

S Summary

AVISTA UTILITIES
 Washington Gas
 (000's OF DOLLARS)

Column	WP Ref	Description	Washington Gas		
			NOI	Rate Base	ROR
Restating adjustments					
1.00	G-ROO	Per Results Report	\$14,304	\$219,467	
1.01	G-DFIT	Deferred FIT Rate Base	(4)	(338)	
1.02	G-DDC	Deferred Debits & Credits	0	0	
1.03	G-WC	Working Capital	60	5,695	
2.01	G-EBO	Eliminate B & O Taxes	(3)	0	
2.02	G-RPT	Restate Property Tax	(231)	0	
2.03	G-UE	Uncollectible Expense	200	0	
2.04	G-RE	Regulatory Expense	(14)	0	
2.05	G-IND	Injuries and Damages	50	0	
2.06	G-FIT	FIT / DFIT Expense	0	0	
2.07	G-OSC	Office Space Charges to Subs	5	0	
2.08	G-RET	Restate Excise Taxes	1	0	
2.09	G-NGL	Net Gains/Losses	1	0	
2.10	G-MR	Misc Restating	0	0	
2.11	G-WN	Weather Normalization	(358)	0	
2.12	G-EAS	Eliminate Adder Schedules	0	0	
2.13	G-DI	Restate Debt Interest	0	0	
		CB Restated Total	\$14,011	\$224,824	6.23%
CF		Conversion Factor			

AVISTA UTILITIES
WASHINGTON NATURAL GAS RESULTS
TWELVE MONTHS ENDED DECEMBER 31, 2013
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Per Results Report	Deferred FIT Rate Base	Deferred Debits & Credits	Working Capital	Eliminate B & O Taxes	Restate Property Tax	Uncollectible Expense
	Adjustment Number Worksheet Reference	1.00 G-ROO	1.01 G-DFIT	1.02 G-DDC	1.03 G-WC	2.01 G-EBO	2.02 G-RPT	2.03 G-UE
REVENUES								
1	Total General Business	\$ 153,295	\$ -	\$ -	\$ -	(5,507)	\$ -	\$ -
2	Total Transportation	3,983	-	-	-	(68)	-	-
3	Other Revenues	77,144	-	-	-	-	-	-
4	Total Gas Revenues	234,422	-	-	-	(5,575)	-	-
EXPENSES								
Production Expenses								
5	City Gate Purchases	148,488	-	-	-	-	-	-
6	Purchased Gas Expense	891	-	-	-	-	-	-
7	Net Nat Gas Storage Trans	2,483	-	-	-	-	-	-
8	Total Production	151,862	-	-	-	-	-	-
Underground Storage								
9	Operating Expenses	820	-	-	-	-	-	-
10	Depreciation/Amortization	380	-	-	-	-	-	-
11	Taxes	158	-	-	-	-	-	-
12	Total Underground Storage	1,358	-	-	-	-	-	-
Distribution								
13	Operating Expenses	10,821	-	-	-	-	-	-
14	Depreciation/Amortization	7,926	-	-	-	-	-	-
15	Taxes	13,469	-	-	-	(5,571)	356	-
16	Total Distribution	32,216	-	-	-	(5,571)	356	-
17	Customer Accounting	6,594	-	-	-	-	-	(307)
18	Customer Service & Information	6,381	-	-	-	-	-	-
19	Sales Expenses	3	-	-	-	-	-	-
Administrative & General								
20	Operating Expenses	11,928	-	-	-	-	-	-
21	Depreciation/Amortization	3,868	-	-	-	-	-	-
22	Regulatory Amortizations	88	-	-	-	-	-	-
23	Taxes	-	-	-	-	-	-	-
24	Total Admin. & General	15,884	-	-	-	-	-	-
25	Total Gas Expense	214,298	-	-	-	(5,571)	356	(307)
26	OPERATING INCOME BEFORE FIT	20,124	-	-	-	(4)	(356)	307
FEDERAL INCOME TAX								
27	Current Accrual	4,344	-	-	-	(1)	(125)	107
28	Debt Interest	-	4	-	(60)	-	-	-
29	Deferred FIT	1,500	-	-	-	-	-	-
30	Amort ITC	(24)	-	-	-	-	-	-
31	NET OPERATING INCOME	\$ 14,304	\$ (4)	\$ -	\$ 60	\$ (3)	\$ (231)	\$ 200
RATE BASE								
PLANT IN SERVICE								
32	Underground Storage	\$ 24,711	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33	Distribution Plant	313,469	-	-	-	-	-	-
34	General Plant	52,223	-	-	-	-	-	-
35	Total Plant in Service	390,403	-	-	-	-	-	-
ACCUMULATED DEPRECIATION/AMORT								
36	Underground Storage	(9,088)	-	-	-	-	-	-
37	Distribution Plant	(108,662)	-	-	-	-	-	-
38	General Plant	(14,724)	-	-	-	-	-	-
39	Total Accumulated Depreciation/Amortization	(132,474)	-	-	-	-	-	-
40	NET PLANT	257,929	-	-	-	-	-	-
41	DEFERRED TAXES	(49,832)	(338)	-	-	-	-	-
42	Net Plant After DFIT	208,097	(338)	-	-	-	-	-
43	GAS INVENTORY	11,702	-	-	-	-	-	-
44	GAIN ON SALE OF BUILDING	-	-	-	-	-	-	-
45	OTHER	(332)	-	-	-	-	-	-
46	WORKING CAPITAL	-	-	-	5,695	-	-	-
47	TOTAL RATE BASE	\$ 219,467	\$ (338)	\$ -	\$ 5,695	\$ -	\$ -	\$ -
48	RATE OF RETURN	6.52%						

