>	<u>(119,271,308)</u>
Amount in Results			(339,065,071)	(220,377,622)	(118,687,449)
Adjustment			0	583,859	(583,859)
Allocation Notes:					
Production/Transmission		1	100.000%	64.310%	35.690%
Jurisdictional four-factor		4	100.000%	67.677%	32.323%
Net electric distribution plant - AMA		10	100.000%	64.723%	35.277%
Net electric plant - AMA		12	100.000%	64.740%	35.260%
Net electric general plant - AMA		13	100.000%	66.682%	33.318%
Direct		D			

Source of Allocation Factors: Results of Operations Report E-ALL-12A
Source of Allocation Factors: Results of Operations Report E-PLT-12A

JP 3/19/14
jma

Trial Balance
Balance as of December 31, 2012

	YTD - Actual	Adjustments in	Adjustments in	Adjusted
	31-Dec-12	2013	2013	31-Dec-12
282900 ADFIT CD AA	(35,556,263)	(2,726,109)		(38,282,372)
282900 ADFIT CD AN	(1,901,094)	-		(1,901,094)
282900 ADFIT ED AN	(283,643,461)	138,792		(283,504,669)
282900 ADFIT GD AN	(62,634,972)	(146,774)		(62,781,746)
282900 ADFIT GD OR	(34,847,223)	104,568		(34,742,655)
	<u>(418,583,013)</u>	<u>(2,629,523)</u>	<u>-</u>	<u>(421,212,536)</u> ✓
		(1)		

(1) NSJ001 (201309) - Adjust 2012 Tax Return to filed return in Sept 2013
 This would restate the balance at 12/31/2012.

1.01-3

Trial Balance
Balance as of December 31, 2013

	YTD - Actual 31-Dec-13	Adjustments in 2014	Adjustments in 2014	Adjusted 31-Dec-13
282900 ADFIT CD AA	(43,057,167)			(43,057,167)
282900 ADFIT CD AN	(1,963,033)			(1,963,033)
282900 ADFIT ED AN	(298,124,113)	21		(298,124,092)
282900 ADFIT GD AN	(66,047,312)	(2)		(66,047,314)
282900 ADFIT GD OR	(37,336,922)			(37,336,922)
	(446,528,547)	19	-	(446,528,528)

(Rounding)

	Bal 12/31/2012 per books	Original Accrual 6 months ended June 30, 2013	Balance 6/30/2013 per books	2012 Tax Return	Revised Accrual using 10/2 run 6 months ended Dec 31, 2013	10/2 run Annual Accrual	Per GL 12/31/2013
282900 ADFIT CD AA	(35,556,263)	(673,506)	(36,229,769)	(2,726,109)	(4,101,289)	(4,774,795)	(43,057,167)
282900 ADFIT CD AN	(1,901,094)	(30,971)	(1,932,065)	-	(30,968)	(61,939)	(1,963,033)
282900 ADFIT ED AN	(283,643,453)	(4,330,164)	(287,973,617)	138,792	(10,289,288)	(14,619,452)	(298,124,113)
282900 ADFIT GD AN	(62,634,972)	(1,500,288)	(64,135,260)	(146,774)	(1,765,278)	(3,265,566)	(66,047,312)
282900 ADFIT GD OR	(34,847,223)	(924,653)	(35,771,876)	104,568	(1,669,614)	(2,594,267)	(37,336,922)
	(418,583,005)	(7,459,581)	(426,042,586)	(2,629,523)	(17,856,438)	(25,316,019)	(446,528,547)

(27,945,542)

1.01-4

AVISTA UTILITIES
Accumulated Deferred Taxes
Associated with Accelerated Tax Depreciation
Balance at Dec 31, 2013

	GL account	SERVICE	JURISDICTION	Balance at 12-31-2012	Balance at 12-31-2013	Average Balance 12-31-2013
Electric	282900	ED	AN	(283,504,669)	(298,124,092)	(290,814,381)
Gas North	282900	GD	AN	(62,781,746)	(66,047,314)	(64,414,530)
Oregon Gas	282900	GD	OR	(34,742,655)	(37,336,922)	(36,039,788)
General Utility	282900	CD	AA	(38,282,372)	(43,057,167)	(40,669,769)
General Utility	282900	CD	AN	(1,901,094)	(1,963,033)	(1,932,064)
Total Accelerated Tax Depr				<u>(421,212,536)</u>	<u>(446,528,528)</u>	<u>(433,870,532)</u> ✓

1,01-5

AVISTA UTILITIES
Accumulated Deferred Taxes
Average - Twelve Months Ended December 31, 2013

		<u>Total</u> <u>System</u>	<u>Electric</u>	<u>Gas - North</u>	<u>Gas - South</u>
Electric		(290,814,381)	(290,814,381)		
GAS North		(64,414,530)		(64,414,530)	
GAS Oregon		(36,039,788)			(36,039,788)
General Utility	CD AA	(40,669,769)	(29,422,951)	(7,890,342)	(3,356,476)
General Utility	CD AN	(1,932,064)	(1,530,600)	(401,464)	
Total Accelerated Tax Depr		<u>(433,870,532)</u>	<u>(321,767,932)</u>	<u>(72,706,335)</u>	<u>(39,396,265)</u>
Average of Monthly Averages					
CDA Lake CDR Fund	283324 ED AN	0	0		
CDA Lake IPA Fund	283325 ED AN	0	0		
CDA Lake Settlement	283382 ED AN	(12,544,807)	(12,544,807)		
CDA Lake Settlement - Costs	283333 ED AN	352,410	352,410		
Colstrip PCB	283200 ED AN	(324,091)	(324,091)		
AFUDC - CWIP Intangibles	283750 CD AA	(546,395)	(395,295)	(106,006)	(45,094)
FMB & MTN Redeemed	283850 CD AA	(6,061,639)	(4,385,353)	(1,176,019)	(500,267)
Total Other Deferred FIT		<u>(19,124,522)</u>	<u>(17,297,136)</u>	<u>(1,282,025)</u>	<u>(545,361)</u>
Total Deferred FIT		<u>(452,995,054)</u>	<u>(339,065,068)</u>	<u>(73,988,360)</u>	<u>(39,941,626)</u>

Source of Allocation Factors: Results of Operations Report E-ALL-12A

CD AA - 7	100.000%	72.346%	19.401%	8.253%
CD AN - 9	100.000%	79.221%	20.779%	0.000%

1,01-6

AVISTA UTILITIES
Accumulated Deferred Taxes
AMA Twelve Months Ended December 31, 2013

	CDA CDR Fund Elec <u>283324</u> <u>ED AN</u>	CDA IPA Fund Elec <u>283325</u> <u>ED AN</u>	CDA Settlement Elec <u>283382</u> <u>ED AN</u>	CDA SETTLEMENT - Deferred Costs Elec <u>283333</u> <u>ED AN</u>
Dec-12			(12,699,522)	346,684
Dec-13			(12,390,092)	358,136
Total	0	0	(25,089,613)	704,820
Average	0	0	(12,544,807)	352,410
Jan-13			(12,673,736)	347,638
Feb-13			(12,647,950)	348,593
Mar-13			(12,622,164)	349,547
Apr-13			(12,596,378)	350,501
May-13			(12,570,593)	351,456
Jun-13			(12,544,807)	352,410
Jul-13			(12,519,021)	353,364
Aug-13			(12,493,235)	354,318
Sep-13			(12,467,449)	355,273
Oct-13			(12,441,663)	356,227
Nov-13			(12,415,878)	357,181
Total	0	0	(150,537,681)	4,228,918
Average of monthly averages	0	0	(12,544,807)	352,410

1.01-7

AVISTA UTILITIES
Accumulated Deferred Taxes
AMA Twelve Months Ended December 31, 2013

ED
CD

AN
AA

	Colstrip PCB Elec <u>283200</u> <u>ED.AN</u>	Bond Redemption <u>283850</u> <u>CD.AA</u>	AFUDC - CWIP Intangibles <u>283750</u> <u>CD.AA</u>
Dec-12	(359,958)	(6,391,308)	(546,395)
Dec-13	(288,225)	(5,731,970)	(546,395)
Total	<u>(648,183)</u>	<u>(12,123,278)</u>	<u>(1,092,789)</u>
Average	(324,091)	(6,061,639)	(546,395)
Jan-13	(353,981)	(6,336,363)	(546,395)
Feb-13	(348,003)	(6,281,418)	(546,395)
Mar-13	(342,025)	(6,226,473)	(546,395)
Apr-13	(336,047)	(6,171,529)	(546,395)
May-13	(330,069)	(6,116,584)	(546,395)
Jun-13	(324,091)	(6,061,639)	(546,395)
Jul-13	(318,114)	(6,006,694)	(546,395)
Aug-13	(312,136)	(5,951,749)	(546,395)
Sep-13	(306,158)	(5,896,805)	(546,395)
Oct-13	(300,180)	(5,841,860)	(546,395)
Nov-13	(294,202)	(5,786,915)	(546,395)
Total	<u>(3,889,098)</u>	<u>(72,739,668)</u>	<u>(6,556,735)</u>
Average of monthly averages	(324,091)	(6,061,639)	(546,395)

1.01-8

FERC Account Number	Description	ED	AN			
283324	ADFIT LAKE CDA CDR/IPA FUNDS					
Accounting Period	Beginning Balance	Monthly Activity	Balance Per GL	Adjustment in Results of Operations (1) (2) (3)		Ending Balance
201212	(3,278,333.46)	3,488,333.33	209,999.87	\$	(209,999.87)	\$ -
201301	\$ 209,999.87	\$ (204,166.54)	5,833.33	\$	(5,833.33)	\$ -
201302	\$ 5,833.33	\$ 5,833.33	11,666.66	\$	(11,666.66)	\$ -
201303	\$ 11,666.66	\$ 5,833.33	17,499.99	\$	(17,499.99)	\$ -
201304	\$ 17,499.99	\$ 5,833.33	23,333.32	\$	(23,333.32)	\$ -
201305	\$ 23,333.32	\$ 5,833.33	29,166.65	\$	(29,166.65)	\$ -
201306	\$ 29,166.65	\$ 5,833.33	34,999.98	\$	(34,999.98)	\$ -
201307	\$ 34,999.98	\$ (35,000.00)	(0.02)	\$	0.02	\$ -
201308	\$ (0.02)	\$ -	(0.02)	\$	0.02	\$ -
201309	\$ (0.02)	\$ -	(0.02)	\$	0.02	\$ -
201310	\$ (0.02)	\$ 0.02	0.00	\$	(0.00)	\$ -
201311	\$ 0.00	\$ -	0.00	\$	(0.00)	\$ -
201312	\$ 0.00	\$ -	0.00	\$	(0.00)	\$ -
		\$ (209,999.87)				

(1) NSJ004 201212 - IRS Audit disallowed deduction, and had Company amortize CDA settlement for tax the same as for book/regulatory, therefore, ADFIT is zeroed out. We will adjust in ROO to zero out at beginning of year.

(2) NSJ009 201301 - Adjust for balance at 12/31/12, per IRS audit. For ROO, will zero out at beginning of year.

(3) NSJXXX 201307 - For Jan - June 2013, recurring journal had not been turned off. balance was reversed. We will adjust ROO as if it had been turned off 12/31/2012.

1.01-9

FERC Account Number	Description	ED	AN		
283325	ADFIT CdA IPA FUND DEPOSIT				
Accounting Period	Beginning Balance	Monthly Activity (1)	Balance Per GL	Adjustment in Results of Operations	Ending Balance
201212	(700,000.00)	700,000.00	-	-	\$ -
201301	\$ -	\$ -	-	-	\$ -
201302	\$ -	\$ -	-	-	\$ -
201303	\$ -	\$ -	-	-	\$ -
201304	\$ -	\$ -	-	-	\$ -
201305	\$ -	\$ -	-	-	\$ -
201306	\$ -	\$ -	-	-	\$ -
201307	\$ -	\$ -	-	-	\$ -
201308	\$ -	\$ -	-	-	\$ -
201309	\$ -	\$ -	-	-	\$ -
201310	\$ -	\$ -	-	-	\$ -
201311	\$ -	\$ -	-	-	\$ -
201312	\$ -	\$ -	-	-	\$ -
		\$ -	-	-	\$ -

(1) NSJ004 201212 - IRS Audit disallowed deduction, and had Company amortize CDA settlement for tax the same as for book/regulatory, therefore, ADFIT is zeroed out.

1,01-10

FERC Account Number	Description	ED	AN		
283382	ADFIT LAKE CDA STORAGE SETTLEMENT				
Accounting Period	Beginning Balance	Monthly Activity (1)	End Balance Per GL	Adjustment in Results of Operations	Ending Balance
201212	(13,416,170.40)	\$ 1,763,332.50	(11,652,837.90)	(1,046,683.81)	\$ (12,699,521.71)
201301	\$ (11,652,837.90)	\$ (1,020,897.98)	\$ (12,673,735.88)	-	\$ (12,673,735.88)
201302	\$ (12,673,735.88)	\$ 25,785.83	\$ (12,647,950.05)	-	\$ (12,647,950.05)
201303	\$ (12,647,950.05)	\$ 25,785.83	\$ (12,622,164.22)	-	\$ (12,622,164.22)
201304	\$ (12,622,164.22)	\$ 25,785.83	\$ (12,596,378.39)	-	\$ (12,596,378.39)
201305	\$ (12,596,378.39)	\$ 25,785.83	\$ (12,570,592.56)	-	\$ (12,570,592.56)
201306	\$ (12,570,592.56)	\$ 25,785.83	\$ (12,544,806.73)	-	\$ (12,544,806.73)
201307	\$ (12,544,806.73)	\$ 25,785.83	\$ (12,519,020.90)	-	\$ (12,519,020.90)
201308	\$ (12,519,020.90)	\$ 25,785.83	\$ (12,493,235.07)	-	\$ (12,493,235.07)
201309	\$ (12,493,235.07)	\$ 25,785.83	\$ (12,467,449.24)	-	\$ (12,467,449.24)
201310	\$ (12,467,449.24)	\$ 25,785.83	\$ (12,441,663.41)	-	\$ (12,441,663.41)
201311	\$ (12,441,663.41)	\$ 25,785.83	\$ (12,415,877.58)	-	\$ (12,415,877.58)
201312	\$ (12,415,877.58)	\$ 25,785.83	\$ (12,390,091.75)	-	\$ (12,390,091.75)
		\$ (737,253.85)			

(1) Prior Period Adjustment

IRS Audit shortened amortization to 15 years (rather than 46 years for book) for the capitalized deferred legal fees. Due to this, the company moved these costs from 182381 to 182333, and the associated ADFIT from 283382 to 283333

1,01-11

FERC Account Number	Description	ED	AN			Adjustment for Finalizing Tax Return	Ending Balance
283333	ADFIT LAKE CDA STORAGE SETTLEMENT - Deferred Costs						
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance Per GL	Adjustment in Results of Operations (1) (2) (3)	Ending Balance Per Results of Ops		
201212	-	\$ (134,946.09)	(134,946.09)	\$ 481,630.00	\$ 346,683.91	-	346,683.91
201301	\$ (134,946.09)	\$ 1,562.61	(133,383.48)	\$ 481,021.71	\$ 347,638.23	-	347,638.23
201302	\$ (133,383.48)	\$ 1,562.61	(131,820.87)	\$ 480,413.42	\$ 348,592.55	-	348,592.55
201303	\$ (131,820.87)	\$ 1,562.61	(130,258.26)	\$ 479,805.13	\$ 349,546.87	-	349,546.87
201304	\$ (130,258.26)	\$ 1,562.61	(128,695.65)	\$ 479,196.84	\$ 350,501.19	-	350,501.19
201305	\$ (128,695.65)	\$ 1,562.61	(127,133.04)	\$ 478,588.55	\$ 351,455.51	-	351,455.51
201306	\$ (127,133.04)	\$ -	(127,133.04)	\$ 479,542.87	\$ 352,409.83	-	352,409.83
201307	\$ (127,133.04)	\$ (20,313.93)	(147,446.97)	\$ 500,811.12	\$ 353,364.15	-	353,364.15
201308	\$ (147,446.97)	\$ -	(147,446.97)	\$ 501,765.44	\$ 354,318.47	-	354,318.47
201309	\$ (147,446.97)	\$ -	(147,446.97)	\$ 502,719.76	\$ 355,272.79	-	355,272.79
201310	\$ (147,446.97)	\$ 503,674.05	356,227.08	\$ 0.03	\$ 356,227.11	-	356,227.11
201311	\$ 356,227.08	\$ 954.32	357,181.40	\$ 0.03	\$ 357,181.43	-	357,181.43
201312	\$ 357,181.40	\$ 954.32	358,135.72	\$ 0.03	\$ 358,135.75	-	358,135.75
		\$	493,081.81				

(1) Prior Period Adjustment

IRS Audit shortened amortization to 15 years (rather than 46 years for book) for the capitalized deferred legal fees. Due to this, the company moved these costs from 182381 to 182333, and the associated ADFIT from 283382 to 283333 in Jan 2013 with NSJ 009 201301.

1.01-12

FERC Account Number	Description	ED	AN	
283200	ADFIT COLSTRIP PCB			
Accounting Period	Beginning Balance	Monthly Activity	Adjustment in Results of Operations	Ending Balance
201212				\$ (359,958.35)
201301	\$ (359,958.35)	\$ 5,977.81		\$ (353,980.54)
201302	\$ (353,980.54)	\$ 5,977.81		\$ (348,002.73)
201303	\$ (348,002.73)	\$ 5,977.81		\$ (342,024.92)
201304	\$ (342,024.92)	\$ 5,977.81		\$ (336,047.11)
201305	\$ (336,047.11)	\$ 5,977.81		\$ (330,069.30)
201306	\$ (330,069.30)	\$ 5,977.81		\$ (324,091.49)
201307	\$ (324,091.49)	\$ 5,977.81		\$ (318,113.68)
201308	\$ (318,113.68)	\$ 5,977.81		\$ (312,135.87)
201309	\$ (312,135.87)	\$ 5,977.81		\$ (306,158.06)
201310	\$ (306,158.06)	\$ 5,977.81		\$ (300,180.25)
201311	\$ (300,180.25)	\$ 5,977.81		\$ (294,202.44)
201312	\$ (294,202.44)	\$ 5,977.81		\$ (288,224.63)
		\$ 71,733.72		

1.01-13

FERC Account Number	Description	CD	AA		
283850	ADFIT FMB & MTN REDEEMED				
Accounting Period	Beginning Balance	Monthly Activity	Balance Per GL	Adjustment in Results of Operations (1)	Ending Balance
201212	(6,695,841.76)		(6,391,307.64)	-	\$ (6,391,307.64)
201301	\$ (6,391,307.64)	\$ 54,944.77	(6,336,362.87)	-	\$ (6,336,362.87)
201302	\$ (6,336,362.87)	\$ 54,944.77	(6,281,418.10)	-	\$ (6,281,418.10)
201303	\$ (6,281,418.10)	\$ 54,944.77	(6,226,473.33)		\$ (6,226,473.33)
201304	\$ (6,226,473.33)	\$ 54,944.77	(6,171,528.56)		\$ (6,171,528.56)
201305	\$ (6,171,528.56)	\$ 54,944.77	(6,116,583.79)		\$ (6,116,583.79)
201306	\$ (6,116,583.79)	\$ 54,944.77	(6,061,639.02)		\$ (6,061,639.02)
201307	\$ (6,061,639.02)	\$ 54,944.77	(6,006,694.25)		\$ (6,006,694.25)
201308	\$ (6,006,694.25)	\$ 54,944.77	(5,951,749.48)		\$ (5,951,749.48)
201309	\$ (5,951,749.48)	\$ 54,944.77	(5,896,804.71)		\$ (5,896,804.71)
201310	\$ (5,896,804.71)	\$ 54,944.77	(5,841,859.94)		\$ (5,841,859.94)
201311	\$ (5,841,859.94)	\$ 54,944.77	(5,786,915.17)		\$ (5,786,915.17)
201312	\$ (5,786,915.17)	\$ 54,944.77	(5,731,970.40)		\$ (5,731,970.40)
		\$	659,337.24		

1.01-15

AVISTA UTILITIES
Washington Electric Cost Study
 Average - Twelve Months Ended December 31, 2013

Accumulated Deferred FIT Assignment to functions

	Washington	Intangible	Production	Transmission	Distribution	General
Intangible	(3,059,339)	-	(3,059,339)	0	0	0
Production	(69,218,406)	0	(69,218,406)	0	0	0
Transmission	(33,745,126)	0	0	(33,745,126)	0	0
Distribution	(76,681,147)	0	0	0	(76,681,147)	0
General Utility	(4,985,356)	0	0	0	0	(4,985,356)
ADFIT-COMMON ALL	(19,912,571)	(2,534,560)	0	0	0	(17,378,011)
ADFIT-COMMON ALL WWP	(1,035,864)	(131,849)	0	0	0	(904,015)
Total Accelerated Tax Depr	(208,637,808)	(2,666,409)	(72,277,745)	(33,745,126)	(76,681,147)	(23,267,381)
CDA Lake CDR Fund	0	0	0	0	0	0
CDA Lake IPA Fund	0	0	0	0	0	0
CDA Settlement	(8,067,565)	0	(8,067,565)	0	0	0
CDA Settlement Costs	226,635	0	226,635	0	0	0
Total Plant DFIT	(216,478,739)	(2,666,409)	(80,118,675)	(33,745,126)	(76,681,147)	(23,267,381)
Colstrip PCB	(208,423)	0	(208,423)	0	0	0
AFUDC CWIP Intangibles	(267,524)	(267,524)	0	0	0	0
FMB/MTN Elec	(2,839,078)	(44,068)	(1,002,979)	(468,922)	(1,052,042)	(271,068)
Allocate by Plant	0	0	0	0	0	0
D	(3,315,025)	(311,592)	(1,211,402)	(468,922)	(1,052,042)	(271,068)
Total Other Deferred FIT	(219,793,763)	(2,978,001)	(81,330,077)	(34,214,048)	(77,733,189)	(23,538,449)
Total Deferred FIT	(219,794,000)	(2,978,000)	(81,330,000)	(34,214,000)	(77,733,000)	(23,538,000)
Total Pro Forma Deferred FIT						

1.01-16

AVISTA UTILITIES
Idaho Electric Cost Study
 Average - Twelve Months Ended December 31, 2013

Accumulated Deferred FIT Assignment to functions

	<u>Idaho</u>	<u>Intangible</u>	<u>Production</u>	<u>Transmission</u>	<u>Distribution</u>	<u>Other</u>
Intangible	(1,697,835)	-	(1,697,835)			
Production	(38,414,009)	0	(38,414,009)	0	0	0
Transmission	(18,727,469)	0	0	(18,727,469)	0	0
Distribution	(41,794,738)	0	0	0	(41,794,738)	0
General Utility	(2,490,958)	0	0	0	0	(2,490,958)
ADFIT-COMMON ALL	(9,510,381)	(722,397)	0	0	0	(8,787,983)
ADFIT-COMMON ALL WWP	(494,736)	(37,580)	0	0	0	(457,156)
Total Accelerated Tax Depr	(113,130,126)	(759,977)	(40,111,844)	(18,727,469)	(41,794,738)	(11,736,098)
CDA Lake CDR Fund	0	0	0	0	0	0
CDA Lake IPA Fund	0	0	0	0	0	0
CDA Settlement	(4,477,242)	0	(4,477,242)	0	0	0
CDA Settlement Costs	125,775	0	125,775	0	0	0
Total Plant DFIT	(117,481,593)	(759,977)	(44,463,311)	(18,727,469)	(41,794,738)	(11,736,098)
Colstrip PCB	(115,668)	0	(115,668)	0	0	0
AFUDC CWIP Intangibles	(127,771)	(127,771)	0	0	0	0
FMB/MTN Elec	(1,546,276)	(28,368)	(548,113)	(256,259)	(585,212)	(128,323)
Total Other Deferred FIT	(1,789,715)	(156,139)	(663,781)	(256,259)	(585,212)	(128,323)
Total Deferred FIT	(119,271,308)	(916,116)	(45,127,092)	(18,983,728)	(42,379,950)	(11,864,421)
Total Plant	1,189,063,156	21,814,917	421,491,055	197,059,294	450,019,726	98,678,164
		1.8346%	35.4473%	16.5727%	37.8466%	8.2988%

	System			WA			ID		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
(From PLT)									
182324 CDA Lake CDR Fund - Allocated	-	9,250,000	9,250,000	-	5,948,675	5,948,675	-	3,301,325	3,301,325
182325 CDA Lake IPA Fund	-	2,000,000	2,000,000	-	1,286,200	1,286,200	-	713,800	713,800
182333 CDA Settlement Costs	-	1,326,500	1,326,500	-	853,072	853,072	-	473,428	473,428
182381 CDA Settlement Past Storage	-	35,842,305	35,842,305	-	23,050,186	23,050,186	-	12,792,119	12,792,119
302000 Franchises & Consents	602,704	44,049,218	44,651,922	602,704	28,328,052	28,930,756	-	15,721,166	15,721,166
303000 Misc Intangible Plant- (C-IPL)	153,179	4,850,558	5,003,737	153,179	3,211,930	3,365,109	-	1,638,628	1,638,628
303100 Misc Intangible Plant-Mainframe Software (C-IPL)	2,344,166	34,094,591	36,438,757	2,290,543	23,074,196	25,364,739	53,623	11,020,395	11,074,018
303110 Misc Intangible Plant-PC Software (C-IPL)	-	2,711,938	2,711,938	-	1,835,358	1,835,358	-	876,580	876,580
TOTAL INTANGIBLE PLANT	3,100,049	134,125,110	137,225,159	3,046,426	87,587,669	90,634,095	53,623	46,537,441	46,591,064
Production	-	1,132,559,213	1,132,559,213	-	728,348,830	728,348,830	-	404,210,383	404,210,383
Transmission	-	552,141,480	552,141,480	-	355,082,186	355,082,186	-	197,059,294	197,059,294
Distribution	1,246,659,348	-	1,246,659,348	796,639,622	-	796,639,622	450,019,726	-	450,019,726
General Plant	78,669,318	191,647,873	270,317,191	49,432,971	129,701,531	179,134,502	29,236,347	61,946,342	91,182,689
TOTAL Plant	1,328,428,715	2,010,473,676	3,338,902,391	849,119,019	1,300,720,216	2,149,839,235	479,309,696	709,753,460	1,189,063,156

	Direct	Allocated	Total
(From IPL - Electric Data)			
303000 CD AA	-	2,748,329	2,748,329
CD AN	-	153,735	153,735
303100 CD AA	-	33,171,191	33,171,191
CD AN	-	25,099	25,099
303110 CD AA	-	2,650,768	2,650,768
CD AN	-	-	-
TOTAL	-	38,749,122	38,749,122

Allocation Factors	Direct	Allocated	Total
1	-	26,126,531	26,126,531
4	-	-	-
4	-	-	-

303000
303100
303110

64.310%
67.677%
67.677%

35.690%
32.323%
32.323%

1.01-17

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

AVISTA UTILITIES

Report ID:
 E-PLT-12A

Ref/Basis	Account	Description	SYSTEM		WASHINGTON		IDAHO		Total
			Direct	Allocated	Direct	Allocated	Direct	Allocated	
		PLANT IN SERVICE							
		INTANGIBLE PLANT:							
1	182324	CDA Lake CDR Fund - Allocated	0	9,250,000	0	5,948,675	0	3,301,325	3,301,325
1	182325	CDA Lake IPA Fund	0	2,000,000	0	1,286,200	0	713,800	713,800
1	182333	CDA Settlement Costs	0	1,326,500	0	853,072	0	473,428	473,428
1	182381	CDA Settlement Post Storage	0	35,843,305	0	23,050,186	0	12,792,119	12,792,119
1	303000	Franchises & Consents	602,704	44,049,218	602,704	28,930,756	0	15,721,166	15,721,166
1,4	303000	Misc Intangible Plant- (C-IPL)	153,179	5,003,737	153,179	3,365,109	0	1,638,628	1,638,628
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	2,344,166	36,438,757	2,290,543	23,074,196	53,623	11,020,395	11,074,018
4	303110	Misc Intangible Plant-PC Software (C-IPL)	3,100,049	134,123,110	3,046,436	1,833,358	0	876,580	876,580
		TOTAL INTANGIBLE PLANT		137,223,159		90,634,093		46,537,411	46,591,064
		STEAM PRODUCTION PLANT:							
1	310XXX	Land & Land Rights	0	3,489,507	0	2,244,102	0	1,245,405	1,245,405
1	311XXX	Structures & Improvements	0	126,993,178	0	81,670,599	0	45,324,579	45,324,579
1	312000	Boiler Plant	0	173,006,693	0	111,260,604	0	61,746,089	61,746,089
1	313000	Generators	0	6,770	0	4,354	0	2,416	2,416
1	314000	Turbogenerator Units	0	52,968,675	0	34,064,155	0	18,904,520	18,904,520
1	315000	Accessory Electric Equipment	0	26,391,755	0	16,972,538	0	9,419,217	9,419,217
1	316000	Miscellaneous Power Plant Equipment	0	16,179,380	0	10,404,959	0	5,774,421	5,774,421
		TOTAL STEAM PRODUCTION PLANT		399,037,958		256,621,311		142,416,647	142,416,647
		HYDRAULIC PRODUCTION PLANT:							
1	330XXX	Land & Land Rights	0	58,131,120	0	37,384,123	0	20,746,997	20,746,997
1	331XXX	Structures & Improvements	0	44,966,306	0	28,917,831	0	16,048,475	16,048,475
1	332XXX	Reservoirs, Dams, & Waterways	0	131,742,990	0	84,723,917	0	47,019,073	47,019,073
1	333000	Waterwheels, Turbines, & Generators	0	163,019,676	0	104,837,954	0	58,181,722	58,181,722
1	334000	Accessory Electric Equipment	0	35,944,172	0	23,115,697	0	12,828,475	12,828,475
1	335XXX	Miscellaneous Power Plant Equipment	0	8,181,360	0	5,261,433	0	2,919,927	2,919,927
1	336000	Roads, Railroads, & Bridges	0	2,034,100	0	1,308,130	0	725,970	725,970
		TOTAL HYDRAULIC PRODUCTION PLANT		444,019,724		285,549,085		158,470,639	158,470,639
		OTHER PRODUCTION PLANT							
1	340200	Land & Land Rights	0	905,167	0	582,113	0	323,054	323,054
1	341000	Structures & Improvements	0	16,680,137	0	10,726,996	0	5,953,141	5,953,141
1	342000	Fuel Holders, Producers, & Accessories	0	21,170,548	0	13,614,779	0	7,555,769	7,555,769
1	343000	Prime Movers	0	23,887,942	0	15,362,335	0	8,525,607	8,525,607
1	344000	Generators	0	206,001,213	0	132,479,380	0	73,521,833	73,521,833
1	344010	Generators - Solar	0	149,670	0	96,253	0	53,417	53,417
1	345000	Accessory Electric Equipment	0	18,960,311	0	12,193,376	0	6,766,935	6,766,935
1	345010	Accessory Electric Equipment - Solar	0	33,209	0	21,357	0	11,852	11,852
1	346000	Miscellaneous Power Plant Equipment	0	1,713,334	0	1,101,845	0	611,489	611,489
		TOTAL OTHER PRODUCTION PLANT		289,501,531		186,178,434		103,323,097	103,323,097
		TOTAL PRODUCTION PLANT		1,132,559,213		728,348,830		404,210,383	404,210,383

1.01-19

Report ID:
E-PLT-12A

AVISTA UTILITIES

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT

For Twelve Months Ended December 31, 2013
Average of Monthly Averages Basis

Ref/Basis	Account	Description	SYSTEM		WASHINGTON		IDAHO		Total
			Direct	Allocated	Direct	Allocated	Direct	Allocated	
TRANSMISSION PLANT									
1	350XXX	Land & Land Rights	0	19,572,482	0	12,587,063	0	6,985,419	6,985,419
1	352XXX	Structures & Improvements	0	17,685,700	0	11,373,674	0	6,312,026	6,312,026
1	350000	Station Equipment	0	216,206,570	0	139,042,445	0	77,164,125	77,164,125
1	354000	Towers & Fixtures	0	17,123,951	0	11,012,413	0	6,111,538	6,111,538
1	355000	Poles & Fixtures	0	156,887,300	0	100,894,223	0	55,993,077	55,993,077
1	356000	Overhead Conductors & Devices	0	117,766,949	0	75,735,925	0	42,031,024	42,031,024
1	357000	Underground Conduit	0	2,654,009	0	1,706,793	0	947,216	947,216
1	358000	Underground Conductors & Devices	0	2,330,233	0	1,498,573	0	831,660	831,660
1	359000	Roads & Trails	0	1,914,286	0	1,231,077	0	683,209	683,209
		TOTAL TRANSMISSION PLANT	0	552,141,480	0	355,082,186	0	197,959,294	197,959,294
DISTRIBUTION PLANT									
99	360200	Land & Land Rights	4,584,631	0	3,340,938	0	1,243,693	0	1,243,693
99	360400	Land Easements	2,195,942	0	428,922	0	1,767,020	0	1,767,020
99	361000	Structures & Improvements	18,049,955	0	12,775,647	0	5,274,308	0	5,274,308
99	362000	Station Equipment	114,451,699	0	75,968,354	0	38,483,345	0	38,483,345
99	364000	Poles, Towers, & Fixtures	271,256,851	0	169,528,924	0	101,737,927	0	101,737,927
99	365000	Overhead Conductors & Devices	181,196,176	0	113,751,100	0	67,445,076	0	67,445,076
99	366000	Underground Conduit	86,214,647	0	54,792,113	0	31,422,534	0	31,422,534
99	367000	Underground Conductors & Devices	144,783,003	0	92,832,595	0	51,950,408	0	51,950,408
99	368000	Line Transformers	203,783,439	0	136,441,581	0	67,341,858	0	67,341,858
99	369XXX	Services	134,067,174	0	86,538,632	0	47,528,542	0	47,528,542
99	370000	Meters	47,971,165	0	26,780,285	0	21,190,880	0	21,190,880
99	373XXX	Street Light & Signal Systems	38,104,666	0	23,460,531	0	14,648,135	0	14,648,135
		TOTAL DISTRIBUTION PLANT	1,246,659,348	0	796,639,622	0	450,019,726	0	450,019,726
GENERAL PLANT (From Report C-GPL)									
4	389XXX	Land & Land Rights	1,091,216	3,108,653	382,563	2,103,843	708,653	1,004,810	1,713,463
4	390XXX	Structures & Improvements	12,882,298	59,181,098	6,347,658	40,051,992	6,534,640	19,125,106	23,663,746
4	391XXX	Office Furniture & Equipment	2,392,373	39,607,070	2,369,898	26,804,877	22,475	12,802,193	12,824,668
4	392XXX	Transportation Equipment	14,738,876	9,129,000	10,362,961	6,176,233	4,175,915	2,560,767	7,126,682
4	393000	Stores Equipment	378,068	1,908,829	121,816	1,291,838	156,252	616,991	773,243
4	394000	Tools, Shop & Garage Equipment	1,534,562	8,407,734	1,156,506	5,690,102	378,056	2,717,632	3,095,688
4	395000	Laboratory Equipment	255,144	1,043,076	171,970	705,923	83,174	337,153	420,327
4	396XXX	Power Operated Equipment	29,191,997	11,156,241	18,140,960	7,550,209	11,051,037	3,606,032	14,657,069
4	397XXX	Communications Equipment	16,300,935	57,749,544	10,177,128	39,083,159	6,123,807	18,666,385	24,790,192
4	398000	Miscellaneous Equipment	3,849	356,628	1,511	241,355	2,338	115,273	117,611
		TOTAL GENERAL PLANT	78,669,318	191,647,873	49,432,971	129,701,531	29,236,347	61,946,342	91,182,689
		TOTAL PLANT IN SERVICE	1,328,428,715	2,010,473,676	849,119,019	1,300,720,216	479,309,696	709,753,460	1,189,063,156

1.01-20

AVISTA UTILITIES

Report ID
E-PLT-12A

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT

For Twelve Months Ended December 31, 2013
Average of Monthly Averages Basis

Ref/Basis	Account	Description	SYSTEM		WASHINGTON		IDAHO	
			Direct	Allocated	Direct	Allocated	Direct	Allocated
		ACCUMULATED DEPRECIATION						
E-ADEP		Steam Production Plant	0	(281,776,749)	0	(181,210,627)	0	(100,566,122)
E-ADEP		Hydro Production Plant	0	(119,530,627)	0	(76,870,146)	0	(42,660,481)
E-ADEP		Other Production Plant	0	(81,281,438)	0	(52,272,093)	0	(29,009,345)
E-ADEP		Transmission Plant	0	(187,618,439)	0	(120,657,418)	0	(66,961,021)
E-ADEP		Distribution Plant	(380,753,267)	(380,753,267)	(236,201,306)	(236,201,306)	(144,551,961)	(144,551,961)
E-ADEP		General Plant	(22,832,837)	(65,987,338)	(13,463,178)	(44,658,251)	(9,389,659)	(30,718,746)
		TOTAL ACCUMULATED DEPRECIATION	(403,696,104)	(1,139,800,695)	(249,664,484)	(475,668,535)	(153,941,620)	(260,526,056)
		ACCUMULATED AMORTIZATION						
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(7,581,280)	0	(4,875,521)	0	(2,705,759)
E-AAMT		Distribution-Franchise/Misc Intangibles	(108,618)	0	(108,618)	0	0	0
E-AAMT		General Plant - 303000	0	(132,071)	0	(87,968)	0	(44,103)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(690,139)	(17,503,484)	(681,881)	(11,845,833)	(8,258)	(5,657,651)
E-AAMT		General Plant - 300200, 306200	(120,874)	(174,824)	(117,279)	(118,315)	(3,595)	(56,509)
		TOTAL ACCUMULATED AMORTIZATION	(919,631)	(25,391,659)	(907,778)	(16,927,637)	(11,853)	(8,464,032)
		TOTAL ACCUMULATED DEPR/AMORT	(404,525,735)	(761,586,260)	(250,572,262)	(492,596,172)	(153,953,473)	(268,990,078)
		NET ELECTRIC UTILITY PLANT before DFIT	923,902,980	1,248,887,426	598,546,757	808,124,044	325,356,223	440,763,382
		ACCUMULATED DFIT						
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0
1		ADFIT - Colstrip PCB (283200)	0	(324,091)	0	(208,423)	0	(115,668)
12		ADFIT - Electric Plant in Service (282900)	0	(290,814,383)	0	(188,273,232)	0	(102,541,151)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(30,953,551)	0	(20,948,435)	0	(10,005,116)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(395,295)	0	(267,524)	0	(127,771)
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0	0	0
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(12,544,807)	0	(8,067,565)	0	(4,477,242)
1		ADFIT - CDA Settlement Costs (283333)	0	352,410	0	226,635	0	125,775
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(4,385,564)	0	(2,839,078)	0	(1,546,276)
		TOTAL ACCUMULATED DFIT	0	(339,065,071)	0	(250,377,622)	0	(118,687,449)
		NET ELECTRIC UTILITY PLANT	923,902,980	909,822,355	598,546,757	587,746,422	325,356,223	322,075,933
		ALLOCATION RATIOS						
E-ALL	1	Production/Transmission Ratio	100.000%	100.000%	64.310%	64.310%	35.690%	35.690%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	100.000%	67.677%	67.677%	32.323%	32.323%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	100.000%	64.740%	64.740%	35.260%	35.260%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%

2) ADFIT - ROO Backup

RESULTS OF OPERATIONS
COMMON INTANGIBLE PLANT
 For Twelve Months Ended December 31, 2013
 Average of Monthly Averages Basis

Report ID:
C-IPL-12A

AVISTA UTILITIES
 Electric Copy

Ref/Phase	Account	Description	ELECTRIC - Idaho			GAS NORTH			OREGON GAS			Total
			Direct	Wa	Total	Direct	Wa	Total	Direct	Wa	Total	
303000		Intangible Plant										
99		ED-WA / ID / AN	153,179	0	1,948,494	2,101,673	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	2,748,329	2,748,329	0	0	0	0	0	0
9		CD-WA / ID / AN	0	0	153,735	153,735	0	0	0	0	0	0
		TOTAL ACCOUNT	153,179	0	4,850,558	5,003,737	0	0	0	0	0	0
303100		Misc Intangible Plant--Mainframe Software										
99		ED-WA / ID / AN	2,290,543	23,524	898,300	3,212,367	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	33,171,191	33,171,191	0	0	0	0	0	0
9		CD-WA / ID / AN	0	0	25,099	25,099	0	0	0	0	0	0
		TOTAL ACCOUNT	2,290,543	53,623	34,094,590	36,438,756	0	0	0	0	0	0
303110		Misc Intangible Plant--PC Software										
99		ED-WA / ID / AN	0	0	61,169	61,169	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	2,650,768	2,650,768	0	0	0	0	0	0
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	0	0	2,711,937	2,711,937	0	0	0	0	0	0
		TOTAL	2,443,722	53,623	41,657,085	44,154,430	964,981	188,932	11,932,256	13,086,169	411,357	5,457,288

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.0000%
E-ALL	8	Gas North/Oregon 4-Factor	100.0000%
E-ALL	9	Elec/Gas North 4-Factor	100.0000%
E-ALL	99	Not Allocated	0.0000%

72.346%
0.000%
79.221%
0.000%

19.401%
70.320%
20.779%
0.000%

8.253%
29.680%
0.000%
0.000%

1.02

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS -CBR
TWELVE MONTHS ENDED DECEMBER 31, 2013
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Deferred Debits and Credits
	Adjustment Number	1.02
	Workpaper Reference	E-DDC
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	4
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	4
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	2
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	-
24	Total Electric Expenses	6
25	OPERATING INCOME BEFORE FIT	(6)
	FEDERAL INCOME TAX	
26	Current Accrual	(2)
27	Debt Interest	0
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	(\$4)
	RATE BASE	
	PLANT IN SERVICE	
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS	(20)
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	(\$20)

AVISTA UTILITIES

DEFERRED DEBITS AND CREDITS ADJUSTMENT
TWELVE MONTHS ENDED DECEMBER 31, 2013

Description	APL Reference	Normalized Balance	Rate Base Balance Per		UE-110876 Treatment	Exp Acct	Work paper Ref
			Results	Adjustment			
Deferred Gain on Office Building	1	-	-	-	Rate Year	931000	Gen O&M E-DDC-4
Colstrip 3 AFUDC Elimination Reallocation	2	(968,626)	(948,352)	(20,274)	Test Year	Steam Deprec	P/T Depr E-DDC-6
Colstrip Common AFUDC	3	269,815	269,815	-	Test Year	406100	P/T Amort E-DDC-7
Kettle Falls Disallowance	4	(439,347)	(439,363)	16	Test Year	407403	P/T Amort E-DDC-9
Settlement Exchange Power	6	12,392,936	12,392,936	-	Rate Year	405930	P/T Amort E-DDC-11
CDA Lake Settlement	7	733,336	733,335	1	Rate Year	407382	P/T Amort E-DDC-13
CDA/SRR CDR Fund	8	82,066	82,066	-	Rate Year	407324	P/T Amort E-DDC-15
Spokane River Deferral	9	351,633	351,648	(15)	Rate Year	407322	P/T Amort E-DDC-17
SRR PM&E Deferral	10	223,282	223,257	25	Rate Year	537000	P/T O&M E-DDC-19
Montana Riverbed Settlement	11	1,539,307	1,539,306	1	Rate Year	540100	P/T O&M E-DDC-21
Lancaster Amortization	12	2,136,334	2,136,334	-	Rate Year	407312	P/T Amort E-DDC-25
Customer Advances	13	(363,509)	(363,509)	-	Test Year	-	-
Customer Deposits	14	(1,221,609)	(1,221,609)	(0)	Test Year	905000	Cust Acctg E-DDC-31
Sub-Total Deferred Debits and Credits		14,735,618	14,755,864	-20,246		7,487,189	7,481,279
Working Capital	15		16,841,047				
DSM Programs	16						
E-APL-12A Check total			31,596,911				

P/T O&M Adjustment	7,751
P/T Deprac Adjustment	(3,084)
P/T Amort Adjustment	(467)
Customer Accounting	1,710
Gen O&M Adjustment	-
Total Expense Adjustment	5,910

FIT Expense	35%	(2,069)	Automatically Calculated on Total Expense Adj
Adjust FIT	35%	(1,079)	Eliminates FIT on Colstrip AFUDC Reallocation
Total Tax Expense Adjustment		(3,148)	

Rate Base Balances per Results are shown on Workpaper Ref. E-DDC-2
P/T Amortization Expenses per Results are shown on Workpaper Ref. E-DDC-3

Prep by: RF 1st Review: Jma

Date: 02-25-2014

102

1.02-2

RESULTS OF OPERATIONS
 ELECTRIC ADJUSTMENTS TO NET PLANT
 For Twelve Months Ended December 31, 2013
 Average of Monthly Averages Basis