AVISTA UTILITIES
WASHINGTON NATURAL GAS RESULTS
TWELVE MONTHS ENDED DECEMBER 31, 2013
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Regulatory Expense	Injuries and Damages	FIT / DFIT Expense	Office Space Charges to Subs	Restate Excise Taxes	Net Gains/Losses	Misc Restating
	Adjustment Number Worksheet Reference	2.04 G-RE	2.05 G-IND	2.06 G-FIT	2.07 G-OSC	2.08 G-RET	2.09 G-NGL	2.10 G-MR
REVENUES								
1	Total General Business	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Total Transportation	-	-	-	-	-	-	-
3	Other Revenues	-	-	-	-	-	-	-
4	Total Gas Revenues	-	-	-	-	-	-	-
EXPENSES								
Production Expenses								
5	City Gate Purchases	-	-	-	-	-	-	-
6	Purchased Gas Expense	-	-	-	-	-	-	-
7	Net Nat Gas Storage Trans	-	-	-	-	-	-	-
8	Total Production	-	-	-	-	-	-	-
Underground Storage								
9	Operating Expenses	-	-	-	-	-	-	-
10	Depreciation/Amortization	-	-	-	-	-	-	-
11	Taxes	-	-	-	-	-	-	-
12	Total Underground Storage	-	-	-	-	-	-	-
Distribution								
13	Operating Expenses	-	-	-	-	-	-	(1)
14	Depreciation/Amortization	-	-	-	-	(2)	(1)	-
15	Taxes	-	-	-	-	(2)	(1)	(1)
16	Total Distribution	-	-	-	-	(2)	(1)	(1)
17	Customer Accounting	-	-	-	-	-	-	-
18	Customer Service & Information	-	-	-	-	-	-	(3)
19	Sales Expenses	-	-	-	-	-	-	-
Administrative & General								
20	Operating Expenses	21	(77)	-	(7)	-	-	4
21	Depreciation/Amortization	-	-	-	-	-	-	-
22	Regulatory Amortizations	-	-	-	-	-	-	-
23	Taxes	-	-	-	-	-	-	-
24	Total Admin. & General	21	(77)	-	(7)	-	-	4
25	Total Gas Expense	21	(77)	-	(7)	(2)	(1)	-
26	OPERATING INCOME BEFORE FIT	(21)	77	-	7	2	1	-
FEDERAL INCOME TAX								
27	Current Accrual	(7)	27	97	2	1	0	-
28	Debt Interest	-	-	-	-	-	-	-
29	Deferred FIT	-	-	(97)	-	-	-	-
30	Amort ITC	-	-	-	-	-	-	-
31	NET OPERATING INCOME	\$ (14)	\$ 50	\$ -	\$ 5	\$ 1	\$ 1	\$ -
RATE BASE								
PLANT IN SERVICE								
32	Underground Storage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33	Distribution Plant	-	-	-	-	-	-	-
34	General Plant	-	-	-	-	-	-	-
35	Total Plant in Service	-	-	-	-	-	-	-
ACCUMULATED DEPRECIATION/AMORT								
36	Underground Storage	-	-	-	-	-	-	-
37	Distribution Plant	-	-	-	-	-	-	-
38	General Plant	-	-	-	-	-	-	-
39	Total Accumulated Depreciation/Amortization	-	-	-	-	-	-	-
40	NET PLANT	-	-	-	-	-	-	-
41	DEFERRED TAXES	-	-	-	-	-	-	-
42	Net Plant After DFIT	-	-	-	-	-	-	-
43	GAS INVENTORY	-	-	-	-	-	-	-
44	GAIN ON SALE OF BUILDING	-	-	-	-	-	-	-
45	OTHER	-	-	-	-	-	-	-
46	WORKING CAPITAL	-	-	-	-	-	-	-
47	TOTAL RATE BASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
48	RATE OF RETURN	-	-	-	-	-	-	-