AVISTA UTILITIES

Report ID:
 E-AFL-12A

Ref/Basis	Description (Accounts)	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****	
		Direct	Allocated	Direct	Allocated	Direct	Allocated
E-PLT	NET ELECTRIC PLANT IN SERVICE	923,902,980	1,833,725,335	598,546,757	1,186,293,179	325,356,223	647,432,156
	OTHER ADJUSTMENTS						
4	Gain on Sale of General Office Bldg (253850)	0	0	0	0	0	0
4	ADFIT - Gain on Sale of General Office Bldg (190850)	0	0	0	0	0	0
99	Colstrip 3 AFUDC Reallocation	3,466,641	3,466,641	(948,352)	(948,352)	948,352	948,352
99	Colstrip Common AFUDC (186100)	(2,624,742)	(2,624,742)	1,110,999	1,110,999	2,355,642	2,355,642
99	Colstrip Disallowed AFUDC (111100)	(8,257,170)	(8,257,170)	(841,184)	(841,184)	(1,783,558)	(1,783,558)
99	Kettle Falls Disallowed Plant (101030)	7,024,445	7,024,445	(5,247,725)	(5,247,725)	(3,009,445)	(3,009,445)
99	Kettle Falls Disallowed Accumulated Depr (108030)	303,496	303,496	0	0	2,519,579	2,519,579
99	ADFIT - Kettle Falls Disallowed (190420)	(2,600,000)	(2,600,000)	0	0	(2,600,000)	(2,600,000)
99	Boulder Park Disallowed Plant (101050)	1,166,960	1,166,960	0	0	1,166,960	1,166,960
99	Boulder Park Disallowed Accumulated Depr (108050)	501,564	501,564	0	0	501,564	501,564
99	ADFIT - Boulder Park Disallowed (190040)	15,108,131	15,108,131	0	0	0	0
99	Investment in WNP3 Exchange Power (124900, 124930)	(2,715,195)	(2,715,195)	(2,715,195)	(2,715,195)	0	0
99	ADFIT - WNP3 Exchange Power (283120)	1,128,210	1,128,210	0	0	0	0
99	CDA Lake Settlement - WA (182382)	224,568	224,568	0	0	224,568	224,568
99	CDA Lake Settlement - ID (186382)	(473,474)	(473,474)	(394,875)	(394,875)	(78,599)	(78,599)
99	ADFIT - CDA Lake Settlement - Direct (283382)	82,066	82,066	0	0	0	0
99	CDA CDR Fund - Direct (182324)	0	0	0	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	582,994	582,994	0	0	42,026	42,026
99	Spokane River Relicensing (182322)	(204,024)	(204,024)	(189,320)	(189,320)	(14,704)	(14,704)
99	ADFIT - Spokane River Relicensing (283322)	539,230	539,230	343,510	343,510	195,720	195,720
99	Spokane River PM&Es (182323)	(188,755)	(188,755)	(120,253)	(120,253)	(68,502)	(68,502)
99	ADFIT - Spokane River PM&Es (283323)	3,540,387	3,540,387	2,368,164	2,368,164	1,172,223	1,172,223
99	Montana Riverbed Settlement (186360)	(1,239,136)	(1,239,136)	(828,858)	(828,858)	(410,278)	(410,278)
99	ADFIT - Montana Riverbed Settlement (283365)	3,286,667	3,286,667	0	0	0	0
99	Lancaster Generation (182312)	(1,150,333)	(1,150,333)	(1,150,333)	(1,150,333)	0	0
99	ADFIT - Lancaster Generation (283312)	61,177	61,177	0	0	61,177	61,177
99	Weatherization Loans - Sandpoint (124350)	(1,131,176)	(1,130,733)	(363,809)	(363,509)	(767,367)	(767,224)
4	Customer Advances (252000)	(1,221,609)	(1,221,609)	(1,221,609)	(1,221,609)	0	0
99	Customer Deposits (235199)	16,841,047	16,841,047	16,841,047	16,841,047	0	0
C-WKC	Working Capital	0	7,684,516	0	0	0	7,684,516
99	DSM Programs (186710)	32,051,969	39,736,928	31,596,611	31,596,911	455,358	8,140,017
	TOTAL OTHER ADJUSTMENTS	955,954,949	1,873,462,263	630,143,368	1,217,890,090	325,811,581	655,572,173
	NET RATE BASE	923,902,980	1,833,725,335	598,546,757	1,186,293,179	325,356,223	647,432,156

ALLOCATION RATIOS:
 E-ALL 4 Jurisdictional 4-Factor Ratio 100.0000%
 E-ALL 99 Not Allocated 0.0000%

RF

102

1.02-3

RF

AVISTA UTILITIES

Report ID:
E-OPS-12A
ELECTRIC OPERATING STATEMENT
For Twelve Months Ended December 31, 2013
Average of Monthly Averages Basis

Ref/Basis	Account	Description	SYSTEM		WASHINGTON		IDAHO		Total
			Direct	Allocated	Direct	Allocated	Direct	Allocated	
TRANSMISSION OPERATING EXPENSE:									
		OPERATION							
	560000	Supervision & Engineering	0	2,476,590	0	1,592,695	0	883,895	883,895
	561000	Load Dispatching	0	2,428,537	0	1,561,792	0	866,745	866,745
	562000	Station Expenses	0	457,929	0	294,494	0	163,435	163,435
	563000	Overhead Line Expenses	0	525,234	0	337,778	0	187,456	187,456
	565000	Transmission of Electricity by Others	0	17,926,901	0	11,528,790	0	6,398,111	6,398,111
	566000	Miscellaneous Transmission Expense	0	1,969,445	0	1,266,550	0	702,895	702,895
	567000	Rent	0	101,823	0	65,482	0	36,341	36,341
		MAINTENANCE							
	568000	Supervision & Engineering	1,938	1,093,334	1,938	705,101	0	390,233	390,233
	569000	Structures	16,117	384,459	15,066	236,881	1,051	131,461	132,512
	570000	Station Equipment	543	1,353,335	543	870,330	4,998	483,005	483,005
	571000	Overhead Lines	12,340	1,460,710	7,342	946,725	4,998	521,327	526,325
	572000	Underground Lines	0	21,166	0	13,612	0	7,554	7,554
	573000	Service Miscellaneous	43	49,038	43	31,536	0	17,502	17,502
		TOTAL TRANSMISSION OPERATING EXP	30,981	30,232,446	24,932	19,442,486	6,049	10,789,560	10,796,009
		DEPRECIATION							
	E-DEPX	Depreciation Expense-Production	0	24,926,747	0	16,030,391	0	8,896,356	8,896,356
	E-DEPX	Depreciation Expense-Franchises/Misc Intangibles	0	10,014,786	0	6,440,509	0	3,574,277	3,574,277
	E-AMTX	Amortization Expense-Franchises/Misc Intangibles	0	1,000,860	0	643,653	0	357,207	357,207
	99	Colstrip 3 AFUDC Reallocation Adj	0	0	(2)	(144,228)	144,228	0	144,228
	99	Amort of Invest in WNP3 Exch Power	2,450,031	2,450,031	0	2,450,031	0	0	0
	99	Amort of Aeq Adj-Colstrip Common AFUDC	99,047	99,047	0	31,743	67,304	0	67,304
	99	Amortization of Lanesater Generation	1,360,000	1,360,000	0	1,360,000	0	0	0
	99	Amortization of Colstrip Change Return	70,084	70,084	0	70,084	0	0	0
	99	Amortization of Spokane River Relicence	78,736	78,736	0	72,939	5,797	0	5,797
	99	Amortization of CDA CDR Fund	11,065	211,065	0	139,665	71,380	0	71,380
	99	Amortization of BPA Parallel Capacity Support	5,365,343	5,365,343	0	2,082,437	3,282,886	0	3,282,886
	99	Amortization of CDA Settlement Costs	32,719	32,719	0	21,042	11,677	0	11,677
	99	Amortization of ID DSIT	(160,414)	(160,414)	0	0	(160,414)	0	(160,414)
	99	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0
	99	Amortization of CNG Transmission	232,637	232,637	0	164,618	88,019	0	88,019
	99	Amortization of CS2 & COLSTRIP O&M	1,732,468	1,732,468	973,692	973,692	778,776	0	778,776
	99	Amortization of LIDAR O&M	726,240	726,240	0	726,240	0	0	0
	99	Amortization of Wind Generation	650,103	650,103	0	650,103	0	0	650,103
	99	Amortization of Wartilla Generators	337,788	337,788	0	153,132	184,656	0	184,656
	99	Amortization of CDA Settlement - Allocated	884,086	884,086	0	568,556	315,530	0	315,530
	99	Optional Renewable Power Revenue Offset	220,781	183,093	0	152,118	30,975	0	30,975
	99	Amortization of Disallowed K.F. Plant	(134,592)	(134,592)	0	(134,592)	0	0	0
	99	Amortization of Boulder Park Write Off - Idaho	(103,282)	(103,282)	0	(103,282)	0	0	(103,282)
	99	Amortization of CS2 Levelized Return	500,500	500,500	0	500,500	0	0	500,500
	99	Amortization of BPA Residential Exchange Credit	(1,714,862)	(1,714,862)	0	(8,022,151)	(3,692,711)	0	(3,692,711)
	99	Amortization of Deferred CS2 & COLSTRIP O&M	(1,253,124)	(1,253,124)	0	(206,347)	(1,253,124)	0	(1,253,124)
	99	Amortization of Deferred LIDAR O&M	(8,415)	(8,415)	0	(5,412)	0	0	(3,003)
	99	Optional Renew Solar Project Offset	0	0	0	0	0	0	0
	99	Def Palouse Wind & Thornton Sw Si	0	19,713,650	0	12,677,849	574,702	7,035,801	7,035,801
	99	Taxes Other Than FIT - Prod & Trans	483,295	56,704,433	(89,407)	36,303,208	20,252,225	20,252,225	20,833,927
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	9,421,645	599,304,473	6,005,554	385,412,709	3,316,091	213,891,766	217,307,857
		TOTAL PRODUCTION & TRANSMISSION EXPEN		608,726,120		391,418,263			

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1.02-4

RESULTS OF OPERATIONS
 ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended December 31, 2013
 Average of Monthly Averages Basis

AVISTA UTILITIES

Report ID:
 E-OFS-12A

Ref/Basis	Account	Description	SYSTEM		WASHINGTON		IDAHO		Total
			Direct	Allocated	Direct	Allocated	Direct	Allocated	
		HYDRAULIC POWER GENERATION EXP:							
		OPERATION							
	535000	Supervision & Engineering	0	1,908,948	0	1,227,644	0	681,304	681,304
	536000	Water for Power	0	1,303,492	0	838,276	0	465,216	465,216
	537000	Hydraulic Expense	4,370,362	7,200,656	2,717,916	4,573,978	1,652,546	1,010,132	2,662,678
	538000	Electric Expense	0	6,644,506	0	4,273,082	0	2,371,424	2,371,424
	539000	Miscellaneous Hydraulic Power Generation Exp	0	716,024	0	460,475	0	255,549	255,549
	540000	Rent	0	1,262,181	0	811,709	0	450,472	450,472
	540100	MT Trust Funds Land Settlement Rents	5,589,316	5,589,316	(1) 3,635,887	3,635,887	1,953,429	0	1,953,429
		MAINTENANCE							
	541000	Supervision & Engineering	0	549,213	0	353,199	0	196,014	196,014
	542000	Structures	0	979,941	0	630,200	0	349,741	349,741
	543000	Reservoirs, Dams, & Waterways	0	1,781,796	0	1,145,973	0	635,923	635,923
	544000	Electric Plant	0	4,157,781	0	2,673,869	0	1,483,912	1,483,912
	545000	Miscellaneous Hydraulic Plant	0	578,169	0	371,820	0	206,349	206,349
		TOTAL HYDRO POWER GENERATION EXP	9,959,678	23,712,345	6,353,703	14,606,309	3,605,975	8,106,056	11,712,011
		OTHER POWER GENERATION EXPENSE:							
		OPERATION							
	546000	Supervision & Engineering	0	1,394,573	0	896,850	0	497,723	497,723
	547000	Fuel	0	110,462,332	0	71,038,326	0	39,424,006	39,424,006
	548000	Generation Expense	0	2,146,858	0	1,380,644	0	766,214	766,214
	549000	Miscellaneous Other Power Generation Expense	0	462,952	0	297,724	0	165,228	165,228
	550000	Rent	0	(27,127)	0	(17,445)	0	(9,682)	(9,682)
		MAINTENANCE							
	551000	Supervision & Engineering	0	1,080,319	0	694,753	0	385,566	385,566
	552000	Structures	0	50,978	0	32,784	0	18,194	18,194
	553000	Generating & Electric Equipment	0	1,994,695	0	1,282,788	0	711,907	711,907
	554000	Miscellaneous Other Power Generation Plant	0	182,724	0	117,510	0	65,214	65,214
		TOTAL OTHER POWER GENERATION EXP	0	117,748,304	0	75,723,934	0	42,024,370	42,024,370
		OTHER POWER SUPPLY EXPENSE:							
	555XXX	Purchased Power	9,188,314	196,575,603	0	126,417,770	9,188,314	70,157,833	79,346,147
	556000	System Control & Load Dispatching	0	965,965	0	621,212	0	344,753	344,753
	557XXX	Other Expense	(10,390,998)	132,058,119	(379,925)	84,926,576	(10,011,073)	47,131,543	37,120,470
		TOTAL OTHER POWER SUPPLY EXPENSE	8,905,316	329,599,687	6,070,029	211,965,558	2,835,340	117,634,129	116,811,370
		TOTAL PRODUCTION OPERATING EXP		512,307,596		335,535,044		182,842,581	185,677,921

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AVISTA UTILITIES
COLSTRIP - REALLOCATION OF AFUDC ELIMINATION
TWELVE MONTHS ENDED December 31, 2013

AVERAGE MONTHLY AVERAGES (13 Month average)

<u>PERIOD</u>	<u>WASHINGTON</u>
Annual Depreciation	-147,312 ✓
Dec 2012	1,042,282
Dec 2013	894,970
	<hr style="width: 50%; margin-left: auto; margin-right: 0;"/> 1,937,252
	÷ 2
Average of beginning and ending months	<hr style="width: 50%; margin-left: auto; margin-right: 0;"/> 968,626
Jan 2013	1,030,006
Feb 2013	1,017,730
Mar 2013	1,005,454
Apr 2013	993,178
May 2013	980,902
Jun 2013	968,626
Jul 2013	956,350
Aug 2013	944,074
Sep 2013	931,798
Oct 2013	919,522
Nov 2013	907,246
	<hr style="width: 50%; margin-left: auto; margin-right: 0;"/> 11,623,512
	÷ 12
AVERAGE OF MONTHLY AVERAGES	968,626 ✓

Prep by: RF 1st Review: _____
Date: 02-25-2014 Mgr. Review: jma

1.02-6
Adjustment No. *202*

Worksheet Ref. E-DDC-6.1

AVISTA UTILITIES											
COLSTRIP - REALLOCATION OF AFUDC ELIMINATION											
TWELVE MONTHS ENDED December 31, 2013											
	ACTUAL			ALLOCATED			REALLOCATION		ACCUM. AMORT		
	SYSTEM	WASH	IDAHO	SYSTEM	WASH	IDAHO	WASH	IDAHO	WASH	IDAHO	
PLANT IN SERVICE ADJ											
Actual AFUDC (1)	(22,333,736)	(21,877,680)	(456,056)	(22,333,736)	(14,362,826)	(7,970,910)	(7,514,854)	7,514,854			
	100.00%	97.96%	2.04%	100.00%	64.31%	35.69%					
CURRENT DEPRECIATION ADJ											
Depreciation Exp Reallocation											
Period 1/14/13-12/14/13	(437,748)	(428,808)	(8,940)	(437,724)	(281,496)	(156,228)	-147,312	147,288			
ACCUM DEPRECIATION ADJ											
12-14-2012 2.608%	(48,538)	(47,547)	(991)	(48,537)	(31,214)	(17,323)	(16,333)	16,332	(6,472,572)	6,472,728	
01-14-2013 1.960%	(36,479)	(35,734)	(745)	(36,477)	(23,458)	(13,019)	(12,276)	12,274	(6,484,848)	6,485,002	
02-14-2013 1.960%	(36,479)	(35,734)	(745)	(36,477)	(23,458)	(13,019)	(12,276)	12,274	(6,497,124)	6,497,276	
03-14-2013 1.960%	(36,479)	(35,734)	(745)	(36,477)	(23,458)	(13,019)	(12,276)	12,274	(6,509,400)	6,509,550	
04-14-2013 1.960%	(36,479)	(35,734)	(745)	(36,477)	(23,458)	(13,019)	(12,276)	12,274	(6,521,676)	6,521,824	
05-14-2013 1.960%	(36,479)	(35,734)	(745)	(36,477)	(23,458)	(13,019)	(12,276)	12,274	(6,533,952)	6,534,098	
06-14-2013 1.960%	(36,479)	(35,734)	(745)	(36,477)	(23,458)	(13,019)	(12,276)	12,274	(6,546,228)	6,546,372	
07-14-2013 1.960%	(36,479)	(35,734)	(745)	(36,477)	(23,458)	(13,019)	(12,276)	12,274	(6,558,504)	6,558,646	
08-14-2013 1.960%	(36,479)	(35,734)	(745)	(36,477)	(23,458)	(13,019)	(12,276)	12,274	(6,570,780)	6,570,920	
09-14-2013 1.960%	(36,479)	(35,734)	(745)	(36,477)	(23,458)	(13,019)	(12,276)	12,274	(6,583,056)	6,583,194	
10-14-2013 1.960%	(36,479)	(35,734)	(745)	(36,477)	(23,458)	(13,019)	(12,276)	12,274	(6,595,332)	6,595,468	
11-14-2013 1.960%	(36,479)	(35,734)	(745)	(36,477)	(23,458)	(13,019)	(12,276)	12,274	(6,607,608)	6,607,742	
12-14-2013 1.960%	(36,479)	(35,734)	(745)	(36,477)	(23,458)	(13,019)	(12,276)	12,274	(6,619,884)	6,620,016	
	(19,674,156)	(19,272,396)	(401,760)	(19,674,288)	(12,652,512)	(7,021,776)	(6,619,884)	6,620,016			

Prep by: *RF* 1st Review: _____
Date: 02-25-2014 Mgr. Review: *Jma*

1.02-7

Adjustment No. 1.02

Workpaper Ref. E-DDC-7

AVISTA UTILITIES
COLSTRIP COMMON AFUDC ADJUSTMENT
#REF!

AVERAGE MONTHLY AVERAGES (13 Month average)

PERIOD		WASHINGTON (acct 186100 / 111100 WA)	IDAHO (acct 186100 / 111100 ID)
	Annual Amortization	31,743 ✓	67,304
Dec	2012	285,686	605,736
Dec	2013	253,943	538,432
		<u>539,629</u>	<u>1,144,168</u>
		÷ 2	÷ 2
Average of beginning and ending months		269,815	572,084
Jan	2013	283,041	600,127
Feb	2013	280,396	594,518
Mar	2013	277,751	588,909
Apr	2013	275,106	583,300
May	2013	272,461	577,691
Jun	2013	269,816	572,082
Jul	2013	267,171	566,473
Aug	2013	264,526	560,864
Sept	2013	261,881	555,255
Oct	2013	259,236	549,646
Nov	2013	256,591	544,037
		<u>3,237,791</u>	<u>6,864,986</u>
		÷ 12	÷ 12
AVERAGE OF MONTHLY AVERAGES		269,816 ✓	<u>572,082</u>

Source: General Ledger, see attached

GL Account Balance Ferc Account : '186100' , Accounting Period : '2013%

Ferc Acct:186100	Service:ED	Jurisdiction:ID	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
Ferc Acct Desc:REGULATORY ASSET AFUDC ALLOWED						
201301				2,355,642.00	0.00	2,355,642.00
201302				2,355,642.00	0.00	2,355,642.00
201303				2,355,642.00	0.00	2,355,642.00
201304				2,355,642.00	0.00	2,355,642.00
201305				2,355,642.00	0.00	2,355,642.00
201306				2,355,642.00	0.00	2,355,642.00
201307				2,355,642.00	0.00	2,355,642.00
201308				2,355,642.00	0.00	2,355,642.00
201309				2,355,642.00	0.00	2,355,642.00
201310				2,355,642.00	0.00	2,355,642.00
201311				2,355,642.00	0.00	2,355,642.00
201312				2,355,642.00	0.00	2,355,642.00
				Sum:	0.00	

GL Account Balance Ferc Account : '186100' , Accounting Period : '2013%

Ferc Acct:186100	Service:ED	Jurisdiction:WA	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
Ferc Acct Desc:REGULATORY ASSET AFUDC ALLOWED						
201301				1,110,999.00	0.00	1,110,999.00
201302				1,110,999.00	0.00	1,110,999.00
201303				1,110,999.00	0.00	1,110,999.00
201304				1,110,999.00	0.00	1,110,999.00
201305				1,110,999.00	0.00	1,110,999.00
201306				1,110,999.00	0.00	1,110,999.00
201307				1,110,999.00	0.00	1,110,999.00
201308				1,110,999.00	0.00	1,110,999.00
201309				1,110,999.00	0.00	1,110,999.00
201310				1,110,999.00	0.00	1,110,999.00
201311				1,110,999.00	0.00	1,110,999.00
201312				1,110,999.00	0.00	1,110,999.00
				Sum:	0.00	

GL Account Balance Ferc Account : '111100' , Accounting Period : '2013%

Ferc Acct:111100	Service:ED	Jurisdiction:ID	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
Ferc Acct Desc:ACC AMT COLSTRIP AFUDC COMMON						
201301				-1,749,905.64	-5,608.67	-1,755,514.31
201302				-1,755,514.31	-5,608.67	-1,761,122.98
201303				-1,761,122.98	-5,608.67	-1,766,731.65
201304				-1,766,731.65	-5,608.67	-1,772,340.32
201305				-1,772,340.32	-5,608.67	-1,777,948.99
201306				-1,777,948.99	-5,608.67	-1,783,557.66
201307				-1,783,557.66	-5,608.67	-1,789,166.33
201308				-1,789,166.33	-5,608.67	-1,794,775.00
201309				-1,794,775.00	-5,608.67	-1,800,383.67
201310				-1,800,383.67	-5,608.67	-1,805,992.34
201311				-1,805,992.34	-5,608.67	-1,811,601.01
201312				-1,811,601.01	-5,608.67	-1,817,209.68
				Sum:	-67,304.04	

GL Account Balance Ferc Account : '111100' , Accounting Period : '2013%

Ferc Acct:111100	Service:ED	Jurisdiction:WA	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
Ferc Acct Desc:ACC AMT COLSTRIP AFUDC COMMON						
201301				-825,312.87	-2,645.24	-827,958.11
201302				-827,958.11	-2,645.24	-830,603.35
201303				-830,603.35	-2,645.24	-833,248.59
201304				-833,248.59	-2,645.24	-835,893.83
201305				-835,893.83	-2,645.24	-838,539.07
201306				-838,539.07	-2,645.24	-841,184.31
201307				-841,184.31	-2,645.24	-843,829.55
201308				-843,829.55	-2,645.24	-846,474.79
201309				-846,474.79	-2,645.24	-849,120.03
201310				-849,120.03	-2,645.24	-851,765.27
201311				-851,765.27	-2,645.24	-854,410.51
201312				-854,410.51	-2,645.24	-857,055.75
				Sum:	-31,742.88	

1.02-8

Prep by: *RF* 1st Review: *JMC*
 Date: 02-25-2014 Mgr. Review:

1.02-9

Adjustment No. 102

Workpaper Ref. E-DDC-9

AVISTA UTILITIES

Kettle Falls
Reserve Balance and Amortization
State of Washington
December 1986 - December 2018

		Washington				
		Reserve Balance	Amortization (32 Years)	Cumulative Amortization	Accumulated Depreciation	Amortization (Remaining 14 Years)
	Dec 1986	(\$5,247,725)			(\$405,000)	
1	Dec 1987	(5,083,733)	(\$163,992)	(\$163,992)	(405,000)	
22	Dec 2008	(1,639,901)	(163,992)	(3,607,824)	(289,272)	28,932
23	Dec 2009	(1,475,909)	(163,992)	(3,771,816)	(260,340)	28,932
24	Dec 2010	(1,311,917)	(163,992)	(3,935,808)	(231,408)	28,932
25	Dec 2011	(1,147,925)	(163,992)	(4,099,800)	(202,476)	28,932
26	Dec 2012	(983,933)	(163,992)	(4,263,792)	(173,544)	28,932
27	Dec 2013	(819,941)	(163,992)	(4,427,784)	(144,612)	28,932
28	Dec 2014	(655,949)	(163,992)	(4,591,776)	(115,680)	28,932
32	Dec 2018	0	(163,973)	(5,247,725)	0	28,884

Test Period Amortization -\$163,992 + \$28,932 = (\$135,060) ✓
 Amortization per ROO - 407403 (\$134,592)
 Adjustment (\$468)

		Disallowance	Cumulative Amortization	Accumulated Depreciation	Combined Accum Depr And Amort
	Dec-12	\$5,247,725	\$4,263,792	\$173,544	4,437,336
	Dec-13	5,247,725	\$4,427,784	\$144,612	4,572,396
Total		\$10,495,450	\$8,691,576	\$318,156	\$9,009,732
Divide by 2		÷ 2	÷ 2	÷ 2	÷ 2
Average		\$5,247,725	\$4,345,788	\$159,078	\$4,504,866
	Jan-13	5,247,725	4,277,458	171,133	4,448,591
	Feb-13	5,247,725	4,291,124	168,722	4,459,846
	Mar-13	5,247,725	4,304,790	166,311	4,471,101
	Apr-13	5,247,725	4,318,456	163,900	4,482,356
	May-13	5,247,725	4,332,122	161,489	4,493,611
	Jun-13	5,247,725	4,345,788	159,078	4,504,866
	Jul-13	5,247,725	4,359,454	156,667	4,516,121
	Aug-13	5,247,725	4,373,120	154,256	4,527,376
	Sep-13	5,247,725	4,386,786	151,845	4,538,631
	Oct-13	5,247,725	4,400,452	149,434	4,549,886
	Nov-13	5,247,725	4,414,118	147,023	4,561,141
Total		\$62,972,700	\$52,149,456	\$1,908,936	\$54,058,392
Divide by 12		÷ 12	÷ 12	÷ 12	÷ 12
Average of Monthly Averages		\$5,247,725	\$4,345,788	\$159,078	\$4,504,866

Rate Base Adjustment
 Disallowance (5,247,725)
 Accum Depr & Amort 4,504,866
 Elim ADFIT on Disallowed Plt 303,512
 Net Rate Base Adjustment (\$439,347) ✓

Prep by: RS 1st Review: _____

1.02-10

Adjustment No. 1.02

Workpaper Ref. E-DDC-10

AVISTA UTILITIES

Deferred FIT Associated with the
Kettle Falls Disallowance
State of Washington
1983 - 2018

Disallowance	\$5,247,725	
Tax Basis at 95%	\$4,985,339	(Reflects ITC basis reduction.)

Book Depreciation Rates		

1983	1/35/12=	0.002381
1984-2017	1/35=	0.028571

Deferred taxes have been adjusted to a 35-year life.
(In service for 1 month.)

Year	Book Deprec. Rate	Book Deprec. Amount	Tax Deprec. Rate	Tax Deprec. Amount	Book-Tax Depreciation	Tax Rate	Deferred Tax Expense	Deferred Tax Balance
****	*****	*****	*****	*****	*****	*****	*****	*****
1983	0.002381	\$11,870	0.05	\$249,267	(\$237,397)	0.460000	\$109,203	(\$109,203)
1984	0.028571	142,436	0.10	498,534	(356,098)	0.460000	163,805	(273,008)
1985	0.028571	142,436	0.09	448,681	(306,245)	0.460000	140,873	(413,881)
1986	0.028571	142,436	0.08	398,827	(256,391)	0.460000	117,940	(531,821)
1987	0.028571	142,436	0.07	348,974	(206,538)	0.400000	82,615	(614,436)
1988	0.028571	142,436	0.07	348,974	(206,538)	0.340000	70,223	(684,659)
1989	0.028571	142,436	0.06	299,120	(156,684)	0.340000	53,273	(737,932)
1990	0.028571	142,436	0.06	299,120	(156,684)	0.340000	53,273	(791,205)
1991	0.028571	142,436	0.06	299,120	(156,684)	0.340000	53,273	(844,478)
1992	0.028571	142,436	0.06	299,120	(156,684)	0.340000	53,273	(897,751)
1993	0.028571	142,436	0.06	299,120	(156,684)	0.350000	54,839	(952,590)
1994	0.028571	142,436	0.06	299,120	(156,684)	0.350000	54,839	(1,007,429)
1995	0.028571	142,436	0.06	299,120	(156,684)	0.350000	54,839	(1,062,268)
1996	0.028571	142,436	0.06	299,120	(156,684)	0.350000	54,839	(1,117,107)
1997	0.028571	142,436	0.06	299,120	(156,684)	0.350000	54,839	(1,171,946)
1998	0.028571	142,436	0	0	142,436	0.393355	-56,028	(1,115,918)
1999	0.028571	142,436	0	0	142,436	0.393355	-56,028	(1,059,890)
2000	0.028571	142,436	0	0	142,436	0.393355	-56,028	(1,003,862)
2001	0.028571	142,436	0	0	142,436	0.393355	-56,028	(947,834)
2002	0.028571	142,436	0	0	142,436	0.393355	-56,028	(891,806)
2003	0.028571	142,436	0	0	142,436	0.393355	-56,028	(835,778)
2004	0.028571	142,436	0	0	142,436	0.393355	-56,028	(779,750)
2005	0.028571	142,436	0	0	142,436	0.393355	-56,028	(723,722)
2006	0.028571	142,436	0	0	142,436	0.393355	-56,028	(667,694)
2007	0.028571	142,436	0	0	142,436	0.393355	-56,028	(611,666)
2008	0.028571	142,436	0	0	142,436	0.393355	-56,028	(555,638)
2009	0.028571	142,436	0	0	142,436	0.393355	-56,028	(499,610)
2010	0.028571	142,436	0	0	142,436	0.393355	-56,028	(443,582)
2011	0.028571	142,436	0	0	142,436	0.393355	-56,028	(387,554)
2012	0.028571	142,436	0	0	142,436	0.393355	-56,028	(331,526)
2013	0.028571	142,436	0	0	142,436	0.393355	-56,028	(275,498)
2014	0.028571	142,436	0	0	142,436	0.393355	-56,028	(219,470)
2015	0.028571	142,436	0	0	142,436	0.393355	-56,028	(163,442)
2016	0.028571	142,436	0	0	142,436	0.393355	-56,028	(107,414)
2017	0.028571	142,436	0	0	142,436	0.393355	-56,028	(51,386)
2018	0.026190	130,645	0	0	130,645	0.393355	-51,390	4
		4,985,339		4,985,337			-4	

Deferred Tax Balance at December 31, 2012
Deferred Tax Balance at December 31, 2013

(\$331,526)
(\$275,498)
(\$607,024) **(\$303,512)** AMA

Prep by: RF 1st Review: _____

Date: 02-24-2014 Mgr. Review: gmk

1.02-11

Adjustment No. 1.02

Workpaper Ref. E-DDC-11

Avista Corporation
Settlement Exchange Power (WNP3) Adjustment - Washington
12 Months Ended 12/31/13

	<u>Annual</u>		
Normal amortization	\$2,450,030.76		
Amount recorded for 12ME 12/31/13	<u>2,450,030.76</u>	✓	
Adjustment	\$0.00		
Normal deferred FIT expense	-\$440,304.00		
Amount recorded for 12ME 12/31/13	<u>-440,304.00</u>		
Adjustment	\$0.00		
RATE BASE			
Production	\$79,626,000		
Accum. amort. (AMA 2013)	-64,517,869		
Deferred FIT (AMA 2013)	<u>-2,715,195</u>		
Total Rate Base (AMA 2013)	<table border="1"><tr><td>\$12,392,936</td></tr></table>	\$12,392,936	✓
\$12,392,936			

GL Account Balance Ferc Account : '283120', Accounting Period : '2013%'

Ferc	Service:ED	Jurisdiction:WA	Ferc Acct Desc:ADFIT WNP3	
	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201301		-2,935,347.00	36,692.00	-2,898,655.00
201302		-2,898,655.00	36,692.00	-2,861,963.00
201303		-2,861,963.00	36,692.00	-2,825,271.00
201304		-2,825,271.00	36,692.00	-2,788,579.00
201305		-2,788,579.00	36,692.00	-2,751,887.00
201306		-2,751,887.00	36,692.00	-2,715,195.00
201307		-2,715,195.00	36,692.00	-2,678,503.00
201308		-2,678,503.00	36,692.00	-2,641,811.00
201309		-2,641,811.00	36,692.00	-2,605,119.00
201310		-2,605,119.00	36,692.00	-2,568,427.00
201311		-2,568,427.00	36,692.00	-2,531,735.00
201312		-2,531,735.00	36,692.00	-2,495,043.00
			Sum:	440,304.00

TOTAL	(3,669,174)
Divide by 2	+2
Beg/End Mo Avg	(1,834,587)
TOTAL	(22,015,044)
Divide by 12	+12
Ave Monthly Average	(1,834,587)

TOTAL	(5,430,390)
Divide by 2	+2
Beg/End Mo Avg	(2,715,195)
TOTAL	(32,582,340)
Divide by 12	+12
Ave Monthly Average	(2,715,195)

GL Account Balance Ferc Account : '124930', Accounting Period : '2013%'

Ferc Acct:124930	Service:ED	Jurisdiction:WA	Ferc Acct Desc:OTHER INVEST-AMT WNP3 EXCHANGE	
	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201301		-63,292,854.08	-204,169.23	-63,497,023.31
201302		-63,497,023.31	-204,169.23	-63,701,192.54
201303		-63,701,192.54	-204,169.23	-63,905,361.77
201304		-63,905,361.77	-204,169.23	-64,109,531.00
201305		-64,109,531.00	-204,169.23	-64,313,700.23
201306		-64,313,700.23	-204,169.23	-64,517,869.46
201307		-64,517,869.46	-204,169.23	-64,722,038.69
201308		-64,722,038.69	-204,169.23	-64,926,207.92
201309		-64,926,207.92	-204,169.23	-65,130,377.15
201310		-65,130,377.15	-204,169.23	-65,334,546.38
201311		-65,334,546.38	-204,169.23	-65,538,715.61
201312		-65,538,715.61	-204,169.23	-65,742,884.84
			Sum:	-2,450,030.76

TOTAL	(138,835,862)
Divide by 2	+2
Beg/End Mo Avg	(69,417,931)
TOTAL	(833,015,172)
Divide by 12	+12
Ave Monthly Average	(69,417,931)

TOTAL	(129,035,739)
Divide by 2	+2
Beg/End Mo Avg	(64,517,869)
TOTAL	(774,214,434)
Divide by 12	+12
Ave Monthly Average	(64,517,869)

GL Account Balance Ferc Account : '124900', Accounting Period : '2013%'

Ferc Acct:124900	Service:ED	Jurisdiction:WA	Ferc Acct Desc:OTHER INVEST-WNP3 EXCHANGE POW	
	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201301		79,626,000.00	0.00	79,626,000.00
201302		79,626,000.00	0.00	79,626,000.00
201303		79,626,000.00	0.00	79,626,000.00
201304		79,626,000.00	0.00	79,626,000.00
201305		79,626,000.00	0.00	79,626,000.00
201306		79,626,000.00	0.00	79,626,000.00
201307		79,626,000.00	0.00	79,626,000.00
201308		79,626,000.00	0.00	79,626,000.00
201309		79,626,000.00	0.00	79,626,000.00
201310		79,626,000.00	0.00	79,626,000.00
201311		79,626,000.00	0.00	79,626,000.00
201312		79,626,000.00	0.00	79,626,000.00
			Sum:	0.00

TOTAL	159,252,000
Divide by 2	+2
Beg/End Mo Avg	79,626,000
TOTAL	955,512,000
Divide by 12	+12
Ave Monthly Average	79,626,000

TOTAL	159,252,000
Divide by 2	+2
Beg/End Mo Avg	79,626,000
TOTAL	955,512,000
Divide by 12	+12
Ave Monthly Average	79,626,000

Prep by: RF 1st Review: SMG
 Date: 02-24-2014 Mgr. Review:

1.02-13

Adjustment No. 1.02

Workpaper Ref. E-DDC-13

Avista Utilites
 Couer d' Alene Tribe Settlement - Past Sorage Deferrals
WASHINGTON AMA

<u>PERIOD</u>		WASHINGTON		
		Book Cost	Book A/D	Deferred Tax Bal
Dec	2012	1,553,548	(349,278)	(421,494)
Dec	2013	1,553,548	(501,397)	(368,253)
TOTAL		3,107,095	(850,675)	(789,747)
Divide by 2		÷2	÷2	÷2
Beg/End Mo Avg		1,553,548	(425,338)	(394,873)
Jan	2013	1,553,548	(361,955)	(417,057)
Feb	2013	1,553,548	(374,632)	(412,621)
Mar	2013	1,553,548	(387,308)	(408,184)
Apr	2013	1,553,548	(399,985)	(403,747)
May	2013	1,553,548	(412,661)	(399,310)
Jun	2013	1,553,548	(425,338)	(394,873)
Jul	2013	1,553,548	(438,014)	(390,437)
Aug	2013	1,553,548	(450,691)	(386,000)
Sep	2013	1,553,548	(463,367)	(381,563)
Oct	2013	1,553,548	(476,044)	(377,126)
Nov	2013	1,553,548	(488,720)	(372,690)
TOTAL		18,642,570	(5,104,051)	(4,738,482)
Divide by 12		÷12	÷12	÷12
Ave Monthly Average		1,553,548	(425,338)	(394,873)

Total 2013 AMA Rate Base \$733,336 ✓

Annual Expense	
	407382 Direct
Normalized Amortization	152,118 ✓
Amortization per Results	152,118
Adjustment	0

Prep by: PS 1st Review: _____
 Date: 02-24-2014 Mgr. Review: Jma

1.02-14

REGULATORY ASSET						
WA Date	1/2010	1/2011	1/2011	186382 ED ID	283382 ED ID	
	Total Regulatory Asset - Beginning Balance	Total Monthly Amortization Expense (Benefit)	Monthly Entry Regulatory Asset	Regulatory Asset - Ending Balance	DFIT - Operating Expense (Benefit)	ADFIT - Monthly Entry
DR (CR)						
12-01-2009	1,553,547.51			1,553,547.51		
12-31-2010	1,521,181.94	12,676.52	(12,676.52)	1,508,505.42	(4,436.78)	4,436.78
12-31-2011	1,369,063.74	12,676.52	(12,676.52)	1,356,387.23	(4,436.78)	4,436.78
12-31-2012	1,216,945.55	12,676.52	(12,676.52)	1,204,269.03	(4,436.78)	4,436.78
01-31-2013	1,204,269.03	12,676.52	(12,676.52)	1,191,592.52	(4,436.78)	4,436.78
02-28-2013	1,191,592.52	12,676.52	(12,676.52)	1,178,916.00	(4,436.78)	4,436.78
03-31-2013	1,178,916.00	12,676.52	(12,676.52)	1,166,239.48	(4,436.78)	4,436.78
04-30-2013	1,166,239.48	12,676.52	(12,676.52)	1,153,562.97	(4,436.78)	4,436.78
05-31-2013	1,153,562.97	12,676.52	(12,676.52)	1,140,886.45	(4,436.78)	4,436.78
06-30-2013	1,140,886.45	12,676.52	(12,676.52)	1,128,209.94	(4,436.78)	4,436.78
07-31-2013	1,128,209.94	12,676.52	(12,676.52)	1,115,533.42	(4,436.78)	4,436.78
08-31-2013	1,115,533.42	12,676.52	(12,676.52)	1,102,856.90	(4,436.78)	4,436.78
09-30-2013	1,102,856.90	12,676.52	(12,676.52)	1,090,180.39	(4,436.78)	4,436.78
10-31-2013	1,090,180.39	12,676.52	(12,676.52)	1,077,503.87	(4,436.78)	4,436.78
11-30-2013	1,077,503.87	12,676.52	(12,676.52)	1,064,827.36	(4,436.78)	4,436.78
12-31-2013	1,064,827.36	12,676.52	(12,676.52)	1,052,150.84	(4,436.78)	4,436.78
	1,553,547.51		(1,553,547.51)		(543,741.63)	543,741.63

Prep by: RF 1st Review: JMC
 Date: 02-24-2014 Mgr. Review:

1.02-15

Adjustment No. 1.02

Workpaper Ref. E-DDC-15

Avista Utilites
 Couer d' Alene Tribe Settlement - 4e (CDR Fund) Deferral
WASHINGTON AMA

<u>PERIOD</u>	WASHINGTON		
	Book Cost	Book A/D	Deferred Tax Bal
Dec 2012	112,735	(25,136)	0
Dec 2013	112,735	(36,202)	0
TOTAL	225,470	(61,338)	0
Divide by 2	÷2	÷2	÷2
Beg/End Mo Avg	112,735	(30,669)	0
Jan 2013	112,735	(26,059)	0
Feb 2013	112,735	(26,981)	0
Mar 2013	112,735	(27,903)	0
Apr 2013	112,735	(28,825)	0
May 2013	112,735	(29,747)	0
Jun 2013	112,735	(30,669)	0
Jul 2013	112,735	(31,591)	0
Aug 2013	112,735	(32,513)	0
Sep 2013	112,735	(33,435)	0
Oct 2013	112,735	(34,357)	0
Nov 2013	112,735	(35,279)	0
TOTAL	1,352,820	(368,028)	0
Divide by 12	÷12	÷12	÷12
Ave Monthly Average	112,735	(30,669)	0

Total 2013 AMA Rate Base \$82,066 ✓

Annual Expense

	407324 Direct
Normal Amortization	11,065
Amortization per Results	11,065 ✓
Adjustment	0

Note: During the IRS audit of the 2008-2009 tax return in late 2012, the Company agreed to expense the same for tax as for book, therefore, no ADFIT is required.

Prep by: AS 1st Review: _____
 Date: 02-25-2014 Mgr. Review: JMA

1.02-14

REGULATORY ASSET											
2009 PIT ratio	64.42%										
WA Date	Total Monthly Deferral of costs Expense (Benefit)	595 Total Monthly Amortization Expense (Benefit)	5.00% Monthly Interest Expense (Benefit)	120 Accumulated Deferral Asset	Monthly Entry Regulatory Asset	Accumulated Amortization	Regulatory Asset - Balance	DFIT - Operating Expense (Benefit) (1)	DFIT - Nonoperating Expense (Benefit)	ADFIT - Monthly Entry	ADFIT - Balance
DR (CR)							182324 ED WA				283324 ED WA
10-31-2009	(10,736.67)		(26,841.67)	10,736.67	37,578.34		37,578.34				
11-30-2009	(10,736.67)		(26,841.67)	21,473.34	37,578.34		75,156.68				
12-31-2009	(10,736.67)		(26,841.67)	32,210.01	37,578.34		112,735.02				
01-31-2010		189.47			(189.47)	(189.47)	112,545.55				
02-28-2010		189.47			(189.47)	(378.94)	112,356.08				
03-31-2010		189.47			(189.47)	(568.41)	112,166.60				
04-30-2010		189.47			(189.47)	(757.88)	111,977.13				
05-31-2010		189.47			(189.47)	(947.35)	111,787.66				
06-30-2010		189.47			(189.47)	(1,136.82)	111,598.19				
07-31-2010		189.47			(189.47)	(1,326.29)	111,408.72				
08-31-2010		189.47			(189.47)	(1,515.76)	111,219.25				
09-30-2010		189.47			(189.47)	(1,705.24)	111,029.78				
10-31-2010		189.47			(189.47)	(1,894.71)	110,840.31				
11-30-2010		189.47			(189.47)	(2,084.18)	110,650.84				
12-31-2010		922.09			(922.09)	(3,006.27)	109,728.75				
01-31-2011		922.09			(922.09)	(3,928.36)	108,806.66				
02-28-2011		922.09			(922.09)	(4,850.45)	107,884.57				
03-31-2011		922.09			(922.09)	(5,772.54)	106,962.48				
04-30-2011		922.09			(922.09)	(6,694.63)	106,040.39				
05-31-2011		922.09			(922.09)	(7,616.72)	105,118.30				
06-30-2011		922.09			(922.09)	(8,538.81)	104,196.21				
07-31-2011		922.09			(922.09)	(9,460.90)	103,274.12				
08-31-2011		922.09			(922.09)	(10,382.99)	102,352.03				
09-30-2011		922.09			(922.09)	(11,305.08)	101,429.94				
10-31-2011		922.09			(922.09)	(12,227.17)	100,507.85				
11-30-2011		922.09			(922.09)	(13,149.26)	99,585.76				
12-31-2011		922.09			(922.09)	(14,071.35)	98,663.67				
01-31-2012		922.09			(922.09)	(14,993.44)	97,741.58				
02-29-2012		922.09			(922.09)	(15,915.53)	96,819.48				
03-31-2012		922.09			(922.09)	(16,837.62)	95,897.39				
04-30-2012		922.09			(922.09)	(17,759.71)	94,975.30				
05-31-2012		922.09			(922.09)	(18,681.80)	94,053.21				
06-30-2012		922.09			(922.09)	(19,603.89)	93,131.12				
07-31-2012		922.09			(922.09)	(20,525.98)	92,209.03				
08-31-2012		922.09			(922.09)	(21,448.07)	91,286.94				
09-30-2012		922.09			(922.09)	(22,370.16)	90,364.85				
10-31-2012		922.09			(922.09)	(23,292.25)	89,442.76				
11-30-2012		922.09			(922.09)	(24,214.34)	88,520.67				
12-31-2012		922.09			(922.09)	(25,136.44)	87,598.58				
01-31-2013		922.09			(922.09)	(26,058.53)	86,676.49				
02-28-2013		922.09			(922.09)	(26,980.62)	85,754.40				
03-31-2013		922.09			(922.09)	(27,902.71)	84,832.31				
04-30-2013		922.09			(922.09)	(28,824.80)	83,910.22				

Prep by: *RF* 1st Review: _____
 Date: 02-25-2014 Mgr. Review: *[Signature]*

1.02-17

REGULATORY ASSET											
2009 P/T ratio	64.42%										
WA Date	Total Monthly Deferral of costs Expense (Benefit)	595 Total Monthly Amortization Expense (Benefit)	5.00% Monthly Interest Expense (Benefit)	120 Accumulated Deferral Asset	Monthly Entry Regulatory Asset	Accumulated Amortization	Regulatory Asset - Balance	DFIT - Operating Expense (Benefit)	DFIT - Nonoperating Expense (Benefit)	ADFIT - Monthly Entry	ADFIT - Balance
DR (CR)							182324 ED WA				283324 ED WA
10-31-2009	(10,736.67)		(26,841.67)	10,736.67	37,578.34		37,578.34				
01-31-2013		922.09			(922.09)	(26,058.53)	86,676.49				
02-28-2013		922.09			(922.09)	(26,980.62)	85,754.40				
03-31-2013		922.09			(922.09)	(27,902.71)	84,832.31				
04-30-2013		922.09			(922.09)	(28,824.80)	83,910.22				
05-31-2013		922.09			(922.09)	(29,746.89)	82,988.13				
06-30-2013		922.09			(922.09)	(30,668.98)	82,066.04				
07-31-2013		922.09			(922.09)	(31,591.07)	81,143.95				
08-31-2013		922.09			(922.09)	(32,513.16)	80,221.86				
09-30-2013		922.09			(922.09)	(33,435.25)	79,299.77				
10-31-2013		922.09			(922.09)	(34,357.34)	78,377.68				
11-30-2013		922.09			(922.09)	(35,279.43)	77,455.59				
12-31-2013	(32,210.01)	112,735.02	(80,525.01)		0.00	(36,201.52)	76,533.50				

Prep by: RS 1st Review: [Signature]
 Date: 02-25-2014 Mgr. Review: [Signature]

1.02-18

Adjustment No. 1.02

Workpaper Ref. E_DDC-17

Avista Utilites
Spokane River Relicensing - Capital Costs Deferrals
WASHINGTON AMA

<u>PERIOD</u>		WASHINGTON		
		Book Cost	Book A/D	Deferred Tax Bal
Dec	2012	743,189	(165,745)	(202,105)
Dec	2013	743,189	(238,685)	(176,576)
TOTAL		1,486,377	(404,430)	(378,682)
Divide by 2		÷2	÷2	÷2
Beg/End Mo Avg		743,189	(202,215)	(189,341)
Jan	2013	743,189	(171,823)	(199,978)
Feb	2013	743,189	(177,902)	(197,850)
Mar	2013	743,189	(183,980)	(195,723)
Apr	2013	743,189	(190,058)	(193,596)
May	2013	743,189	(196,137)	(191,468)
Jun	2013	743,189	(202,215)	(189,341)
Jul	2013	743,189	(208,293)	(187,213)
Aug	2013	743,189	(214,372)	(185,086)
Sep	2013	743,189	(220,450)	(182,959)
Oct	2013	743,189	(226,528)	(180,831)
Nov	2013	743,189	(232,607)	(178,704)
TOTAL		8,918,264	(2,426,580)	(2,272,089)
Divide by 12		÷12	÷12	÷12
Ave Monthly Average		743,189	(202,215)	(189,341)

Total 2013 AMA Rate Base

\$351,633

✓

Annual Expense

	407322 Direct
Normalized Amortization	72,940
Amortization per Results	72,939 ✓
Adjustment	<u>1</u>

Prep by: RF

1st Review: _____

Date: 02-24-2014

Mgr. Review: Jme

1.02-19

REGULATORY ASSET														
2009 P/T ratio	WA	64.59%		593		Months to Amortize		120		Regulatory Asset - Balance	DFIT - Operating Expense (Benefit)	DFIT - Nonoperating Expense (Benefit)	ADFIT - Monthly Entry	ADFIT - Balance
		Total	Monthly Deferral of Fixed Asset Amortization Expense (Benefit)	Monthly Interest Expense (Benefit)	Accumulated Deferral Asset	Interest rate	Monthly Entry Regulatory Asset	Accumulated Amortization						
DR (GR)										182322 ED WA				283322 ED WA
	Deferral													
	12-31-2009	(30,989.86)	6,078.36	(77,463.52)	201,315.82	108,453.37	6,078.36	19,864.31	743,188.64	10,846.45	27,112.23	(37,958.68)	2,127.42	(260,116.09)
	12-31-2010		6,078.36		200,062.55	(6,078.36)	(6,078.36)	(19,864.31)	723,324.33	(2,127.42)	-	2,127.42	2,127.42	(253,163.51)
	12-31-2011		6,078.36		200,062.55	(6,078.36)	(6,078.36)	(92,804.58)	650,384.06	(2,127.42)	-	2,127.42	2,127.42	(227,634.42)
	12-31-2012		6,078.36		200,062.55	(6,078.36)	(6,078.36)	(165,744.84)	577,443.79	(2,127.42)	-	2,127.42	2,127.42	(202,105.33)
	01-31-2013		6,078.36		200,062.55	(6,078.36)	(6,078.36)	(171,823.20)	571,365.44	(2,127.42)	-	2,127.42	2,127.42	(199,977.90)
	02-28-2013		6,078.36		200,062.55	(6,078.36)	(6,078.36)	(177,901.56)	565,287.08	(2,127.42)	-	2,127.42	2,127.42	(197,850.46)
	03-31-2013		6,078.36		200,062.55	(6,078.36)	(6,078.36)	(183,979.91)	559,208.72	(2,127.42)	-	2,127.42	2,127.42	(195,723.02)
	05-31-2013		6,078.36		200,062.55	(6,078.36)	(6,078.36)	(190,058.27)	553,130.37	(2,127.42)	-	2,127.42	2,127.42	(193,595.63)
	04-30-2013		6,078.36		200,062.55	(6,078.36)	(6,078.36)	(196,136.62)	547,052.01	(2,127.42)	-	2,127.42	2,127.42	(191,468.20)
	06-30-2013		6,078.36		200,062.55	(6,078.36)	(6,078.36)	(202,214.98)	540,973.66	(2,127.42)	-	2,127.42	2,127.42	(189,340.78)
	07-31-2013		6,078.36		200,062.55	(6,078.36)	(6,078.36)	(208,293.33)	534,895.30	(2,127.42)	-	2,127.42	2,127.42	(187,213.36)
	08-31-2013		6,078.36		200,062.55	(6,078.36)	(6,078.36)	(214,371.69)	528,816.95	(2,127.42)	-	2,127.42	2,127.42	(185,085.93)
	09-30-2013		6,078.36		200,062.55	(6,078.36)	(6,078.36)	(220,450.04)	522,738.59	(2,127.42)	-	2,127.42	2,127.42	(182,958.51)
	10-31-2013		6,078.36		200,062.55	(6,078.36)	(6,078.36)	(226,528.40)	516,660.23	(2,127.42)	-	2,127.42	2,127.42	(180,831.08)
	11-30-2013		6,078.36		200,062.55	(6,078.36)	(6,078.36)	(232,606.76)	510,581.88	(2,127.42)	-	2,127.42	2,127.42	(178,703.66)
	12-31-2013		6,078.36		200,062.55	(6,078.36)	(6,078.36)	(238,685.11)	504,503.52	(2,127.42)	-	2,127.42	2,127.42	(176,576.23)
	11-30-2020	(201,315.82)	743,188.64	(541,872.82)	200,062.55	(6,078.36)	(6,078.36)	(743,188.63)	(0.00)	(189,655.49)	189,655.49	2,127.42	2,127.42	(0.00)

Prep by: RF 1st Review: JMG
 Date: 02-24-2014 Mgr. Review:

1.02-20

Adjustment No. 1.02

Workpaper Ref. E-DDC-19

Avista Utilites
 Spokane River Relicensing - PM&E Deferral
WASHINGTON AMA

<u>PERIOD</u>		WASHINGTON		
		Book Cost	Book A/D	Deferred Tax Bal
Dec	2012	471,914	(105,246)	(128,334)
Dec	2013	471,914	(151,561)	(112,123)
TOTAL		943,827	(256,807)	(240,457)
Divide by 2		÷2	÷2	÷2
Beg/End Mo Avg		471,914	(128,403)	(120,229)
Jan	2013	471,914	(109,105)	(126,983)
Feb	2013	471,914	(112,965)	(125,632)
Mar	2013	471,914	(116,825)	(124,281)
Apr	2013	471,914	(120,684)	(122,930)
May	2013	471,914	(124,544)	(121,579)
Jun	2013	471,914	(128,403)	(120,229)
Jul	2013	471,914	(132,263)	(118,878)
Aug	2013	471,914	(136,123)	(117,527)
Sep	2013	471,914	(139,982)	(116,176)
Oct	2013	471,914	(143,842)	(114,825)
Nov	2013	471,914	(147,702)	(113,474)
TOTAL		5,662,964	(1,540,842)	(1,442,743)
Divide by 12		÷12	÷12	÷12
Ave Monthly Average		471,914	(128,403)	(120,229)

Total 2013 AMA Rate Base

\$223,282 ✓

Annual Expense

	537000 Direct	
Normalized Amortization	46,316	✓
Amortization per Results	46,316	
Adjustment	(0)	

Prep by: RF

1st Review: _____

REGULATORY ASSET										
2009 P/T ratio	64.59%	593	Months to Amortize	120	Regulatory Asset - Balance	DFIT - Operating Expense (Benefit)	DFIT - Nonoperating Expense (Benefit)	ADFIT - Monthly Entry	ADFIT - Balance	
WA Date	Monthly Deferral of costs Expense (Benefit)	Total Monthly Amortization Expense (Benefit)	Monthly Interest Expense (Benefit)	Monthly Entry Regulatory Asset	Accumulated Amortization	Regulatory Asset - Balance	DFIT - Operating Expense (Benefit)	DFIT - Nonoperating Expense (Benefit)	ADFIT - Monthly Entry	ADFIT - Balance
DR (CR)			419323 ED WA	18233 ED WA	182323 ED WA	283323 ED WA				
	(28,504.54)	3,859.67	(59.38)	28,563.92	(12,613.54)	471,913.70	9,976.59	20.78	(9,997.37)	(165,169.80)
01-31-2010		3,859.67		(3,859.67)		459,300.16	(1,350.88)	-	1,350.88	(160,765.05)
12-31-2010		3,859.67		(3,859.67)	(58,929.53)	412,984.17	(1,350.88)	-	1,350.88	(144,544.46)
12-31-2011		3,859.67		(3,859.67)	(105,245.51)	366,668.19	(1,350.88)	-	1,350.88	(128,333.87)
12-31-2012		3,859.67		(3,859.67)	(109,105.17)	362,808.53	(1,350.88)	-	1,350.88	(126,982.98)
01-31-2013		3,859.67		(3,859.67)	(112,964.84)	358,948.86	(1,350.88)	-	1,350.88	(125,632.10)
02-28-2013		3,859.67		(3,859.67)	(116,824.50)	355,089.20	(1,350.88)	-	1,350.88	(124,281.22)
03-31-2013		3,859.67		(3,859.67)	(120,684.17)	351,229.53	(1,350.88)	-	1,350.88	(122,930.34)
04-30-2013		3,859.67		(3,859.67)	(124,543.83)	347,369.87	(1,350.88)	-	1,350.88	(121,579.45)
05-31-2013		3,859.67		(3,859.67)	(128,403.50)	343,510.20	(1,350.88)	-	1,350.88	(120,228.57)
06-30-2013		3,859.67		(3,859.67)	(132,263.17)	339,650.53	(1,350.88)	-	1,350.88	(118,877.69)
07-31-2013		3,859.67		(3,859.67)	(136,122.83)	335,790.87	(1,350.88)	-	1,350.88	(117,526.80)
08-31-2013		3,859.67		(3,859.67)	(139,982.50)	331,931.20	(1,350.88)	-	1,350.88	(116,175.92)
09-30-2013		3,859.67		(3,859.67)	(143,842.16)	328,071.54	(1,350.88)	-	1,350.88	(114,825.04)
10-31-2013		3,859.67		(3,859.67)	(147,701.83)	324,211.87	(1,350.88)	-	1,350.88	(113,474.16)
11-30-2013		3,859.67		(3,859.67)	(151,561.49)	320,352.21	(1,350.88)	-	1,350.88	(112,123.27)
12-31-2013		3,859.67		(3,859.67)	(155,421.16)	316,492.54	(1,350.88)	-	1,350.88	(110,772.39)
11-30-2020	(468,587.15)	471,913.70	(3,326.55)	(0.00)	(471,913.70)	(0.00)	(1,164.29)	1,164.29	(0.00)	(0.00)

Prep by: RF 1st Review: JMG
 Date: 02-24-2014 Mgr. Review:

1.02-22

Adjustment No. 1.02

Workpaper Ref. E-DDC-21

Avista Utilites
Montana Settlement Lease Payment
Washington AMA

<u>PERIOD</u>		WASHINGTON	
		Deferred Balance	Deferred Tax Bal
Dec	2012	2,706,480	(947,268)
Dec	2013	2,029,848	(710,447)
TOTAL		4,736,328	(1,657,715)
Divide by 2		÷2	÷2
Beg/End Mo Avg		2,368,164	(828,857)
Jan	2013	2,650,094	(927,533)
Feb	2013	2,593,708	(907,798)
Mar	2013	2,537,322	(888,063)
Apr	2013	2,480,936	(868,328)
May	2013	2,424,550	(848,593)
Jun	2013	2,368,164	(828,857)
Jul	2013	2,311,778	(809,122)
Aug	2013	2,255,392	(789,387)
Sep	2013	2,199,006	(769,652)
Oct	2013	2,142,620	(749,917)
Nov	2013	2,086,234	(730,182)
TOTAL		28,417,968	(9,946,289)
Divide by 12		÷12	÷12
Ave Monthly Average		2,368,164	(828,857)

Total 2013 AMA Rate Base

\$1,539,307 ✓

Annual Expense

	TOTAL	WA	ID
Normalized:	100.00%	64.31%	35.69%
2014 Annual Payment (2013 Expense)	\$ 4,613,600	\$2,967,006	\$ 1,646,594
Amortization of Deferral	1,037,316	676,632	360,684
Total 2013 Annual Expense	\$ 5,650,916	\$3,643,638	\$ 2,007,278
Per Results			
2014 Annual Payment (2013 Expense)	\$ 4,613,600	\$2,967,006 ✓	\$ 1,646,594
Amortization of Deferral	1,037,316	676,632	360,684
Total 2013 Annual Expense	\$ 5,650,916	\$ 3,643,638	\$ 2,007,278
Adjustment	\$ -	\$ -	\$ -

Both the Annual Payment and Amortization Expense are booked to Account 540100.

Prep by: RS 1st Review: _____

Date: 02-24-2014

Mgr. Review: Jma

1.02-23
Adjustment No. 1.02

Workpaper Ref. E-DDC-22

Avista Utilites
Montana Settlement Lease Payment
Annual Expense

Rent		CPI Annual Average	Index	Annual Rent	WA Allocation	ID Allocation	WA Rent	ID Rent
Year	Payment Date							
2007	February 2008	\$ 4,000,000	1	\$ 4,000,000	65.83%	34.17%	\$ 2,633,200	\$ 1,366,800
2008	February 2009	\$ 4,000,000	1.0428	\$ 4,171,200	64.59%	35.41%	\$ 2,694,178	\$ 1,477,022
2009	February 2010	\$ 4,000,000	1.0431	\$ 4,172,400	64.42%	35.58%	\$ 2,687,860	\$ 1,484,540
2010	February 2011	\$ 4,000,000	1.0705	\$ 4,282,000	64.87%	35.13%	\$ 2,777,733	\$ 1,504,267
2011	February 2012	\$ 4,000,000	1.0880	\$ 4,352,000	65.16%	34.84%	\$ 2,835,763	\$ 1,516,237
2012	February 2013	\$ 4,000,000	1.1198	\$ 4,479,200	65.24%	34.76%	\$ 2,922,230	\$ 1,556,970
2013	February 2014	\$ 4,000,000	1.1534	\$ 4,613,600	64.31%	35.69%	\$ 2,967,006	\$ 1,646,594
2014	February 2015	\$ 4,000,000	1.1880	\$ 4,752,000	64.31%	35.69%	\$ 3,056,011	\$ 1,695,989
2015	February 2016	\$ 4,000,000	1.2236	\$ 4,894,400	64.31%	35.69%	\$ 3,147,589	\$ 1,746,811
2016	February 2017	\$ 4,000,000	1.2603	\$ 5,041,200	64.31%	35.69%	\$ 3,241,996	\$ 1,799,204
							<u>\$ 28,963,567</u>	<u>\$ 15,794,433</u>

Note:
Future year CPI's are increased by 3%.

Prep by: NS 1st Review: _____
Date: 02-24-2014 Mgr. Review: Jma

1.02-24

Adjustment No. 1.02

Workpaper Ref. E-DDC-23

Avista Utilites
Montana Settlement Lease Payment
Washington Deferred Payments at 12/31/08 and Amortization

The interest rate is the Company's weighted cost of debt (7.840% @ 12/31/07), updated semi-annually, and compounded semi-annually.

The rate is applied to the average of the beginning and ending month balance, net of deferred federal income taxes.

Payment Month	Beg Bal	Payment/Deferral	Interest	End Bal
Jan-08 \$	-		\$ -	\$ -
Feb-08	-	2,633,200	11,182	2,644,382
Mar-08	2,644,382		11,182	2,655,564
Apr-08	2,655,564		11,182	2,666,746
May-08	2,666,746		11,182	2,677,928
Jun-08	2,677,928		11,182	2,689,110
Jul-08	2,689,110		9,734	2,698,844
Aug-08	2,698,844		9,734	2,708,578
Sep-08	2,708,578		9,734	2,718,312
Oct-08	2,718,312		9,734	2,728,046
Nov-08	2,728,046		(9,216)	2,718,830
Dec-08 \$	2,718,830			\$ 2,718,830

January 1, 2009 Deferral of Feb. 2008 Payment, including interest	\$ 2,718,830
January 1, 2009 Deferral of Feb. 2009 Payment	2,694,178
Total Deferral Balance	<u>\$ 5,413,008</u>
Amortization Period	8
Annual Amortization	<u>\$ 676,626</u>
Monthly Amortization	<u>\$ 56,386</u>

	TOTAL	WA	ID
Payments:	100.00%	65.83%	34.17%
Feb-08 \$	<u>\$ 4,000,000</u>	<u>\$ 2,633,200</u>	<u>\$ 1,366,800</u>

	TOTAL	WA	ID
	100.00%	64.59%	35.41%
Feb-09 \$	<u>\$ 4,171,200</u>	<u>\$ 2,694,178</u>	<u>\$ 1,477,022</u>

Ending Balance

Year 1	2009	4,736,376
Year 2	2010	4,059,744
Year 3	2011	3,383,112
Year 4	2012	2,706,480
Year 5	2013	2,029,848
Year 6	2014	1,353,216
Year 7	2015	676,584
Year 8	2016	0

Prep by: RS 1st Review: _____

Avista Utilites
Lancaster Settlement Deferred Balance
Washington AMA

<u>PERIOD</u>		WASHINGTON	
		Deferred Balance	Deferred Tax Bal
Dec	2012	3,966,667	(1,388,333)
Dec	2013	2,606,667	(912,333)
TOTAL		6,573,334	(2,300,667)
Divide by 2		÷2	÷2
Beg/End Mo Avg		3,286,667	(1,150,333)
Jan	2013	3,853,334	(1,348,667)
Feb	2013	3,740,000	(1,309,000)
Mar	2013	3,626,667	(1,269,333)
Apr	2013	3,513,334	(1,229,667)
May	2013	3,400,000	(1,190,000)
Jun	2013	3,286,667	(1,150,333)
Jul	2013	3,173,334	(1,110,667)
Aug	2013	3,060,000	(1,071,000)
Sep	2013	2,946,667	(1,031,333)
Oct	2013	2,833,334	(991,667)
Nov	2013	2,720,000	(952,000)
TOTAL		39,440,004	(13,804,001)
Divide by 12		÷12	÷12
Ave Monthly Average		3,286,667	(1,150,333)

Total 2013 AMA Rate Base \$2,136,334 ✓

Annual Expense

	407312	
Pro Forma Amortization	1,360,000	
Test Year Amortization	1,360,000	✓
Adjustment	(0)	

Prep by: RS 1st Review: _____
Date: 02-24-2014 Mgr. Review: Jma

AVISTA UTILITIES
LANCASTER
AMORTIZATION

Adjustment No. J.02
Worksheet Ref. E-DDC-26

1.02-26

		WASHINGTON						
		Deferral		ADFIT				
	Deferral	Interest	Amortization	Balance	Deferral	Interest	Amortization	Balance
Jan-10	1,219,688	1,850		1,221,538	(426,891)	(648)		(427,538)
Feb-10	1,225,526	5,559		2,452,624	(428,934)	(1,946)		(858,418)
Mar-10	1,319,479	9,420		3,781,523	(461,818)	(3,297)		(1,323,533)
Apr-10	1,508,183	13,709		5,303,415	(527,864)	(4,798)		(1,856,195)
May-10	1,471,714	18,230		6,793,359	(515,100)	(6,380)		(2,377,676)
Jun-10	878,416	21,795		7,693,570	(307,446)	(7,628)		(2,692,749)
Jul-10	(147,833)	24,497		7,570,233	51,742	(8,574)		(2,649,582)
Aug-10				7,570,233	-	-		(2,649,582)
Sep-10	(770,233)			6,800,000	269,582	-		(2,380,000)
Oct-10				6,800,000	-	-		(2,380,000)
Nov-10				6,800,000	-	-		(2,380,000)
Dec-10			(113,333)	6,686,667			39,667	(2,340,333)
Dec-11			(113,333)	5,326,667			39,667	(1,864,333)
Dec-12			(113,333)	3,966,667			39,667	(1,388,333)
Jan-13			(113,333)	3,853,334			39,667	(1,348,667)
Feb-13			(113,333)	3,740,000			39,667	(1,309,000)
Mar-13			(113,333)	3,626,667			39,667	(1,269,333)
Apr-13			(113,333)	3,513,334			39,667	(1,229,667)
May-13			(113,333)	3,400,000			39,667	(1,190,000)
Jun-13			(113,333)	3,286,667			39,667	(1,150,333)
Jul-13			(113,333)	3,173,334			39,667	(1,110,667)
Aug-13			(113,333)	3,060,000			39,667	(1,071,000)
Sep-13			(113,333)	2,946,667			39,667	(1,031,333)
Oct-13			(113,333)	2,833,334			39,667	(991,667)
Nov-13			(113,333)	2,720,000			39,667	(952,000)
Dec-14			(113,333)	1,246,667			39,667	(436,333)
Nov-15			(113,333)	0			39,667	(0)
	6,704,940	95,060	(6,800,000)		(2,346,729)	(33,271)	2,380,000	

Dec-12 = 2,606,667

Prep by: RS 1st Review: Jmg
Date: 02-24-2014 Mgr. Review:

1.02-27

Adjustment No. 1.02

Workpaper Ref. E-DDC-27

**AVISTA UTILITIES
RATE BASE ADJUSTMENT - CUSTOMER ADVANCES
TWELVE MONTHS ENDED DECEMBER 31, 2013**

CALCULATION OF AVERAGE OF MONTHLY AVERAGES:

PERIOD		TOTAL			ELECTRIC			TOTAL	GAS	
		Customer Advance Bal 252000	EDWA Wash 252000	EDID Idaho 252000	WA	ID	Customer Advance Bal 252000		GDWA Wash 252000	GDID Idaho 252000
Dec	2012	(869,479)	(226,046)	(643,433)			(77,864)	(11,804)	(66,060)	
Dec	2013	(1,380,878)	(562,430)	(818,448)			(77,864)	(11,804)	(66,060)	
TOTAL		(2,250,357)	(788,476)	(1,461,881)			(155,728)	(23,608)	(132,120)	
	Divide by 2	+2	+2	+2			+2	+2	+2	
Beg/End Mo Avg		(1,125,179)	(394,238)	(730,941)			(77,864)	(11,804)	(66,060)	
Jan	2013	(974,376)	(226,046)	(748,330)			(77,864)	(11,804)	(66,060)	
Feb	2013	(972,586)	(225,256)	(747,330)			(77,864)	(11,804)	(66,060)	
Mar	2013	(987,208)	(256,820)	(730,388)			(77,864)	(11,804)	(66,060)	
Apr	2013	(1,038,335)	(309,947)	(728,388)			(77,864)	(11,804)	(66,060)	
May	2013	(1,109,261)	(302,873)	(806,388)			(77,864)	(11,804)	(66,060)	
Jun	2013	(1,133,557)	(331,169)	(802,388)			(77,864)	(11,804)	(66,060)	
Jul	2013	(1,162,676)	(370,899)	(791,777)			(77,864)	(11,804)	(66,060)	
Aug	2013	(1,184,618)	(409,806)	(774,812)			(77,864)	(11,804)	(66,060)	
Sep	2013	(1,176,573)	(409,806)	(766,767)			(77,864)	(11,804)	(66,060)	
Oct	2013	(1,358,873)	(566,425)	(792,448)			(77,864)	(11,804)	(66,060)	
Nov	2013	(1,350,878)	(562,430)	(788,448)			(77,864)	(11,804)	(66,060)	
TOTAL		(13,574,120)	(4,365,715)	(9,208,405)			(934,368)	(141,648)	(792,720)	
	Divide by 12	+12	+12	+12			+12	+12	+12	
Ave Monthly Average		(1,131,177)	(363,810)	(767,367)			(77,864)	(11,804)	(66,060)	

PERIOD		TOTAL		ELECTRIC		GAS	
		Customer Advance Bal 252000	Wash 252000	Idaho 252000	Wash 252000	Idaho 252000	
Dec	2012	0					
Dec	2013	(375)					
TOTAL		(375)					
	Divide by 2	+2					
Beg/End Mo Avg		(188)					
Jan	2013	0					
Feb	2013	0					
Mar	2013	0					
Apr	2013	0					
May	2013	0					
Jun	2013	3,765					
Jul	2013	3,765					
Aug	2013	0					
Sep	2013	0					
Oct	2013	0					
Nov	2013	0					
TOTAL		7,342					
	Divide by 12	+12					
Ave Monthly Average		612	See allocation of unassigned customer advances worksheet.				
		562	300	143	86	33	

ALLOCATION OF UNASSIGNED CUSTOMER ADVANCES:

	Service	Note 7	Jurisdiction	Unassigned Advances Account 252000
WWP Elec	WA	72.346%	67.677%	300
	ID		32.323%	143
WWP Gas	WA	19.401%	72.185%	86
	ID		27.815%	33
WPNG Gas	OR	8.067%	100.000%	49
TOTAL		0	300.000%	612

RECAP

Account Number	TOTAL	ELECTRIC		GAS	
		Washington	Idaho	Washington	Idaho
252000 CDAA	562	300	143	86	33
252000 ED	(1,131,177)	(363,810)	(767,367)		
252000 GD	(77,864)			(11,804)	(66,060)
TOTALS	(\$1,208,479)	(\$363,510)	(\$767,224)	(\$11,718)	(\$66,027)

1.02-28

Adjustment No. 1.02

Workpaper Ref. E-DDC-28

GL Account Balance Ferc Account : '252%' , Accounting Period : '2013%'

Ferc Acct:252000 Service:ED Jurisdiction:ID			
Ferc Acct Desc: CUSTOMER ADVANCE ASSIGNED TO P			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201301	-643,433.00	-104,897.00	-748,330.00
201302	-748,330.00	1,000.00	-747,330.00
201303	-747,330.00	16,942.00	-730,388.00
201304	-730,388.00	2,000.00	-728,388.00
201305	-728,388.00	-78,000.00	-806,388.00
201306	-806,388.00	4,000.00	-802,388.00
201307	-802,388.00	10,611.00	-791,777.00
201308	-791,777.00	16,964.93	-774,812.07
201309	-774,812.07	8,045.00	-766,767.07
201310	-766,767.07	-25,681.00	-792,448.07
201311	-792,448.07	4,000.00	-788,448.07
201312	-788,448.07	-30,000.00	-818,448.07
Sum:			-175,015.07

GL Account Balance Ferc Account : '252%' , Accounting Period : '2013%'

Ferc Acct:252000 Service:ED Jurisdiction:WA			
Ferc Acct Desc: CUSTOMER ADVANCE ASSIGNED TO P			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201301	-226,045.50	0.00	-226,045.50
201302	-226,045.50	790.00	-225,255.50
201303	-225,255.50	-31,564.00	-256,819.50
201304	-256,819.50	-53,127.00	-309,946.50
201305	-309,946.50	7,074.00	-302,872.50
201306	-302,872.50	-28,296.00	-331,168.50
201307	-331,168.50	-39,730.00	-370,898.50
201308	-370,898.50	-38,907.00	-409,805.50
201309	-409,805.50	0.00	-409,805.50
201310	-409,805.50	-156,619.74	-566,425.24
201311	-566,425.24	3,995.00	-562,430.24
201312	-562,430.24	0.00	-562,430.24
Sum:			-336,384.74

GL Account Balance Ferc Account : '252%' , Accounting Period : '2013%'

Ferc Acct:252000 Service:GD Jurisdiction:ID			
Ferc Acct Desc: CUSTOMER ADVANCE ASSIGNED TO P			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201301	-66,059.73	0.00	-66,059.73
201302	-66,059.73	0.00	-66,059.73
201303	-66,059.73	0.00	-66,059.73
201304	-66,059.73	0.00	-66,059.73
201305	-66,059.73	0.00	-66,059.73
201306	-66,059.73	0.00	-66,059.73
201307	-66,059.73	0.00	-66,059.73
201308	-66,059.73	0.00	-66,059.73
201309	-66,059.73	0.00	-66,059.73
201310	-66,059.73	0.00	-66,059.73
201311	-66,059.73	0.00	-66,059.73
201312	-66,059.73	0.00	-66,059.73
Sum:			0.00

GL Account Balance Ferc Account : '252%' , Accounting Period : '2013%'

Ferc Acct:252000 Service:GD Jurisdiction:WA			
Ferc Acct Desc: CUSTOMER ADVANCE ASSIGNED TO P			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201301	-11,804.07	0.00	-11,804.07
201302	-11,804.07	0.00	-11,804.07
201303	-11,804.07	0.00	-11,804.07
201304	-11,804.07	0.00	-11,804.07
201305	-11,804.07	0.00	-11,804.07
201306	-11,804.07	0.00	-11,804.07
201307	-11,804.07	0.00	-11,804.07
201308	-11,804.07	0.00	-11,804.07
201309	-11,804.07	0.00	-11,804.07
201310	-11,804.07	0.00	-11,804.07
201311	-11,804.07	0.00	-11,804.07
201312	-11,804.07	0.00	-11,804.07
Sum:			0.00

GL Account Balance Ferc Account : '252%' , Accounting Period : '2013%'

Ferc Acct:252000 Service:CD Jurisdiction:AA			
Ferc Acct Desc: CUSTOMER ADVANCE ASSIGNED TO P			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201301	0.00	0.00	0.00
201302	0.00	0.00	0.00
201303	0.00	0.00	0.00
201304	0.00	0.00	0.00
201305	0.00	0.00	0.00
201306	0.00	3,765.30	3,765.30
201307	3,765.30	0.00	3,765.30
201308	3,765.30	-3,765.30	0.00
201309	0.00	0.00	0.00
201310	0.00	0.00	0.00
201311	0.00	0.00	0.00
201312	0.00	-375.00	-375.00
Sum:			-375.00

Prep by: *RF* 1st Review: _____

Date: 02-25-2014 Mgr. Review: *fma*

1.02-29

Adjustment No. 1.02

Workpaper Ref. E-DDC-29

**AVISTA UTILITIES
Washington Customer Deposits**

Date	No. of Accounts	Deposits Held
12-30-2012	8,407	1,826,848.22
01-31-2013	7,868	1,647,843.69
02-28-2013	7,635	1,569,457.99
03-31-2013	7,539	1,538,678.52
04-30-2013	7,438	1,509,708.27
05-31-2013	7,388	1,510,665.13
06-30-2013	7,228	1,492,335.87
07-31-2013	7,063	1,483,547.56
08-31-2013	6,989	1,450,569.29
09-30-2013	6,933	1,423,498.92
10-31-2013	7,336	1,497,944.69
11-30-2013	7,957	1,618,540.20
12-31-2013	8,375	1,696,220.42

(Dec. 2012 + Dec. 2013) / 2 \$1,761,534.32

AMA Deposits \$1,542,027.04

Allocate WA Deposits to Service (1):

WA Electric	79.221%	<u>\$1,221,609.24</u> ✓
WA Gas	20.779%	<u>320,417.80</u>
TOTAL		<u>\$1,542,027.04</u>

For Commission Basis Historical 2013 Rate
Int. Rate Per

WAC for 2013	Allocate to Service:
0.14%	<u>\$1,710.25</u> ✓
0.14%	<u>\$448.58</u>
	<u>\$2,158.84</u>

(1) Allocation based on Allocation Factor 9 from Results of Operations Report E-ALL-12A. This allocation factor provides similar electric/gas assignment as the Sales Revenue analysis used in prior cases, without the necessity of developing a separate allocator.

AVISTA UTILITIES
 WASHINGTON ELECTRIC RESULTS -CBR
 TWELVE MONTHS ENDED DECEMBER 31, 2013
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Working Capital
	Adjustment Number	1.03
	Workpaper Reference	E-WC
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	-
24	Total Electric Expenses	-
25	OPERATING INCOME BEFORE FIT	-
	FEDERAL INCOME TAX	
26	Current Accrual	-
27	Debt Interest	8
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	(\$8)
	RATE BASE	
	PLANT IN SERVICE	
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	(725)
48	TOTAL RATE BASE	(\$725)

jma

Avisia Corp Combined Working Capital For the Twelve Month Period Ended December 31, 2013 AMA												
Proposed W/C Line	Allocation Factor-Note	Allocation Factor-Ser-Jur	Combined Note & Ser-Jur	Total	Non-Operating	Operating	Electric	Gas North	ED-WA	GD-WA	ED-WA	GD-WA
Sum of Dec12AMA				1,536,302								
1	ED AN	0.1 ED AN	0.1 ED AN	22,090,637	(851,708)	21,238,930	100.00%	100.00%	64.31%	66.40%	64.31%	66.40%
	GD AN	0.1 GD AN	0.1 GD AN	-	-	-	100.00%	100.00%	0.00%	100.00%	0.00%	100.00%
	GD ID	0.1 GD ID	0.1 GD ID	7,553	(291)	7,262	100.00%	100.00%	0.00%	100.00%	0.00%	100.00%
	GD OR	0.1 GD OR	0.1 GD OR	7,221,745	(278,435)	6,943,309	100.00%	100.00%	0.00%	100.00%	0.00%	100.00%
	GD WA	0.1 GD WA	0.1 GD WA	19,328	(745)	18,583	100.00%	100.00%	0.00%	100.00%	0.00%	100.00%
1 Total				(44,211,327)	1,704,593	(42,507,233)	52.89%	33.01%	65.64%	66.40%	34.71%	21.92%
	CD AA	0.2 CD AA	0.2 CD AA	10,646,375	(410,475)	10,235,903	61.57%	38.43%	100.00%	100.00%	61.57%	38.43%
	CD ID	0.2 CD ID	0.2 CD ID	22,790,442	(877,147)	21,913,295	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
	CD WA	0.2 CD WA	0.2 CD WA	(81,207)	1,974	(49,233)	100.00%	100.00%	64.31%	66.40%	64.31%	66.40%
	ED AN	0.2 ED AN	0.2 ED AN	(1,520,496)	58,623	(1,461,873)	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
	ED WA	0.2 ED WA	0.2 ED WA	(4,591)	177	(4,414)	100.00%	100.00%	0.00%	66.40%	0.00%	66.40%
	GD AN	0.2 GD AN	0.2 GD AN	(18)	1	(18)	100.00%	100.00%	0.00%	100.00%	0.00%	100.00%
2 Total				41,835,186	(1,612,962)	40,222,224	72.35%	19.40%	67.68%	72.19%	48.96%	14.00%
	CD AN	0.4 CD AN	0.4 CD AN	(41,442)	1,598	(39,844)	79.22%	20.78%	67.68%	72.19%	53.61%	15.00%
	CD ID	0.4 CD ID	0.4 CD ID	(8,092)	312	(7,780)	79.22%	20.78%	100.00%	100.00%	0.00%	0.00%
	CD WA	0.4 CD WA	0.4 CD WA	(335,902)	12,951	(322,951)	100.00%	100.00%	100.00%	100.00%	79.22%	20.78%
	ED AN	0.4 ED AN	0.4 ED AN	(10,649,655)	410,560	(10,238,094)	100.00%	100.00%	67.68%	67.68%	67.68%	67.68%
	ED ID	0.4 ED ID	0.4 ED ID	2,395,858	(92,373)	2,303,485	100.00%	100.00%	0.00%	0.00%	0.00%	0.00%
	ED MT	0.4 ED MT	0.4 ED MT	1,261	(49)	1,212	100.00%	100.00%	67.68%	67.68%	67.68%	67.68%
	ED WA	0.4 ED WA	0.4 ED WA	7,141,250	(275,332)	6,865,918	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
	GD AA	0.4 GD AA	0.4 GD AA	9,598,446	(370,069)	9,228,376	70.32%	100.00%	72.19%	72.19%	0.00%	50.76%
	GD AN	0.4 GD AN	0.4 GD AN	(3,355,200)	129,360	(3,225,840)	100.00%	100.00%	72.19%	72.19%	0.00%	72.19%
	GD ID	0.4 GD ID	0.4 GD ID	1,244,754	(47,992)	1,196,762	100.00%	100.00%	0.00%	0.00%	0.00%	0.00%
	GD WA	0.4 GD WA	0.4 GD WA	1,896,141	(72,720)	1,813,421	100.00%	100.00%	0.00%	100.00%	0.00%	100.00%
4 Total				(4,376,567)	168,739	(4,207,828)	45.90%	54.10%	65.01%	65.01%	29.84%	0.00%
	ED ID	0.20 ED ID	0.20 ED ID	(5,049,833)	194,697	(4,855,136)	100.00%	100.00%	65.01%	65.01%	65.01%	65.01%
	ED MT	0.20 ED MT	0.20 ED MT	246,758	(9,514)	237,244	100.00%	100.00%	65.01%	65.01%	83.76%	0.00%
	ED OR	0.20 ED OR	0.20 ED OR	(1,438,253)	471,943	(1,166,772)	46.40%	100.00%	65.01%	65.01%	0.00%	0.00%
	GD ID	0.20 GD ID	0.20 GD ID	(703,068)	27,108	(675,980)	100.00%	100.00%	0.00%	0.00%	0.00%	0.00%
	GD OR	0.20 GD OR	0.20 GD OR	(3,253,874)	125,419	(3,127,555)	100.00%	100.00%	0.00%	0.00%	0.00%	0.00%
20 Total Grand Total				39,446,874	(1,536,302)	38,310,572			Washington Electric - 2013 A Mount Per ROO (1) Washington Gas - 2013 A Mount Per ROO (2)	Washington Electric - 2013 A Mount Per ROO (1) Washington Gas - 2013 A Mount Per ROO (2)	Adjustment	Adjustment

1.03-2

Adjustment No. _____
Workpaper Ref. WC-2

Avista Corp			
Combined Working Capital			
For the Twelve Month Period Ended December 31, 2013 AMA			
Line No.	Description		12-31-2013 AMA
1	AVERAGE INVESTED CAPITAL		
2	Common Equity		1,293,844,136
3	Trust Originated Preferred Securities		51,547,000
4	Long-Term Debt		1,229,604,399
5	Unamortized Debt Expense & Reacq. Gain/Loss		(31,190,388)
6	Current Portion Long Term Debt		47,916,667
7	Notes Payable - Current		39,407,367
8			
9	Total Average Invested Capital		2,631,129,181
10			
11	AVERAGE OPERATING INVESTMENTS		
12			
13	Electric Utility Plant		3,153,311,503
14	Electric Accumulated Depreciation		(1,104,952,284)
15	Gas Utility Plant		806,558,383
16	Gas Accumulated Depreciation		(276,064,678)
17	WPNG Acquisition Adjustment		-
18	WPNG Acquisition Adju. Accum. Amort.		-
19	Common Plant		246,248,091
20	Common Accumulated Depreciation		(72,787,130)
21	Customer Deposits and Advances		(3,715,685)
22	Accumulated Deferred Taxes		(482,351,573)
23	Other Regulatory Assets/Liabilities		13,004,627
24	Unrecovered Purchased Gas Costs - PGA		(5,003,260)
25	Conservation Programs		5,474,396
26	Provision for Pensions		59,579,969
27	Investment in Exchange Power		15,108,131
28	Total Average Operating Investment		2,354,410,490
29			
30			
31	Construction Work in Progress		
32			
33	Electric and Gas Construction Work in Process		140,251,525
34	Preliminary Surveys		2,205,475
35	Total Construction Work in Progress		142,457,000
36			
37	Non-Utility / Nonoperating Investments		
38			
39	Non-Utility Property		4,570,350
40	Investment in Subsidiaries		89,552,999
41	Other Investments & FAS 133		12,149,478
42	Other Special Funds		(13)
43	Special Deposits and Temporary Investments		39,777
44	Misc. Deferred Charges / Other Deferred Credits Net		(36,639,632)
45	Receivable/Payable Associated Co.-Net		1,608,735
46	Derivative Assets/Liabilities Net		26,078,468
47	Accumulated Deferred Federal Income Tax		(2,219,528)
48	FAS 109 Regulatory Asset/Liability Net		-
49	Other Accounts and Notes Receivable		91,523
50	Other Current and Accrued Liabilities		(817,339)
51	Total Non Operating Investment		94,414,818
52			
53	Total Average Investments		2,591,282,308
54			
55	Total Investor Supplied Capital		39,846,873
56			
61	I - ALLOCATION OF WORKING CAPITAL - OPERATING & NON-OPERATING		
62	Total Investment		2,591,282,308
63	Less:		
64	Electric and Gas Construction Work in Progress		(140,251,525)
65	Preliminary Survey		(2,205,475)
66	Total Investment - Net of CWIP and Preliminary Survey		2,448,825,308
67			
68	Total Investor Supplied Working Capital		39,846,873
1	Investor Supplied Working Capital Ratio		1.627%
2			
3	Total Average Operating Investment		\$ 2,354,410,490
4			
5	Total Operating Working Capital		\$ 38,310,571
6			
7	Total Non-Operating Working Capital		\$ 1,536,302

jma

2.01

AVISTA UTILITIES
 WASHINGTON ELECTRIC RESULTS -CBR
 TWELVE MONTHS ENDED DECEMBER 31, 2013
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Eliminate B & O Taxes
	Adjustment Number	2.01
	Workpaper Reference	E-EBO
REVENUES		
1	Total General Business	(\$17,313)
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	(17,313)
5	Other Revenue	(13)
6	Total Electric Revenue	(17,326)
EXPENSES		
Production and Transmission		
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	(17,251)
16	Total Distribution	(17,251)
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	-
24	Total Electric Expenses	(17,251)
25	OPERATING INCOME BEFORE FIT	(75)
FEDERAL INCOME TAX		
26	Current Accrual	(26)
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	(\$49)
RATE BASE		
PLANT IN SERVICE		
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

ma

2.01-1
Adjustment No. _____

Workpaper Ref. E-EBO-1

**AVISTA UTILITIES
ELIMINATE B & O TAXES
TWELVE MONTHS ENDED DECEMBER 31, 2013
ELECTRIC**

	<u>Washington</u>
Expense per Account 408.12	E-EBO-4 17,349,475.79
Adjustments to 408120	0.00
Expense per Account 408.12 (Results Report E-OTX-12A)	<u>17,349,475.79</u>
Excise Tax exemption for Tribal members on Tribal land per WAC 458-20-192	E-EBO-2 (98,453.34)
B&O Taxes Collected through Schedule 58 and 58A	E-EBO-2 <u>17,326,075.76</u> ✓
Net Impact on NOI Before FIT (before ID SIT)	<u>(75,053.31)</u>
	\$ (17,251,022)

For WA this adjustment eliminates the impact of Schedule 58 and WA Sch 58A from both revenues & expense.