AVISTA UTILITIES
 WASHINGTON NATURAL GAS RESULTS
 TWELVE MONTHS ENDED DECEMBER 31, 2013
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Weather Normalization	Eliminate Adder Schedules	Restate Debt Interest	CB Restated 12/31/2013 Total	AMA
	Adjustment Number Worksheet Reference	2.11 G-WN	2.12 G-EAS	2.13 G-DI	R-TII	
REVENUES						
1	Total General Business	\$ (1,557)	\$ (1,974)	\$ -	\$ 144,257	
2	Total Transportation	-	-	-	3,915	
3	Other Revenues	-	(76,741)	-	403	
4	Total Gas Revenues	(1,557)	(78,715)	-	148,575	
EXPENSES						
Production Expenses						
5	City Gate Purchases	(936)	(70,751)	-	76,801	
6	Purchased Gas Expense	-	-	-	891	
7	Net Nat Gas Storage Trans	-	(2,483)	-	-	
8	Total Production	(936)	(73,234)	-	77,692	
Underground Storage						
9	Operating Expenses	-	-	-	820	
10	Depreciation/Amortization	-	-	-	380	
11	Taxes	-	-	-	158	
12	Total Underground Storage	-	-	-	1,358	
Distribution						
13	Operating Expenses	-	-	-	10,820	
14	Depreciation/Amortization	-	-	-	7,925	
15	Taxes	(60)	(76)	-	8,116	
16	Total Distribution	(60)	(76)	-	26,861	
17	Customer Accounting	(8)	(9)	-	6,270	
18	Customer Service & Information	-	(5,395)	-	983	
19	Sales Expenses	-	-	-	3	
Administrative & General						
20	Operating Expenses	(3)	(4)	-	11,862	
21	Depreciation/Amortization	-	-	-	3,868	
22	Regulatory Amortizations	-	3	-	91	
23	Taxes	-	-	-	-	
24	Total Admin. & General	(3)	(1)	-	15,821	
25	Total Gas Expense	(1,007)	(78,715)	-	128,988	
26	OPERATING INCOME BEFORE FIT	(550)	-	-	19,587	
FEDERAL INCOME TAX						
27	Current Accrual	(193)	-	-	4,283	
28	Debt Interest	-	-	-	(56)	
29	Deferred FIT	-	-	-	1,403	
30	Amort ITC	-	-	-	(24)	
31	NET OPERATING INCOME	\$ (358)	\$ -	\$ -	\$ 14,011	
RATE BASE						
PLANT IN SERVICE						
32	Underground Storage	\$ -	\$ -	\$ -	\$ 24,711	
33	Distribution Plant	-	-	-	313,469	
34	General Plant	-	-	-	52,223	
35	Total Plant in Service	-	-	-	390,403	
ACCUMULATED DEPRECIATION/AMORT						
36	Underground Storage	-	-	-	(9,088)	
37	Distribution Plant	-	-	-	(108,662)	
38	General Plant	-	-	-	(14,724)	
39	Total Accumulated Depreciation/Amortization	-	-	-	(132,474)	
40	NET PLANT	-	-	-	257,929	
41	DEFERRED TAXES	-	-	-	(50,170)	
42	Net Plant After DFIT	-	-	-	207,759	
43	GAS INVENTORY	-	-	-	11,782	
44	GAIN ON SALE OF BUILDING	-	-	-	-	
45	OTHER	-	-	-	(332)	
46	WORKING CAPITAL	-	-	-	5,695	
47	TOTAL RATE BASE	\$ -	\$ -	\$ -	\$ 224,824	
48	RATE OF RETURN				6.23%	