**AVISTA UTILITIES
B & O TAX COLLECTED
TWELVE MONTHS ENDED DECEMBER 31, 2013
ELECTRIC**

DESCRIPTION	CLASS	Schedule 58	Schedule 58A (1)	12ME 12/13 Total
WASHINGTON				
GENERAL BUSINESS				
		<u>From</u>	<u>To</u>	
Residential	1	E-EBO-3 7,603,162.93	E-EBO-4 (48,749.19)	7,554,413.74
Commercial	21	E-EBO-3 8,854,468.65	E-EBO-4 (47,845.97)	8,806,622.68
Industrial-Firm-Misc	31	E-EBO-3 727,705.62	E-EBO-4 0.00	727,705.62
-Firm-Pumping	39	E-EBO-3 9,825.96	E-EBO-4 (1,127.92)	8,698.04
Street Lighting	51	E-EBO-3 216,455.83	E-EBO-4 (730.26)	215,725.57
Total General Business		17,411,618.99	(98,453.34)	\$ 17,313,166
OTHER REVENUES				
-Theft of Service	18	0.00	0.00	0.00
-Energy Exchanger	61-63	0.00	0.00	0.00
-Rent Electric Prop.	85	E-EBO-3 12,910.11	0.00	12,910.11
Total Other Revenues		12,910.11	0.00	\$ 12,910
TOTAL		17,424,529.10	(98,453.34)	17,326,075.76
(1) Reverse Interdepartmental	80	E-EBO-3 1,537.25		1,537.25

- (1) Schedule 58A reflects refunded WA excise tax embedded in rates to tribal members on tribal land per WAC 458-20-192. This amount needs to be added back to the excise tax expense to offset the elimination of the refund.
- (1) Interdepartmental revenues are not subject to B&O taxes and any entries in the revenue runs are due to errors in the revenue system and the amounts should be reversed. They are not included in the expense accrual.

source: Revenue Runs

Prep by: JS
Mgr. Review: jme

2.01-3

Electric Revenue Meters Report by Location Twelve Months Ended for Report Date : Revenue Class : %

Rate Schedule Num:058

State Cde	Ferc Acct	Revenue Class	201301	201302	201303	201304	201305	201306	201307	201308	201309	201310	201311	201312	12 Month Total
WA	440000	01 RESIDENTIAL	824,290.08	830,629.84	694,634.65	610,291.19	540,950.54	492,575.03	509,508.19	584,560.69	564,947.98	547,797.77	575,506.44	827,469.63	7,603,162.93
	442200	21 FIRM COMMERCIAL	742,898.09	739,298.30	700,471.23	680,148.88	702,044.11	727,739.89	739,910.13	809,584.87	808,753.48	759,690.35	666,420.09	775,518.43	8,854,464.65
	442300	31 FIRM INDUSTRIAL	59,652.58	60,385.01	57,570.49	58,697.86	58,670.77	60,714.52	59,598.98	64,191.19	66,563.84	61,966.16	59,855.25	59,858.99	727,705.62
	444000	39 FIRM-PUMPING-IRRIGATION ONLY	351.44	288.78	256.95	443.89	802.13	1,161.05	1,407.72	1,638.43	1,577.75	854.74	381.77	351.31	9,825.96
	444000	51 LIGHTING-PUBLIC STREET AND HWAY	17,866.35	18,866.75	18,866.66	19,037.70	18,802.29	18,801.84	18,806.78	18,655.92	18,735.72	10,487.14	18,697.67	18,690.89	216,455.83
	448000	80 INTERDEPARTMENT REVENUE	118.52	140.12	133.08	83.33	111.41	152.28	128.48	135.34	120.88	142.74	138.9	134.17	1,537.25
	454000	85 MISC-RENT FROM ELECTRIC PROPERTY	1,078.08	1,074.46	1,077.70	1,076.07	1,075.46	1,075.76	1,075.76	1,075.76	1,075.76	1,075.76	1,075.76	1,075.76	12,910.11
Total			1,646,252.04	1,650,713.26	1,473,210.78	1,369,778.72	1,322,456.73	1,302,211.37	1,330,436.02	1,480,052.20	1,461,775.41	1,382,004.66	1,324,075.88	1,683,099.28	17,426,066.35

Prep by: 

Date: 02-13-2014

2.01-4

Electric Revenue Meters Report by Location Twelve Months Ended for Report Date : '12/31/2013' , Revenue Class : '%'

Rate Schedule Num:058A

State Ferc Accl Revenue Class	Period	Revenue Amt												
		201301	201302	201303	201304	201305	201306	201307	201308	201309	201310	201311	201312	12 Month Total
WA 440000 01 RESIDENTIAL		(6,203.63)	(6,045.34)	(4,422.78)	(4,181.24)	(3,439.76)	(2,944.71)	(2,745.19)	(2,816.83)	(2,816.44)	(3,165.46)	(3,918.61)	(6,049.20)	(48,749.19) E-EBO-2
442000 21 FIRM COMMERCIAL		(5,068.87)	(5,089.69)	(4,552.56)	(3,982.41)	(3,538.02)	(3,306.57)	(3,575.46)	(3,529.94)	(3,552.48)	(3,443.75)	(3,798.22)	(4,328.00)	(47,845.97) E-EBO-2
442300 39 FIRM-PUMPING-IRRIGATION ON		(69.94)	(57.79)	(77.92)	(175.47)	26.63	(119.50)	(118.65)	(187.23)	(134.69)	(74.32)	(78.76)	(80.28)	(1,127.92) E-EBO-2
444000 51 LIGHTING-PUBLIC STREET AND		(55.82)	(58.19)	(59.27)	(59.27)	(59.27)	(60.69)	(62.46)	(62.62)	(63.16)	(63.17)	(63.17)	(730.26) E-EBO-2	
Total		(11,396.26)	(11,231.01)	(9,112.53)	(8,298.39)	(7,110.42)	(6,433.47)	(6,501.76)	(6,576.62)	(6,566.77)	(6,746.70)	(7,866.76)	(10,520.65)	(98,453.34)

Prep by: *JSS* 1st Review: *[Signature]*
 Date: 02-13-2014 Mgr. Review: *[Signature]*

Adjustment No. _____

Workpaper Ref. E-EBO-5

Transaction Analysis Selection: Accounting Period : '12ME122013' , GI Ferc Account : '408120' , Statind Parameter 1 : 'DL'

Ferc Acct Service	Jurisdiction	Transaction Amount	Electric Amt SUM	Gas North Amt SUM	Gas South Amt SUM
408120 ED	ID	3,212,542.52	3,212,542.52	0.00	0.00
	WA	17,349,475.79 E-EBO-1	17,349,475.79	0.00	0.00
		20,562,018.31	20,562,018.31	0.00	0.00
GD	ID	1,189,501.67	0.00	1,189,501.67	0.00
	OR	3,553,091.58	0.00	0.00	3,553,091.58
	WA	5,571,742.43	0.00	5,571,742.43	0.00
		10,314,335.68	0.00	6,761,244.10	3,553,091.58
Total		30,876,353.99	20,562,018.31	6,761,244.10	3,553,091.58

Expense per Account 408.12 (Results Report E-OTX-12A)

2.01-5

Prep by: SS
Mgr. Review: JMG

Date: 02-13-2014

AVISTA UTILITIES
 WASHINGTON ELECTRIC RESULTS -CBR
 TWELVE MONTHS ENDED DECEMBER 31, 2013
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Restate Property Tax 2.02 E-RPT
	Adjustment Number	2.02
	Workpaper Reference	E-RPT
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	61
12	Total Production & Transmission	61
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	122
16	Total Distribution	122
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	-
24	Total Electric Expenses	183
25	OPERATING INCOME BEFORE FIT	(183)
	FEDERAL INCOME TAX	
26	Current Accrual	(64)
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	(\$119)
	RATE BASE	
	PLANT IN SERVICE	
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

2.02-1

PAYMENTS MADE TO JURISDICTIONS FOR ELECTRIC						ALLOCATION		
Washington	Idaho	Montana	Oregon	Colstrip	Total	Washington	Idaho	Total
						64.31%	35.69%	
2,404,179	1,231,037	7,146,583	2,189,949	2,948	12,974,696	8,344,027	4,630,669	12,974,696
2,241,240	1,314,600	1,035,237	5,158		4,596,235	2,955,838	1,640,396	4,596,234
4,645,419	2,545,637	8,181,819	2,195,108	2,948	17,570,931	11,299,865	6,271,065	17,570,930
5,006,583	2,819,751				7,826,334	5,006,583	2,819,751	7,826,334
9,652,002	5,365,388	8,181,819	2,195,108	2,948	25,397,265	16,306,448	9,090,816	25,397,264

Actual Per Results

P/T:								
408150	2,404,179	1,231,037	7,146,583	2,189,949	2,948	12,974,696	8,344,027	4,630,669
408180	2,241,240	1,314,600	1,035,237	5,158		4,596,235	2,955,838	1,640,396
P/T Total	4,645,419	2,545,637	8,181,819	2,195,108	2,948	17,570,931	11,299,865	6,271,065
Dist:	5,006,583	2,819,751				7,826,334	5,006,583	2,819,751
408170	9,652,002	5,365,388	8,181,819	2,195,108	2,948	25,397,265	16,306,448	9,090,816

Actual Per Results

Current Period						
Expense	Washington	Idaho	Montana	Oregon	Colstrip	Total
P/T:	9,887,510	5,359,028	8,163,043	2,198,761	2,943	25,611,285
408150	2,462,841	1,229,578	7,130,182	2,193,594	2,943	13,019,138
408180	2,295,926	1,313,041	1,032,861	5,167		4,646,995
P/T	4,758,767	2,542,619	8,163,043	2,198,761	2,943	17,666,133
Dist:	5,128,743	2,816,409				7,945,152
408170	9,887,510	5,359,028	8,163,043	2,198,761	2,943	25,611,285

Adjustment

P/T:	58,662	(1,459)	(16,400)	3,645	(5)	44,442	28,581	15,861	44,442
408150	54,686	(1,558)	(2,376)	9	-	50,761	32,645	18,117	50,762
408180	113,348	(3,018)	(18,776)	3,653	(5)	95,202	61,226	33,978	95,204
P/T	122,160	(3,343)	-	-	-	118,818	122,160	(3,343)	118,818
Dist:	235,508	(6,360)	(18,776)	3,653	(5)	214,020	183,386	30,635	214,022
408170									

Prep by: RF 1st Review: JMA

Date: 03-13-2014

Mgr. Review: JMA

2.02-2

Adjustment No. 202

Workpaper Ref. E-RPT-1

Service:ED Jurisdiction:WA

				0		
				Dr Cr Code	D	Sum
Ferc Acct	Accounting Period	Source Id	Journal Name	0		
408150	201301	GL	500-TAX OTHER THAN INC 201301 DJ USD		200,893.00	200,893.00
	201302	GL	500-TAX OTHER THAN INC 201302 DJ USD		200,893.00	200,893.00
	201303	GL	500-TAX OTHER THAN INC 201303 DJ USD		200,893.00	200,893.00
	201304	GL	500-TAX OTHER THAN INC 201304 DJ USD		200,893.00	200,893.00
	201305	GL	500-TAX OTHER THAN INC 201305 DJ USD		200,893.00	200,893.00
	201306	GL	500-TAX OTHER THAN INC 201306 DJ USD	35,680.49	236,573.49	200,893.00
	201307	GL	500-TAX OTHER THAN INC 201307 DJ USD		184,667.00	184,667.00
	201308	GL	500-TAX OTHER THAN INC 201308 DJ USD		184,667.00	184,667.00
	201309	GL	500-TAX OTHER THAN INC 201309 DJ USD		184,667.00	184,667.00
	201310	GL	500-TAX OTHER THAN INC 201310 DJ USD		214,940.00	214,940.00
	201311	GL	500-TAX OTHER THAN INC 201311 DJ USD		214,940.00	214,940.00
	201312	GL	500-TAX OTHER THAN INC 201312 DJ USD		214,940.00	214,940.00
		Sum			35,680.49	2,439,859.49
408170	201301	GL	500-TAX OTHER THAN INC 201301 DJ USD		386,334.00	386,334.00
	201302	GL	500-TAX OTHER THAN INC 201302 DJ USD		386,334.00	386,334.00
	201303	GL	500-TAX OTHER THAN INC 201303 DJ USD		386,334.00	386,334.00
	201304	GL	500-TAX OTHER THAN INC 201304 DJ USD		386,334.00	386,334.00
	201305	GL	500-TAX OTHER THAN INC 201305 DJ USD		386,334.00	386,334.00
	201306	GL	500-TAX OTHER THAN INC 201306 DJ USD	68,616.33	454,950.33	386,334.00
	201307	GL	500-TAX OTHER THAN INC 201307 DJ USD		414,150.00	414,150.00
	201308	GL	500-TAX OTHER THAN INC 201308 DJ USD		414,150.00	414,150.00
	201309	GL	500-TAX OTHER THAN INC 201309 DJ USD		414,150.00	414,150.00
	201310	GL	500-TAX OTHER THAN INC 201310 DJ USD		482,043.00	482,043.00
	201311	GL	500-TAX OTHER THAN INC 201311 DJ USD		482,043.00	482,043.00
	201312	GL	500-TAX OTHER THAN INC 201312 DJ USD		482,043.00	482,043.00
		Sum			68,616.33	5,075,199.33
408180	201301	GL	500-TAX OTHER THAN INC 201301 DJ USD		185,440.00	185,440.00
	201302	GL	500-TAX OTHER THAN INC 201302 DJ USD		185,440.00	185,440.00
	201303	GL	500-TAX OTHER THAN INC 201303 DJ USD		185,440.00	185,440.00
	201304	GL	500-TAX OTHER THAN INC 201304 DJ USD		185,440.00	185,440.00
	201305	GL	500-TAX OTHER THAN INC 201305 DJ USD		185,440.00	185,440.00
	201306	GL	500-TAX OTHER THAN INC 201306 DJ USD	32,935.84	218,375.84	185,440.00
	201307	GL	500-TAX OTHER THAN INC 201307 DJ USD		173,850.00	173,850.00
	201308	GL	500-TAX OTHER THAN INC 201308 DJ USD		173,850.00	173,850.00
	201309	GL	500-TAX OTHER THAN INC 201309 DJ USD		173,850.00	173,850.00
	201310	GL	500-TAX OTHER THAN INC 201310 DJ USD		202,350.00	202,350.00
	201311	GL	500-TAX OTHER THAN INC 201311 DJ USD		202,350.00	202,350.00
	201312	GL	500-TAX OTHER THAN INC 201312 DJ USD		202,350.00	202,350.00
		Sum			32,935.84	2,274,175.84
Sum				137,232.66	9,789,234.66	9,652,002.00

WA 2012 Electric Property Tax

137,232.66

Prep by: RF 1st Review: _____
 Date: 03-13-2014 Mgr. Review: jma

Service:ED Jurisdiction:ID

				0		
				Dr Cr Code	D	Sum
Ferc Acct	Accounting Period	Source Id	Journal Name			
408150	201301	GL	500-TAX OTHER THAN INC 201301 DJ USD		105,485.03	105,485.03
			NSJ016 - Reclass ID Irrigation expense 2		3,436.96	3,436.96
	201302	GL	500-TAX OTHER THAN INC 201302 DJ USD		102,560.00	102,560.00
	201303	GL	500-TAX OTHER THAN INC 201303 DJ USD		102,560.00	102,560.00
	201304	GL	500-TAX OTHER THAN INC 201304 DJ USD		102,560.00	102,560.00
	201305	GL	500-TAX OTHER THAN INC 201305 DJ USD		102,560.00	102,560.00
	201306	GL	500-TAX OTHER THAN INC 201306 DJ USD		102,560.00	102,560.00
	201307	GL	500-TAX OTHER THAN INC 201307 DJ USD		93,158.00	93,158.00
	201308	GL	500-TAX OTHER THAN INC 201308 DJ USD		93,158.00	93,158.00
	201309	GL	500-TAX OTHER THAN INC 201309 DJ USD		93,158.00	93,158.00
	201310	GL	500-TAX OTHER THAN INC 201310 DJ USD		102,242.00	102,242.00
	201311	GL	500-TAX OTHER THAN INC 201311 DJ USD		102,242.00	102,242.00
	201312	GL	500-TAX OTHER THAN INC 201312 DJ USD		125,357.02	125,357.02
	Sum				1,231,037.01	1,231,037.01
408170	201301	GL	500-TAX OTHER THAN INC 201301 DJ USD		217,940.00	217,940.00
					217,940.00	217,940.00
	201302	GL	500-TAX OTHER THAN INC 201302 DJ USD		217,940.00	217,940.00
	201303	GL	500-TAX OTHER THAN INC 201303 DJ USD		217,940.00	217,940.00
	201304	GL	500-TAX OTHER THAN INC 201304 DJ USD		217,940.00	217,940.00
	201305	GL	500-TAX OTHER THAN INC 201305 DJ USD		217,940.00	217,940.00
	201306	GL	500-TAX OTHER THAN INC 201306 DJ USD		217,940.00	217,940.00
	201307	GL	500-TAX OTHER THAN INC 201307 DJ USD		231,187.00	231,187.00
	201308	GL	500-TAX OTHER THAN INC 201308 DJ USD		231,187.00	231,187.00
	201309	GL	500-TAX OTHER THAN INC 201309 DJ USD		231,187.00	231,187.00
	201310	GL	500-TAX OTHER THAN INC 201310 DJ USD		253,729.00	253,729.00
	201311	GL	500-TAX OTHER THAN INC 201311 DJ USD		253,729.00	253,729.00
	201312	GL	500-TAX OTHER THAN INC 201312 DJ USD		311,092.41	311,092.41
	Sum				2,819,751.41	2,819,751.41
408180	201301	GL	500-TAX OTHER THAN INC 201301 DJ USD		106,833.00	106,833.00
					106,833.00	106,833.00
	201302	GL	500-TAX OTHER THAN INC 201302 DJ USD		106,833.00	106,833.00
	201303	GL	500-TAX OTHER THAN INC 201303 DJ USD		106,833.00	106,833.00
	201304	GL	500-TAX OTHER THAN INC 201304 DJ USD		106,833.00	106,833.00
	201305	GL	500-TAX OTHER THAN INC 201305 DJ USD		106,833.00	106,833.00
	201306	GL	500-TAX OTHER THAN INC 201306 DJ USD		106,833.00	106,833.00
	201307	GL	500-TAX OTHER THAN INC 201307 DJ USD		102,987.00	102,987.00
	201308	GL	500-TAX OTHER THAN INC 201308 DJ USD		102,987.00	102,987.00
	201309	GL	500-TAX OTHER THAN INC 201309 DJ USD		102,987.00	102,987.00
	201310	GL	500-TAX OTHER THAN INC 201310 DJ USD		113,029.00	113,029.00
	201311	GL	500-TAX OTHER THAN INC 201311 DJ USD		113,029.00	113,029.00
	201312	GL	500-TAX OTHER THAN INC 201312 DJ USD		138,582.76	138,582.76
	Sum				1,314,599.76	1,314,599.76
Sum					5,365,388.18	5,365,388.18

Prep by: RF 1st Review: _____
Date: 03-10-2014 Mgr. Review: [Signature]

Adjustment No. 202

Workpaper Ref. E-RPT-3

2.024

Service:ED Jurisdiction:MT

Ferc Acct	Accounting Period	Source Id	Journal Name	Dr Cr Code		Sum
				D	0	
408150	201301	GL	500-TAX OTHER THAN INC 201301 DJ USD		617,467.00	617,467.00
	201302	GL	500-TAX OTHER THAN INC 201302 DJ USD		593,267.00	593,267.00
	201303	GL	500-TAX OTHER THAN INC 201303 DJ USD		593,267.00	593,267.00
	201304	GL	500-TAX OTHER THAN INC 201304 DJ USD		593,267.00	593,267.00
	201305	GL	500-TAX OTHER THAN INC 201305 DJ USD		593,267.00	593,267.00
	201306	GL	500-TAX OTHER THAN INC 201306 DJ USD		593,267.00	593,267.00
	201307	GL	500-TAX OTHER THAN INC 201307 DJ USD		584,503.00	584,503.00
	201308	GL	500-TAX OTHER THAN INC 201308 DJ USD		584,503.00	584,503.00
	201309	GL	500-TAX OTHER THAN INC 201309 DJ USD		539,129.00	539,129.00
	201310	GL	500-TAX OTHER THAN INC 201310 DJ USD		539,129.00	539,129.00
	201311	GL	500-TAX OTHER THAN INC 201311 DJ USD		731,013.61	731,013.61
	201312	GL	500-TAX OTHER THAN INC 201312 DJ USD		7,146,582.61	7,146,582.61
	Sum					
408180	201301	GL	500-TAX OTHER THAN INC 201301 DJ USD		84,200.00	84,200.00
	201302	GL	500-TAX OTHER THAN INC 201302 DJ USD		80,900.00	80,900.00
	201303	GL	500-TAX OTHER THAN INC 201303 DJ USD		80,900.00	80,900.00
	201304	GL	500-TAX OTHER THAN INC 201304 DJ USD		80,900.00	80,900.00
	201305	GL	500-TAX OTHER THAN INC 201305 DJ USD		80,900.00	80,900.00
	201306	GL	500-TAX OTHER THAN INC 201306 DJ USD		80,900.00	80,900.00
	201307	GL	500-TAX OTHER THAN INC 201307 DJ USD		89,664.00	89,664.00
	201308	GL	500-TAX OTHER THAN INC 201308 DJ USD		89,664.00	89,664.00
	201309	GL	500-TAX OTHER THAN INC 201309 DJ USD		89,664.00	89,664.00
	201310	GL	500-TAX OTHER THAN INC 201310 DJ USD		82,703.00	82,703.00
	201311	GL	500-TAX OTHER THAN INC 201311 DJ USD		82,703.00	82,703.00
	201312	GL	500-TAX OTHER THAN INC 201312 DJ USD		112,138.59	112,138.59
	Sum					
Sum						
						1,035,236.59
						8,181,819.20
						8,181,819.20

Prep by: RF 1st Review: JMA
 Date: 03-10-2014 Mgr. Review:

Adjustment No. 202

Workpaper Ref. E-RPT-4

202-5

Service:ED Jurisdiction:AN

Ferc Acct	Accounting Period	Source Id	Journal Name	Transaction Amt SUM		
				Dr Cr Code	D	
408150	201301	GL	401-COL EXP 201301 DJ USD		248.22	248.22
	201302	GL	401-COL EXP 201302 DJ USD		248.26	248.26
	201303	GL	401-COL EXP 201303 DJ USD		248.26	248.26
	201304	GL	401-COL EXP 201304 DJ USD		248.26	248.26
	201305	GL	401-COL EXP 201305 DJ USD		252.82	252.82
	201306	GL	401-COL EXP 201306 DJ USD		248.26	248.26
	201307	GL	401-COL EXP 201307 DJ USD		248.26	248.26
	201308	GL	401-COL EXP 201308 DJ USD		248.26	248.26
	201309	GL	401-COL EXP 201309 DJ USD		248.26	248.26
	201310	GL	401-COL EXP 201310 DJ USD		248.26	248.26
	201311	GL	401-COL EXP 201311 DJ USD		248.26	248.26
	201312	GL	401-COL EXP 201312 DJ USD		212.62	212.62
Sum					2,948.00	2,948.00
Sum					2,948.00	2,948.00

Prep by: RF 1st Review: Jma
 Date: 03-10-2014 Mgr. Review:

Adjustment No. 202

Workpaper Ref. E-RPT-5

2.02-6

Service:ED Jurisdiction:OR

Ferc Acct	Accounting Period	Source Id	Journal Name	Transaction Amt SUM	
				Dr Cr Code	D
408150	201301	GL	500-TAX OTHER THAN INC 201301 DJ USD		170,362.42
	201302	GL	500-TAX OTHER THAN INC 201302 DJ USD		170,362.42
	201303	GL	500-TAX OTHER THAN INC 201303 DJ USD		170,362.42
	201304	GL	500-TAX OTHER THAN INC 201304 DJ USD		170,362.42
	201305	GL	500-TAX OTHER THAN INC 201305 DJ USD		170,362.42
	201306	GL	500-TAX OTHER THAN INC 201306 DJ USD		170,362.42
	201307	GL	500-TAX OTHER THAN INC 201307 DJ USD		174,833.00
	201308	GL	500-TAX OTHER THAN INC 201308 DJ USD		174,833.00
	201309	GL	500-TAX OTHER THAN INC 201309 DJ USD		174,833.00
	201310	GL	500-TAX OTHER THAN INC 201310 DJ USD		236,498.83
	201311	GL	500-TAX OTHER THAN INC 201311 DJ USD		236,498.83
	201312	GL	500-TAX OTHER THAN INC 201312 DJ USD		170,278.23
	Sum				2,189,949.41
408180	201301	GL	500-TAX OTHER THAN INC 201301 DJ USD		66.50
	201302	GL	500-TAX OTHER THAN INC 201302 DJ USD		66.50
	201303	GL	500-TAX OTHER THAN INC 201303 DJ USD		66.50
	201304	GL	500-TAX OTHER THAN INC 201304 DJ USD		66.50
	201305	GL	500-TAX OTHER THAN INC 201305 DJ USD		66.50
	201306	GL	500-TAX OTHER THAN INC 201306 DJ USD		66.50
	201307	GL	500-TAX OTHER THAN INC 201307 DJ USD		666.67
	201308	GL	500-TAX OTHER THAN INC 201308 DJ USD		666.67
	201309	GL	500-TAX OTHER THAN INC 201309 DJ USD		666.67
	201310	GL	500-TAX OTHER THAN INC 201310 DJ USD		1,000.00
	201311	GL	500-TAX OTHER THAN INC 201311 DJ USD		1,000.00
	201312	GL	500-TAX OTHER THAN INC 201312 DJ USD		759.17
	Sum				5,158.18
Sum				2,195,107.59	2,195,107.59

Prep by: RF 1st Review: [Signature]
 Date: 03-10-2014 Mgr. Review: [Signature]

2.02-7

Adjustment No. 7.02

Workpaper Ref. HPA-1

		REVISED 2013	
		Actual / Estimate 2013	
SUMMARY:			
ELECTRIC:			
WASHINGTON		9,888	✓
EST ADJ TO WASH			
IDAHO		5,359	✓
MONTANA		8,163	✓
OREGON - Transm line only		9	✓
OREGON - Coyote Springs II		2,189	✓
	SUBTOTAL	25,608	
GAS:			
WASHINGTON		2,489	
IDAHO		1,255	
OREGON		2,137	
OTHER		0	
	SUBTOTAL	5,882	
TOTAL EST TAX		31,490	
		Uses 0,1,5,2% levy increases	
		3.641%	

Prep by: RF

1st Review: _____

Date: 03-10-2014

Mgr. Review: JMO

2.03

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS -CBR
TWELVE MONTHS ENDED DECEMBER 31, 2013
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Uncollectible Expense
	Adjustment Number	2.03
	Workpaper Reference	E-UE
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	741
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	-
24	Total Electric Expenses	741
25	OPERATING INCOME BEFORE FIT	(741)
	FEDERAL INCOME TAX	
26	Current Accrual	(259)
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	(\$482) ✓
	RATE BASE	
	PLANT IN SERVICE	
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

**AVISTA UTILITIES
UNCOLLECTIBLES ADJUSTMENT
TWELVE MONTHS ENDED DECEMBER 31, 2013**

CALCULATION OF ADJUSTMENT:

	<u>SYSTEM</u>	<u>WASHINGTON</u>	<u>IDAHO</u>
ELECTRIC			
Actual Net Write-offs (1)	3,050,079	2,404,197 ✓	645,882
Less:			
Accrual for Write-offs (2)	<u>2,534,687</u>	<u>1,662,720</u>	<u>871,967</u>
Equals			
Net Under (Over) Accrued	<u>515,392</u>	<u>741,477</u>	<u>(226,085)</u>
GAS			
Actual Net Write-offs (1)	919,960	743,482	176,478
Less:			
Accrual for Write-offs (2)	<u>1,581,975</u>	<u>1,050,122</u>	<u>531,853</u>
Equals			
Net Under (Over) Accrued	<u>(662,015)</u>	<u>(306,640)</u>	<u>(355,375)</u>

Notes:

- (1) Actual Net Write-offs from calculation below, "Allocation of Write-offs to Services."
- (2) Accrual for Write-offs from E-OPS and G-OPS Results of Operations reports, Account 904 totals.

ALLOCATION OF WRITE-OFFS TO SERVICES:

	<u>Sales to Ultimate Customers (1)</u> (a)	<u>Percent</u> (b)	<u>Allocated Net Write-offs (2)</u> (c)
WASHINGTON TOTALS			
Electric	✓ 495,839,846	76.380%	2,404,197
Gas	153,295,045	23.620%	743,482
Total	✓ <u>649,134,891</u>	100.000%	<u>3,147,679</u>
IDAHO TOTALS			
Electric	247,633,413	78.540%	645,882
Gas	67,678,590	21.460%	176,478
Total	✓ <u>315,312,003</u>	100.000%	<u>822,360</u>
Total Company	<u>964,446,894</u>		<u>3,970,039</u>

- (1) Sales to Ultimate Customers plus Transportation Revenue from E-OPS and G-OPS Results of Operations reports.
- (2) Allocated Write-offs from Account 144xxx Query.

	<u>Acct 144 Sub</u>	<u>Amount</u>	
<u>Washington</u>			
Write-Offs WA	200	4,686,636	C-UE-2
Reinstatements WA	600	(848,375)	C-UE-2
Recoveries WA	700	<u>(690,582)</u>	C-UE-2
		3,147,679	
<u>Idaho</u>			
Write-Offs ID	200	1,477,742	C-UE-2
Reinstatements ID	600	(383,199)	C-UE-2
Recoveries ID	700	<u>(272,184)</u>	C-UE-2
		822,360	
		3,970,038	

1 check

Prep by: SS 1st Review: _____
Date: 03-25-2014 Mgr. Review: Jma

Jurisdiction: WA
12ME 201312

Ferc Acct	Transaction Desc	Journal Name	Accounting	Transaction Amount	Beginning Balance	Monthly Activity Amt	Ending Balance
144200	AVA CSSCAE 201301 CSS CAE Non-	AVA CSSCAE 201301 CSS CAE Non-Revenue Ot	201301	301,479.70	56,688,093.39	(3,776,289.10)	52,911,804.29
	AVA CSSCAE 201302 CSS CAE Non-	AVA CSSCAE 201302 CSS CAE Non-Revenue Ot	201302	277,764.54	52,911,804.29	(3,094,709.70)	49,817,094.59
	AVA CSSCAE 201303 CSS CAE Non-	AVA CSSCAE 201303 CSS CAE Non-Revenue Ot	201303	374,847.04	49,817,094.59	(17,381,106.15)	32,435,988.44
	AVA CSSCAE 201304 CSS CAE Non-	AVA CSSCAE 201304 CSS CAE Non-Revenue Ot	201304	363,676.92	32,435,988.44	360,829.06	32,796,817.50
	AVA CSSCAE 201305 CSS CAE Non-	AVA CSSCAE 201305 CSS CAE Non-Revenue Ot	201305	447,037.09	32,796,817.50	2,387,030.49	35,183,847.99
	AVA CSSCAE 201306 CSS CAE Non-	AVA CSSCAE 201306 CSS CAE Non-Revenue Ot	201306	477,727.41	35,183,847.99	477,727.41	35,661,575.40
	AVA CSSCAE 201307 CSS CAE Non-	AVA CSSCAE 201307 CSS CAE Non-Revenue Ot	201307	451,108.54	35,661,575.40	446,978.95	36,108,554.35
	AVA CSSCAE 201308 CSS CAE Non-	AVA CSSCAE 201308 CSS CAE Non-Revenue Ot	201308	424,860.26	36,108,554.35	424,860.26	36,533,414.61
	AVA CSSCAE 201309 CSS CAE Non-	AVA CSSCAE 201309 CSS CAE Non-Revenue Ot	201309	369,985.03	36,533,414.61	369,985.03	36,903,399.64
	AVA CSSCAE 201310 CSS CAE Non-	AVA CSSCAE 201310 CSS CAE Non-Revenue Ot	201310	379,317.93	36,903,399.64	379,317.93	37,282,717.57
	AVA CSSCAE 201311 CSS CAE Non-	AVA CSSCAE 201311 CSS CAE Non-Revenue Ot	201311	285,828.49	37,282,717.57	285,828.49	37,568,546.06
	AVA CSSCAE 201312 CSS CAE Non-	AVA CSSCAE 201312 CSS CAE Non-Revenue Ot	201312	533,003.73	37,568,546.06	533,003.73	38,101,549.79
				4,686,635.68	479,891,853.83	(18,586,543.60)	461,305,310.23
				(3,372,474.24)	52,911,804.29	(3,094,709.70)	49,817,094.59
				48,115.00	56,688,093.39	455,477.82	55,426,832.20
				1,939,993.40	54,971,354.38	2,387,030.49	35,183,847.99
				(17,755,953.19)	49,817,094.59	(17,381,106.15)	32,435,988.44
				(2,846.86)	32,435,988.44	360,829.06	32,796,817.50
				(4,125,883.80)	56,688,093.39	(3,776,289.10)	52,911,804.29
				(23,269,277.87)	336,309,245.98	(24,825,056.68)	311,484,189.30
				(18,582,642.19)	816,201,099.81	(43,411,600.28)	772,789,499.53

Ferc Acct	Transaction Desc	Journal Name	Accounting	Transaction Amount	Beginning Balance	Monthly Activity Amt	Ending Balance
144600	AVA CSSCAE 201301 CSS CAE Non-	AVA CSSCAE 201301 CSS CAE Non-Revenue Ot	201301	(56,792.25)	(10,584,122.60)	(20,581.47)	(10,604,704.07)
	AVA CSSCAE 201302 CSS CAE Non-	AVA CSSCAE 201302 CSS CAE Non-Revenue Ot	201302	(77,678.27)	(10,604,704.07)	155,785.35	(10,448,918.72)
	AVA CSSCAE 201303 CSS CAE Non-	AVA CSSCAE 201303 CSS CAE Non-Revenue Ot	201303	(84,120.95)	(10,448,918.72)	292,480.03	(10,156,438.69)
	AVA CSSCAE 201304 CSS CAE Non-	AVA CSSCAE 201304 CSS CAE Non-Revenue Ot	201304	(77,419.34)	(10,156,438.69)	(77,419.34)	(10,233,858.03)
	AVA CSSCAE 201305 CSS CAE Non-	AVA CSSCAE 201305 CSS CAE Non-Revenue Ot	201305	(85,957.48)	(10,233,858.03)	(85,957.48)	(10,319,815.51)
	AVA CSSCAE 201306 CSS CAE Non-	AVA CSSCAE 201306 CSS CAE Non-Revenue Ot	201306	(68,097.44)	(20,639,631.02)	(136,194.88)	(20,775,825.90)
	AVA CSSCAE 201307 CSS CAE Non-	AVA CSSCAE 201307 CSS CAE Non-Revenue Ot	201307	(69,586.84)	(10,387,912.95)	(69,586.84)	(10,457,499.79)
	AVA CSSCAE 201308 CSS CAE Non-	AVA CSSCAE 201308 CSS CAE Non-Revenue Ot	201308	(73,506.10)	(10,457,499.79)	(73,506.10)	(10,531,005.89)
	AVA CSSCAE 201309 CSS CAE Non-	AVA CSSCAE 201309 CSS CAE Non-Revenue Ot	201309	(74,232.74)	(10,531,005.89)	(74,232.74)	(10,605,238.63)
	AVA CSSCAE 201310 CSS CAE Non-	AVA CSSCAE 201310 CSS CAE Non-Revenue Ot	201310	(61,851.02)	(10,605,238.63)	(61,851.02)	(10,667,089.65)
	AVA CSSCAE 201311 CSS CAE Non-	AVA CSSCAE 201311 CSS CAE Non-Revenue Ot	201311	(63,559.20)	(10,667,089.65)	(63,559.20)	(10,730,648.85)
	AVA CSSCAE 201312 CSS CAE Non-	AVA CSSCAE 201312 CSS CAE Non-Revenue Ot	201312	(55,573.34)	(10,730,648.85)	(55,573.34)	(10,786,222.19)
				(648,374.97)	(136,047,068.89)	(270,197.03)	(136,317,265.92)
				233,463.62	(10,604,704.07)	155,785.35	(10,448,918.72)
				36,210.78	(10,584,122.60)	(20,581.47)	(10,604,704.07)
				376,600.98	(10,448,918.72)	292,480.03	(10,156,438.69)
				646,275.38	(31,637,745.39)	427,683.91	(31,210,061.48)
				(202,099.69)	(167,684,814.28)	157,486.88	(167,527,327.40)

Ferc Acct	Transaction Desc	Journal Name	Accounting	Transaction Amount	Beginning Balance	Monthly Activity Amt	Ending Balance
	CSS Write-off Purge						
	Journal Import Created						
	WO Purged Accounts						

Sum

2.03-3

Account	Journal Name	Accounting	Transaction Amount	Beginning Balance	Monthly Activity Amt	Ending Balance
144700	AVA CSSCAE 201301 CSS CAE Non-Revenue Ot	201301	(59,965.84)	(17,876,488.66)	7,467,486.00	(10,409,002.66)
	AVA CSSCAE 201302 CSS CAE Non-Revenue Ot	201302	(80,890.66)	(10,409,002.66)	384,409.76	(10,024,592.90)
	AVA CSSCAE 201303 CSS CAE Non-Revenue Ot	201303	(54,993.92)	(10,024,592.90)	988,920.36	(9,035,672.54)
	AVA CSSCAE 201304 CSS CAE Non-Revenue Ot	201304	(53,053.59)	(9,035,672.54)	(106,107.18)	(9,141,779.72)
	AVA CSSCAE 201305 CSS CAE Non-Revenue Ot	201305	(59,965.02)	(9,141,779.72)	(119,930.04)	(9,261,709.76)
	AVA CSSCAE 201306 CSS CAE Non-Revenue Ot	201306	(42,042.42)	(9,261,709.76)	(84,084.84)	(9,345,794.60)
	AVA CSSCAE 201307 CSS CAE Non-Revenue Ot	201307	(58,961.54)	(9,345,794.60)	(117,923.08)	(9,463,717.68)
	AVA CSSCAE 201308 CSS CAE Non-Revenue Ot	201308	(68,857.06)	(9,463,717.68)	(137,714.12)	(9,601,431.80)
	AVA CSSCAE 201309 CSS CAE Non-Revenue Ot	201309	(52,664.40)	(9,601,431.80)	(105,328.80)	(9,706,760.60)
	AVA CSSCAE 201310 CSS CAE Non-Revenue Ot	201310	(70,077.57)	(9,706,760.60)	(140,155.14)	(9,846,915.74)
	AVA CSSCAE 201311 CSS CAE Non-Revenue Ot	201311	(39,653.75)	(9,846,915.74)	(79,307.50)	(9,926,223.24)
	AVA CSSCAE 201312 CSS CAE Non-Revenue Ot	201312	(49,456.28)	(9,926,223.24)	(99,094.08)	(10,025,317.32)
			(690,582.05)	(123,640,089.90)	7,851,171.34	(115,788,918.56)
	CSS Write-off Purge		273,140.51	(5,204,501.33)	192,204.88	(5,012,296.45)
	Journal Import Created		3,793,708.84	(8,938,244.33)	3,733,743.00	(5,204,501.33)
			(44.97)	(5,204,501.33)	192,204.88	(5,012,296.45)
	On-line Cash Recon		(90.76)	(4,963,111.62)	(49,547.04)	(5,012,658.66)
	WO Purged Accounts		549,454.10	(5,012,296.45)	494,460.18	(4,517,836.27)
			4,616,167.72	(29,322,655.06)	4,563,065.90	(24,759,589.16)
Sum			3,925,585.67	(152,962,744.96)	12,414,237.24	(140,548,507.72)

Account	Journal Name	Accounting	Transaction Amount	Beginning Balance	Monthly Activity Amt	Ending Balance
144200	AVA CSSCAE 201301 CSS CAE Non-Revenue Ot	201301	71,322.56	25,578,104.00	(2,042,450.20)	23,535,653.74
	AVA CSSCAE 201302 CSS CAE Non-Revenue Ot	201302	76,164.47	23,535,654.00	(1,563,749.57)	21,971,904.17
	AVA CSSCAE 201303 CSS CAE Non-Revenue Ot	201303	111,000.75	21,971,904.17	(6,174,946.83)	15,796,957.34
	AVA CSSCAE 201304 CSS CAE Non-Revenue Ot	201304	124,265.01	15,796,957.00	124,265.01	15,921,222.35
	AVA CSSCAE 201305 CSS CAE Non-Revenue Ot	201305	179,870.20	15,921,222.00	289,692.77	16,210,915.12
	AVA CSSCAE 201306 CSS CAE Non-Revenue Ot	201306	203,798.59	16,210,915.00	203,798.59	16,414,713.71
	AVA CSSCAE 201307 CSS CAE Non-Revenue Ot	201307	160,369.75	16,414,714.00	160,369.75	16,575,083.46
	AVA CSSCAE 201308 CSS CAE Non-Revenue Ot	201308	147,697.78	16,575,083.00	147,697.78	16,722,781.24
	AVA CSSCAE 201309 CSS CAE Non-Revenue Ot	201309	123,817.91	16,722,781.00	16,846,599.15	16,846,599.15
	AVA CSSCAE 201310 CSS CAE Non-Revenue Ot	201310	107,463.40	16,846,599.00	107,463.40	16,954,062.55
	AVA CSSCAE 201311 CSS CAE Non-Revenue Ot	201311	95,346.83	16,954,063.00	95,346.83	17,049,409.38
	AVA CSSCAE 201312 CSS CAE Non-Revenue Ot	201312	76,624.68	17,049,409.00	76,624.68	17,126,034.06
			1,477,741.93	219,577,405.00	(8,452,069.88)	211,125,336.27
Sum			1,477,741.93	219,577,405.00	(8,452,069.88)	211,125,336.27

Account	Journal Name	Accounting	Transaction Amount	Beginning Balance	Monthly Activity Amt	Ending Balance
144600	AVA CSSCAE 201301 CSS CAE Non-Revenue Ot	201301	(27,141.05)	(4,952,144.00)	52,162.90	(4,899,981.02)
	AVA CSSCAE 201302 CSS CAE Non-Revenue Ot	201302	(35,605.46)	(4,899,981.00)	144,195.64	(4,755,785.38)
	AVA CSSCAE 201303 CSS CAE Non-Revenue Ot	201303	(37,168.99)	(4,755,785.00)	126,490.29	(4,629,295.09)
	AVA CSSCAE 201304 CSS CAE Non-Revenue Ot	201304	(28,674.46)	(4,629,295.00)	(28,674.46)	(4,657,969.55)
	AVA CSSCAE 201305 CSS CAE Non-Revenue Ot	201305	(32,483.48)	(4,657,970.00)	(32,483.48)	(4,690,453.03)
	AVA CSSCAE 201306 CSS CAE Non-Revenue Ot	201306	(25,882.80)	(4,690,453.00)	(25,882.80)	(4,716,335.83)
	AVA CSSCAE 201307 CSS CAE Non-Revenue Ot	201307	(35,544.84)	(4,716,336.00)	(35,544.84)	(4,751,880.67)
	AVA CSSCAE 201308 CSS CAE Non-Revenue Ot	201308	(26,963.91)	(4,751,881.00)	(26,963.91)	(4,778,844.58)
	AVA CSSCAE 201309 CSS CAE Non-Revenue Ot	201309	(35,269.19)	(4,778,845.00)	(35,269.19)	(4,814,113.77)
	AVA CSSCAE 201310 CSS CAE Non-Revenue Ot	201310	(39,693.18)	(4,814,114.00)	(39,693.18)	(4,853,806.95)
	AVA CSSCAE 201311 CSS CAE Non-Revenue Ot	201311	(35,075.82)	(4,853,807.00)	(35,075.82)	(4,888,882.77)
	AVA CSSCAE 201312 CSS CAE Non-Revenue Ot	201312	(23,695.62)	(4,888,883.00)	(23,695.62)	(4,912,578.39)
Sum			(8,452,069.88)	306,584,289.00	(17,943,523.71)	288,640,766.64

				(383,198.80)	C-UE-1	(57,389,494.00)	39,566.53	(57,349,927.03)
201301	451-CSS RECON 201301 SJ USD			79,303.95		(4,952,144.00)	52,162.90	(4,899,981.02)
201302	451-CSS RECON 201302 SJ USD			179,801.10		(4,899,981.00)	144,195.64	(4,755,785.38)
201303	451-CSS RECON 201303 SJ USD			163,659.28		(4,755,785.00)	126,490.29	(4,629,295.09)
				422,764.33		(14,607,910.00)	322,848.83	(14,285,061.49)
	Sum			39,566.53		(71,997,404.00)	362,414.36	(71,634,988.52)
201301	AVA CSSCAE 201301 CSS CAE Non-Revenue Ot			(15,344.42)		(4,374,416.00)	1,830,152.00	(2,544,263.96)
201302	AVA CSSCAE 201302 CSS CAE Non-Revenue Ot			(38,049.22)		(2,544,264.00)	76,885.19	(2,467,378.77)
201303	AVA CSSCAE 201303 CSS CAE Non-Revenue Ot			(28,244.40)		(2,467,379.00)	187,815.87	(2,279,562.90)
201304	AVA CSSCAE 201304 CSS CAE Non-Revenue Ot			(21,440.88)		(2,279,563.00)	(21,440.88)	(2,301,003.78)
201305	AVA CSSCAE 201305 CSS CAE Non-Revenue Ot			(20,918.25)		(2,301,004.00)	(20,918.25)	(2,321,922.03)
201306	AVA CSSCAE 201306 CSS CAE Non-Revenue Ot			(19,804.90)		(2,321,922.00)	(19,804.90)	(2,341,726.93)
201307	AVA CSSCAE 201307 CSS CAE Non-Revenue Ot			(24,317.29)		(2,341,727.00)	(24,317.29)	(2,366,044.22)
201308	AVA CSSCAE 201308 CSS CAE Non-Revenue Ot			(27,780.15)		(2,366,044.00)	(27,780.15)	(2,393,824.37)
201309	AVA CSSCAE 201309 CSS CAE Non-Revenue Ot			(19,613.87)		(2,393,824.00)	(19,613.87)	(2,413,438.24)
201310	AVA CSSCAE 201310 CSS CAE Non-Revenue Ot			(20,844.82)		(2,413,438.00)	(20,844.82)	(2,434,283.06)
201311	AVA CSSCAE 201311 CSS CAE Non-Revenue Ot			(20,123.66)		(2,434,283.00)	(20,123.66)	(2,454,406.72)
201312	AVA CSSCAE 201312 CSS CAE Non-Revenue Ot			(15,701.65)		(2,454,407.00)	(15,701.65)	(2,470,108.37)
	Sum			(272,183.51)	C-UE-1	(30,692,271.00)	1,904,307.59	(28,787,963.35)
201301	451-CSS RECON 201301 SJ USD			1,845,496.42		(4,374,416.00)	1,830,152.00	(2,544,263.96)
201302	451-CSS RECON 201302 SJ USD			114,934.41		(2,544,264.00)	76,885.19	(2,467,378.77)
201303	451-CSS RECON 201303 SJ USD			216,060.27		(2,467,379.00)	187,815.87	(2,279,562.90)
	Sum			2,176,491.10		(9,386,059.00)	2,094,853.06	(7,291,205.63)
	Sum			1,904,307.59		(40,078,330.00)	3,999,160.65	(36,079,168.98)

2.04

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS -CBR
TWELVE MONTHS ENDED DECEMBER 31, 2013
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Regulatory Expense
	Adjustment Number	2.04
	Workpaper Reference	E-RE
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	15
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	15
24	Total Electric Expenses	15
25	OPERATING INCOME BEFORE FIT	(15)
	FEDERAL INCOME TAX	
26	Current Accrual	(5)
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	(\$10)
	RATE BASE	
	PLANT IN SERVICE	
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

2.04-1

Adjustment No. _____

Workpaper Ref. E-RE-1

**Avista Utilities
Calculation of Regulatory Expense Adjustment - Electric
Twelve Months Ended December 31, 2013**

	<u>System</u>		<u>Washington</u>		<u>Idaho</u>
Revised Expense:					
WUTC	996,990	E-RE-2	996,990		
IPUC	629,970			E-RE-2	629,970
FERC	E-RE-4 ✓ 2,451,578		1,576,610		874,968
Total Revised Expense	<u>4,078,538</u>		<u>2,573,600</u>		<u>1,504,938</u>
Note 1 - Prod/Trans Ratio (Results Report E-ALL-12A)	100.000%		64.310%		35.690%
Less Accrual:					
WUTC	957,405	E-RE-3	957,405		
IPUC	573,860			E-RE-3	573,860
FERC	E-RE-3 ✓ 2,489,696		1,601,123		888,572
Total Accrual	<u>4,020,961</u>		<u>2,558,528</u>		<u>1,462,433</u>
Adjustment	<u><u>57,577</u></u>		<u><u>15,072</u></u>		<u><u>42,505</u></u>

✓

Avista Utilities
WUTC and IPUC Filing Fees Adjustment
Twelve Months Ended December 31, 2013

	WUTC AND IPUC FEES		
	Total	Washington	Idaho
Electric Revenues: (1)			
Sales to Ultimate Consumers:			
(499) Unbilled	-543,700	-344,061	-199,639
(440) Residential	331,488,412	225,028,567	106,459,845
(442) Commercial / Industrial	404,157,920	265,391,247	138,766,673
(444) Public Street & Highway	7,266,653	4,880,485	2,386,168
(448) Interdepartmental Revenues	1,103,974	883,608	220,366
Total Sales to Ultimate Consumers	743,473,259	495,839,846	247,633,413
Other Operating Revenues:			
(451) Misc Service Revenues	590,953	370,102	220,851
(453) Sales of Water/Water Power	432,332	278,033	154,299
(454) Rent from Electric Property	3,023,492	2,032,230	991,262
Total Other Operating Revenues	4,046,777	2,680,365	1,366,412
Total Electric Subject to Fees	747,520,036	498,520,211	248,999,825
Fee Calculation			
First \$50,000 @ .001 (Washington)		0.001000	
Fee Rate (2)		0.002000	0.002530
REGULATORY FEES	1,626,960	996,990	629,970

- Electric excludes: Acct 456 , Other Elec Revenues and Acct 447, Sales for Resale on the basis that those services are resold and taxed at the retail level.

- Electric includes: Acct 448, Interdepartmental Revenues, since Avista is end user.

Notes:

- (1) Figures from Results report E-OPS-12A
- (2) Rate from 2013 Commission Fees letters/orders:
WA, Per Letter dated April 19, 2013, assessment rate is .002530
ID, Order No. 32781

Prep by: SSDate: 02-13-2014Mgr. Review: Jma

Transaction Project Accounting Analysis Selection: Accounting Period : '12ME201312' , GI Ferc Account : '928%


Ferc Acct:928000	Service:ED	Expenditure Type:928 Regulatory Fees
---------------------	------------	--

				Dr Cr Code	Total
Jurisdiction	Accounting Period	Ava Jet	Project Number		
AN	201301	465-PS ACC	9800545		213,511.00
	201302	465-PS ACC	9800545		213,511.00
	201303	465-PS ACC	9800545		213,511.00
	201304	465-PS ACC	9800545		213,511.00
	201305	465-PS ACC	9800545		213,511.00
	201306	465-PS ACC	9800545		213,511.00
	201307	465-PS ACC	9800545		213,511.00
	201308	465-PS ACC	9800545		236,594.00
	201309	465-PS ACC	9800545		121,348.59
	201310	465-PS ACC	9800545		212,392.00
	201311	465-PS ACC	9800545		212,392.00
	201312	465-PS ACC	9800545		212,392.00
	Sum				2,489,695.59
ID	201301	102-MISC A	3805013		49,692.00
	201302	102-MISC A	3805013		49,692.00
	201303	102-MISC A	3805013		49,692.00
	201304	102-MISC A	3805013		49,692.00
	201305	102-MISC A	3805013		49,692.00
	201306	102-MISC A	3805013		49,692.00
	201307	102-MISC A	3805013		49,692.00
	201308	102-MISC A	3805013		49,692.00
	201309	102-MISC A	3805013		49,692.00
	201310	102-MISC A	3805013		42,210.75
	201311	102-MISC A	3805013		42,210.75
	201312	102-MISC A	3805013		42,210.74
	Sum				573,860.24
WA	201301	102-MISC A	2805036		79,792.00
	201302	102-MISC A	2805036		79,792.00
	201303	102-MISC A	2805036		79,792.00
	201304	102-MISC A	2805036		79,781.00
	201305	102-MISC A	2805036		79,781.00
	201306	102-MISC A	2805036		79,781.00
	201307	102-MISC A	2805036		79,781.00
	201308	102-MISC A	2805036		79,781.00
	201309	102-MISC A	2805036		79,781.00
	201310	102-MISC A	2805036		79,781.00
	201311	102-MISC A	2805036		79,781.00
	201312	102-MISC A	2805036		79,780.81
	Sum				957,404.81
Total for 928 Regulatory Fees					4,020,960.64

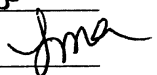
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✗

Prep by: 

Date: 02-13-2014

Mgr. Review: 

2.04-4

FERC ELECTRIC CHARGES

242310 ED AN

	Expense Accrual	Payments	Ending Balance
201301	(29,511.00)		(29,511.00)
201302	(29,511.00)		(59,022.00)
201303	(29,511.00)		(88,533.00)
201304	(29,511.00)		(118,044.00)
201305	(29,511.00)		(147,555.00)
201306	(29,511.00)		(177,066.00)
201307	(29,511.00)		(206,577.00)
201308	(52,594.00)	347,693.00	88,522.00
201309	(32,464.00)		56,058.00
201310	(32,464.00)		23,594.00
201311	(32,464.00)		(8,870.00)
201312	(32,464.00)		(41,334.00)
	(389,027.00)	347,693.00	

FERC HYDRO CHARGES

242300 ED AN

	Expense Accrual	Payments	Ending Balance
201301	(184,000.00)		(184,000.00)
201302	(184,000.00)		(368,000.00)
201303	(184,000.00)		(552,000.00)
201304	(184,000.00)		(736,000.00)
201305	(184,000.00)		(920,000.00)
201306	(184,000.00)		(1,104,000.00)
201307	(184,000.00)		(1,288,000.00)
201308	(184,000.00)	2,103,884.59	631,884.59
201309	(88,884.59)		543,000.00
201310	(179,928.00)		363,072.00
201311	(179,928.00)		183,144.00
201312	(179,928.00)		3,216.00
	(2,100,668.59)	2,103,884.59	

Total FERC payments **2,451,577.59**

Allocate to Jurisdictions

Note 1	64.310%	1,576,609.55
	35.690%	874,968.04
		<u>2,451,577.59</u>

Total FERC Accrual **2,489,695.59** ✕

Allocate to Jurisdictions

Note 1	64.310%	1,601,123.23
	35.690%	888,572.36
		<u>2,489,695.59</u>

Prep by: JS
 Mgr. Review: JMA

Date: 03-26-2014

AVISTA UTILITIES
 WASHINGTON ELECTRIC RESULTS -CBR
 TWELVE MONTHS ENDED DECEMBER 31, 2013
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Injuries and Damages E-ID
	Adjustment Number	2.05
	Workpaper Reference	E-ID
REVENUES		
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
EXPENSES		
Production and Transmission		
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	235
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	235
24	Total Electric Expenses	235
25	OPERATING INCOME BEFORE FIT	(235)
FEDERAL INCOME TAX		
26	Current Accrual	(82)
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	(\$153)
RATE BASE		
PLANT IN SERVICE		
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

Jma

2.05-1
Adjustment No. 2.05

Workpaper Ref. E-ID-1

**Avista Utilities
Electric System
Injuries and Damages Adjustment
Account 925
Twelve Months Ended December 31, 2013**

	<u>System</u>	<u>Washington</u>	<u>Idaho</u>
Accrual per Results			
Directly Assigned	0	0	0
Allocated (4)	142,212	96,245	45,967
Total	<u>142,212</u>	<u>96,245</u>	<u>45,967</u>
Revised Annual Accrual-Direct 6 yr avg	<u>379,856</u>	<u>330,902</u>	<u>48,955</u>
Increase (Decrease) in Expense	237,644	234,657	2,988



Allocation Note 4: Jurisdictional Four Factor 100.000% 67.677% 32.323%

Prep by: RF 1st Review: _____
Date: 02-25-2014 Mgr. Review: Jma

**Avista Utilities
Injuries and Damages Adjustment
Twelve Months Ended December 31, 2013**

Six Year Average Injuries and Damages Payments

Year	Electric			Gas		
	Washington	Idaho	Total	Washington	Idaho	Total
2008	48,274	43,309	91,583	66,083	70,493	136,576
2009	338,526	74,222	412,748	74,628	12,556	87,184
2010	491,252	48,250	539,502	1,045,712	8,936	1,054,648
2011	338,738	45,067	383,805	161,811	6,825	168,636
2012	633,307	31,811	665,118	6,882	8,076	14,958
2013	135,313	51,068	186,381	324,872	756,811	1,081,683
6 yr Avg	330,902	48,955	379,856	279,998	143,949	423,948

Payments from Account 228210 by Service and State

Prep by: RF 1st Review: _____

Date: 02-25-2014 Mgr. Review: fine

Accounting Year:2013

				Transaction Amt
Ferc Acct	Ferc Acct Desc	Service	Jurisdiction	
228200	ACCUM PROV FOR INJURY & DAMAGE	ED	AN	-142,211.79
		GD	AN	-666,236.40
			OR	-9,149.66
		Sum		
228210	PAYMENT/REFUND INJURY & DAMAGE	ED	ID	51,068.27 ✓
			MT	830.72 ✗
			WA	135,312.80 ✓
		GD	ID	756,810.91 ✓
			OR	9,149.66 ✗
			WA	324,872.17 ✓
		ZZ	ZZ	.00
Sum			1,278,044.53	
Sum			460,446.68	

Prep by: RF 1st Review: _____

Date: 02-25-2014 Mgr. Review: Jma

Adjustment No. 205
 Workpaper Ref. C-ID-4

2.054

Ferc Acct:925100 Ava Jet:208-DC PAY

Ferc Acct Desc	Service	Jurisdiction	Transaction Desc	Electric Amt SUM	Gas North Amt SUM	Gas South Amt SUM	Transaction Amt
INJURIES & DAMAGES NON PB	ED	AN	WAID Electric - Provision for	142,211.79	.00	.00	139,371.78
	GD	AA	WAID Gas - Provision for Major	.00	405,476.49	171,139.67	592,062.84
		AN	WAID Gas - Provision for Major	.00	89,620.24	.00	89,620.24
		OR	OR Gas - Provision for Major/M	.00	.00	9,149.66	8,872.93
Sum				142,211.79	495,096.73	180,289.33	829,927.79

✓

Prep by: RF 1st Review: [Signature]
 Date: 02-25-2014 Mgr. Review: [Signature]

2.06

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS -CBR
TWELVE MONTHS ENDED DECEMBER 31, 2013
(000'S OF DOLLARS)

Line No.	DESCRIPTION	FIT/DFIT Expense
	Adjustment Number	2.06
	Workpaper Reference	E-FIT
REVENUES		
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
EXPENSES		
Production and Transmission		
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	-
24	Total Electric Expenses	-
25	OPERATING INCOME BEFORE FIT	-
FEDERAL INCOME TAX		
26	Current Accrual	10
27	Debt Interest	-
28	Deferred Income Taxes	(10)
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	\$0
RATE BASE		
PLANT IN SERVICE		
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

AVISTA UTILITIES
Electric FIT Adjustment
For the Twelve Months Ended December 31, 2013

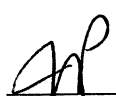
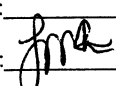
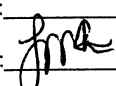
Workpaper Ref. E-FIT

	System	Washington	Idaho
Taxable NOI per Results (Per E-FIT-12A)	91,134,155	66,419,106	24,715,049
Schedule M Reallocations and Adjustments			
(1) Injuries and Damages Elim Orig Alloc	45,000	29,526	15,474
Reallocated Taxable NOI	91,179,155	66,448,632	24,730,523
FIT Normal Accrual per Results (Per E-FIT-12A)	31,896,954	23,246,687	8,650,267
Adjusted FIT Normal Accrual	31,912,704	23,257,020	8,655,683
Total Current FIT Adjustment	15,750	10,334	5,416

	System	Washington	Idaho
Deferred FIT Adjustment			
(1) Injuries and Damages Elim Orig Alloc	(15,750)	(10,334)	(5,416)
Total Deferred FIT Adjustment	(15,750)	(10,334)	(5,416)

Amortized Investment Tax Credit Adjustment			
ITC Normal Amortization per Results (Per E-FIT-12A, 6 months amort allowed)	(199,006)	(127,981)	(71,025)
Adjusted ITC Normal Accrual (annualized)	(199,006)	(127,981)	(71,025)
Amortized Investment Tax Credit - Noxon	0	0	0

Effective Tax Rate Test			
Net Operating Income Before FIT	202,694,162	133,128,508	69,565,654
Less: Colstrip Reallocation	0	(144,228)	144,228
Less: Allocated Interest Charges	56,252,528	36,414,914	19,837,614
	146,441,634	96,857,822	49,583,812
Current FIT per ROO	31,896,954	23,246,687	8,650,267
Deferred FIT per ROO	18,880,884	10,574,993	8,305,891
Investment Tax Credit - Noxon	0	0	0
Adjustment to Tax Expense	0	0	0
Adjusted FIT Expense	50,777,838	33,821,680	16,956,158
Effective Tax Rate	34.67%	34.92%	34.20%
Net FIT/DFIT/ITC Adjustment	0	0	0
FIT Adjustment for Production Tax Credit	0	0	0
Net Tax Adjustment	0	0	0

Prep by:  1st Review: 
Date: 03-19-2014 Mgr. Review: 

2.06-2

Adjustment No. _____

Workpaper Ref. E-FIT-1

FIT Adjustments and Reallocations
Electric System
For the Twelve Months Ended December 31, 2013

(1) **Injuries and Damages**

Reverse Schedule M and Deferred Tax amounts for actual payment and accrual so that tax expense reflects the accrued level of injuries & damages expense which is adjusted in Injuries & Damages Adjustment.

	AMOUNT
Sch M	(\$45,000)
DFIT	15,750

Allocation		
Sch M	(\$45,000)	# 2
WA	(29,526)	65.613%
ID	(15,474)	34.387%

Allocation		
DFIT	\$15,750	# 2
WA	10,334	65.613%
ID	5,416	34.387%

Prep by: _____ 1st Review: _____

Date: 03-19-2014

Mgr. Review: Jma

RESULTS OF OPERATIONS		Report ID:	AVISTA UTILITIES		
ELECTRIC FEDERAL INCOME TAXES		E-FIT-12A			
For Twelve Months Ended December 31, 2013					
Average of Monthly Averages Basis					
Ref/Basis	Description	System	Washington	Idaho	
Total	Calculation of Taxable Operating Income:				
E-OPS	Operating Revenue	1,049,456,903	694,084,336	355,372,567	
E-OPS	Less: Operating & Maintenance Expense	684,482,704	446,152,993	238,329,711	
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	94,554,063	60,843,583	33,710,480	
E-OTX	Less: Taxes Other than FIT	67,725,974	53,959,252	13,766,722	
	Net Operating Income Before FIT	202,694,162	133,128,508	69,565,654	
E-INT	Less: Interest Expense	56,252,528	36,414,914	19,837,614	
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(144,228)	144,228	
E-SCM	Plus: Schedule M Adjustments	(55,307,479)	(30,438,716)	(24,868,763)	
	Taxable Net Operating Income	91,134,155	66,419,106	24,715,049	
22197	Tax Rate	35.00%	35.00%	35.00%	
	Total Federal Income Tax	31,896,954	23,246,687	8,650,267	
19329	1 Production Tax Credit	(161,682)	(103,978)	(57,704)	
61076	1 Investment Tax Credit - Noxon *	0	0	0	
	Total Net Federal Income Tax	31,735,272	23,142,709	8,592,563	
E-DTE	Deferred FIT	18,880,884	10,574,993	8,305,891	
58521	1 411400 Amortized Investment Tax Credit - Noxon	(199,006)	(127,981)	(71,025)	
	Total Net FIT/Deferred FIT	50,417,150	33,589,721	16,827,429	
ALLOCATION RATIOS:					
E-ALL	1	Production/Transmission Ratio	100.000%	64.310%	35.690%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%
* Deferred taxes are in Deferred FIT balance					
EFFECTIVE TAX RATE		0.3443	0.3473	0.3384	

2064

Schedule Ms	Washington Electric	Idaho Electric	Washington Gas	Idaho Gas	Oregon Gas	Jurisdiction Total
997017	1,192,020	-	-	-	-	1,192,020
997035	-	-	-	-	(102,492)	(102,492)
997045	(3,633,515)	(2,016,485)	-	-	-	(5,650,000)
997082	233,023	111,294	66,652	25,683	39,279	475,931
	(2,208,472)	(1,905,191)	66,652	25,683	(63,213)	(4,084,541)
997000	60,220,182	32,740,191	12,173,293	5,633,761	6,406,146	117,173,574
997001	2,111,706	1,150,120	175,397	87,311	224,620	3,749,153
997009	(21,755)	(12,073)	-	-	-	(33,828)
997012	-	-	-	-	607,471	607,471
997015	273,406	130,580	78,203	30,134	46,085	558,408
997019	56,482	287,272	-	-	-	343,754
997041	(236,458)	(131,226)	-	-	-	(367,684)
997048	(1,745,306)	(950,564)	(137,143)	(68,268)	(98,834)	(3,000,115)
997049	(95,601,776)	(53,030,515)	(18,277,364)	(8,668,874)	(14,407,644)	(189,986,173)
997080	3,451,665	1,914,646	954,719	452,819	-	6,773,849
997092	713,732	-	-	-	-	713,732
	(30,778,122)	(17,901,569)	(5,032,895)	(2,533,117)	(7,222,156)	(63,467,859)
997002	(29,526)	(15,474)	(275,836)	(139,611)	-	(460,447)
997004	-	(103,282)	-	-	-	(103,282)
997005	2,824,545	1,349,022	807,912	311,312	-	5,292,791
997007	-	(10,228,799)	-	-	-	(10,228,799)
997008	-	-	-	-	(102,661)	(102,661)
997010	-	-	2,804,224	2,365,274	(445,103)	4,724,395
997016	1,015,012	552,817	244,010	121,466	-	1,933,305
997017	1,258,011	-	-	-	-	1,258,011
997018	(3,865,787)	(2,936,535)	-	-	-	(6,802,322)
997020	(1,704,687)	(814,170)	(487,596)	(187,885)	-	(3,194,338)
997021	153,132	184,656	-	-	-	337,788
997024	(134,592)	-	-	-	-	(134,592)
997027	-	-	-	-	14,597	14,597
997030	-	-	-	-	(1,429)	(1,429)
997031	-	-	87,769	-	-	87,769
997032	2,032,607	1,107,039	562,133	279,825	358,161	4,339,765
997033	(574,924)	9,928	(195,272)	(145,278)	-	(905,546)
997034	676,632	360,684	-	-	-	1,037,316
997043	(5,015,723)	-	-	-	-	(5,015,723)
997044	(234,190)	(129,968)	-	-	-	(364,158)
997046	(22,008)	5,212	-	-	-	(16,796)
997047	-	186,950	-	-	-	186,950
997050	-	500,500	-	-	-	500,500

Schedule Ms	Washington Electric	Idaho Electric	Washington Gas	Idaho Gas	Oregon Gas	Jurisdiction Total
997051 Wind Generation AFUDC - ID	-	(770,975)	-	-	-	(770,975)
997053 Renewable Energy Certificate Fees	32,189	15,373	-	-	-	47,562
997054 Spokane River Relicensing	72,939	5,797	-	-	-	78,736
997055 Deferred Gas Exchange	-	-	7	3	-	10
997059 Spokane River Relicensing PME	46,316	26,996	-	-	-	73,312
997063 CDA Lake Settlement	720,674	346,505	-	-	-	1,067,179
997065 Amortization - Unbilled Revenue Add-Ins	350,300	(30,529)	45,063	-	-	364,834
997069 Lancaster Deferral Op	1,360,000	-	-	-	-	1,360,000
997081 Deferred Compensation	633,935	302,772	181,326	69,870	106,857	1,294,760
997083 Paid Time Off	69,759	33,318	19,953	7,689	11,759	142,478
997084 Customer Uncollectibles	83,957	44,001	22,783	11,531	-	162,272
997085 FAS106 Post Retirement - OR	-	-	-	-	476,107	476,107
997086 FAS87 Pension Benefits - OR	-	-	-	-	(287,343)	(287,343)
997087 Redemption Expense Amortization - OR	-	-	-	-	155,470	155,470
997088 Deferred O&M Colstrip & CS2	973,692	(474,348)	-	-	-	499,344
997089 CNC Transmission	164,618	88,019	-	-	-	252,637
997090 Roseburg/Medford Deferral - OR	-	-	-	-	273,740	273,740
997091 LIDAR O&M Reg Def DFIT	519,893	-	-	-	-	519,893
997093 EWEB Renewable Energy Credits	(93,222)	-	-	-	-	(93,222)
997094 Palouse Wind & Thornton	(80,774)	-	-	-	-	(80,774)
997095 WA REC DEF	1,329,938	-	-	-	-	1,329,938
997096 CDA Settlement Costs	(14,838)	(8,235)	-	-	-	(23,073)
997097 BPA Parallel Capacity	-	3,282,886	-	-	-	3,282,886
997098 Provision for Rate Refund	-	2,047,837	-	441,849	-	2,489,686
	2,547,878	(5,062,003)	3,816,476	3,136,045	560,155	4,998,551
TOTAL	(30,438,715)	(24,868,764)	(1,149,767)	628,611	(6,725,214)	(62,553,849)

DFIT Plant - Calculated	10,772,343	6,265,549	1,761,513	886,591	2,527,755	22,213,751
Additional Plant DFIT	713,942	371,052	1,029,503	527,187	460,576	3,102,260
Plant DFIT	11,486,285	6,636,601	2,791,016	1,413,778	2,988,331	25,316,011
Other DFIT	(891,757)	1,771,701	(1,335,767)	(1,097,616)	(196,054)	(1,749,493)
TOTAL DFIT Calculated using Schedule M's	10,594,528	8,408,302	1,455,250	316,162	2,792,277	23,566,518
PER ROO DFIT	10,574,993	8,305,891	1,499,567	314,049	2,831,664	23,526,164
Difference - Immaterial	(19,535)	(102,411)	44,317	(2,113)	39,387	(40,354)

2.06-6

	<u>CD AA</u>	<u>CD AN</u>	<u>ED AN</u>	<u>GD AN</u>	<u>GD OR</u>	<u>Total</u>
DJ 140	4,936,243	61,939	15,725,571	3,471,313	2,670,741	26,865,807
Manual Adjustment	(161,448)		(1,106,127)	(205,747)	(76,474)	(1,549,796)
	<u>4,774,795</u>	<u>61,939</u>	<u>14,619,444</u>	<u>3,265,566</u>	<u>2,594,267</u>	<u>25,316,011</u>
Allocation of CD AA	(4,774,795)		3,454,373	926,358	394,064	-
Allocation of CD AN		(61,939)	49,069	12,870		-
Total Plant DFIT Expense	-	-	18,122,886	4,204,794	2,988,331	25,316,011

Allocation Factors	
CD AA	CD AN
72.346%	79.221%
19.401%	20.779%
8.253%	

2.06-7

Avista Corporation
 Electricity Production Tax Credit - Open-Loop Biomass/Hydro Upgrade
Applicable to Production at the Cabinet Gorge Unit 4 Upgrade

	Cabinet Upgrade (1)
Cabinet Gorge estimated net generation	1,042,428 MWh
X	1,000
	1,042,428,000 kWh
(Incremental increase in generation)	1.41%
	14,698,235 kWh
	-\$0.01100 \$/kWh
	-\$161,682
	100.00%
Total Cabinet Gorge Production Tax Credit	-\$161,682

	System	WA	ID
Total pro forma Production Tax Credit	-\$161,682	-\$103,977	-\$57,704
Production Tax Credit per ROO (E-FIT-12A)	-161,682	-\$103,978	-\$57,704
Adjustment to FIT for pro forma qualified generation	\$0	\$0	\$0
Production/Transmission Ratio	100.00%	64.31%	35.69%

(1) PTC - 2007 Cabinet Gorge effective April 2007. 10 Year Production Tax Credit Available 4/2007 - 3/2017.

Prep By: _____ 1st Review: _____

Prep Date: _____ Mgr. Review: imo

2.07

AVISTA UTILITIES
 WASHINGTON ELECTRIC RESULTS -CBR
 TWELVE MONTHS ENDED DECEMBER 31, 2013
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Office Space Charges to Subsidiaries
	Adjustment Number Workpaper Reference	2.07 E-OSC
REVENUES		
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
EXPENSES		
Production and Transmission		
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	(26)
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	(26)
24	Total Electric Expenses	(26)
25	OPERATING INCOME BEFORE FIT	26
FEDERAL INCOME TAX		
26	Current Accrual	9
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	\$17
RATE BASE		
PLANT IN SERVICE		
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

**AVISTA UTILITIES
OFFICE SPACE CHARGES TO SUBSIDIARIES
TWELVE MONTHS ENDED DECEMBER 31, 2013**

	<u>TOTAL</u>	<u>ELECTRIC</u>	<u>GAS</u>	<u>WPNG</u>
Total Company Allocation to Subsidiaries --	osc-2 \$ ✓ 50,617	\$36,620	\$9,820	\$4,177
Per utility 4 factor note 7 *	100.000%	72.346%	19.401%	8.253%
Per jurisdictional 4 factor note 4 * (WA portion only).		72.185%	67.677%	
Allocation to WA by service	<u>\$33,080</u>	<u>\$26,434</u>	<u>\$6,646</u>	
Adjustment to remove portion of office space for subsidiaries		-26,434	-6,646	

* See Results of Operations Report E-ALL-12A and G-ALL-12A

Prep by: 888

**AVISTA UTILITIES
OFFICE SPACE CHARGES TO SUBSIDIARIES
TWELVE MONTHS ENDED DECEMBER 31, 2013**

Total hours charged OSC-3 15,907.43

(Excluding Executive Officers)

Hours charged **13,849.78**

	FTEs	6.66	a	
Standard office space	82	b	square feet	
	\$30.60	c	Office Space Cost / per sq ft.	
	\$3,765	d	Annual Cost/Workstation	
	<u>\$ 41,777</u>		a*b*c+ a*d	

(Executive Officers)

Hours charged OSC-3 **2,057.65**

	FTEs	0.99	a	
Average Executive Square footage	169	b	square feet	
	\$30.60	c	Office Space Cost / per sq ft.	
	\$3,765	d	Annual Cost/Workstation	
	<u>\$ 8,840</u>		a*b*c+ a*d	

\$ 50,617 **All Employees**

Notes:

(c) Office space rate is \$30.60, developed by Facilities, which includes Office Building Operating and Fixed Costs. Including Utilities, Admin, Security, HVAC, Electrical Systems, Building and Grounds Operations & Maintenance, Remodeling, Cafeteria Space, Depreciation and Property Tax.

(d) Approximate annual incremental costs for laptop, phone, cell phone, monitor, mouse and keyboard is \$3,765 per workstation.

Prep by: 888
Mgr. Review: Jma

Transaction Detail Selection: Organization : '%' , Project Number : '%' , MAC : '343'

Summary Exp Category: Labor

Ferc Acct	Mac	Accounting Period	Expenditure Organization	Organization Desc	Expenditure Category	Project Number	Project Desc	Transaction Amount	Transaction Qty SUM
			A04 Total					2,074.93	34.00
			A52 Total					1,196.58	25.00
			B02 Total					25.99	1.00
			B08 Total					618.01	12.00
			B09 Total					53.85	1.50
			C09 Total					92.00	2.75
			C54 Total					11,816.54	210.00
			D54 Total					51,050.41	1,781.00
			D55 Total					46,232.43	556.50
			E01 Total					341,853.34	2,057.65 osc-2
			E14 Total					11,922.87	318.00
			E55 Total					2,747.12	37.00
			F54 Total					627.12	28.00
			H07 Total					2,325.40	90.00
			J09 Total					350.48	7.50
			J54 Total					11,331.34	233.00
			M54 Total					438,538.08	5,816.00
			N08 Total					68.17	3.00
			P07 Total					9,010.00	112.00
			R09 Total					1,563.02	31.00
			S04 Total					108,697.32	3,752.00
			S54 Total					6,414.21	146.50
			T52 Total					5,139.32	208.00
			V08 Total					150.25	5.00
			W09 Total					163.10	3.75
			Y01 Total					14,931.44	339.60
			Y54 Total					4,967.43	94.80
			Y55 Total					694.95	18.50
			Z89 Total					(341.33)	(17.62)
			Grand Total					1,074,314.37	15,907.43 osc-2

2.08

AVISTA UTILITIES
 WASHINGTON ELECTRIC RESULTS -CBR
 TWELVE MONTHS ENDED DECEMBER 31, 2013
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Restate Excise Taxes 2.08 E-RET
	Adjustment Number	
	Workpaper Reference	
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	(493)
16	Total Distribution	(493)
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	-
24	Total Electric Expenses	(493)
25	OPERATING INCOME BEFORE FIT	493
	FEDERAL INCOME TAX	-
26	Current Accrual	173
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	\$320
	RATE BASE	
	PLANT IN SERVICE	
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

2.08-1

Adjustment No. _____

Workpaper Ref. RET-1

Avista Utilities
Restate Public Utility Excise Tax to Actual
TWELVE MONTHS ENDED DECEMBER 31, 2013

* Actual Payments:		Electric		Gas
Jan-13	RET-4	1,880,694.49	RET-4	880,727.01
Feb-13	RET-4	2,141,927.94	RET-4	904,785.25
Mar-13	RET-4	1,328,607.34	RET-4	699,910.29
Apr-13	RET-4	1,487,761.66	RET-4	530,897.30
May-13	RET-4	1,446,885.36	RET-4	373,459.60
Jun-13	RET-4	1,437,966.82	RET-4	242,877.40
Jul-13	RET-4	1,240,687.93	RET-4	120,253.06
Aug-13	RET-4	1,553,739.60	RET-4	143,349.35
Sep-13	RET-4	1,446,522.73	RET-4	107,207.87
Oct-13	RET-4	1,476,374.88	RET-4	277,921.32
Nov-13	RET-4	1,504,872.25	RET-4	510,518.88
Dec-13	RET-4	1,481,064.18	RET-4	969,584.00
Total Actual Payments		✓ \$18,427,105.19		\$5,761,491.33
Deduct Washington		RET-2 ✓✱ 18,920,091.46	RET-2	5,763,594.86
Add Back Timing Difference (1)		\$0		\$0
Adjustment of Washington State Excise Tax		\$ (492,986.27)		\$ (2,103.53)

* Source: Combined Monthly Excise Tax Return Lines 52 (Electric), 53 (Gas),
 (these values now incorporate LIHEAP tax credit and Renewable energy credits
 as assigned to service).

(1)	LIHEAP Tax credit assigned to service ✓	RET-5	(251,232.61)	RET-5	(167,488.43)
	LIHEAP Tax credit benefit to acct 908610	RET-3	251,232.62	RET-3	167,488.42
			0.01		(0.01)

Note: To maintain matching of the tax credit with customer benefit expense, either increase 908610 to match credits in actual payments or reverse timing difference in actual payments

2.08-2

Transaction Analysis Selection: Accounting Period : '12ME122013', GI Ferc Account : '408110', Statind Parameter 1 : 'DL'

Ferc Acct Service	Jurisdiction	Transaction Desc	Transaction Amount	Electric Amt SUM	Gas North Amt SUM	Gas South Amt SUM
408110 ED	WA	WA Electric Excise LIHEAP Tax	(251,232.62)	(251,232.62)	-	-
			*(251,232.62)	(251,232.62)	-	-
		WA Electric Excise Tax Current	19,528,429.75	19,528,429.75	-	-
		WA Electric Excise Tax True Up	(357,105.67)	(357,105.67)	-	-
			* 19,171,324.08	19,171,324.08	-	-
		WA Natural gas "Other" April 2	472.40	472.40	-	-
		WA Natural gas "Other" August	50.62	50.62	-	-
		WA Natural gas "Other" December	924.39	924.39	-	-
		WA Natural gas "Other" Feb 201	937.32	937.32	-	-
		WA Natural gas "Other" Jan 201	765.00	765.00	-	-
		WA Natural gas "Other" July 20	(2.48)	(2.48)	-	-
		WA Natural gas "Other" June 20	272.03	272.03	-	-
		WA Natural gas "Other" March 2	721.52	721.52	-	-
		WA Natural gas "Other" May 201	294.89	294.89	-	-
		WA Natural gas "Other" Novembe	500.09	500.09	-	-
		WA Natural gas "Other" October	168.58	168.58	-	-
		WA Natural gas "Other" Prior m	90.05	90.05	-	-
		WA Natural gas "Other" Septemb	57.80	57.80	-	-
			5,252.21	5,252.21	-	-
		Total for ED 408110	18,925,343.67	18,925,343.67	-	-
		Results Report E-OTX-12A / B				
GD	WA	WA Gas Excise LIHEAP Tax Credi	(167,488.42)	-	(167,488.42)	-
		WA Gas Excise Tax Current Mont	5,937,052.78	-	5,937,052.78	-
		WA Gas Excise Tax True Up Apri	(639.16)	-	(639.16)	-
		WA Gas Excise Tax True Up Augu	488.06	-	488.06	-
		WA Gas Excise Tax True Up Dece	(1,144.14)	-	(1,144.14)	-
		WA Gas Excise Tax True Up Febr	(1,045.45)	-	(1,045.45)	-
		WA Gas Excise Tax True Up Janu	(1,849.56)	-	(1,849.56)	-
		WA Gas Excise Tax True Up July	448.86	-	448.86	-
		WA Gas Excise Tax True Up June	160.58	-	160.58	-
		WA Gas Excise Tax True Up Marc	(1,054.20)	-	(1,054.20)	-
		WA Gas Excise Tax True Up May	(157.82)	-	(157.82)	-
		WA Gas Excise Tax True Up Nove	(1,308.88)	-	(1,308.88)	-
		WA Gas Excise Tax True Up Octo	(174.23)	-	(174.23)	-
		WA Gas Excise Tax True Up Sept	306.44	-	306.44	-
			5,763,594.86	-	5,763,594.86	-
		Total for GD 408110	5,763,594.86	-	5,763,594.86	-
		Results Report G-OTX-12A / RET-1				
Total			24,688,938.53	18,925,343.67	5,763,594.86	-

Prep by: *BS*
 Mgr. Review: *me*

Adjustment NO. _____

Worksheet Ref: RET-3

Transaction Analysis Selection: Accounting Period : '12ME 122013', GI Ferc Account : '908610', Statind Parameter 1 : 'DL'

Ferc Acct	Service	Jurisdiction	Transaction Desc	Transaction Amount	Electric Amt SUM	Gas North Amt SUM	Gas South Amt SUM
908610	ED	WA	July 2013 LIHEAP credit from S	101,929.14	101,929.14	-	-
			November 2013 LIHEAP credit fr	24,125.48	24,125.48	-	-
			October 2013 LIHEAP credit fro	93,118.91	93,118.91	-	-
			September 2013 LIHEAP credit f	32,059.09	32,059.09	-	-
			RET-1	251,232.62	251,232.62	-	-
			July 2013 LIHEAP credit from S	67,952.76	-	67,952.76	-
			November 2013 LIHEAP credit fr	16,083.65	-	16,083.65	-
			October 2013 LIHEAP credit fro	62,079.28	-	62,079.28	-
			September 2013 LIHEAP credit f	21,372.73	-	21,372.73	-
			RET-1	167,488.42	-	167,488.42	-
Total				418,721.04	251,232.62	167,488.42	-

2.08-3

Prep by: 883
 Mgr. Review: Ma

Date: 02-14-2014

2.08-4

STATE OF WASHINGTON COMBINED EXCISE TAX RETURN

	12/31/13	1/31/13	2/28/13	3/31/13	4/30/13	5/31/13	6/30/13	7/31/13	8/31/13	9/30/13	10/31/13	11/30/13	12/31/13
2013. STATE PUBLIC UTILITY TAX													
Power - Electricity Addendum													
Gross Amount	503,381,182.42	49,078,076.67	55,897,382.04	35,022,683.47	39,063,373.69	38,121,305.39	38,020,526.59	38,778,416.34	42,332,533.25	40,405,768.24	39,500,026.13	38,732,148.10	48,428,942.51
Deductions	7,712,426.49	523,977.26	598,989.30	721,879.46	653,664.98	766,904.68	896,376.83	779,644.27	832,037.38	594,723.30	648,571.21	495,348.81	200,309.01
Taxable Amount	495,668,755.93	48,554,099.41	55,298,392.74	34,300,804.01	38,409,708.71	37,354,400.71	37,124,149.76	37,998,772.07	41,500,495.87	39,811,044.94	38,851,454.92	38,851,454.92	38,236,799.29
Tax Due @ 0.038734	18,836,017.96	1,880,694.49	2,141,927.94	1,328,607.34	1,487,761.66	1,446,885.36	1,437,966.82	1,471,844.44	1,607,480.21	1,542,041.01	1,504,872.25	1,504,872.25	1,481,064.18
Renewable Energy Credit	(157,680.16)	0.00	0.00	0.00	0.00	0.00	0.00	(129,227.37)	(2,399.37)	(4,371.90)	(4,371.90)	0.00	0.00
60% Allocated LIHEAP Credit	(251,232.61)	0.00	0.00	0.00	0.00	0.00	0.00	(101,929.14)	(32,059.09)	(93,118.91)	(24,125.47)	0.00	0.00
Total Electric Tax:	18,427,105.19	1,880,694.49	2,141,927.94	1,328,607.34	1,487,761.66	1,446,885.36	1,437,966.82	1,440,687.93	1,553,739.60	1,446,522.73	1,476,374.88	1,504,872.25	1,481,064.18
Gas Distribution Addendum													
Gross Amount	154,087,327.05	22,883,421.77	23,501,909.11	18,191,270.33	13,798,339.24	9,708,265.69	6,313,220.80	4,889,935.50	4,278,692.48	4,397,146.21	7,638,629.76	13,265,359.49	25,221,136.67
Deductions	167,811.00	19,273.10	13,195.36	21,221.39	15,958.62	13,052.76	7,992.38	4,010.74	2,418.37	2,360.50	6,101.60	12,013.70	50,212.48
Taxable Amount	153,919,516.05	22,864,148.67	23,488,713.75	18,170,048.94	13,782,380.62	9,695,212.93	6,305,228.42	4,885,924.76	4,276,274.11	4,394,785.71	7,632,528.16	13,253,345.79	25,170,924.19
Tax Due @ 0.03852	5,928,979.76	880,727.01	904,785.25	699,910.29	530,897.30	373,459.60	242,877.40	188,205.82	164,722.08	169,287.15	294,004.98	510,518.88	969,584.00
40% Allocated LIHEAP Credit	(167,488.43)	0.00	0.00	0.00	0.00	0.00	0.00	(67,952.76)	(21,372.73)	(62,079.28)	(16,083.66)	0.00	0.00
Total Gas Tax:	5,761,491.33	880,727.01	904,785.25	699,910.29	530,897.30	373,459.60	242,877.40	120,253.06	143,349.35	107,207.87	277,921.32	510,518.88	969,584.00

Prep by: *[Signature]*
 Mgr. Review: *[Signature]*

Date: 02/14/2014

2.09

AVISTA UTILITIES
 WASHINGTON ELECTRIC RESULTS -CBR
 TWELVE MONTHS ENDED DECEMBER 31, 2013
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Net Gains / Losses
	Adjustment Number	2.09
	Workpaper Reference	E-NGL
REVENUES		
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
EXPENSES		
Production and Transmission		
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	(81) ✓
15	Taxes	-
16	Total Distribution	(81)
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	-
24	Total Electric Expenses	(81)
25	OPERATING INCOME BEFORE FIT	81
FEDERAL INCOME TAX		
26	Current Accrual	28
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	\$53 ✓
RATE BASE		
PLANT IN SERVICE		
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