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CBR-12/2013

**AVISTA UTILITIES
ACTUAL COST OF CAPITAL
Washington - Gas**

Authorized			
<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
			2.99%
Common Equity	46.27%	9.80%	4.53%
Total	<u>100.00%</u>		<u>7.52%</u>

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

<u>Line No.</u>	<u>Description</u>	<u>Factor</u>
1	Revenues	1.000000
	Expense:	
2	Uncollectibles	0.004850
3	Commission Fees	0.002000
4	Washington Excise Tax	0.038333
5	Total Expense	<u>0.045183</u>
6	Net Operating Income Before FIT	0.954817
7	Federal Income Tax @ 35%	0.334186
8	REVENUE CONVERSION FACTOR	<u><u>0.620630</u></u>

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AVISTA UTILITIES

Commission Basis Report
Washington Natural Gas 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), all other regulatory deferred debits and credits and natural gas inventory.

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:

- 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 includes the working capital rate base balance at the actual AMA working capital balance as of December 31, 2013 calculated using the Investor Supplied Working Capital (ISWC) method.

AVISTA UTILITIES**Commission Basis Report
Washington Natural Gas 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. UG-991607 forward).

2.02 Property Tax

This adjustment restates the test period accrued levels of property taxes to reflect the actual amounts. This restating adjustment is consistent with prior dockets (including Docket No. UG-991607 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. UG-991607 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. This restating adjustment is consistent with prior dockets (including Docket No. UG-991607 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. UG-991607 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. UG-991607 forward).

AVISTA UTILITIES**Commission Basis Report
Washington Natural Gas 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. UG-991607 forward).

2.08 Restate Excise/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. UG-991607 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 and is consistent with Docket Nos. following 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 gas therm sales by eliminating the effect of temperature deviations above or below historical normals. This adjustment also restates therms sold to reflect the weather normalized therms and then reprices the adjusted therms sold based upon the authorized weighted average cost of gas. These restating adjustments are required per WAC 480-90-208.

AVISTA UTILITIES

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

2.12 Eliminate Adder schedules

This adjustment removes the impact of adder schedule revenues and related expenses, such as Schedule 191 Tariff Rider (DSM) and Schedule 159 Decoupling Revenue, since these items are recovered/rebated by separate tariffs.

2.13 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.

1.00

AVISTA UTILITIES
 WASHINGTON NATURAL GAS RESULTS
 TWELVE MONTHS ENDED DECEMBER 31, 2013
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Per Results Report
	Adjustment Number	1.00
	Workpaper Reference	G-ROO
	REVENUES	
1	Total General Business	\$ 153,295
2	Total Transportation	3,983
3	Other Revenues	77,144
4	Total Gas Revenues	<u>234,422</u>
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	148,488
6	Purchased Gas Expense	891
7	Net Nat Gas Storage Trans	2,483
8	Total Production	<u>151,862</u>
	Underground Storage	
9	Operating Expenses	820
10	Depreciation/Amortization	381
11	Taxes	158
12	Total Underground Storage	<u>1,359</u>
	Distribution	
13	Operating Expenses	10,821
14	Depreciation/Amortization	7,926
15	Taxes	13,469
16	Total Distribution	<u>32,216</u>
17	Customer Accounting	6,594
18	Customer Service & Information	6,381
19	Sales Expenses	3
	Administrative & General	
20	Operating Expenses	11,928
21	Depreciation/Amortization	3,868
22	Regulatory Amortizations	88
23	Taxes	-
24	Total Admin. & General	<u>15,884</u>
25	Total Gas Expense	<u>214,299</u>
26	OPERATING INCOME BEFORE FIT	20,123
	FEDERAL INCOME TAX	
27	Current Accrual	4,344
28	Debt Interest	-
29	Deferred FIT	1,500
30	Amort ITC	(24)
31	NET OPERATING INCOME	<u>\$ 14,303</u> ✓
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ 24,711
33	Distribution Plant	313,469
34	General Plant	52,223
35	Total Plant in Service	<u>390,403</u>
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	(9,088)
37	Distribution Plant	(108,662)
38	General Plant	(14,724)
39	Total Accumulated Depreciation/Amortization	<u>(132,474)</u>
40	NET PLANT	257,929
41	DEFREED TAXES	<u>(49,832)</u>
42	Net Plant After DFIT	208,097
43	GAS INVENTORY	11,702
44	GAIN ON SALE OF BUILDING	-
45	OTHER	(332)
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	<u>\$ 219,467</u> ✓

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AVISTA UTILITIES
 WASHINGTON NATURAL GAS RESULTS
 TWELVE MONTHS ENDED DECEMBER 31, 2013
 (000'S OF DOLLARS)

PER RESULTS OF
 OPERATIONS REPORTS
 GAS

Line No.	Description	System	Washington	Idaho	
REVENUES					
1	Total General Business	\$153,295	\$153,295	\$0	
2	Total Transportation	3,983	3,983	0	
3	Other Revenues	77,144	77,144	0	
4	Total Gas Revenues	234,422	234,422	0	
EXPENSES					
Production Expenses					
5	City Gate Purchases	148,488	148,488	0	
6	Purchased Gas Expense	891	891	0	
7	Net Nat. Gas Storage Trans	2,483	2,483	0	
8	Total Production	151,862	151,862	0	
Underground Storage					
9	Operating Expenses	820	820	0	
10	Depreciation	380	380	0	
11	Taxes	158	158	0	
12	Total Underground Storage	1,358	1,358	0	
Distribution					
13	Operating Expenses	10,821	10,821	0	
14	Depreciation	7,926	7,926	0	
15	Taxes	13,469	13,469	0	
16	Total Distribution	32,216	32,216	0	
17	Customer Accounting	6,594	6,594	0	
18	Customer Service & Information	6,381	6,381	0	
19	Sales	3	3	0	
Administrative and General					
20	Operating Expenses	11,928	11,928	0	
21	Depreciation/Amortization	3,868	3,868	0	
22	Regulatory Amortizations	88	88	0	
23	Taxes	0	0	0	
24	Total Admin. & General	15,884	15,884	0	
25	Total Gas Expense	214,298	214,298	0	
26	Operating Income before FIT	20,124	20,124	0	
Federal Income Taxes					
27	Current Accrual	35.0%	4,344	4,344	0
28	Debt Interest				
29	Deferred FIT		1,500	1,500	0
30	Amort ITC		(24)	(24)	0
31	NET OPERATING INCOME	✓	\$14,304	\$14,304	\$0
RATE BASE					
PLANT IN SERVICE					
32	Underground Storage	\$24,711	\$24,711	\$0	
33	Distribution Plant	313,469	313,469	0	
34	General Plant incl Intangible	52,223	52,223	0	
35	Total Plant in Service	390,403	390,403	0	
ACCUMULATED DEPRECIATION/AMORTIZATION					
36	Underground Storage	(9,088)	(9,088)	0	
37	Distribution Plant	(108,662)	(108,662)	0	
38	General Plant incl Intangible	(14,724)	(14,724)	0	
39	Total Accum. Depreciation/Amort.	(132,474)	(132,474)	0	
40	NET PLANT	257,929	257,929	0	
41	DEFERRED TAXES	(49,832)	(49,832)	-	
42	Net Plant After DFIT	208,097	208,097	0	
43	GAS INVENTORY	11,702	11,702	0	
44	GAIN ON SALE OF BUILDING	0	0	0	
45	OTHER	(332)	(332)	0	
46	WORKING CAPITAL	0	0	0	
47	TOTAL RATE BASE	✓	\$219,467	\$219,467	\$0