Jma

2.09-1

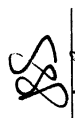

Avista Utilities
Property Dispositions
12 Months Ended December 31, 2013

ELECTRIC Year	AMORTIZATION PERIOD												TOTAL		
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014		2015	
2003	(116,425)	(11,643)	(11,643)	(11,643)	(11,643)	(11,643)	(11,643)	(11,643)	(11,643)	(11,643)	11,018	24,418	11,018	(116,430)	
2004	110,176	11,018	11,018	11,018	11,018	11,018	11,018	11,018	11,018	11,018	11,018	24,418	11,018	110,180	
2005	244,184	24,418	24,418	24,418	24,418	24,418	24,418	24,418	24,418	24,418	24,418	24,418	24,418	244,180	
2006	65,410	6,541	6,541	6,541	6,541	6,541	6,541	6,541	6,541	6,541	6,541	6,541	6,541	65,410	
2007	166,676	16,668	16,668	16,668	16,668	16,668	16,668	16,668	16,668	16,668	16,668	16,668	16,668	166,680	
2008	172,857	17,286	17,286	17,286	17,286	17,286	17,286	17,286	17,286	17,286	17,286	17,286	17,286	172,860	
2009	35,772	3,577	3,577	3,577	3,577	3,577	3,577	3,577	3,577	3,577	3,577	3,577	3,577	35,770	
2010	10,483	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	10,480	
2011	(261)	(26)	(26)	(26)	(26)	(26)	(26)	(26)	(26)	(26)	(26)	(26)	(26)	(260)	
2012	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2013	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total	1,266,794	46,149	57,167	81,585	88,126	104,794	122,080	82,094	80,684	79,690	68,887	80,530	69,512	45,094	1,266,790

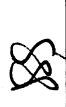
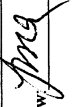
12 ME December 31, 2013 80,530

GAS Year	AMORTIZATION PERIOD												TOTAL		
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014		2015	
2003	(2,137)	(214)	(214)	(214)	(214)	(214)	(214)	(214)	(214)	(214)	6	6	6	(2,140)	
2004	61	6	6	6	6	6	6	6	6	6	6	6	6	60	
2005	625	63	63	63	63	63	63	63	63	63	63	63	63	630	
2006	99	10	10	10	10	10	10	10	10	10	10	10	10	100	
2007	25	3	3	3	3	3	3	3	3	3	3	3	3	30	
2008	3,452	345	345	345	345	345	345	345	345	345	345	345	345	3,450	
2009	1,496	150	150	150	150	150	150	150	150	150	150	150	150	1,500	
2010	426	43	43	43	43	43	43	43	43	43	43	43	43	430	
2011	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2012	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2013	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total	134,969	12,879	12,885	12,948	12,958	12,961	13,306	3,997	3,330	2,938	406	620	614	551	134,990

12 ME December 31, 2013 620

Prep by: 
Mgr. Review: 

Avista Utilities		Property Dispositions		12 Months Ended December 31, 2013		Svc/		WA		North		WA		ID		OR	
Description		Gain	Juris	Total	WA	ID	North	WA	ID	OR	Gas		Gas		TOTAL		
		(Loss)	Alloc	Electric	Electric	Electric	Gas	Gas	Gas	Gas	Gas		Gas		TOTAL		
1	0	NGL-4	0	ED/AN	0	0	0	0	0	0	0		0		0		
2	0	NGL-4	0	ZZ							0		0		0		
3	0	NGL-4	0	ZZ							0		0		0		
4	0	NGL-4	0	ZZ							0		0		0		
Total Gain		0	0	0	0	0	0	0	0	0	0		0		0		
Total Loss		\$0															
Klamath Falls		-															
Net Gain		0	GL Balance 421100 & 421200														
Net Gain for Amortization		0		0	0	0	0	0	0	0	0		0		0		
Service allocators:																	
ED (Electric Direct)																	
7 (4-Factor, Common All Services)		100.000%		72.346%			19.401%				8.253%						
9 (4-Factor, Common Electric and Gas North)		100.000%		79.221%			20.779%										
Jurisdictional allocators:																	
1 (Production/Transmission Ratio)				100.000%	64.310%	35.690%	100.000%	72.185%	27.815%								
4 (Jurisdictional 4-Factor)				100.100%	67.777%	32.323%											

Prep by: 
 Mgr. Review: 

2.09-3

Adjustment No. _____

Workpaper Ref. NGL-3

SCHEDULE 27
12 Months Ended December 31, 2013
OTHER PROPERTY DISPOSITIONS

BOOK


TAX

-
1. (a) Brief Description of Property Disposed:
 - (b) Permanent Record Reference
 - (c) Date Property disposed of
 - (d) Primary Plant Account Credited
 - (e) Gross Sale Price
 - (f) Expense of Sale
 - (g) Original Cost:
 - (h) Accumulated Depreciation
 - (i) Location
 - (j) Date of Purchase
 - (k) Gain on Disposition of Property

 2. (a) Brief Description of Property Disposed:
 - (b) Permanent Record Reference
 - (c) Date Property disposed of
 - (d) Primary Plant Account Credited
 - (e) Gross Sale Price
 - (f) Expense of Sale
 - (g) Original Cost:
 - (h) Accumulated Depreciation
 - (i) Location
 - (j) Date of Purchase
 - (k) Gain on Disposition of Property

 3. (a) Brief Description of Property Disposed:
 - (b) Permanent Record Reference
 - (c) Date Property disposed of
 - (d) Primary Plant Account Credited
 - (e) Gross Sale Price
 - (f) Expense of Sale
 - (g) Original Cost:
 - (h) Accumulated Depreciation
 - (i) Location
 - (j) Date of Purchase
 - (k) Gain on Disposition of Property

 4. (a) Brief Description of Property Disposed:
 - (b) Permanent Record Reference
 - (c) Date Property disposed of
 - (d) Primary Plant Account Credited
 - (e) Gross Sale Price
 - (f) Expense of Sale
 - (g) Original Cost:
 - (h) Accumulated Depreciation
 - (i) Location
 - (j) Date of Purchase
 - (k) Gain on Disposition of Property

Prep by: 

Adjustment no. _____


Workpaper Ref. NGL-4

Transaction Analysis Selection: Accounting Period : '12ME122013%', GI Ferc Account : '421%', Statind Parameter 1 : 'DL'

Ferc Acct Accounting Service Jurisdiction Transaction Desc Long Transaction Amount

No Activity for 12 months ended December 2013

2.09-4

Prep by:  _____

Date: 02-18-2014 Mgr. Review: _____


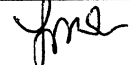
2.10

AVISTA UTILITIES
 WASHINGTON ELECTRIC RESULTS -CBR
 TWELVE MONTHS ENDED DECEMBER 31, 2013
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Miscellaneous Restating
	Adjustment Number	2.10
	Workpaper Reference	E-MR
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	(1)
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	(1)
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	(4)
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	38
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	38
24	Total Electric Expenses	33
25	OPERATING INCOME BEFORE FIT	(33)
	FEDERAL INCOME TAX	
26	Current Accrual	(12)
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	(\$21)
	RATE BASE	
	PLANT IN SERVICE	
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0


Avista Utilities
Washington Commission Basis
Miscellaneous Restating Adjustments
For the Twelve Months Ended December 31, 2013

		<u>WA Electric</u>		<u>WA Gas</u>	
<u>Misc. Restating Adjustments:</u>					
Board of Directors Meeting Costs	E-MR-1	3,908	G-MR-1	1,118	✓
Board of Directors Fees	E-MR-1	34,151	G-MR-1	9,768	✓
Non-Utility Removals	E-MR-1	(7,279)	G-MR-1 ✓	(4,472)	
Reclassifications	E-MR-1	240 ✓	G-MR-1	(83)	
Plane Reclassifications	E-MR-1	2,112 ✓	G-MR-1	(6,524)	
Total Misc. Restating Adjustments		33,131		(193)	

Prep by: 
 Mgr. Review: 

2.10-2

WA-ELECTRIC							
Account	BOD Meeting Costs	BOD Fees	Non-Utility Removals	Reclassifications	Plane Reclassification	Total	Account
							Amount
							Category
935000			(26.60)			(26.60)	935000
930200	3,908.00	34,151.00	(1,546.74)			36,512.26	930200
928000			-		1,831.22	1,831.22	928000
925100			(2.94)			(2.94)	925100
921000			(182.81)			(182.81)	921000
920000			-			-	920000
912000			-			-	912000
910000			-			-	910000
909000			(4,376.60)			(4,376.60)	909000
908000			(58.49)			(58.49)	908000
905000			(31.54)			(31.54)	905000
901000			-			-	901000
870000			-		280.32	280.32	870000
589000			-			-	589000
588000			(69.11)			(69.11)	588000
586000			-			-	586000
584000			-	240.24		240.24	584000
580000			(289.40)			(289.40)	580000
571000			-			-	571000
560000			-			-	560000
566000			(4.17)			(4.17)	566000
557000			-			-	557000
546000			-			-	546000
541000			(613.76)			(613.76)	541000
539000			-			-	539000
537000			(38.71)			(38.71)	537000
537300			-			-	537300
536000			-			-	536000
535000			(38.52)			(38.52)	535000
510000			-			-	510000
501200			-			-	501200
	3,908.00	34,151.00	(7,279.39)	240.24	2,111.54	33,131.39	
	MR-BOD-1	MR-BOD-3	MR-NU-1	MR-RC-1	MR-PR-1	33,131.39	


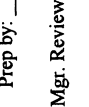
Prep by: 

Date: 03-26-2014

2.10-3

WA - GAS

Account	BOD Meeting Costs	BOD Fees	Non-Utility Removals	Reclassifications	Plane Reclassification	Total	Account	Amount	Category
935000			(7.61)			(7.61)	935000	3,614.88	A&G
930200	1,118.00	9,768.00	(1,016.03)		(6,265.66)	3,604.31	930200		
928000			-		70.47	70.47	928000		
921000			(52.29)			(52.29)	921000		
920000			-			-	920000		
912000			-			-	912000	-	Sales
910000			-			-	910000	(2,800.57)	Cust Ser & Info
909000			(2,764.06)			(2,764.06)	909000		
908000			(36.51)			(36.51)	908000		
905000			(19.92)			(19.92)	905000	(19.92)	Cus Accts
901000			-			-	901000		
870000			(5.84)		(328.41)	(334.25)	870000	(987.68)	Dist Oper
874000			(569.94)			(569.94)	874000		
589000			-			-	589000		
588000			-			-	588000		
586000			-			-	586000		
584000			-	268.45		268.45	584000		
580000			-	(351.94)		(351.94)	580000		
571000			-			-	571000	-	P/T Oper
560000			-			-	560000		
566000			-			-	566000		
557000			-			-	557000		
546000			-			-	546000		
541000			-			-	541000		
539000			-			-	539000		
537000			-			-	537000		
537300			-			-	537300		
536000			-			-	536000		
535000			-			-	535000		
510000			-			-	510000		
501200			-			-	501200		
MR-BOD-1						1,118.00			
MR-BOD-3						9,768.00			
MR-NU-1						(4,472.20)			
MR-RC-1						(83.49)			
MR-PR-1						(6,523.60)			
Total						(193.29)			
Total						(193.29)			

Prep by: 
Mgr. Review: 

Date: 03-26-2014

MISCELLANEOUS RESTATING ADJUSTMENTS

BOARD OF DIRECTORS MEETING EXPENSES

MR-BOD-WORKPAPERS

**Avista Utilities
Board of Directors Meetings Allocation
For the twelve months ended December 31, 2013**

Board Meeting Costs:	As Recorded
Charged to 930200	MR-BOD-2 \$ 14,404.47
Charged to 923000	MR-BOD-2 \$ -
Charged to 417100 (non-utility)	MR-BOD-2 \$ 30,368.43
Total Utility expenses to be shared 50/50	MR-BOD-2 \$ 44,772.90
	50/50 \$ 22,386.45
Less amount already charged to non-utility	\$ (30,368.43)
Amount to move to non-utility	<u>\$ (7,981.98)</u>
	Board Meeting Expenses
Total Adjustment	<u>\$ 7,982</u>
 <u>Allocated to Washington Electric</u>	
72.346% E - Note 7	
67.677% E - Note 4	<u>\$ 3,908</u> ✓
 <u>Allocated to Washington Gas</u>	
19.401% E - Note 7	
72.185% G - Note 4	<u>\$ 1,118</u> ✓
 <u>Allocated to Idaho Electric</u>	
72.346%	
32.323% E - Note 4	<u>\$ 1,867</u>
 <u>Allocated to Idaho Gas</u>	
19.401%	
27.815% G - Note 4	<u>\$ 431</u>
 <u>Allocated to Oregon</u>	
8.253% E - Note 7	<u>\$ 659</u>
	\$ 7,983
1.0000 E - Note 7	<i>(Results of Operation E-ALL-12A, pg. 2)</i>
1.0000 E - Note 4	<i>(Results of Operation E-ALL-12A, pg. 1)</i>
1.0000 G - Note 4	<i>(Results of Operation G-ALL-12A, pg. 1)</i>

(Note: New policies for Board meetings regarding expenses to charge to non-utility, and sharing of 90/10 for Utility expenses was effective Jan 1, 2011. The Company included total expenses (before splitting the total by 50/50). This was then used to determine the amount to charge to non-utility. Since a total of \$30,368 was already charged to non-utility, the 50% non-utility amount was compared to that already charged to account 417 non-utility, this adjustment adjusts for the difference that should be moved back to the Utility.

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 Mgr. Review: *[Signature]*

Date: 03-03-2014


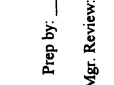
Board of Directors Meeting Expenses
 For the twelve months ended December 31, 2013

Source: This document includes all Org Code Y01, where all Board of Director activities are recorded. This document excludes the Board of Directors Fees, which has been evaluated at worksheet MR-BOD-4. This document also excludes expenditure types for Incentive/Bonus Pay and Payroll, as these have also been evaluated as part of the Board of Directors Fees.

Expenditure Organization Project Number	(All)	(All)		
Sum of Transaction Amount	Ferc Acct	Service		
930200	205 Airfare	AA		
		Vendor Name		
		Transaction Desc		
		Total		
		JOHN F KELLY	TRAVEL EXPENSES	275.44
		MICHAEL L NOEL	TRAVEL EXPENSES	310.23
		REBECCA A KLEIN	TRAVEL EXPENSES	367.74
		DONALD C BURKE	TRAVEL EXPENSES	1,081.53
		MICHAEL L NOEL	TRAVEL EXPENSES	18.31
		RICK R HOLLEY	TRAVEL EXPENSES	17.80
		AZAR'S FOOD SERVICES	2/12/13 INVOICE	608.94
		CORP CREDIT CARD	LINDA WILLIAMS-SQ JUST A COUPLE OF MOMS	507.74
		JOHN F KELLY	LINDA WILLIAMS-GLOYER REDROCK	1,800.00
		MICHAEL L NOEL	TRAVEL EXPENSES	109.98
		REBECCA A KLEIN	NOV 2012 BOARD MEETING	188.18
		RICK R HOLLEY	TRAVEL EXPENSES	22.30
		CORP CREDIT CARD	TRAVEL EXPENSES	21.90
		JOHN F KELLY	BOD MEETINGS	3,113.26
		MARC F RACICOT	TRAVEL EXPENSES	9.00
		JOHN F KELLY	LINDA WILLIAMS-BLACKSTAR LIMOUSINE SE	83.98
		THE DAVENPORT HOTEL	TRAVEL EXPENSES	187.74
		CORP CREDIT CARD	TRAVEL EXPENSES	427.39
		JOHN F KELLY	TRAVEL EXPENSES	120.67
		THE DAVENPORT HOTEL	BOARD MEETINGS	105.84
		CORP CREDIT CARD	EXEC COMP LODGING	107.64
		JOHN F KELLY	BOD LODGING	107.64
		MARC F RACICOT	BOD LODGING-FEB. MTG	2,147.63
		JOHN F KELLY	LINDA WILLIAMS-SAFEWAY STORE0032557	10.78
		THE DAVENPORT HOTEL	LINDA WILLIAMS-ROSAUERS SUPERMARKE	7.36
		CORP CREDIT CARD	TRAVEL EXPENSES	87.89
		JOHN F KELLY	NOV 2012 BOARD MEETING	21.56
		MARC F RACICOT	TRAVEL EXPENSES	78.47
		MICHAEL L NOEL	TRAVEL EXPENSES	101.70
		REBECCA A KLEIN	TRAVEL EXPENSES	23.63
		THE DAVENPORT HOTEL	BOD MEETINGS	1,673.96
		RICK R HOLLEY	TRAVEL EXPENSES	4.50
		DONALD C BURKE	TRAVEL EXPENSES	142.74
		RICOH USA INC	PERFORMANCE REPORTS	4.78
		CORP CREDIT CARD	SUE FLEMING-ALASKA AIR 0272127483293	14,404.47
		HEIDI B STANLEY	TRAVEL EXPENSES	311.60
		JOHN F KELLY	TRAVEL EXPENSES/AIR	80.36
			TRAVEL EXPENSES	215.52
			AIR	300.06
			REIMBURSEMENT - TRAVEL	145.24
			ECOVA BOD	612.80
				217.90
930200 Total				
417100	ZZ	ZZ		

MR-BOD-1

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 Mgr. Review: 

Date: 03-03-2014

Expenditure Organization Project Number	(All)
Sum of Transaction Amount	(All)

Expenditure Organization Project Number	Service	Jurisdiction	Expenditure Type	Vendor Name	Transaction Desc	Total
417100	ZZ	ZZ	205 Airfare	MICHAEL L NOEL	TRAVEL EXPENSES	34.47
				REBECCA A KLEIN	BOARD OF DIRECTORS TRAVEL EXPENSES	34.48
				RICK R HOLLEY	TRAVEL EXPENSES	96.02
				DONALD C BURKE	AIR	50.11
				JOHN F KELLY	BOARD OF DIRECTORS TRAVEL EXPENSES	78.25
				MARC F RACICOT	TRAVEL EXPENSES	280.96
				MICHAEL L NOEL	AIR	39.28
				RICK R HOLLEY	TRAVEL EXPENSES	1,919.97
				DONALD C BURKE	AIR	94.52
				JOHN F KELLY	TRAVEL EXPENSES	120.17
				MARC F RACICOT	ECOVA BOARD MTG	795.60
				MICHAEL L NOEL	MILEAGE	171.76
				RICK R HOLLEY	TRAVEL EXPENSES	42.48
				DONALD C BURKE	TRAVEL EXPENSES	2.03
				JOHN F KELLY	BOARD OF DIRECTORS TRAVEL EXPENSES	14.18
				MARC F RACICOT	TRAVEL EXPENSES	24.86
				MICHAEL L NOEL	TRAVEL EXPENSES	5.87
				RICK R HOLLEY	EXPENSE REIMBURSEMENT	2.03
				DONALD C BURKE	TRAVEL EXPENSES	129.46
				JOHN F KELLY	MILEAGE	8.14
				MARC F RACICOT	ECOVA BOARD MTG	40.68
				MICHAEL L NOEL	CATERING	343.96
				RICK R HOLLEY	LINDA W. - BOARD OF DIRECTORS	103.88
				DONALD C BURKE	LINDA WILLIAMS-BEACON HILL EVENTS	2,612.60
				JOHN F KELLY	LINDA WILLIAMS-SQ JUST A COUPLE OF MOMS	56.41
				MARC F RACICOT	LINDA WILLIAMS-GLOVER REDROCK	1,344.36
				MICHAEL L NOEL	SUE FLEMING-ITALIA TRATTORIA	3,861.00
				RICK R HOLLEY	SUE FLEMING-SCRATCH RESTAURANT & LOUN	1,313.52
				DONALD C BURKE	TRAVEL EXPENSES/FOOD	15.17
				JOHN F KELLY	FOOD	8.85
				MARC F RACICOT	TRAVEL EXPENSES	24.55
				MICHAEL L NOEL	NOV 2012 BOARD MEETING	20.91
				RICK R HOLLEY	REIMBURSEMENT - TRAVEL	36.98
				DONALD C BURKE	TRAVEL EXPENSES	2.48
				JOHN F KELLY	BOARD OF DIRECTORS TRAVEL EXPENSES	3.54
				MARC F RACICOT	TRAVEL EXPENSES	4.10
				RICK R HOLLEY	BOARD OF DIRECTORS TRAVEL EXPENSES	6.90
				DONALD C BURKE	BOD MEETINGS	1,351.87
				JOHN F KELLY	ENV. CMTEE-BOD	79.04
				MARC F RACICOT	BOD MEETINGS-MAY	162.92
				RICK R HOLLEY	SEPT. 2013 BOARD OF DIRECTORS	1,292.61
				DONALD C BURKE	BOD MTGS NOV 13	252.50
				JOHN F KELLY	FOOD	1.00
				MARC F RACICOT	TRAVEL EXPENSES	7.28
				RICK R HOLLEY	LINDA WILLIAMS-BLACKSTAR LIMOUSINE SE	58.82
				DONALD C BURKE	TRAVEL EXPENSES	225.20
				JOHN F KELLY	CAR	9.71
				MARC F RACICOT	TRAVEL EXPENSES	95.84
				RICK R HOLLEY	CAR	27.46
				DONALD C BURKE	ECOVA BOARD MTGS	50.00

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 Mgr. Review: *Jana*

Expenditure Organization Project Number	(All)
	(All)

Sum of Transaction Amount	Expenditure Type	Vendor Name	Transaction Desc	Total
417100	ZZ	THE DAVENPORT HOTEL	AUDIT CMTEE MTG	2.50
	220 Employee Car Rental		LODGING-ECOVA BOD	503.40
	230 Employee Lodging	CORP CREDIT CARD	SUE FLEMING-SHERATON SAN DIEGO MARINA	787.96
		JOHN F KELLY	TRAVEL EXPENSES	13.41
		MICHAEL L NOEL	REIMBURSEMENT - TRAVEL	134.88
		THE DAVENPORT HOTEL	BOARD OF DIRECTORS TRAVEL EXPENSES	28.40
			BOARD MEETINGS	11.76
			ECOVA LODGING	553.40
			EXEC COMP LODGING	11.96
			BOD LODGING	11.96
			BOD LODGING-FEB. MTG	238.63
			ECOVA BOARD MTGS	480.14
			AUDIT CMTEE MTG	11.96
			AUDIT CMTEE-LODGING	40.88
			MAY BOD LODGING	161.56
			BOD LODGING-SEPT 2013	293.39
			ECOVA DIRECTOR LODGING	550.14
			BOD LODGING & GIFT CERT.	185.46
	235 Employee Misc Expenses	CORP CREDIT CARD	LINDA WILLIAMS-SAFEWAY STORE00032557	120.68
			LINDA WILLIAMS-ROSAUERS SUPERMARKE	0.82
			LINDA WILLIAMS-NORTHWESTERN STAGE LINES	76.50
			SUE FLEMING-DIAMOND PARK AND JET	26.05
	830 Dues	EWI OF SPOKANE	1 QTR DUES & DINNERS	95.00
			2ND QTR DUES	60.00
	885 Miscellaneous	CORP CREDIT CARD	LINDA WILLIAMS-PEBBLE BEACH ON-LINE#460	2,008.95
		HEIDI B STANLEY	TRAVEL EXPENSES/MISC	20.40
		JOHN F KELLY	MISC	11.31
			TRAVEL EXPENSES	29.76
			NOV 2012 BOARD MEETING	2.40
			REIMBURSEMENT - TRAVEL	44.00
			ECOVA BOD	92.85
		MARC F RACICOT	TRAVEL EXPENSES	8.72
		MICHAEL L NOEL	TRAVEL EXPENSES	11.30
		REBECCA A KLEIN	BOARD OF DIRECTORS TRAVEL EXPENSES	14.53
			MISC	11.19
			TRAVEL EXPENSES	5.92
			BOARD OF DIRECTORS TRAVEL EXPENSES	11.80
		THE DAVENPORT HOTEL	BOARD OF DIRECTORS TRAVEL EXPENSES	185.99
			BOD MEETINGS	39.80
			ENV. CMTEE-BOD	132.40
			BOD MEETINGS-MAY	20.00
			ECOVA BOARD MTGS	241.68
			SEPT. 2013 BOARD OF DIRECTORS	130.67
			BOD MTGS NOV 13	130.67
		ADVENTURES IN ADVERTISING	BOARD OF DIRECTORS JACKETS	2,838.60
		RICK R HOLLEY	MISC	2.50
			TRAVEL EXPENSES	4.00
		DONALD C BURKE	MISC	12.07
			TRAVEL EXPENSES	125.00
			TRAVEL EXPENSES	15.86
			ECOVA BOARD MTG	49.40
			TRAIN FARE	26.68
	615 Internet	CABLE ONE	CABLE ONE	410.42
			MIKE NOEL	199.95
417100 Total				30,368.43
Grand Total				44,772.90

MR-BOD-1

Avista Utilities
Board of Directors Fees Allocation
For the twelve months ended December 31, 2013

		BOD Fee Adjustment
Total Adjustment	MR-BOD-4	<u>\$ 69,750</u>
 <u>Allocated to Washington Electric</u>		
72.346%	E - Note 7	
67.677%	E - Note 4	<u>\$ 34,151</u> ✓
 <u>Allocated to Washington Gas</u>		
19.401%	E - Note 7	
72.185%	G - Note 4	<u>\$ 9,768</u> ✓
 <u>Allocated to Idaho Electric</u>		
72.346%		
32.323%	E - Note 4	<u>\$ 16,311</u>
 <u>Allocated to Idaho Gas</u>		
19.401%		
27.815%	G - Note 4	<u>\$ 3,764</u>
 <u>Allocated to Oregon</u>		
8.253%	E - Note 7	<u>\$ 5,756</u>
		 <u>\$ 69,750</u>
		 0

- 1.0000 E - Note 7 *(Results of Operation E-ALL-12A, pg. 2)*
- 1.0000 E - Note 4 *(Results of Operation E-ALL-12A, pg. 1)*
- 1.0000 G - Note 4 *(Results of Operation G-ALL-12A, pg. 1)*

Prep by: SS

Date: 03-03-2014 Mgr. Review: jma

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Adjustment No. _____

Workpaper Ref. MR-BOD-4

Board of Directors Fees
For the twelve months ended December 31, 2013

Purpose: To verify that all fees were appropriately recorded in the BOD Activities, we reviewed transaction descriptions on a line by line basis.

Board of Director Compensation Expenses:		12ME12/31/2013	
Quarterly Payments/Retainers	\$ 980,297.42	MR-BOD-5	
Stock Compensation	\$ 487,814.40	MR-BOD-5	
Total Utility expenses to be shared 90/10	\$ 1,468,111.82		
Quarterly Payments/Retainers Ecova	\$ 45,000.00	MR-BOD-5	
Total Utility expenses to 100% Non-Utility	\$ 45,000.00		
Total Board of Director Compensation	\$ 1,513,111.82		✓
Should be Charge to	90%	10%	
	Utility	Non-Utility	
Quarterly Payments/Retainers	\$ 882,267.68	\$ 98,029.74	
Stock Compensation	\$ 439,032.96	\$ 48,781.44	
Quarterly Payments/Retainers Ecova	\$ -	\$ 45,000.00	
	\$ 1,321,300.64	\$ 191,811.18	
As Recorded	\$ 1,251,550.66	\$ 261,561.17	0
Miscellaneous Adjustment Needed	\$ 69,749.98	\$ (69,749.99)	

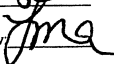
MR-BOD-3

Project Number	(All)
Expenditure Organization	(All)

Sum of Transaction Amount	Ferc Acct	Accounting Period	Transaction Desc	Total
ERIK J ANDERSON	930200	201306	QUARTERLY RETAINER	21,842.28
		201303	EXPENSES	20,475.00
		201309	QUARTERLY RETAINER	22,012.50
		201312	RETAINERS/BOARD MEETINGS	22,387.50
930200 Total				86,717.28
417100	417100	201306	QUARTERLY RETAINER	9,176.92
		201303	EXPENSES	9,025.00
		201309	QUARTERLY RETAINER	6,195.83
		201312	RETAINERS/BOARD MEETINGS	9,237.50
417100 Total				33,635.25
ERIK J ANDERSON Total				120,352.53
HEIDI B STANLEY	930200	201306	QUARTERLY RETAINER	22,067.28
		201303	EXPENSES	20,700.00
		201309	QUARTERLY RETAINER	22,050.00
		201312	RETAINERS/BOARD MEETINGS	23,400.00
930200 Total				88,217.28
417100	417100	201306	QUARTERLY RETAINER	2,451.92
		201303	EXPENSES	2,300.00
		201309	QUARTERLY RETAINER	2,450.00
		201312	RETAINERS/BOARD MEETINGS	2,600.00
417100 Total				9,801.92
HEIDI B STANLEY Total				98,019.20
JOHN F KELLY	930200	201306	QUARTERLY RETAINER	21,842.28
		201303	EXPENSES	21,825.00
		201309	QUARTERLY RETAINER	25,762.50
		201312	RETAINERS/BOARD MTGS	26,887.50
930200 Total				96,317.28
417100	417100	201306	QUARTERLY RETAINER	12,926.92
		201303	EXPENSES	12,925.00
		201309	QUARTERLY RETAINER	9,612.50
		201312	RETAINERS/BOARD MTGS	9,737.50
417100 Total				45,201.92
JOHN F KELLY Total				141,519.20
KRISTIANNE BLAKE	930200	201306	QUARTERLY RETAINER	25,008.86
		201303	EXPENSES	23,641.58
		201309	QUARTERLY RETAINER	25,216.58
		201312	RETAINERS/BOARD MEETINGS	25,666.58
930200 Total				99,533.60
417100	417100	201306	QUARTERLY RETAINER	12,028.76
		201303	EXPENSES	11,876.84
		201309	QUARTERLY RETAINER	12,051.84
		201312	RETAINERS/BOARD MEETINGS	12,101.84
417100 Total				48,059.28
KRISTIANNE BLAKE Total				147,592.88
MARC F RACICOT	930200	201306	QUARTERLY RETAINER	20,717.28
		201303	EXPENSES	19,350.00
		201309	QUARTERLY RETAINER	20,700.00
		201312	RETAINERS/BOARD MEETINGS	20,700.00
930200 Total				81,467.28
417100	417100	201306	QUARTERLY RETAINER	2,301.92
		201303	EXPENSES	2,150.00
		201309	QUARTERLY RETAINER	2,300.00
		201312	RETAINERS/BOARD MEETINGS	2,300.00
417100 Total				9,051.92
MARC F RACICOT Total				90,519.20
MICHAEL L NOEL	930200	201306	QUARTERLY RETAINER	27,149.85
		201303	EXPENSES	28,499.85
930200 Total				55,649.70

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Date: 03-03-2014


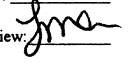
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Adjustment No. _____

Workpaper Ref. MR-BOD-4

MICHAEL L NOEL	417100	201306	QUARTERLY RETAINER	2,456.53	
		201303	EXPENSES	3,166.65	
		201308	QUARTERLY RETAINER	560.12	
		417100 Total			6,183.30
MICHAEL L NOEL Total				61,833.00	MR-BOD-5
R JOHN TAYLOR	930200	201306	QUARTERLY RETAINER	17,956.70	
		201303	EXPENSES	17,933.66	
		201309	QUARTERLY RETAINER	16,658.66	
		201312	RETAINERS/BOARD MEETINGS	18,158.66	
	930200 Total			70,707.68	
	417100	201306	QUARTERLY RETAINER	1,995.19	
		201303	EXPENSES	1,992.63	
		201309	QUARTERLY RETAINER	1,850.96	
201312		RETAINERS/BOARD MEETINGS	2,017.63		
417100 Total			7,856.41		
R JOHN TAYLOR Total				78,564.09	MR-BOD-5
REBECCA A KLEIN	930200	201306	QUARTERLY RETAINER	19,598.04	
		201303	EXPENSES	19,575.00	
		201309	QUARTERLY RETAINER	19,762.50	
		201312	RETAINERS/BOARD MTGS	20,137.50	
	930200 Total			79,073.04	
	417100	201306	QUARTERLY RETAINER	2,177.56	
		201303	EXPENSES	2,175.00	
		201309	QUARTERLY RETAINER	2,195.83	
201312		RETAINERS/BOARD MTGS	2,237.50		
417100 Total			8,785.89		
REBECCA A KLEIN Total				87,858.93	MR-BOD-5
-	930200	201305	Director Issuance 90% allocation	439,032.96	
		201302	QUARTERLY PAYMENT	0.00	
			QUARTERLY EXPENSES	0.00	
	930200 Total			439,032.96	
	417100	201305	Director Issuance 10% allocation	48,781.44	
	417100 Total			48,781.44	
- Total				487,814.40	MR-BOD-5
RICK R HOLLEY	930200	201306	QUARTERLY RETAINER	20,717.28	
		201303	EXPENSES	19,350.00	
		201309	QUARTERLY RETAINER	20,700.00	
		201312	RETAINER/BOARD MTGS	22,050.00	
	930200 Total			82,817.28	
	417100	201306	QUARTERLY RETAINER	2,301.92	
		201303	EXPENSES	2,150.00	
		201309	QUARTERLY RETAINER	2,300.00	
201312		RETAINER/BOARD MTGS	2,450.00		
417100 Total			9,201.92		
RICK R HOLLEY Total				92,019.20	MR-BOD-5
DONALD C BURKE	930200	201306	QUARTERLY RETAINER	18,017.28	
		201303	EXPENSES	16,650.00	
		201309	QUARTERLY RETAINER	18,000.00	
		201312	RETAINERS/BOARD MEETINGS	19,350.00	
	930200 Total			72,017.28	
	417100	201306	QUARTERLY RETAINER	8,751.92	
		201303	EXPENSES	8,600.00	
		201309	QUARTERLY RETAINER	8,750.00	
201312		RETAINERS/BOARD MEETINGS	8,900.00		
417100 Total			35,001.92		
DONALD C BURKE Total				107,019.20	MR-BOD-5
Grand Total				1,513,111.83	✓

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 Mgr. Review: 

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 Date: 03-03-2014 Mgr. Review: _____

	ANDERSON	BLAKE	BURKE	HOLLEY	KELLY	KLEIN	NOEL	RACICOT	STANLEY	TAYLOR	TOTAL COMP.
2013 Stock Issuance	\$ 47,980.80	\$ 47,980.80	\$ 65,980.80	\$ 47,980.80	\$ 47,980.80	\$ 57,974.40	\$ -	\$ 47,980.80	\$ 47,980.80	\$ 75,974.40	\$ 487,814.40
TOTAL STOCK COMPENSATION	\$ 47,980.80	\$ 47,980.80	\$ 65,980.80	\$ 47,980.80	\$ 47,980.80	\$ 57,974.40	\$ -	\$ 47,980.80	\$ 47,980.80	\$ 75,974.40	\$ 487,814.40
Amount withheld for B&O Taxes - add back in for gross total	\$ 2,850.50	\$ -	\$ 3,062.96	\$ 2,398.90	\$ 3,283.37	\$ 2,540.07	\$ 1,139.17	\$ 2,378.74	\$ 2,526.21	\$ 2,669.73	\$ 22,849.65
TOTAL QUARTERLY PAYMENTS - SUBS	\$ 9,000.00	\$ 12,000.00	\$ 12,000.00	\$ -	\$ 12,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,000.00
TOTAL QUARTERLY PAYMENTS	\$ 108,502.03	\$ 135,592.87	\$ 91,956.24	\$ 89,620.30	\$ 126,235.83	\$ 85,318.86	\$ 60,693.83	\$ 88,140.46	\$ 95,492.99	\$ 75,894.36	\$ 957,447.77
Stock Option Exercises		\$ 40,350.00									\$ 40,350.00
TOTAL RETAINER COMPENSATION	\$ 120,352.53	\$ 147,592.87	\$ 107,019.20	\$ 92,019.20	\$ 141,519.20	\$ 87,858.93	\$ 61,833.00	\$ 90,519.20	\$ 98,019.20	\$ 78,564.09	\$ 1,065,647.42
TOTAL COMPENSATION	\$ 168,333.33	\$ 195,573.67	\$ 173,000.00	\$ 140,000.00	\$ 189,500.00	\$ 145,833.33	\$ 61,833.00	\$ 138,500.00	\$ 146,000.00	\$ 154,538.49	\$ 1,553,461.82

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 Date: 03-03-2014 Mgr. Review: _____

Q1 2013											
	ANDERSON	BLAKE	BURKE	HOLLEY	KELLY	KLEIN	NOEL	RACICOT	STANLEY	TAYLOR	TOTAL
Quarterly Retainer	\$ 17,000.00	\$ 17,000.00	\$ 12,500.00	\$ 17,000.00	\$ 17,000.00	\$ 14,500.00	\$ 24,166.50	\$ 17,000.00	\$ 17,000.00	\$ 10,000.00	\$ 163,166.50
Chair Retainer	\$ 1,250.00	\$ 2,500.00			\$ 1,250.00	\$ 1,250.00				\$ 2,250.00	\$ 8,500.00
Sub Audit Chair Retainer		\$ 2,500.00									\$ 2,500.00
Lead Director Retainer					\$ 3,750.00						\$ 3,750.00
Sub Director Retainer	\$ 3,750.00	\$ 3,750.00	\$ 3,750.00		\$ 3,750.00						\$ 15,000.00
Jan 11 Comp Conf. Call					\$ 1,500.00	\$ 1,500.00	\$ 1,500.00			\$ 1,500.00	\$ 6,000.00
Jan 22/23 - Ecova Bd & Com Mgtg	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00		\$ 3,000.00						\$ 12,000.00
Feb 7 - Environmental	\$ 1,500.00			\$ 1,500.00		\$ 1,500.00		\$ 1,500.00			\$ 6,000.00
Feb 7 - Governance Mtg		\$ 1,500.00			\$ 1,500.00			\$ 1,500.00		\$ 1,500.00	\$ 6,000.00
Feb 7 - Audit Meeting		\$ 1,500.00	\$ 1,500.00				\$ 1,500.00		\$ 1,500.00		\$ 6,000.00
Feb 7 - Comp. Mtg						\$ 1,500.00				\$ 1,500.00	\$ 6,000.00
Feb 7 - Finance Mtg	\$ 1,500.00		\$ 1,500.00	\$ 1,500.00		\$ 1,500.00			\$ 1,500.00		\$ 6,000.00
Feb 8 - Board Meeting	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 15,000.00
Feb 19 - Audit Conf. Call		\$ 1,500.00	\$ 1,500.00				\$ 1,500.00		\$ 1,500.00		\$ 6,000.00
Deferred - Mar 2013 Div		\$ 768.42								\$ 1,676.29	\$ 2,444.71
B&O taxes withheld for 1st Quarter	\$ (531.00)	\$ -	\$ (490.15)	\$ (391.83)	\$ (655.33)	\$ (399.89)	\$ (579.05)	\$ (397.12)	\$ (414.00)	\$ (358.67)	\$ (4,217.04)
TOTAL	\$ 28,969.00	\$ 35,518.42	\$ 24,759.85	\$ 21,108.17	\$ 34,094.67	\$ 21,350.11	\$ 31,087.45	\$ 21,102.88	\$ 22,586.00	\$ 19,567.62	\$ 260,144.17

2.10-14



Q2 2013

	ANDERSON	BLAKE	BURKE	HOLLEY	KELLY	KLEIN	NOEL	RACICOT	STANLEY	TAYLOR	TOTAL
Quarterly Retainer	\$ 17,000.00	\$ 17,000.00	\$ 12,500.00	\$ 17,000.00	\$ 17,000.00	\$ 14,500.00	\$ 24,166.50	\$ 17,000.00	\$ 17,000.00	\$ 10,000.00	\$ 163,166.50
Chair Retainer	\$ 1,250.00	\$ 2,500.00			\$ 1,250.00	\$ 1,250.00				\$ 2,250.00	\$ 8,500.00
Sub Audit Chair Retainer		\$ 2,500.00									\$ 2,500.00
Lead Director Retainer					\$ 3,750.00						\$ 3,750.00
Sub Director Retainer	\$ 3,750.00	\$ 3,750.00	\$ 3,750.00		\$ 3,750.00						\$ 15,000.00
April 22/23 - Ecova Bd & Com Mtgs	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00		\$ 3,000.00						\$ 12,000.00
April 29 - Audit Conf Call		\$ 1,500.00	\$ 1,500.00				\$ 1,500.00		\$ 1,500.00		\$ 6,000.00
May 8 - Environmental	\$ 1,500.00			\$ 1,500.00		\$ 1,500.00		\$ 1,500.00			\$ 6,000.00
May 9 - Governance Mtg		\$ 1,500.00			\$ 1,500.00			\$ 1,500.00		\$ 1,500.00	\$ 6,000.00
May 9 - Audit Meeting		\$ 1,500.00	\$ 1,500.00				\$ 1,500.00		\$ 1,500.00		\$ 6,000.00
May 9 - Comp. Mtg	\$ 1,500.00		\$ 1,500.00				\$ 1,500.00		\$ 1,500.00		\$ 6,000.00
May 9 - Finance Mtg	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00			\$ 1,500.00		\$ 1,500.00		\$ 6,000.00
May 9 - Annual Meeting	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00			\$ 1,500.00		\$ 1,500.00		\$ 15,000.00
May 10 - Board Meeting	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00			\$ 1,500.00		\$ 1,500.00		\$ 13,500.00
Deferred - June 2013 Div		\$ 768.42								\$ 1,676.29	\$ 2,444.71
Stock Issuance Fractional Share	\$ 19.20	\$ 19.20	\$ 19.20	\$ 19.20	\$ 19.20	\$ 25.60	\$ -	\$ 19.20	\$ 19.20	\$ 25.60	\$ 185.60
B&O taxes withheld for 2nd Quarter	\$ (1,422.00)		\$ (1,702.16)	\$ (1,282.33)	\$ (1,509.07)	\$ (1,452.95)	\$ (560.12)	\$ (1,278.00)	\$ (1,305.00)	\$ (1,728.91)	\$ (12,240.54)
TOTAL	\$ 29,597.20	\$ 37,037.62	\$ 25,067.04	\$ 21,736.87	\$ 33,260.13	\$ 20,322.65	\$ 29,606.38	\$ 21,741.20	\$ 23,214.20	\$ 18,222.98	\$ 259,806.27

*Don Burke was absent the second day of the Ecova meetings and Erik was absent both days.