AVISTA UTILITIES

RESULTS OF OPERATIONS		Report ID:
GAS RATE OF RETURN		G-ROR-12A
For Twelve Months Ended December 31, 2013		
Average of Monthly Averages Basis		
Ref/Basis	Account	Description

	System	Washington	Idaho
G-OPS	23,236,481	14,304,076	8,932,405
	23,236,481	14,304,076	8,932,405
G-APL	330,043,789	219,468,961	110,574,828
	7.040%	6.518%	8.078%

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.

1.00-3

AVISTA UTILITIES

Report ID:
G-ALL-12A

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

Basis	Ref	Description	System	Washington	Idaho
1	Input	System Contract Demand	100.000%	70.270%	29.730%
2	Input	Number of Customers	226,613	150,460	76,153
		Percent	100.000%	66.395%	33.605%
3	G-OPS	Direct Distribution Operating Expense	11,505,220	7,925,470	3,579,750
		Percent	100.000%	68.886%	31.114%
	Input	Jurisdictional 4-Factor Ratio	4,428,414	3,086,497	1,341,917
		Direct O & M Accounts 798 - 894	7,145,528	6,725,788	419,740
		Direct O & M Accounts 901 - 935	11,573,942	9,812,285	1,761,657
		Total	100.000%	84.779%	15.221%
		Percentage			
	Input	Direct Labor	7,184,224	4,915,658	2,268,566
		Amount: Accounts 798 - 894	2,925,452	2,275,129	650,323
		Amount: Accounts 901 - 935	10,109,676	7,190,787	2,918,889
		Total	100.000%	71.128%	28.872%
		Percentage			
		Total Number of Customers	228,433	151,676	76,757
		Percentage	100.000%	66.398%	33.602%
		Total Direct Plant	342,298,034	227,409,225	114,888,809
		Percentage	100.000%	66.436%	33.564%
4		Total Four Factor Allocators	400,000%	288.741%	111.259%
		Percent	100.000%	72.185%	27.815%

AVISTA UTILITIES

RESULTS OF OPERATIONS GAS ALLOCATION PERCENTAGES For Twelve Months Ended December 31, 2013 Average of Monthly Averages Basis	Report ID: G-ALL-12A
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Input	Actual Therms Purchased Percent	12-31-2013	Electric	Gas North	Oregon Gas
6		259,070,826 100.000%	179,871,483 69.429%	79,199,343 30.571%	
Input					
Elec/Gas North/Oregon 4-Factor					
Direct O & M Accts 500 - 894		68,965,506	60,243,237	5,651,108	3,071,161
Direct O & M Accts 901 - 935		41,147,627	29,854,933	8,129,433	3,163,261
Direct O & M Accts 901 - 905 Utility 9 Only		4,465,312	3,053,607	1,411,705	XXXXXX
Adjustments		0			
Total		114,578,445	93,151,777	15,192,246	6,234,422
Percentage		100.000%	81.300%	13.259%	5.441%
Direct Labor Accts 500 - 894		65,772,800	51,029,386	10,468,202	4,275,212
Direct Labor Accts 901 - 935		5,175,642	3,333,358	497,385	1,344,899
Direct Labor Accts 901 - 905 Utility 9 Only		10,669,036	7,158,435	3,510,601	XXXXXX
Total		81,617,478	61,521,179	14,476,188	5,620,111
Percentage		100.000%	75.377%	17.737%	6.886%
Number of Customers at Percentage		685,332 100.000%	362,462 52.888%	226,219 33.009%	96,651 14.103%
Net Direct Plant Percentage		2,540,576,273 100.000%	2,027,886,265 79.820%	345,513,055 13.600%	167,176,953 6.580%
Total Percentages Average (CD AA)		400,000% 100.000%	289,385% 72.346%	77,605% 19.401%	33,010% 8.253%