Q3 2013

	ANDERSON	BLAKE	BURKE	HOLLEY	KELLY	KLEIN	NOEL	RACICOT	STANLEY	TAYLOR	TOTAL
Quarterly Retainer	\$ 17,000.00	\$ 17,000.00	\$ 12,500.00	\$ 17,000.00	\$ 17,000.00	\$ 14,500.00		\$ 17,000.00	\$ 17,000.00	\$ 10,000.00	\$ 139,000.00
Chair Retainer	\$ 1,250.00	\$ 2,500.00			\$ 1,250.00	\$ 1,250.00				\$ 2,250.00	\$ 8,500.00
Prorated Chair Retainer - Effective September 2013	\$ 208.33	\$ 250.00			\$ 625.00	\$ 208.33				\$ 83.33	\$ 1,374.99
Sub Audit Chair Retainer		\$ 2,500.00									\$ 2,500.00

2.10-16

Nov 7 - Audit Meeting	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 4,500.00
Nov 7 - Comp. Mtg		\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 4,500.00
Nov 7 - Finance Mtg	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 6,000.00
Nov 8 - Board Meeting	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 13,500.00
Deferred - Dec 2013 Div	\$ 768.42								\$ 1,676.29	\$ 2,444.71
B&O taxes withheld for 4th Quarter	\$ (474.38)	\$ (446.49)	\$ (373.02)	\$ (344.54)	\$ (567.05)	\$ (347.16)	\$ (427.66)	\$ (304.51)	\$ (3,284.81)	\$ (3,284.81)
TOTAL	\$ 31,150.62	\$ 37,768.42	\$ 27,803.51	\$ 24,126.98	\$ 36,057.95	\$ 22,652.84	\$ 25,572.34	\$ 19,871.78	\$ 247,034.90	\$ 247,034.90

JSS

2.10-17

MISCELLANEOUS RESTATING ADJUSTMENTS

NON UTILITY REMOVALS

MR-NU-WORKPAPERS

2.10-18

Miscellaneous Adjustment
Non-Utility Amounts
For the Twelve Months Ended December 31, 2013

Ferc. Acct	Removed i	CD		AN		ID		WA		ED		AN		ID		WA		GD		Grand Total	
		AA	AA	AN	AN	ID	ID	WA	WA	AN	AN	ID	ID	WA	WA	AA	AA	OR	WA		
935000			54.33					28.85												83.18	MR-NU-2
930200		1,288.02		5,388.02		8.30		132.24		-3,069.60									2,610.98	6,357.96	MR-NU-2
928000																					MR-NU-2
925100			0.00	0.00						4.35										4.35	MR-NU-2
921000		373.37																		373.37	MR-NU-2
909000				10,833.37															1,840.00	12,673.37	MR-NU-2
908000						62.13		95.00											78.48	235.61	MR-NU-2
905000			90.88																	90.88	MR-NU-2
880000																			57.22	627.16	MR-NU-2
874000																			68.75	68.75	MR-NU-2
870000																					MR-NU-2
588000																		8.48		8.48	MR-NU-2
580000																					MR-NU-2
566000																					MR-NU-2
541000																					MR-NU-2
537000																					MR-NU-2
535000																					MR-NU-2
Grand Total			1,806.60	16,221.39		99.28		227.24		-1,534.30									4,655.43	22,238.56	MR-NU-2/3

ELECTRIC	Ferc. Acct	Removed i	CD		AN		ID		WA		ED		AN		ID		WA		GD		Grand Total
			AA	AA	AN	AN	ID	ID	WA	WA	AN	AN	ID	ID	WA	WA	AA	AA	OR	WA	
	935000																				
	930200		72.346%	79.221%	79.221%	79.221%	79.221%	79.221%	79.221%	61.572%	61.572%	61.572%	61.572%	61.572%	61.572%	61.572%	61.572%	61.572%	61.572%	61.572%	0%
	928000		72.346%	79.221%	79.221%	79.221%	79.221%	79.221%	79.221%	61.572%	61.572%	61.572%	61.572%	61.572%	61.572%	61.572%	61.572%	61.572%	61.572%	61.572%	0%
	925100		72.346%	79.221%	79.221%	79.221%	79.221%	79.221%	79.221%	61.572%	61.572%	61.572%	61.572%	61.572%	61.572%	61.572%	61.572%	61.572%	61.572%	61.572%	0%
	921000		72.346%	79.221%	79.221%	79.221%	79.221%	79.221%	79.221%	61.572%	61.572%	61.572%	61.572%	61.572%	61.572%	61.572%	61.572%	61.572%	61.572%	61.572%	0%
	909000		52.888%	61.572%	61.572%	61.572%	61.572%	61.572%	61.572%	61.572%	61.572%	61.572%	61.572%	61.572%	61.572%	61.572%	61.572%	61.572%	61.572%	61.572%	0%
	908000		52.888%	61.572%	61.572%	61.572%	61.572%	61.572%	61.572%	61.572%	61.572%	61.572%	61.572%	61.572%	61.572%	61.572%	61.572%	61.572%	61.572%	61.572%	0%
	905000		72.346%	79.221%	79.221%	79.221%	79.221%	79.221%	79.221%	61.572%	61.572%	61.572%	61.572%	61.572%	61.572%	61.572%	61.572%	61.572%	61.572%	61.572%	0%
	880000		72.346%	79.221%	79.221%	79.221%	79.221%	79.221%	79.221%	61.572%	61.572%	61.572%	61.572%	61.572%	61.572%	61.572%	61.572%	61.572%	61.572%	61.572%	0%
	874000		72.346%	79.221%	79.221%	79.221%	79.221%	79.221%	79.221%	61.572%	61.572%	61.572%	61.572%	61.572%	61.572%	61.572%	61.572%	61.572%	61.572%	61.572%	0%
	870000		72.346%	79.221%	79.221%	79.221%	79.221%	79.221%	79.221%	61.572%	61.572%	61.572%	61.572%	61.572%	61.572%	61.572%	61.572%	61.572%	61.572%	61.572%	0%
	588000		72.346%	79.221%	79.221%	79.221%	79.221%	79.221%	79.221%	61.572%	61.572%	61.572%	61.572%	61.572%	61.572%	61.572%	61.572%	61.572%	61.572%	61.572%	0%
	580000		72.346%	79.221%	79.221%	79.221%	79.221%	79.221%	79.221%	61.572%	61.572%	61.572%	61.572%	61.572%	61.572%	61.572%	61.572%	61.572%	61.572%	61.572%	0%
	566000		72.346%	79.221%	79.221%	79.221%	79.221%	79.221%	79.221%	61.572%	61.572%	61.572%	61.572%	61.572%	61.572%	61.572%	61.572%	61.572%	61.572%	61.572%	0%
	541000		72.346%	79.221%	79.221%	79.221%	79.221%	79.221%	79.221%	61.572%	61.572%	61.572%	61.572%	61.572%	61.572%	61.572%	61.572%	61.572%	61.572%	61.572%	0%
	537000		72.346%	79.221%	79.221%	79.221%	79.221%	79.221%	79.221%	61.572%	61.572%	61.572%	61.572%	61.572%	61.572%	61.572%	61.572%	61.572%	61.572%	61.572%	0%
	535000		72.346%	79.221%	79.221%	79.221%	79.221%	79.221%	79.221%	61.572%	61.572%	61.572%	61.572%	61.572%	61.572%	61.572%	61.572%	61.572%	61.572%	61.572%	0%

Prep by: SS
JMG

2.10-20

Miscellaneous Adjustment
Non-Utility Amounts
For the Twelve Months Ended December 31, 2013

Ferc Acct	Removed	CD AA	AN	ID	WA	ED AN	ID	WA	ED AN	ID	WA	GD AA	OR	WA	Grand Total
WA - GAS															
935000	4	72.185%	72.185%	72.185%	0%	100%	0%	0%	0%	0%	0%	0%	72.185%	0%	100%
930200	4	72.185%	72.185%	72.185%	0%	100%	0%	0%	0%	0%	0%	0%	72.185%	0%	100%
928000	4	72.185%	72.185%	72.185%	0%	100%	0%	0%	0%	0%	0%	0%	72.185%	0%	100%
925100	4	72.185%	72.185%	72.185%	0%	100%	0%	0%	0%	0%	0%	0%	72.185%	0%	100%
921000	4	72.185%	72.185%	72.185%	0%	100%	0%	0%	0%	0%	0%	0%	72.185%	0%	100%
909000	2	66.395%	66.395%	66.395%	0%	100%	0%	0%	0%	0%	0%	0%	66.395%	0%	100%
908000	2	66.395%	66.395%	66.395%	0%	100%	0%	0%	0%	0%	0%	0%	66.395%	0%	100%
905000	2	66.395%	66.395%	66.395%	0%	100%	0%	0%	0%	0%	0%	0%	66.395%	0%	100%
880000	3	68.886%	68.886%	68.886%	0%	100%	0%	0%	0%	0%	0%	0%	68.886%	0%	100%
874000	3	68.886%	68.886%	68.886%	0%	100%	0%	0%	0%	0%	0%	0%	68.886%	0%	100%
870000	3	68.886%	68.886%	68.886%	0%	100%	0%	0%	0%	0%	0%	0%	68.886%	0%	100%
588000	3	68.886%	68.886%	68.886%	0%	100%	0%	0%	0%	0%	0%	0%	68.886%	0%	100%
580000	1	70.270%	70.270%	70.270%	0%	100%	0%	0%	0%	0%	0%	0%	70.270%	0%	100%
566000	1	70.270%	70.270%	70.270%	0%	100%	0%	0%	0%	0%	0%	0%	70.270%	0%	100%
541000	1	70.270%	70.270%	70.270%	0%	100%	0%	0%	0%	0%	0%	0%	70.270%	0%	100%
537000	1	70.270%	70.270%	70.270%	0%	100%	0%	0%	0%	0%	0%	0%	70.270%	0%	100%
535000	1	70.270%	70.270%	70.270%	0%	100%	0%	0%	0%	0%	0%	0%	70.270%	0%	100%

WA - ELECTRIC

935000	4	26.60	-	-	-	-	-	-	-	-	-	-	-	-	26.60
930200	4	630.64	2,888.75	-	-	104.76	(2,077.41)	-	-	-	-	-	-	-	1,546.74
928000	4	-	-	-	-	-	-	-	-	-	-	-	-	-	-
925100	4	-	-	-	-	-	2.94	-	-	-	-	-	-	-	2.94
921000	4	182.81	-	-	-	-	-	-	-	-	-	-	-	-	182.81
909000	2	-	4,376.60	-	-	-	-	-	-	-	-	-	-	-	4,376.60
908000	2	-	-	-	-	58.49	-	-	-	-	-	-	-	-	58.49
905000	2	31.54	-	-	-	-	-	-	-	-	-	-	-	-	31.54
880000	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-
874000	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
870000	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
588000	3	-	-	-	-	-	-	-	69.11	-	-	-	-	-	69.11
580000	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
566000	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
541000	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
537000	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
535000	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		\$ 871.58	\$ 7,265.35	\$ -	\$ -	\$ 163.26	\$ (1,089.92)	\$ -	\$ 69.11	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,279.38

Prep by: *SS*

2.10-21

Miscellaneous Adjustment
Non-Utility Amounts
For the Twelve Months Ended December 31, 2013

Ferc Acct	CD	Removed	AN		WA		ED		ID		WA		GD		OR		WA		Grand Total
			AN	AN	WA	WA	ED	AN	ID	ID	WA	WA	AA	AA	OR	OR	WA	WA	
935000	4		7.61	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7.61
930200	4		180.38	808.17	-	-	27.48	-	-	-	-	-	-	-	-	-	-	-	1,016.03
928000	4		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
925100	4		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
921000	4		52.29	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	52.29
909000	2		-	2,764.06	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,764.06
908000	2		-	-	-	-	36.51	-	-	-	-	-	-	-	-	-	-	-	36.51
905000	2		19.92	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	19.92
880000	2		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
874000	3		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	569.94
870000	3		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5.84
588000	3		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
580000	1		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
566000	1		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
541000	1		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
537000	1		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
535000	1		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			\$ 260.20	\$ 3,572.22	\$ -	\$ -	\$ 63.98	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,472.19
			\$ -	\$ (0.00)	\$ (0.00)	\$ (0.00)	\$ 0.00	\$ (0.00)	\$ (0.00)	\$ (0.00)	\$ (0.00)	\$ (0.00)	\$ (0.00)	\$ (0.00)	\$ (0.00)	\$ (0.00)	\$ (0.00)	\$ -	\$ -

Prep by: JSS
Mgr. Review: JMG

Date: 03-03-2014

2.10-22

Miscellaneous Adjustment
 Non-Utility Amounts
 For the Twelve Months Ended December 31, 2013

Ferc. Acct	Sum of Transa Service		Jurisdiction		ED		ID	WA	AN	ID	WA	OR	GD	AA	WA	Grand Total
	CD	AA	AN	ID	AN	AA										
935000		54.33					28.85									83.18
930200		1,288.02	5,388.02		132.24	-3,069.60	8.30					2,610.98				6,357.96
925100		0.00	0.00		4.35											4.35
921000		373.37										1,840.00				373.37
909000			10,833.37									78.48				12,673.37
908000					95.00		62.13									235.61
905000		90.88														90.88
880000												57.22			569.94	627.16
874000												68.75				68.75
870000										115.39	69.11	8.48				184.50
588000																450.00
580000									450.00							450.00
566000									6.49							6.49
541000									954.37							954.37
537000									60.20							60.20
535000									59.89							59.89
Grand Total		1,806.60	16,221.39		227.24	-1,534.30	99.28			115.39	69.11	8.48			4,655.43	22,238.56

Prep by:

[Signature]

Mgr. Review

[Signature]

2.10-23

Prep by: *SSS*
 Mgr. Review: *JMA*

Avista Utilities
Miscellaneous Adjustment - Removal of Non-Utility Transactions
For the Twelve Months Ended December 31, 2013

Purpose: This document is a detailed transaction listing of all transaction that were removed from the rate case as they were items that were improperly coded as a Utility transaction, when in fact they should have been coded as a Non-Utility transaction.

Process: In Order to identify this population, the company reviewed all transaction detail in FERC accounts 500 through 935, searching for specific words, reviewing specific Program Descriptions, and expenditure types.

Sum of Transaction Amount	Service	Jurisdiction	Expenditure Type	Vendor Name	Transaction Desc	Total
537000	ED	AN	210 Employee Auto Mileage 235 Employee Misc Expenses	TIMOTHY J SWANT BRUCE F HOWARD	Mileage, Personnel vehicle mileage to and from Thompson Falls for golf tournament meet Misc, WSU Board Mtg Parking, WSU Board Mtg	45.20 5.50 9.50 60.20
537000 Total					FLOWERS	115.39
588000	ED	WA	890 Office Supplies 235 Employee Misc Expenses	FURNITURE EXCHANGE CORP CREDIT CARD	KIRK LITTLE-TLF FLOWERSHOPPING COM	69.11 184.50
588000 Total						
880000	GD	OR	215 Employee Business Meals	JEFFREY DANIELS CAPITAL ONE COMMERCIAL ROSEBURG ROTARY CLUB	Meals, United Way Board luncheon TERESA STEINKAMP RETIREMENT CHRISTMAS GIFTING	13.68 33.54 10.00 19.94
		WA	885 Miscellaneous 215 Employee Business Meals 235 Employee Misc Expenses	TIMOTHY G MAIR TIMOTHY G MAIR	Meals, Retirement for Randy Misc, Retirement gift for R Chandler	550.00 627.16
880000 Total						4.52
908000	CD	ID	210 Employee Auto Mileage 885 Miscellaneous	SHARMON E SCHMITT SIMPLY NORTHWEST INC	Mileage, United Way GIFT BASKET	57.61 95.00
		WA	215 Employee Business Meals	BUILDING OWNERS & MANAGERS ASSO Victor Bautista	BOMA: LUNCH, MIXER, SPONSOR Mileage, Travel to meeting with United Way	8.48 70.00
	GD	OR	210 Employee Auto Mileage 215 Employee Business Meals	Victor Bautista	Meals, Lunch meeting for 4, Regence Blue Cross and United Way	235.61
908000 Total						48.59
921000	CD	AA	210 Employee Auto Mileage	PATRICIA J SHEA Jennifer Boettcher	Mileage, Safety Mgr. Position Mtg. with Brown, CDA United Way Mtg. Mileage, Meet Goodwill staff following donation	3.39 33.49
			215 Employee Business Meals	DAWNELL L ELLENSON LAURA THI VICKERS	Meals, Celebration of employee's retirement - 8 meals plus tip Meals, Phil Robinson retirement (Phil Robinson, Laura Vickers, Neil Thorson, Julie Lee, i	38.06 51.01
			235 Employee Misc Expenses	CORP CREDIT CARD RANDEL P GNAEDINGER	HALLIE ROWLAND-FTD APPLEWAY FLORIST & Misc, Retirement card & gift to Teresa Steinkamp	54.34 144.49
921000 Total					GIFT BASKET	373.37
930200	CD	AA	210 Employee Auto Mileage 235 Employee Misc Expenses	Jennifer Boettcher SCOTT L MORRIS	Mileage, INBA Expo & Whitworth Seize the Moment Parking, Gonzaga Board of Trustees Retreat Misc, Gonzaga University	95.00 150.00 25.00
			885 Miscellaneous	MIKE B HANSON CORP CREDIT CARD	Misc, Get well gift certificate for Terry Bushnell.	500.00
			915 Printing	RICOH USA INC	LINDA WILLIAMS-SPOKANE SYMPHONY ASSOC	118.28
			205 Airfare	SCOTT L MORRIS	VALENTINE COOKIES LABELS	390.70
		AN	215 Employee Business Meals	JEFFREY J SCOTT	Airfare, Southwest 5262491849, Trip to Arizona for Gonzaga Trustee Board Retreat Meals, Community Service	41.09 10.07
			235 Employee Misc Expenses	JEFFREY J SCOTT	Meals, Community Service	40.00
			885 Miscellaneous	OROFINO BUILDERS SUPPLY INC	Misc, Grangeville 4H Donation	26.86
			810 Advertising Expenses	OTHELLO NAZARENE CHURCH	XMAS DECORATIONS	-30.00
			826 Sponsorships	TEKOA GOLF & COUNTRY CLUB	COMMUNITY GARDEN PLOT	300.00
			215 Employee Business Meals	SPOKANE SHOCK FOOTBALL LLC	DONATION	5,000.00
		ID	210 Employee Auto Mileage	MICHAEL T TATKO	SPOKANE SHOCK ADY	8.30
		WA		SCOTT L MORRIS	Meals, Twin County United Way Meeting Mileage, Gonzaga Board Meeting Mileage, Gonzaga Trustee Meeting Mileage, Gonzaga Trustees Meeting	45.20 9.04 9.04 2.83

2.10-24

Sum of Transaction Amount	Ferc Acct	Service	Jurisdiction	Expenditure Type	Vendor Name	Transaction Desc	Total
930200	CD	WA	210 Employee Auto Mileage	SCOTT L MORRIS	Mileage, Nazareth Guild Luncheon	4.52	
			215 Employee Business Meals	SCOTT L MORRIS	Meals, Gonzaga Board Meeting	20.65	
					Meals, Gonzaga Retirement Dinner for Dean Barnes	50.00	
					MONTANA OUTREACH - GOLF TOURNEY	-240.00	
					MONTANA OUTREACH GOLF FLYER	-45.00	
					MONTANA OUTREACH GOLF TOURNAMENT	-165.00	
					MONTANA OUTREACH GOLF TOURNAMENT POSTER	-105.00	
					MONTANA OUTREACH GOLF TOURNAMENT REGISTRATION FORM	-240.00	
					MT OUTREACH GOLF TOURNEY	-1,240.20	
					MONTANA OUTREACH GOLF TOURNAMENT	-221.25	
					MONTANA OUTREACH-GOLF TOURNAMENT	-813.15	
					Mileage, Transport retired company vehicle for donation	108.48	
					2013 DONATION	75.00	
					DONATION	125.00	
					SPONSORSHIP-JANUARY	225.00	
					FORUM TABLE SPONSOR 2013-14	2,077.50	
						6,357.96	
930200 Total					Misc, Gift for Margie and Jen Admins Day	54.33	
934500	CD	AA	235 Employee Misc Expenses	ERIC N BOWLES	FLOWERS	28.85	
			890 Office Supplies	FURNITURE EXCHANGE		83.18	
935000 Total					Mileage, Travel to and from Downtown parking garage to document damage to garage ant	4.35	
925100	ED	AN	210 Employee Auto Mileage	Darrel Moss		4.35	
925100 Total					Mileage, Volunteer to help tour with local high school students for MESA Reward Tour. (45.20	
535000	ED	AN	210 Employee Auto Mileage	Dana Hildebrand		14.69	
				PHILLIP J HENSCHIED	Mileage, Gonzaga Senior Design Tour	59.89	
535000 Total					Misc, Sympathy cards	6.49	
566000	ED	AN	235 Employee Misc Expenses	VIRGINIA L OMOTO		6.49	
566000 Total					Mileage, Whitworth Meeting	8.48	
870000	GD	AA	210 Employee Auto Mileage	DAVID R HOWELL		8.48	
870000 Total					Misc, Xmas Cards	19.24	
905000	CD	AA	235 Employee Misc Expenses	FRANCES M SHANE	Misc, Customer Service Week-QAGift baskets stuff-powerade, ping pong balls for game, 1	71.64	
				PAM R MANCHENI		90.88	
905000 Total					CUST COMMUNICATIONS-HOLIDAY	10,154.90	
909000	CD	AN	020 Professional Services	MONIGLE ASSOCIATES INC	Misc, flower for Loreta for help at PAPA/PAW workshop 11/15/13	18.47	
			235 Employee Misc Expenses	DAWN Y DONAHOO	JJ RODEO CLOWN SPONSORSHIP	660.00	
			885 Miscellaneous	PIPELINE ASSOCIATION FOR	JJ RODEO CLOWN SPONSORSHIP	340.00	
			805 Adjustments	PIPELINE ASSOCIATION FOR	CONTRIBUTION FOR 8K @ OUNC	1,500.00	
			810 Advertising Expenses	OREGON UTILITY NOTIFICATION CENTER		12,673.37	
909000 Total					Mileage, United Way - Valley Call Center; Dollar Road; Mirabeau	15.37	
541000	ED	AN	210 Employee Auto Mileage	KAREN TERESA TERPAK	WSU SENIOR PROJECT SUPPLIES	939.00	
			880 Materials & Equipment	STORAGE BATTERY SYSTEMS INC		954.37	
541000 Total					Meals, Recognition for Retirement approximately 75	450.00	
580000	ED	AN	215 Employee Business Meals	Diane Johnson		450.00	
580000 Total					SPONSORSHIP	68.75	
874000	GD	OR	885 Miscellaneous	ROSEBURG AREA CHAMBER OF COMMERCE		68.75	
874000 Total						22,238.56	
Grand Total						MR-NUL2	

Prep by: *SSS*
 Mgr. Review: *JMN*

2.10-25

MISCELLANEOUS RESTATING ADJUSTMENTS

RECLASSIFICATIONS

MR-RC WORKPAPERS

**Miscellaneous Adjustment
Reclassifications
For the Twelve Months Ended December 31, 2013**

Ferc Acct	ED			GD			OR	WA	Grand Total	
	Removed in AN	ID	WA	AN	ID	WA				
874000	-	-	-	834.96	(528.24)	-	-	(306.72)	-	MR-RC-2
870000	-	-	-	-	-	-	351.94	(351.94)	-	MR-RC-2
584000	834.96	(528.24)	(306.72)	-	-	-	-	-	-	MR-RC-2
Grand Total	834.96	-528.24	-306.72	834.96	-528.24	351.94	-658.66	0.00		MR-RC-2

ELECTRIC

874000	7	100%	100%	100%	0%	0%	0%	0%
870000	7	100%	100%	100%	0%	0%	0%	0%
584000	7	100%	100%	100%	0%	0%	0%	0%

GAS

874000	7	0%	0%	0%	100%	100%	100%	100%
870000	7	0%	0%	0%	100%	100%	100%	100%
584000	7	0%	0%	0%	100%	100%	100%	100%

WA - ELECTRIC

874000	3	65.507%	0%	100%	0%	0%	0%	0%
870000	3	65.507%	0%	100%	0%	0%	0%	0%
584000	3	65.507%	0%	100%	0%	0%	0%	0%

WA - GAS

874000	3	0%	0%	0%	68.886%	0%	0%	100%
870000	3	0%	0%	0%	68.886%	0%	0%	100%
584000	3	0%	0%	0%	68.886%	0%	0%	100%

WA - ELECTRIC

874000	3	-	-	-	-	-	-	-	-	
870000	3	-	-	-	-	-	-	-	-	
584000	3	546.96	-	(306.72)	-	-	-	-	240.24	
		546.96	-	(306.72)	-	-	-	-	240.24	E-MR-1

WA - GAS

874000	3	-	-	-	575.17	-	-	(306.72)	268.45	
870000	3	-	-	-	-	-	-	(351.94)	(351.94)	
584000	3	-	-	-	-	-	-	-	-	
		-	-	-	575.17	-	-	(658.66)	(83.49)	G-MR-1

\$ (0.00) \$ - \$ - \$ (0.00) \$ - \$ - \$ - \$ - \$ -

Prep by: JSS
Mgr. Review: Jma

Avista Utilities
Miscellaneous Adjustment - Reclassification of Transactions
For the Twelve Months Ended December 31, 2013

Balances as Recorded								
Ferc Acct	ED AN	ID	WA	GD AN	ID	OR	WA	Grand Total
874000						528.24		834.96
870000							306.72	351.94
586000								-
584000			528.24	306.72				834.96
Grand Total		-	528.24	306.72	-	528.24	-	2,021.86

MR-RC-3

Balances with Corrected Recording								
Ferc Acct	ED AN	ID	WA	GD AN	ID	OR	WA	Grand Total
874000					834.96			834.96
870000							351.94	351.94
586000								-
584000	834.96							834.96
Grand Total	834.96		-	-	834.96		351.94	2,021.86

MR-RC-3

Net Adjustment								
Ferc Acct	ED AN	ID	WA	GD AN	ID	OR	WA	Grand Total
874000					834.96	(528.24)		(306.72)
870000							351.94	(351.94)
586000								-
584000	834.96	(528.24)	(306.72)					-
Grand Total	834.96	(528.24)	(306.72)	834.96	(528.24)	351.94	(658.66)	-

MR-RC-2

MR-RC-1 MR-RC-1 MR-RC-1 MR-RC-1 MR-RC-1 MR-RC-1 MR-RC-1 MR-RC-1 MR-RC-1

Prep by: JSS
Mgr. Review: Jma

2.10-28

Prep by: *SS*
Mgr. Review: *Jmg*

Date: 03-03-2014

2013 WA CBR - Misc Restating - Reclassifications

Avista Utilities
Miscellaneous Adjustment - Reclassification of Transactions
For the Twelve Months Ended December 31, 2013

Ferc Acct	Ferc Acct Desc	Jurisdiction	Service	Accounting Period	Transaction Desc	Expenditure Type	Transaction Amount	Miscellaneous Reclassifications	Correct Jurisdiction	Correct Service
584000	DISTRIBUTION OPER-U G LINE EXP	ID	ED	201306	WASHINGTON/IDAHO - PULLMAN/MOSCOW LOCATES	015 Construction Services	528.24	Yes - Description Reads W/A/ID, but classified to WA	AN	ED
584000	DISTRIBUTION OPER-U G LINE EXP	WA	ED	201306	WASHINGTON/IDAHO - PULLMAN/MOSCOW LOCATES	015 Construction Services	306.72	Yes - Description Reads W/A/ID, but classified to WA	AN	ED
586000	DISTRIBUTION OPER-METER EXPS	WA	ED	201302	S-2034 (06-11) FIELD ACTIVITY NOTICE - IDAHO	415 Material Issues	-	Yes - Description Reads Idaho, but classified to WA	ID	ED
870000	OPER SUPV/ENG	WA	GD	201302	Managers meeting in Oregon	215 Employee Business Meals	-	Yes - Description Reads OR, but classified to WA	OR	GD
870000	OPER SUPV/ENG	WA	GD	201302	Managers meeting in Oregon	230 Employee Lodging	-	Yes - Description Reads OR, but classified to WA	OR	GD
870000	OPER SUPV/ENG	WA	GD	201302	Managers meeting in Oregon	235 Employee Misc Expenses	-	Yes - Description Reads OR, but classified to WA	OR	GD
870000	OPER SUPV/ENG	WA	GD	201303	Managers meeting in Oregon	215 Employee Business Meals	-	Yes - Description Reads OR, but classified to WA	OR	GD
870000	OPER SUPV/ENG	WA	GD	201303	Managers meeting in Oregon	230 Employee Lodging	-	Yes - Description Reads OR, but classified to WA	OR	GD
870000	OPER SUPV/ENG	WA	GD	201303	Managers meeting in Oregon	235 Employee Misc Expenses	-	Yes - Description Reads OR, but classified to WA	OR	GD
870000	OPER SUPV/ENG	WA	GD	201303	Meals, Managers meeting in Oregon	215 Employee Business Meals	37.83	Yes - Description Reads OR, but classified to WA	OR	GD
870000	OPER SUPV/ENG	WA	GD	201303	Lodging, Managers meeting in Oregon	230 Employee Lodging	91.30	Yes - Description Reads OR, but classified to WA	OR	GD
870000	OPER SUPV/ENG	WA	GD	201303	Parking, Managers meeting in Oregon	235 Employee Misc Expenses	30.00	Yes - Description Reads OR, but classified to WA	OR	GD
870000	OPER SUPV/ENG	WA	GD	201304	Meals, Meeting with NPL Oregon	215 Employee Business Meals	86.51	Yes - Description Reads OR, but classified to WA	OR	GD
870000	OPER SUPV/ENG	WA	GD	201304	Lodging, Meeting with NPL Oregon	230 Employee Lodging	91.30	Yes - Description Reads OR, but classified to WA	OR	GD
870000	OPER SUPV/ENG	WA	GD	201304	Parking, Meeting with NPL Oregon	235 Employee Misc Expenses	15.00	Yes - Description Reads OR, but classified to WA	OR	GD
874000	DIST EXPENSES OPER-MAINS&SVCS	WA	GD	201306	WASHINGTON/IDAHO - PULLMAN/MOSCOW LOCATES	015 Construction Services	528.24	Yes - Description Reads W/A/ID, but classified to WA	AN	GD
874000	DIST EXPENSES OPER-MAINS&SVCS	ID	GD	201306	WASHINGTON/IDAHO - PULLMAN/MOSCOW LOCATES	015 Construction Services	306.72	Yes - Description Reads W/A/ID, but classified to WA	AN	GD
							<u>7,021.86</u>	MR-RC-3		

2.10-29

MISCELLANEOUS RESTATING ADJUSTMENTS

PLANE RECLASSIFICATION

MR-PR WORKPAPERS

2.10-30

Adjustment No. _____

Workpaper Ref. MR-PR-1

**Miscellaneous Adjustment
Plane Reclassifications
Washington Commission Basis
For the Twelve Months Ended December 31, 2013**

Ferc Acct	CD		ED	GD		Grand Total
	AA	WA	WA	AA	OR	
870000	591.50	-	-	(591.50)	-	-
928000	(5,135.00)	3,800.00	1,335.00	-	-	-
930200	-	-	-	(8,680.00)	8,680.00	-
Grand Total	(4,543.50)	3,800.00	1,335.00	(9,271.50)	8,680.00	-

MR-PR-2

ELECTRIC

870000	7	72.346%	79.221%	100%	0%	0%
928000	7	72.346%	79.221%	100%	0%	0%
930200	7	72.346%	79.221%	100%	0%	0%

GAS

870000	7	19.401%	20.779%	0%	100%	100%
928000	7	19.401%	20.779%	0%	100%	100%
930200	7	19.401%	20.779%	0%	100%	100%

WA - ELECTRIC

870000	3	65.507%	100%	100%	0%	0%
928000	4	67.677%	100%	100%	0%	0%
930200	4	67.677%	100%	100%	0%	0%

WA - GAS

870000	3	68.886%	100%	0%	68.886%	0%
928000	4	72.185%	100%	0%	72.185%	0%
930200	4	72.185%	100%	0%	72.185%	0%

WA - ELECTRIC

870000	3	280.32	-	-	-	-	280.32	E-MR-1
928000	4	(2,514.18)	3,010.40	1,335.00	-	-	1,831.22	E-MR-1
930200	4	-	-	-	-	-	-	E-MR-1
		(2,233.86)	3,010.40	1,335.00	-	-	2,111.54	E-MR-1 ✓

WA - GAS

870000	3	79.05	-	-	(407.46)	-	(328.41)	G-MR-1
928000	4	(719.14)	789.60	-	-	-	70.47	G-MR-1
930200	4	-	-	-	(6,265.66)	-	(6,265.66)	G-MR-1
		(640.09)	789.60	-	(6,673.12)	-	(6,523.60)	G-MR-1 ✓

- 0.00 - 0.00 - -

Prep by: JSS

2.10-31

Adjustment No. _____

Workpaper Ref. MR-PR-2

**Miscellaneous Adjustment
Plane Reclassifications
Washington Commission Basis
For the Twelve Months Ended December 31, 2013**

Balances As Recorded							
	CD		ED	GD		Grand Total	
Ferc Acct	AA	WA	WA	AA	WA	OR	
870000				591.50			591.50
928000	5,135.00		3,800.00				8,935.00
930200				8,680.00			8,680.00
Grand Total	5,135.00	-	3,800.00	9,271.50	-	-	18,206.50

MR-PR-3

Balances with Corrected Recording							
	CD		ED	GD		Grand Total	
Ferc Acct	AA	WA	WA	AA	WA	OR	
870000	591.50			-			591.50
928000		3,800.00	5,135.00				8,935.00
930200						8,680.00	8,680.00
Grand Total	591.50	3,800.00	5,135.00	-	-	8,680.00	18,206.50

MR-PR-3

Net Adjustment							
	CD		ED	GD		Grand Total	
Ferc Acct	AA	WA	WA	AA	WA	OR	
870000	591.50	-	-	(591.50)	-	-	-
928000	(5,135.00)	3,800.00	1,335.00	-	-	-	-
930200		-	-	(8,680.00)	-	8,680.00	-
Grand Total	(4,543.50)	3,800.00	1,335.00	(9,271.50)	-	8,680.00	0.00

MR-PR-1

Transaction Detail Selection:

Ferc Acct	Ferc Acct Desc	Service	Jurisdiction	Organization Desc	Accounting Period	Expenditure Type	Project Desc	Reclassified Service	Reclassified Jurisdiction
928000	REGULATORY COMMISSION EXPEN: ED	ED	WA	Z88 - Transportation Loaders	201304 550 Company Aircraft	Company Aircraft	Wa Elect Regulatory Activities	CD	WA
928000	REGULATORY COMMISSION EXPEN: ED	ED	WA	Z88 - Transportation Loaders	201304 550 Company Aircraft	Company Aircraft	Wa Elect Regulatory Activities	CD	WA
928000	REGULATORY COMMISSION EXPEN: CD	CD	AA	Z88 - Transportation Loaders	201306 550 Company Aircraft	Company Aircraft	Common Regulatory Activities	ED	WA
870000	OPER SUPV/ENG	GD	AA	Z88 - Transportation Loaders	201307 550 Company Aircraft	Company Aircraft	Gas Ops Admin Activity - 099	CD	AA
930200	MISC GENERAL EXPENSE	GD	AA	Z88 - Transportation Loaders	201309 550 Company Aircraft	Company Aircraft	Gas - Trade/Professional Assoc	GD	OR

Sum of Transaction Amount	Service			Jurisdiction			Grand Total
	CD	ED	WA	ED	WA	AA	
870000						591.50	591.50
928000		5,135.00		3,800.00		8,680.00	8,935.00
930200				3,800.00		9,271.50	8,680.00
Grand Total		5,135.00		3,800.00		9,271.50	18,206.50

Sum of Transaction Amount	Reclassified Service			Reclassified Jurisdiction			Grand Total
	CD	ED	WA	ED	WA	OR	
870000		591.50					591.50
928000			3,800.00	3,800.00	5,135.00		8,680.00
930200			3,800.00	3,800.00	5,135.00		8,680.00
Grand Total		591.50	3,800.00	3,800.00	5,135.00		18,206.50

Prep by: *[Signature]*

Mgr. Review: *[Signature]*

Date: 03-03-2014

2.11

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS -CBR
TWELVE MONTHS ENDED DECEMBER 31, 2013
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Weather
		Normalization
	Adjustment Number	2.11
	Workpaper Reference	E-WN
REVENUES		
1	Total General Business	(\$6,244)
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	(6,244)
5	Other Revenue	-
6	Total Electric Revenue	(6,244)
EXPENSES		
Production and Transmission		
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	(241)
16	Total Distribution	(241)
17	Customer Accounting	(30)
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	(12)
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	(12)
24	Total Electric Expenses	(283)
25	OPERATING INCOME BEFORE FIT	(5,961)
FEDERAL INCOME TAX		
26	Current Accrual	(2,086)
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	(\$3,875)
RATE BASE		
PLANT IN SERVICE		
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

Adjustment No. _____

Worksheet Ref. E-WN-1

2.11-1

2013	Total	January	February	March	April	May	June	July	August	September	October	November	December
WS weighted block Base Rates (Excluding Adder Schedules ERM, BPA ResX, and PP Rider)													
WA Sch 1	0.08920	0.08920	0.08920	0.08920	0.08920	0.08920	0.08920	0.08920	0.08920	0.08920	0.08920	0.08920	0.08920
WA Sch 11	0.08105	0.08105	0.08105	0.08105	0.08105	0.08105	0.08105	0.08105	0.08105	0.08105	0.08105	0.08105	0.08105
WA Sch 21	0.06632	0.06632	0.06632	0.06632	0.06632	0.06632	0.06632	0.06632	0.06632	0.06632	0.06632	0.06632	0.06632
WS weighted block Base Rates (Excluding Adder Schedules PCA, BPA ResX, SIT, and PP Rider)													
ID Sch 1	0.08764	0.08764	0.08764	0.08764	0.08764	0.08764	0.08764	0.08764	0.08764	0.08764	0.09096	0.09096	0.09096
ID Sch 11	0.06958	0.06958	0.06958	0.06958	0.06958	0.06958	0.06958	0.06958	0.06958	0.06958	0.07178	0.07178	0.07178
ID Sch 21	0.05154	0.05154	0.05154	0.05154	0.05154	0.05154	0.05154	0.05154	0.05154	0.05154	0.05373	0.05373	0.05373
Revenue Adjustment													
WA Sch 1	(\$5,714,826)	(\$1,339,682)	\$510,555	\$520,146	(\$109,042)	\$435,392	(\$8,837)	(\$1,880,165)	(\$1,478,370)	(\$1,383,879)	(\$383,571)	(\$125,518)	(\$471,855)
WA Sch 11	(\$503,642)	(\$102,346)	\$39,252	\$40,036	(\$4,896)	\$19,606	(\$2,249)	(\$171,733)	(\$135,337)	(\$126,129)	(\$17,355)	(\$5,698)	(\$36,793)
WA Sch 21	(\$25,275)	(\$7,845)	\$2,988	\$2,949	(\$480)	\$1,920	(\$34)	(\$7,946)	(\$6,255)	(\$5,833)	(\$1,680)	(\$548)	(\$2,511)
Total WA	(\$6,243,743)	(\$1,449,873)	\$552,795	\$563,131	(\$114,418)	\$456,918	(\$11,120)	(\$2,059,844)	(\$1,619,962)	(\$1,515,841)	(\$402,606)	(\$131,764)	(\$511,159)
ID Sch 1	(\$2,471,375)	(\$660,435)	\$251,681	\$256,626	(\$57,438)	\$229,524	(\$213)	(\$781,379)	(\$614,282)	(\$575,848)	(\$209,668)	(\$68,607)	(\$241,336)
ID Sch 11	(\$390,485)	(\$69,708)	\$26,618	\$27,135	(\$4,037)	\$16,153	(\$1,715)	(\$134,935)	(\$106,170)	(\$99,001)	(\$14,641)	(\$4,799)	(\$25,385)
ID Sch 21	(\$12,493)	(\$2,475)	\$943	\$962	(\$125)	\$499	(\$55)	(\$4,283)	(\$3,372)	(\$3,144)	(\$437)	(\$143)	(\$863)
Total ID	(\$2,874,353)	(\$732,618)	\$279,242	\$284,723	(\$61,600)	\$246,176	(\$1,983)	(\$920,597)	(\$723,824)	(\$677,993)	(\$224,746)	(\$73,549)	(\$267,584)
Total Revenue	(\$9,118,096)	(\$2,182,491)	\$832,037	\$847,854	(\$176,018)	\$703,094	(\$13,103)	(\$2,980,441)	(\$2,343,786)	(\$2,193,834)	(\$627,352)	(\$205,313)	(\$778,743)
WA ERM RRC	0.03215	(\$527,257)	\$201,036	\$204,785	(\$41,476)	\$165,634	(\$4,094)	(\$749,633)	(\$589,559)	(\$551,645)	(\$145,947)	(\$47,766)	(\$185,881)
ID PCA LCAR	0.02785	(\$239,109)	\$91,142	\$92,931	(\$19,936)	\$79,673	(\$784)	(\$304,628)	(\$239,522)	(\$224,316)	(\$70,102)	(\$22,942)	(\$84,189)
Total Expense	(\$3,213,585)	(\$766,366)	\$292,178	\$297,716	(\$61,412)	\$245,307	(\$4,878)	(\$1,054,261)	(\$829,081)	(\$775,961)	(\$216,049)	(\$70,708)	(\$270,070)
Estimated Margin	(\$5,904,511)	(\$1,416,125)	\$539,859	\$550,138	(\$114,606)	\$457,787	(\$8,225)	(\$1,926,180)	(\$1,514,705)	(\$1,417,873)	(\$411,303)	(\$134,605)	(\$508,673)

Prep by: *RL* 1st Review: *Jma*
 Date: 03-13-2014 Mgr. Review:

2.11-2

2013		Total	January	February	March	April	May	June	July	August	September
Weighted Block Rate Calculation											
WA Schedule 1											
	GRC Block Usage		Baseload Usage		Percentage	WS Usage Percentage					
Block 1	1,539,744,220		1,539,744,220		93.65%	0	0.00%		01-01-2013		01-01-2012
Block 2	507,409,059		104,370,980		6.35%	403,038,079	56.56%		0.07133		0.06914
Block 3	309,567,515		0		0.00%	309,567,515	43.44%		0.08299		0.08044
	<u>2,356,720,794</u>		<u>1,644,115,200</u>		<u>100.00%</u>	<u>712,605,594</u>	<u>100.00%</u>		<u>0.09728</u>		<u>0.08646</u>
	2,446,600		672						8.914		8.105
WA Schedule 11											
Block 1	399,066,786		399,066,786		91.05%	0	0.00%		0.11031		0.10891
Block 2	157,496,003		39,212,928		8.95%	118,283,075	100.00%		0.08105		0.08002
	<u>556,562,789</u>		<u>438,279,714</u>		<u>100.00%</u>	<u>118,283,075</u>	<u>100.00%</u>		<u>0.08105</u>		<u>0.08002</u>
	355,458		1,233						8.31		
WA Schedule 21											
Block 1	1,265,934,693		942,516,327		100.00%	323,418,366	66.26%		0.06878		0.06819
Block 2	164,689,049		0		0.00%	164,689,049	33.74%		0.06150		0.06097
	<u>1,430,623,742</u>		<u>942,516,327</u>		<u>100.00%</u>	<u>488,107,415</u>	<u>100.00%</u>		<u>0.06632</u>		<u>0.06575</u>
	24,603		38,309						6.666		
ID Schedule 1											
Block 1	608,176,705		608,176,705		77.66%	0	0.00%		10-01-2013		10-01-2012
Block 2	510,988,708		174,986,927		22.34%	336,001,781	100.00%		0.08146		0.07848
	<u>1,119,165,413</u>		<u>783,163,632</u>		<u>100.00%</u>	<u>336,001,781</u>	<u>100.00%</u>		<u>0.09096</u>		<u>0.08764</u>
	1,223,549		640								<u>0.08764</u>
ID Schedule 11											
Block 1	255,304,073		255,304,073		85.33%	0	0.00%		0.09634		0.09338
Block 2	88,134,848		43,894,017		14.67%	44,240,831	100.00%		0.07178		0.06958
	<u>343,438,921</u>		<u>299,198,090</u>		<u>100.00%</u>	<u>44,240,831</u>	<u>100.00%</u>		<u>0.07178</u>		<u>0.06958</u>
	242,966		1,231								<u>0.06958</u>
ID Schedule 21											
Block 1	616,309,364		616,309,364		99.40%	0	0.00%		0.06297		0.06039
Block 2	81,785,828		3,731,974		0.60%	78,053,854	100.00%		0.05373		0.05154
	<u>698,095,192</u>		<u>620,041,338</u>		<u>100.00%</u>	<u>78,053,854</u>	<u>100.00%</u>		<u>0.05373</u>		<u>0.05154</u>
	13,986		44,333								

Prep by: RL 1st Review: _____

Date: 03-13-2014 Mgr. Review: _____

Adjustment... No. _____

Worksheet Ref. E-WN-3

	2013	January	February	March	April	May	June	July	August	September	October	November	December
Total	6,666	1,117	917	779	547	328	144	33	33	176	541	882	1,169
Normal DDH	6,683	1,243	869	730	561	272	140	0	7	160	590	898	1,213
Unbilled DDH	-17	-126	48	49	-14	56	4	33	26	16	-49	-16	-44
Normal DDC	455	0	0	0	0	14	46	190	165	39	1	0	0
Actual DDC	709	0	0	0	0	30	48	284	239	108	0	0	0
Unbilled DDC	-254	0	0	0	0	-16	-2	-94	-74	-69	1	0	0
WA Res Sched 1	-64,067,540	-15,018,855	5,723,715	5,831,235	-1,222,443	4,881,076	-99,074	-21,078,086	-16,573,652	-15,514,337	-4,300,119	-1,407,147	-5,289,853
No of Cust	203,882	203,756	203,836	203,427	203,537	203,175	203,020	203,480	203,238	204,034	204,563	205,004	205,511
Usage/DDH		0.585	0.585	0.585	0.429	0.429	0.429	0.000	0.000	0.000	0.429	0.429	0.585
Usage/DDC		0.000	0.000	0.000	0.000	0.000	1.102	1.102	1.102	1.102	0.000	0.000	0.000
WA Res Sched 11	-783,146	-298,914	113,979	116,245	-20,738	83,107	1,143	-225,972	-178,454	-167,056	-73,963	-24,457	-108,066
No of Cust	8,592	8,503	8,511	8,503	8,513	8,529	8,532	8,555	8,582	8,616	8,675	8,785	8,803
Usage/DDH		0.279	0.279	0.279	0.174	0.174	0.174	0.000	0.000	0.000	0.174	0.174	0.279
Usage/DDC		0.000	0.000	0.000	0.000	0.000	0.281	0.281	0.281	0.281	0.000	0.000	0.000
WA Com Sched 11	-5,387,367	-945,003	362,699	370,005	-37,594	150,490	-29,245	-1,881,096	-1,482,068	-1,380,408	-132,848	-43,449	-338,850
No of Cust	20,860	20,548	20,702	20,688	20,816	20,832	20,889	20,889	20,906	20,883	21,017	21,051	21,099
Usage/DDH		0.365	0.365	0.365	0.129	0.129	0.129	0.000	0.000	0.000	0.129	0.129	0.365
Usage/DDC		0.000	0.000	0.000	0.000	0.000	0.958	0.958	0.958	0.958	0.000	0.000	0.000
WA Ind Sched 11	-43,465	-18,837	7,620	7,714	-2,076	8,302	350	-11,785	-9,277	-8,719	-7,322	-2,391	-7,044
No of Cust	123	113	120	119	125	125	127	126	126	127	126	126	121
Usage/DDH		1.323	1.323	1.323	1.186	1.186	1.186	0.000	0.000	0.000	1.186	1.186	1.323
Usage/DDC		0.000	0.000	0.000	0.000	0.000	0.995	0.995	0.995	0.995	0.000	0.000	0.000
WA Res Sched 21	-381,101	-118,284	45,060	44,466	-7,236	28,945	-519	-119,810	-94,318	-87,945	-25,327	-8,270	-37,863
No of Cust	56	60	60	58	56	56	55	55	55	55	56	56	55
Usage/DDH		15.646	15.646	15.646	9.230	9.230	9.230	0.000	0.000	0.000	9.230	9.230	15.646
Usage/DDC		0.000	0.000	0.000	0.000	0.000	23.174	23.174	23.174	23.174	0.000	0.000	0.000
ID Res Sched 1	-27,982,749	-7,535,766	2,871,754	2,928,188	-655,386	2,618,942	-2,434	-8,915,779	-7,009,149	-6,570,606	-2,305,053	-754,253	-2,653,207
No of Cust	101,959	101,887	101,922	101,804	101,768	101,667	101,411	101,769	101,629	102,174	102,265	102,480	102,726
Usage/DDH		0.587	0.587	0.587	0.460	0.460	0.460	0.000	0.000	0.000	0.460	0.460	0.587
Usage/DDC		0.000	0.000	0.000	0.000	0.000	0.932	0.932	0.932	0.932	0.000	0.000	0.000
ID Res Sched 11	-392,092	-140,431	53,431	54,601	-11,216	44,723	750	-115,249	-90,803	-84,686	-39,686	-13,078	-50,448
No of Cust	4,841	4,804	4,798	4,803	4,826	4,811	4,810	4,827	4,831	4,832	4,879	4,924	4,942
Usage/DDH		0.232	0.232	0.232	0.166	0.166	0.166	0.000	0.000	0.000	0.166	0.166	0.232
Usage/DDC		0.000	0.000	0.000	0.000	0.000	0.254	0.254	0.254	0.254	0.000	0.000	0.000

Prep by: FL 1st Review: _____

Adjustm... No. _____

Workpaper Ref. E-WN-4

	2013	January	February	March	April	May	June	July	August	September	October	November	December
ID Com Sched 11		-848,880	324,319	330,467	-46,025	184,283	-25,161	-1,802,382	-1,418,152	-1,322,505	-161,575	-52,898	-298,832
No of Cust		15,208	15,252	15,224	15,220	15,235	15,249	15,254	15,246	15,248	15,266	15,306	15,331
Usage/DDH		0.443	0.443	0.443	0.216	0.216	0.216	0.000	0.000	0.000	0.216	0.216	0.443
Usage/DDC		0.000	0.000	0.000	0.000	0.000	1.257	1.257	1.257	1.257	0.000	0.000	0.000
ID Ind Sched 11		-12,528	4,809	4,909	-785	3,140	-238	-21,648	-16,912	-15,648	-2,705	-883	-4,375
No of Cust		131	132	132	131	131	132	131	130	129	129	129	131
Usage/DDH		0.759	0.759	0.759	0.428	0.428	0.428	0.000	0.000	0.000	0.428	0.428	0.759
Usage/DDC		0.000	0.000	0.000	0.000	0.000	1.758	1.758	1.758	1.758	0.000	0.000	0.000
ID Res Sched 21		-48,012	18,290	18,671	-2,423	9,690	-1,076	-83,104	-65,423	-61,002	-8,126	-2,653	-16,068
No of Cust		24	24	24	24	24	24	24	24	24	23	23	23
Usage/DDH		15.877	15.877	15.877	7.210	7.210	7.210	0.000	0.000	0.000	7.210	7.210	15.877
Usage/DDC		0.000	0.000	0.000	0.000	0.000	36.837	36.837	36.837	36.837	0.000	0.000	0.000
Total Electric Adjustment		-24,985,510	9,525,676	9,706,501	-2,005,922	8,012,698	-155,504	-34,254,911	-26,938,208	-25,212,912	-7,056,724	-2,309,479	-8,804,606
WA subtotal		-16,399,893	6,253,073	6,369,665	-1,290,087	5,151,920	-127,345	-23,316,749	-18,337,769	-17,158,465	-4,539,579	-1,485,714	-5,781,676
ID subtotal		-8,585,617	3,272,603	3,336,836	-715,835	2,860,778	-28,159	-10,938,162	-8,600,439	-8,054,447	-2,517,145	-823,765	-3,022,930
Summarize by Schedule													
WA Sch 1		-15,018,855	5,723,715	5,831,235	-1,222,443	4,881,076	-99,074	-21,078,086	-16,573,652	-15,514,337	-4,300,119	-1,407,147	-5,289,853
WA Sch 11		-1,262,754	484,298	493,964	-60,408	241,899	-27,752	-2,118,853	-1,669,799	-1,556,183	-214,133	-70,297	-453,960
WA Sch 21		-118,284	45,060	44,466	-7,236	28,945	-519	-119,810	-94,318	-87,945	-25,327	-8,270	-37,863
ID Sch 1		-7,535,766	2,871,754	2,928,188	-655,386	2,618,942	-2,434	-8,915,779	-7,009,149	-6,570,606	-2,305,053	-754,253	-2,653,207
ID Sch 11		-1,001,839	382,559	389,977	-58,026	232,146	-24,649	-1,939,279	-1,525,867	-1,422,839	-203,966	-66,859	-353,655
ID Sch 21		-48,012	18,290	18,671	-2,423	9,690	-1,076	-83,104	-65,423	-61,002	-8,126	-2,653	-16,068

2.11-4

Prep by: R 1st Review: _____

Date: 03-13-2014 Mgr. Review: _____

2.11-5

Weather Sensitivity Regression Summary for January 2003 through December 2012

Adj R ²	Dependent Variable	Shoulder Mo. Apr, May, Jun, Oct, Nov	Winter Mo. Heating Dec, Jan, Feb, Mar	Shoulder Mo. Cooling Apr, May, Oct, Nov	Summer Mo. Cooling Jun, Jul, Aug, Sep	Usage/Cust Base Load	Usage/Cust 2012 Low	Durbin Watson test results
Washington Electric								
0.964	WR1	0.429	0.585	0.000	1.102	672	728	No Autocorrelation
0.935	WR11	0.174	0.279	0.000	0.281	361	412	Corrected with AR(1)
0.870	WC11	0.129	0.365	0.000	0.958	1,583	1,741	Corrected with AR(1),(2)
0.840	WI11	1.186	1.323	0.000	0.995	1,985	2,508	Corrected with AR(1),(2)
0.880	WT11	0.129	0.332	0.000	0.690	1,233	1,359	Corrected with AR(1),(2)
0.877	WR21	9.230	15.646	0.000	23.174	38,309	39,697	Corrected with AR(1),(2)
0.806	WT21	0.000	2.301	0.000	12.174	46,680	43,623	Corrected with AR(1),(2)
Idaho Electric								
0.973	IR1	0.460	0.587	0.000	0.932	640	696	No Autocorrelation
0.928	IR11	0.166	0.232	0.000	0.254	281	303	Corrected with AR(1)
0.818	IC11	0.216	0.443	0.000	1.257	1,518	1,516	Corrected with AR(2)
0.859	II11	0.428	0.759	0.000	1.758	2,313	2,385	Corrected with AR(1),(2)
0.832	IT11	0.198	0.398	0.000	1.013	1,231	1,234	Corrected with AR(2)
0.814	IR21	7.210	15.877	0.000	36.837	30,121	33,057	Corrected with AR(1),(2)
0.883	IC21	0.000	3.405	0.000	15.032	41,256	41,149	Corrected with AR(1),(2)
0.879	IT21	0.000	3.476	0.000	14.396	44,333	44,798	Corrected with AR(1),(2)

Dependent Variable Name Code

1st letter

W = Washington Jurisdiction
 I = Idaho Jurisdiction

Numerical reference

R = Residential Class
 C = Commercial Class
 I = Industrial Class

Rate Schedule

Prep by: RL 1st Review: _____

2.11-6

AVISTA UTILITIES
 Weather Normalization
 Degree Day Comparison

Twelve Months Ended June 2013

CALENDAR MONTHLY DDH & DDC	ACTUAL DDH	1984 - 2013		1984 - 2013		ADJUSTMENT		ADJUSTMENT	
		ACTUAL DDC	30 YEAR AVG DDH	30 YEAR AVG DDC	30 YEAR AVG DDH	NORM - ACT	NORM - ACT	NORM - ACT	DDC
Jan - 13	1,243	0	1,117	0	0	-126	0	0	0
Feb - 13	869	0	917	0	0	48	0	0	0
Mar - 13	730	0	779	0	0	49	0	0	0
Apr - 13	561	0	547	0	0	-14	0	0	0
May - 13	272	30	328	14	14	56	-16	-16	-16
Jun - 13	140	48	144	46	46	4	-2	-2	-2
Jul - 13	0	284	33	190	190	33	-94	-94	-94
Aug - 13	7	239	33	165	165	26	-74	-74	-74
Sep - 13	160	108	176	39	39	16	-69	-69	-69
Oct - 13	590	0	541	1	1	-49	1	1	1
Nov - 13	898	0	882	0	0	-16	0	0	0
Dec - 13	1,213	0	1,169	0	0	-44	0	0	0
	6,683	709	6,666	455	455	-17	-254	-254	-254

Heating Season Adjustment
 Summer

-92
 -239

Prep by: *RL* 1st Review: _____

Adjustment . . .

Workpaper Ref. C-WN-7

2.11-7

Spokane AP Weather Station
Heating Degree Day History

Heating Season	July	August	September	October	November	December	January	February	March	April	May	June	Total
1	20	14	68	504	779	1,040	1,243	869	730	561	272	140	6,240
2	40	8	99	516	890	1,118	1,078	930	809	494	345	175	6,502
3	48	47	158	472	948	1,096	1,103	1,006	790	698	401	192	6,959
4	17	23	103	668	834	1,252	919	751	733	538	420	190	6,448
5	8	52	142	529	785	1,328	1,204	957	936	586	303	93	6,923
6	0	27	194	553	894	1,126	1,243	952	880	683	274	176	7,002
7	8	30	170	552	865	1,122	1,243	864	685	548	270	136	6,493
8	11	22	229	489	919	1,258	905	949	812	525	301	104	6,524
9	16	34	204	480	857	1,020	1,128	842	711	503	260	166	6,221
10	9	1	151	418	1,056	1,083	1,193	945	668	455	315	131	6,425
11	28	26	219	678	839	962	957	885	745	588	365	90	6,382
12	33	20	100	588	744	1,136	1,063	934	938	581	412	137	6,686
13	51	43	285	572	1,134	1,245	1,168	1,060	795	634	320	201	7,508
14	75	36	181	540	703	1,030	1,143	908	799	496	363	142	6,416
15	0	20	101	565	748	1,119	1,010	836	769	594	448	186	6,396
16	35	15	116	549	785	1,098	1,058	747	721	505	276	90	5,995
17	35	49	281	603	949	1,241	1,130	928	794	642	264	154	7,070
18	21	88	146	648	742	1,120	1,217	1,045	880	556	471	143	7,077
19	26	13	81	558	970	1,071	1,045	771	771	578	262	170	6,316
20	151	83	217	457	1,063	1,051	904	998	713	469	262	160	6,528
21	32	60	232	481	916	1,297	1,331	1,102	834	578	192	165	7,220
22	15	16	108	574	918	992	1,024	750	598	477	206	61	5,739
23	37	42	54	610	774	1,356	1,212	716	866	568	406	248	6,889
24	22	76	149	554	805	1,048	976	968	739	454	373	166	6,330
25	47	16	240	361	856	1,171	1,113	1,205	873	473	364	65	6,784
26	51	50	116	474	799	1,206	1,240	850	775	477	330	173	6,541
27	81	4	311	488	902	1,193	1,186	831	710	417	253	86	6,462
28	0	64	343	622	1,363	1,409	1,076	927	680	595	357	67	7,503
29	21	18	264	662	870	1,381	1,345	1,117	895	501	280	128	7,482
30	55	2	230	468	765	1,508	1,065	880	715	621	460	194	6,963
1984 - 2013 30-Year Average	33	33	176	541	882	1,169	1,117	917	779	547	328	144	6,666

Prep by: *R* Ist Review: _____

Date: 03-13-2014 Mgr. Review: _____

Adjustment

Spokane AP Weather Station
Cooling Degree Day History

Workpaper Ref. E-WN-8

2.11-8

Cooling
Season

	January	February	March	April	May	June	July	August	September	October	November	December	Total
1	2013	0	0	0	30	48	284	239	108	0	0	0	709
2	2012	0	0	0	8	20	251	227	27	0	0	0	535
3	2011	0	0	0	5	18	103	195	105	0	0	0	426
4	2010	0	0	0	4	19	178	165	10	4	0	0	380
5	2009	0	0	0	23	47	245	196	78	0	0	0	589
6	2008	0	0	0	27	60	182	176	29	4	0	0	478
7	2007	0	0	0	7	56	338	143	32	0	0	0	576
8	2006	0	0	0	41	66	285	161	62	0	0	0	615
9	2005	0	0	0	13	32	179	174	11	0	0	0	409
10	2004	0	0	0	0	96	249	225	1	0	0	0	571
11	2003	0	0	0	12	58	266	174	66	2	0	0	578
12	2002	0	0	0	0	63	231	81	30	0	0	0	405
13	2001	0	0	0	29	19	146	213	54	0	0	0	461
14	2000	0	0	0	0	29	146	129	16	0	0	0	320
15	1999	0	0	0	7	41	118	210	14	0	0	0	390
16	1998	0	0	0	6	22	325	234	110	0	0	0	697
17	1997	0	0	0	14	9	122	209	30	6	0	0	390
18	1996	0	0	0	0	16	198	150	17	0	0	0	381
19	1995	0	0	0	14	29	119	59	38	0	0	0	259
20	1994	0	0	0	9	37	280	159	43	0	0	0	528
21	1993	0	0	0	36	27	11	64	34	0	0	0	172
22	1992	0	0	0	25	159	124	209	11	8	0	0	536
23	1991	0	0	0	0	0	139	187	20	0	0	0	346
24	1990	0	0	0	0	42	213	157	68	0	0	0	480
25	1989	0	0	0	0	49	145	78	9	0	0	0	281
26	1988	0	0	0	12	63	169	128	67	0	0	0	439
27	1987	0	0	0	20	94	110	97	53	1	0	0	383
28	1986	0	0	0	65	109	57	247	8	0	0	0	486
29	1985	0	0	0	15	36	317	68	0	0	0	0	436
30	1984	0	0	0	3	28	155	181	23	1	0	0	391
1984 - 2013 30-Year Average													455

Prep by: TC 1st Review: _____

Date: 03-13-2014 Mgr. Review: _____

2.12

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS -CBR
TWELVE MONTHS ENDED DECEMBER 31, 2013
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Eliminate WA Power Cost Defer
	Adjustment Number	2.12
	Workpaper Reference	E-EWPC
REVENUES		
1	Total General Business	\$4,171
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	4,171
5	Other Revenue	-
6	Total Electric Revenue	4,171
EXPENSES		
Production and Transmission		
7	Operating Expenses	3,963
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	3,963
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	161
16	Total Distribution	161
17	Customer Accounting	18
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	8
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	8
24	Total Electric Expenses	4,150
25	OPERATING INCOME BEFORE FIT	21
FEDERAL INCOME TAX		
26	Current Accrual	-
27	Debt Interest	-
28	Deferred Income Taxes	7
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	\$14
RATE BASE		
PLANT IN SERVICE		
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

2.12-1
Adjustment No: 2.12

Workpaper Ref: _____

Avista Corporation
Eliminate Washington ERM/REC
12 Months Ended December 31, 2013

	ERM				Renewable Energy Credits (RECs)	
	Rebate Revenue	557.290 Amortization	557.280 Deferrals	410.1 FIT	557.322 Deferrals	410.1 FIT
Jan-13	(115,433)	(110,250)	-	38,588	(29,099)	10,185
Feb-13	(420,026)	(401,167)	109,352	102,135	21,173	(7,411)
Mar-13	(380,364)	(363,286)	-	127,150	60,986	(21,345)
Apr-13	(356,365)	(340,364)	42,092	104,395	259,452	(90,808)
May-13	(340,168)	(324,894)	638,703	(109,833)	266,123	(93,143)
Jun-13	(336,930)	(321,802)	(253,488)	201,352	181,478	(63,517)
Jul-13	(343,550)	(328,125)	(427,307)	264,401	(27,190)	9,517
Aug-13	(379,464)	(362,426)	-	126,849	(36,869)	12,904
Sep-13	(369,577)	(352,983)	-	123,544	(11,745)	4,111
Oct-13	(353,066)	(337,213)	-	118,025	193,858	(67,850)
Nov-13	(342,839)	(327,446)	-	114,606	32,254	(11,289)
Dec-13	(432,776)	(413,344)	(1,292,633)	597,092	293,266	(102,643)
Total	(4,170,558)	(3,983,300)	(1,183,281)	1,808,304	1,203,687	(421,289)

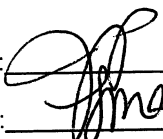
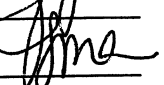
Revenue Related Expenses

Excise Tax	0.038562	(160,825)
Uncollect.	0.004338	(18,092)
Commission Fee	0.002000	(8,341)
Total	0.044900	(187,258)

Account 557 as Recorded

	ERM	RECs	Total	
Deferrals	(1,183,281)	1,203,687	20,406	Debit
Amortizations	(3,983,300)	-	(3,983,300)	Credit
Net	(5,166,581)	1,203,687	(3,962,894)	Debit
Account 410.10	1,808,304	(421,289)	1,387,015	Credit

Adjustment (\$000)	Add Back Rebate Revenue	Remove Deferral & Amort.	Total Adjustment
Revenue	4,171		4,171
Account 557		3,963	3,963
Excise tax	161		161
Uncollectibles	18		18
Other (commission fees)	8		8
Total expenses	187	3,963	4,150
Net income before income taxes	3,984	(3,963)	21
FIT	0.35 1,394	(1,387)	7
Net income	2,590	(2,576)	14

Prep By:  3/19
Mgr. Review: 
Date: _____

2.12-2

Source Id:GL

Ferc Acct	Accounting Period	GI Transaction Id	Service	Jurisdiction	Journal Name	Transaction Desc	Transaction Amt SUM	
557280	201302	1255190.5	ED	WA	NSJ005 - 2012 REC Expense Deferral 20130	Remove 90% from ERM Deferred E	7,545.00	
		1255191.2	ED	WA	NSJ007 - 2012 WA ERM Transmission Revenu	Journal Import Created	101,807.00	
	201304	1398195.9	ED	WA	481-WA ERM 201304 DJ USD	Current Year (2013) Deferral E	42,092.00	
	201305	1468194.9	ED	WA	481-WA ERM 201305 DJ USD	Current Year (2013) Deferral E	638,703.00	
	201306	1530200.9	ED	WA	481-WA ERM 201306 DJ USD	Current Year (2013) Deferral E	(253,488.00)	
	201307	1602191.11	ED	WA	481-WA ERM 201307 DJ USD	Current Year (2013) Deferral E	(427,307.00)	
	201312	1976200.9	ED	WA	481-WA ERM 201312 DJ USD	Current Year (2013) Deferral E	(518,651.00)	
		1979189.10	ED	WA	NSJ019 - AVA Intracompany Gas Transfers	Journal Import Created	(773,982.00)	
	Sum						(1,183,281.00)	
	557290	201301	1182192.8	ED	WA	481-WA ERM 201301 DJ USD	Approved for Recovery ERM Bala	(110,250.00)
		201302	1255188.6	ED	WA	481-WA ERM 201302 DJ USD	Approved for Recovery ERM Bala	(410,167.00)
		201303	1334190.10	ED	WA	481-WA ERM 201303 DJ USD	Approved for Recovery ERM Bala	(363,286.00)
			1334190.9	ED	WA	481-WA ERM 201303 DJ USD	Correct amortization for Feb.	9,000.00
201304		1398195.10	ED	WA	481-WA ERM 201304 DJ USD	Approved for Recovery ERM Bala	(340,364.00)	
201305		1468194.10	ED	WA	481-WA ERM 201305 DJ USD	Approved for Recovery ERM Bala	(324,894.00)	
201306		1530200.10	ED	WA	481-WA ERM 201306 DJ USD	Approved for Recovery ERM Bala	(321,802.00)	
201307		1602191.12	ED	WA	481-WA ERM 201307 DJ USD	Approved for Recovery ERM Bala	(328,125.00)	
201308		1674199.12	ED	WA	481-WA ERM 201308 DJ USD	Approved for Recovery ERM Bala	(362,426.00)	
201309		1744194.6	ED	WA	481-WA ERM 201309 DJ USD	Approved for Recovery ERM Bala	(352,983.00)	
201310		1833191.6	ED	WA	481-WA ERM 201310 DJ USD	Approved for Recovery ERM Bala	(337,213.00)	
201311		1901191.6	ED	WA	481-WA ERM 201311 DJ USD	Approved for Recovery ERM Bala	(327,446.00)	
201312		1976200.10	ED	WA	481-WA ERM 201312 DJ USD	Approved for Recovery ERM Bala	(413,344.00)	
Sum						(3,983,300.00)		
557322	201301	1180188.4	ED	WA	475-WASHINGTON REC DEFERRAL 201301 DJ U	WA REC Deferral Expense	(29,099.00)	
	201302	1255190.6	ED	WA	NSJ005 - 2012 REC Expense Deferral 20130	Add 100% to REC Deferral Expen	(8,383.00)	
		1255192.8	ED	WA	475-WASHINGTON REC DEFERRAL 201302 DJ U	WA REC Deferral Expense	29,556.00	
	201303	1332199.6	ED	WA	475-WASHINGTON REC DEFERRAL 201303 DJ U	WA REC Deferral Expense	60,986.00	
	201304	1393206.4	ED	WA	475-WASHINGTON REC DEFERRAL 201304 DJ U	WA REC Deferral Expense	259,452.00	
	201305	1465192.4	ED	WA	475-WASHINGTON REC DEFERRAL 201305 DJ U	WA REC Deferral Expense	266,123.00	
	201306	1524206.4	ED	WA	475-WASHINGTON REC DEFERRAL 201306 DJ U	WA REC Deferral Expense	181,478.00	
	201307	1599205.4	ED	WA	475-WASHINGTON REC DEFERRAL 201307 DJ U	WA REC Deferral Expense	(2,371.00)	
	201308	1671202.11	ED	WA	475-WASHINGTON REC DEFERRAL 201308 DJ U	Reverse July Entry	2,371.00	
		1671202.12	ED	WA	475-WASHINGTON REC DEFERRAL 201308 DJ U	July correction	(27,190.00)	
		1671202.12	ED	WA	475-WASHINGTON REC DEFERRAL 201308 DJ U	WA REC Deferral Expense	(36,869.00)	
	201309	1741193.4	ED	WA	475-WASHINGTON REC DEFERRAL 201309 DJ U	WA REC Deferral Expense	(11,745.00)	
	201310	1822192.4	ED	WA	475-WASHINGTON REC DEFERRAL 201310 DJ U	WA REC Deferral Expense	193,858.00	
201311	1896189.4	ED	WA	475-WASHINGTON REC DEFERRAL 201311 DJ U	WA REC Deferral Expense	32,254.00		
201312	1970196.4	ED	WA	475-WASHINGTON REC DEFERRAL 201312 DJ U	WA REC Deferral Expense	293,266.00		
Sum						1,203,687.00		

2.13

AVISTA UTILITIES
 WASHINGTON ELECTRIC RESULTS -CBR
 TWELVE MONTHS ENDED DECEMBER 31, 2013
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Nez Perce Settlement Adjustment
	Adjustment Number	2.13
	Workpaper Reference	E-NPS
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	7 ✓
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	7
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	-
24	Total Electric Expenses	7
25	OPERATING INCOME BEFORE FIT	(7)
	FEDERAL INCOME TAX	
26	Current Accrual	(2)
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	(\$5)
	RATE BASE	
	PLANT IN SERVICE	
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

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2.13-1

Adjustment No. _____

Workpaper Ref. E-NPS-1

**AVISTA UTILITIES
NEZ PERCE SETTLEMENT ADJUSTMENT
TWELVE MONTHS ENDED DECEMBER 31, 2013
ELECTRIC**

		SYS - ELEC	Wash
	Note 1 - Prod/Trans Ratio <i>(Results Report E-ALL-12A)</i>	100.000%	64.310%
Agreement Period is 45 years			
Washington	Allocated Annual Payments	783,800	\$504,060
Idaho	Allocated Annual Payments	\$872,500	
	Account 557/200 Recorded Amounts <i>(Results Report E-557-12A)</i>	\$818,702	\$497,498
Directly Assigned	Adjustment to Account 557	-\$3,247	6,562 ✓
	Federal Income Tax	-35% 1,136	-2,297
	Net Expense Adjustment	-2,111	4,265
Per Washington Docket No. UE-991606	1/31/2000 - 1/31/2043 Annual Payments Total Annual Payments	835,498	
	Annual Payments Direct Idaho	51,670	
	Annual Payments Allocated Electric	783,828	
Per Idaho Case No. WWP-E-98-11	Lump Sum Payment 1/31/99	2,500,000	
	1/31/2000 - 1/31/2043 Annual Payments	835,498	
	Total Payments over 45 Years	39,261,912	
	Levelized Amortization	872,500	

2.14

AVISTA UTILITIES
 WASHINGTON ELECTRIC RESULTS -CBR
 TWELVE MONTHS ENDED DECEMBER 31, 2013
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Eliminate Adder Schedules
	Adjustment Number	2.14
	Workpaper Reference	E-EAS
REVENUES		
1	Total General Business	(\$7,565)
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	(7,565)
5	Other Revenue	-
6	Total Electric Revenue	(7,565)
EXPENSES		
Production and Transmission		
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	7,852
11	Taxes	-
12	Total Production & Transmission	7,852
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	(291)
16	Total Distribution	(291)
17	Customer Accounting	(37)
18	Customer Service & Information	(15,074)
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	(15)
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	(15)
24	Total Electric Expenses	(7,565)
25	OPERATING INCOME BEFORE FIT	-
FEDERAL INCOME TAX		
26	Current Accrual	-
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	\$0
RATE BASE		
PLANT IN SERVICE		
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

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2.14-1

Avista Utilities
Eliminate Adder Schedules
Twelve Months Ended December 31, 2013

Adder Schedule Amounts Embedded in Results of Operations
Washington Electric

Line No.	DESCRIPTION	Conversion Factor	Schedule 59 Residential Exchange Credit	Schedule 91 Public Purpose Tariff Rider	Schedule 93 ERM Surcharge/ Rebate Eliminated in Adj 2.12	Schedule 95 Optional Renewable	Total Adder Schedule Amounts	Eliminate Adder Schedule Adjustment 000's
REVENUES								
1	Total General Business	0.954605	\$ (8,403,634)	\$ 15,791,068	\$ -	\$ 177,775	\$ 7,565,209	\$ (7,565)
2	Interdepartmental Sales							
3	Sales for Resale							
4	Total Sales of Electricity		\$ (8,403,634)	\$ 15,791,068	\$ -	\$ 177,775	\$ 7,565,209	\$ (7,565)
5	Other Revenue							
6	Total Electric Revenue		\$ (8,403,634)	\$ 15,791,068	\$ -	\$ 177,775	\$ 7,565,209	\$ (7,565)
EXPENSES								
Production and Transmission								
7	Operating Expenses							
8	Purchased Power							
9	Depreciation/Amortization							
10	Regulatory Amortization		\$ (8,022,151)			\$ 169,792	\$ (7,852,359)	\$ 7,852
11	Taxes							
12	Total Production & Transmission		\$ (8,022,151)	\$ -	\$ -	\$ 169,792	\$ (7,852,359)	\$ 7,852
Distribution								
13	Operating Expenses							
14	Depreciation/Amortization							
15	Taxes	0.038546	\$ (323,926)	\$ 608,682	\$ -	\$ 6,853	\$ 291,609	\$ (291)
16	Total Distribution		\$ (323,926)	\$ 608,682	\$ -	\$ 6,853	\$ 291,609	\$ (291)
17	Customer Accounting	0.004849	\$ (40,749)	\$ 76,571	\$ -	\$ 862	\$ 36,684	\$ (37)
18	Customer Service & Information			\$ 15,074,232			\$ 15,074,232	\$ (15,074)
19	Sales Expenses							
Administrative & General								
20	Operating Expenses	0.002000	\$ (16,807)	\$ 31,582	\$ -	\$ 356	\$ 15,130	\$ (15)
21	Depreciation/Amortization							
22	Taxes							
23	Total Admin. & General		\$ (16,807)	\$ 31,582	\$ -	\$ 356	\$ 15,130	\$ (15)
24	Total Electric Expenses		\$ (8,403,634)	\$ 15,791,068	\$ -	\$ 177,862	\$ 7,565,296	\$ (7,565)
25	OPERATING INCOME BEFORE FIT		\$ -	\$ -	\$ -	\$ (87)	\$ (87)	\$ -

Prep by: *RL* 1st Review: *JMG*

Date: 03-13-2014

Mgr. Review: *JMG*

Adjustmer) _____

Workpaper Ref. E-EAS-2

Transaction Analysis Selection: Accounting Period : '2013%' , Gl Ferc Account : '407329, 407395, 407429, 407450, 407499, 557161, 557290, 805110, 908600, 908690'

Source Id:<All>	Jurisdiction: WA	Service: ED	Accounting Period:<All>
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Ferc Acct	Ferc Acct Desc	Transaction Amount	Electric Amt SUM	North Amt SUM	South Amt SUM
407395	OPTIONAL RENEWABLE POWER REV O	169,791.95	169,791.95	NULL	NULL
407450	AMORT BPA RX	-8,342,095.59	-8,342,095.59	NULL	NULL
407499	AMORT SCH 59 BPA RES EXCH CRED	319,945.00	319,945.00	NULL	NULL
557161	AMORT UNBILLED ADD-ONS	-292,162.00	-292,162.00	NULL	NULL
557290	WA ERM AMORTIZATION	-3,983,300.00	-3,983,300.00	NULL	NULL
908600	CUST SVC & INFO EXP	14,751,715.17	14,751,715.17	NULL	NULL
908690	AMORT UNBILLED DSM TARIFF RIDE	322,517.00	322,517.00	NULL	NULL
Total		2,946,411.53	2,946,411.53		

2.14-2

Prep by: TR 1st Review: _____

Date: 03-13-2014 Mgr. Review: _____

2.15

AVISTA UTILITIES
 WASHINGTON ELECTRIC RESULTS -CBR
 TWELVE MONTHS ENDED DECEMBER 31, 2013
 ('000'S OF DOLLARS)

Line No.	DESCRIPTION	Restate Debt Interest
	Adjustment Number	2.15
	Workpaper Reference	E-RDI
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	-
24	Total Electric Expenses	-
25	OPERATING INCOME BEFORE FIT	-
	FEDERAL INCOME TAX	
26	Current Accrual	-
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	\$0
	RATE BASE	
	PLANT IN SERVICE	
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

fma

2.15-1

AVISTA UTILITIES
Restate Debt Interest
Washington - Electric
TWELVE MONTHS ENDED DECEMBER 31, 2013
(000's)

Adjustment Description	Restate Debt Interest			Reconciliation
	2.15 Adjustment ROO	All other Adjustments	TOTAL	FIT Expense Line No. 27 Adjustments
Results of Operations	1,217,889		1,217,889	0
1.01 Deferred FIT Rate Base		584	584	(6)
1.02 Deferred Debits and Credits		(20)	-20	-
1.03 Working Capital		(725)	-725	8
2.01 Eliminate B & O Taxes		-	0	-
2.02 Restate Property Tax		-	0	-
2.03 Uncollectible Expense		-	0	-
2.04 Regulatory Expense		-	0	-
2.05 Injuries and Damages		-	0	-
2.06 FIT/DFIT Expense		-	0	-
2.07 Office Space Charges to Subsidiaries		-	0	-
2.08 Restate Excise Taxes		-	0	-
2.09 Net Gains / Losses		-	0	-
2.11 Weather Normalization		-	0	-
2.12 Eliminate WA Power Cost Defer		-	0	-
2.13 Nez Perce Settlement Adjustment		-	0	-
2.10 Miscellaneous Restating		-	0	-
2.15 Restate Debt Interest		-	0	-
2.16 CB Power Supply		-	0	-
2.17 Eliminate Non-Recurring BPA/Reardon		-	0	-
Totals	1,217,889	(161)	1,217,728	
Weighted Average Cost of Debt	2.990%	2.990%		
Restated Debt Interest	36,415	(5)	36,410	2
Interest Per Results (E-FIT-12A)	36,415		36,415	
Increase (Decrease) in Interest Expense	(0)	(5)	(5)	
FIT Rate	0.35	0.35		
Increase (Decrease) in FIT	-	2	2	2
	2.15			
	Adjustment			

fms

AVISTA UTILITIES
Actual Cost of Capital AMA 12/31/2013
Washington - Electric System

Cap Structure			
Component	Capital Structure	Cost	Weighted Cost
Total Debt	53.73%	5.56%	2.99% WA wtd debt 2.990%
Common	46.27%	9.80%	4.53%
Total	<u>100.00%</u>		<u>7.52%</u>

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS -CBR
TWELVE MONTHS ENDED DECEMBER 31, 2013
(000'S OF DOLLARS)

2.16

Line No.	DESCRIPTION	CB Power Supply
	Adjustment Number	2.16
	Workpaper Reference	E-CBPS
REVENUES		
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	(17,882)
4	Total Sales of Electricity	(17,882)
5	Other Revenue	(85,237)
6	Total Electric Revenue	(103,119)
EXPENSES		
Production and Transmission		
7	Operating Expenses	(88,023)
8	Purchased Power	(18,856)
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	(106,879)
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	-
24	Total Electric Expenses	(106,879)
25	OPERATING INCOME BEFORE FIT	3,760
FEDERAL INCOME TAX		
26	Current Accrual	1,316
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	\$2,444
RATE BASE		
PLANT IN SERVICE		
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

✓

ama

2.16-1

Avista Corporation
WA Power Supply Adjustment
Commission Basis Weather Normalized - 2013

	<u>Power Supply Adjustment</u>	<u>Less Idaho Direct Clearwater Paper Adjustment (1) (2)</u>	<u>System Net Power Supply Adjustment</u>	<u>Total Washington Adjustment 64.31%</u>	<u>Total Idaho Adjustment 35.69%</u>
P/T Allocation Percentages					
447 Sales for Resale	-\$27,806		-\$27,806	-\$17,882	-\$9,924
453 Sales of Water and Water Power	0		\$0	0	0
454 Misc Rents	0		0	0	0
456 Other Electric Revenue	-132,288		-132,288	-85,074	-47,214
456 Other Electric Revenue - Direct WA	-163	163	\$0	-163	0
Total Revenue	-160,257	163	-160,094	-103,119	-57,138
501 Thermal Fuel Expense	5,829		\$5,829	3,749	2,080
546 Other Power Gen Supvsn & Eng	0		\$0	0	0
547 Other Fuel Expense	-16,311		-\$16,311	-10,490	-5,821
536 Water for Power	0		\$0	0	0
555 Purchased Power	-29,321		-\$29,321	-18,856	-10,465
549 Misc Other Gen Expense	0		\$0	0	0
550 Rents	0		\$0	0	0
556 System Control & Dispatch	0		\$0	0	0
557 Other Expenses	-125,157		-\$125,157	-80,488	-44,669
557 Other Expenses - Direct WA	-794	794	\$0	-794	0
565 Trans. of Elec. by Others	0		0	0	0
Total Expense	-165,754	794	-164,960	-106,879	-58,875
Net Income Before Income Taxes	5,497	-631	4,866	3,760	1,737
Idaho State Income Tax	1.1420%			20	20
Net Income before FIT				3,760	1,717
Federal Income Tax	35%			1,316	601
Net Income				\$2,444	\$1,116

(1) The Clearwater Paper cogeneration purchase is directly assigned to Idaho. For CB the power supply worksheets did not remove Clearwater Paper cogeneration from the change in account 555. Therefore, the Clearwater Paper did not need to be removed from the adjustment before allocating system costs to WA, as shown above

(2) EIA Rec Purchases are direct assigned to WA

If it was determined necessary to normalize the Clearwater Paper cogeneration amount, any adjustment would be directly assigned to Idaho.

2.16-2

Avista Corp.
Power Supply Pro forma - Washington Jurisdiction
System Numbers - 2013 Actual and 2015 Normalized
2013 Weather Normalized Load

Line No.	2013 Actuals	Adjustment	2013 Normalized
555 PURCHASED POWER			
1	\$0	\$17,262	\$17,262
2	98,582	-98,582	0
	Market Purchases - Physical	27,681	27,681
	Market Purchases - Financial M to M	23,975	23,975
3	11,825	0	11,825
4	1,535	0	1,535
5	4,740	0	4,740
6	5,932	0	5,932
7	1,044	0	1,044
8	22,219	700	22,919
9	3,311	-498	2,813
10	15,335	432	15,767
11	7	0	7
12	1,634	0	1,634
13	1,862	0	1,862
14	2,386	0	2,386
15	6,361	0	6,361
16	-364	364	0
17	9,188	0	9,188
18	654	-654	0
19	16,285	0	16,285
20	3,228	0	3,228
21	205,764	-29,321	176,443
557 OTHER EXPENSES			
22	1,089	0	1,089
23	153	-153	0
24	130	0	130
25	794	-794	0
26	-128	0	-128
27	125,004	-125,004	0
28	127,042	-125,951	1,091
501 THERMAL FUEL EXPENSE			
29	6,387	-801	5,586
30	17	0	17
31	16,573	6,630	23,203
32	224	0	224
33	23,201	5,829	29,030
547 OTHER FUEL EXPENSE			
34	48,048	-8,601	39,447
35	6,725	0	6,725
36	45,521	-7,876	37,645
37	5,779	0	5,779
38	0	-6,548	-6,548
	Gas Physical Transactions Mark to Market	5,165	5,165
	Gas Financial Transactions Mark to Market	3,250	3,250
39	66	0	66
40	-19	19	0
41	1,474	-993	481
42	13	62	75
43	976	-729	247
44	285	-59	226
45	108,868	-16,311	92,557

2.16-3

Avista Corp.
Power Supply Pro forma - Washington Jurisdiction
System Numbers - 2013 Actual and 2015 Normalized
2013 Weather Normalized Load

Line No.	2013 Actuals	Adjustment	2013 Normalized
<u>565 TRANSMISSION OF ELECTRICITY BY OTHERS</u>			
46	789	0	789
47	152	0	152
48	13,328	0	13,328
49	1,502	0	1,502
50	1,220	0	1,220
51	45	0	45
52	134	0	134
53	114	0	114
54	643	0	643
55	17,927	0	17,927
<u>536 WATER FOR POWER</u>			
56	1,029	0	1,029
<u>549 MISC OTHER GENERATION EXPENSE</u>			
57	160	0	160
58	483,991	-165,754	318,237
<u>447 SALES FOR RESALE</u>			
59	0	35,070	35,070
60	116,325	-116,325	0
	0	30,631	30,631
	0	23,610	23,610
61	1,748	0	1,748
62	1,552	-98	1,454
63	78	0	78
64	438	0	438
65	276	0	276
66	22,319	-39	22,280
67	655	-655	0
68	143,391	-27,806	115,585
<u>456 OTHER ELECTRIC REVENUE</u>			
69	2,614	-2,614	0
70	163	-163	0
71	129,674	-129,674	0
72	132,451	-132,451	0
<u>453 SALES OF WATER AND WATER POWER</u>			
73	432	0	432
74	276,274	-160,257	116,017
75	207,717	-5,496	202,221
		-2.65%	

2.17

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS -CBR
TWELVE MONTHS ENDED DECEMBER 31, 2013
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Eliminate Non-Recurring BPA/Reardon
	Adjustment Number	2.17
	Workpaper Reference	E-CBTR
REVENUES		
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	(7,519)
6	Total Electric Revenue	(7,519)
EXPENSES		
Production and Transmission		
7	Operating Expenses	(2,534)
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	(2,534)
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	-
24	Total Electric Expenses	(2,534)
25	OPERATING INCOME BEFORE FIT	(4,985)
FEDERAL INCOME TAX		
26	Current Accrual	(1,745)
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	(\$3,240)
RATE BASE		
PLANT IN SERVICE		
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

2.17-1

Avista Corporation
Transmission Revenue Adjustment
Commission Basis Non-Recurring BPA Transmission Revenue Removal
(\$000s)

Adjustment No. _____

Workpaper Ref. E-PTR-1

	<u>Total System Adjustment</u>	<u>Total Washington Adjustment</u> 64.31%
P/T Allocation Percentages		
456 Other Electric Revenue	E-PTR-3 <u>-11,692</u>	<u>-7,519</u>
Total Revenue	<u>-11,692</u>	<u>-7,519</u> ✓
556 System Control & Dispatch	E-PTR-3 0	0
560-571; 935 Transmission O&M Expense	E-PTR-3 0	0
560; Transmission O&M Expense - Direct		E-PTR-3 0
561 Transmission Exp-Load Dispatching	E-PTR-3 0	0
566 Transmission Exp-Operation Misc.	E-PTR-3 0	0
Total Expense	<u>0</u>	<u>0</u>
Net Income before FIT	-11,692	-7,519
Federal Income Tax	<u>35%</u>	<u>-2,632</u>
Net Income <i>(net increase to net income)</i>		<u><u>-\$4,887</u></u>

Prep by: _____ 1st Review: *[Signature]*

Date: 3/20/2014 Mgr. Review: _____

Avista Corporation Journal Entry

Effective Date: 201305

Journal: NSJ008 - Write off WA portion of Reardan Wind Proj

Team: Resource Accounting

Type: C

Category: NSJ

Currency: USD

Last Saved: 06/04/2013 8:32 AM

Approval Requested: 06/04/2013 8:34 AM

Approved on: 06/04/2013 9:48 AM

Seq	Co	FERC	Task	Exp.	Org.	Quantity	Co.	FERC	Ser.	Jur.	Debit	Credit	Comment
10	001	557331 - REARDAN WIND PROJECT	183000 - PS&I	885	Miscellaneous	E55	-2,533,578.14	001	ED	WA	DL	2,533,578.14	*
20	001	COSTS-WASHINGTON PORTION							ZZ	ZZ	DL	2,533,578.14	
		184055 - CLEARING ACCT-RESOURCE ACCT									Totals:	2,533,578.14	

Seq	Project	Task	Exp.	Org.	Quantity	Co.	FERC	Ser.	Jur.
10	77705084 - Prelim Survey Wind C	183000 - PS&I	885	Miscellaneous	E55	-2,533,578.14	001	ZZ	ZZ
	<u>Comment</u> Write off WA portion						184055 - CLEARING ACCT-RESOURCE ACCT		
20	77705084 - Prelim Survey Wind C	183000 - PS&I	885	Miscellaneous	E55	-1,364,234.38	001	ED	ID
	<u>Comment</u> Reclass ID portion						182364 - REGULATORY ASSET-ID REARDAN WIND GENERATION		

Total: -3,897,812.52

Explanation:

To write off WA portion of PSI Reardan Wind Project per UE-130536, Order 01.

To reclass ID portion of PSI Reardan Wind Project per AVU-E-12-08.

Prepared by Carolyn Groome	Date
Reviewed by	Date
Approved for Entry Corporate Accounting use Only	Date

** Remove as nonrecurring*

2.17-2

CF

Adjustment No. _____
Workpaper Ref. CF WA Elec

**AVISTA UTILITIES
CALCULATION OF CONVERSION FACTOR: WASHINGTON ELECTRIC
TWELVE MONTHS ENDED DECEMBER 31, 2013**

Revenue:		1.000000
Expense:		
Uncollectibles (1)		0.004849
Commission Fees (2)		0.002000
Washington Excise Tax (3)		0.038546
Total Expense		<u>0.045395</u>
Net Operating Income Before FIT		0.954605
Federal Income Tax @	35.00%	0.334112
REVENUE CONVERSION FACTOR		<u>0.620493</u>

NOTES:

(1) Calculation of Effective Uncollectibles Rate:

Net Write-Offs *		2,404,197 ✓
Divided by:		
Sales to Ultimate Customers **		<u>495,839,846 ✓</u>
EFFECTIVE RATE		<u>0.004849</u>

* From Uncollectibles Adjustment Workpapers.
** From Results of Operations Report E-OPS-12A

(2) WUTC fees rate per Regulatory Fee Calculation Schedule, Annual Report Year 2013

(3) Calculation of Effective Washington Excise Tax Rate:

Nominal Rate *		✓ 0.038734
Multiplied by		
Uncollectibles Factor:		
Revenue	1.000000	
Less:		
Effective Uncol Rate	0.004849	0.995151
EFFECTIVE RATE		<u>0.038546</u>

* From Combined Excise Tax Return.

Prep by: _____