1.00-5

AVISTA UTILITIES

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

Report ID:
G-ALL-12A

01-01-2013

Input	Gas North/Oregon 4-Factor	Electric	Gas North	Oregon Gas
Direct O & M Accts 580 - 894	8,210,713	0	5,319,674	2,891,039
Direct O & M Accts 901 - 935	10,885,298	0	7,836,155	3,049,143
Direct O & M Accts 901 - 905 Utility 9 Only	1,411,705	0	1,411,705	XXXXXXX
Total	20,507,716	0	14,567,534	5,940,182
Percentage	100.000%	0.000%	71.034%	28.966%
Direct Labor Accts 580 - 894	11,244,329	0	7,983,762	3,260,567
Direct Labor Accts 901 - 935	1,531,702	0	413,533	1,118,169
Direct Labor Accts 901 - 905 Utility 9 Only	3,510,601	0	3,510,601	XXXXXXX
Total	16,286,632	0	11,907,896	4,378,736
Percentage	100.000%	0.000%	73.115%	26.885%
Number of Customers at Percentage	322,870	0	226,219	96,651
	100.000%	0.000%	70.065%	29.935%
Net Direct Plant Percentage	504,945,491	0	338,644,009	166,301,482
	100.000%	0.000%	67.065%	32.935%
Total Percentages Average (GD AA)	400,000%	0.000%	281.279%	118.721%
	100.000%	0.000%	70.320%	29.680%

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Input	Elec/Gas North 4-Factor	Electric	Gas North	Oregon Gas
Direct O & M Accts 580 - 894	65,927,810	60,243,237	5,684,573	0
Direct O & M Accts 901 - 935	37,981,681	29,854,933	8,126,748	0
Adjustments	0	0	0	0
Total	103,909,491	90,098,170	13,811,321	0
Percentage	100.000%	86.708%	13.292%	0.000%
Direct Labor Accts 580 - 894	61,509,081	51,029,386	10,479,695	0
Direct Labor Accts 901 - 935	3,968,432	3,333,358	635,074	0
Total	65,477,513	54,362,744	11,114,769	0
Percentage	100.000%	83.025%	16.975%	0.000%
Number of Customers at Percentage	588,681	362,462	226,219	0
	100.000%	61.572%	38.428%	0.000%
Net Direct Plant Percentage	2,348,249,795	2,009,605,786	338,644,009	0
	100.000%	85.579%	14.421%	0.000%
Total Percentages Average (CD AN/ID/WA)	400,000%	316.884%	83.116%	0.000%
	100.000%	79.221%	20.779%	0.000%

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1.00-6

AVISTA UTILITIES

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

JP	Gas North/Oregon JP Factor %	12-31-2013	Total	Electric	Gas North	Oregon Gas
			100.000%	0.000%	80.700%	19.300%
10	Actual Annual Throughput Percent	12-31-2013	System	Washington	Idaho	
			250,528,153	173,901,125	76,627,028	
			100.000%	69.414%	30.586%	
11	Book Depreciation Percent		15,683,630	10,638,012	5,045,618	
			100.000%	67.829%	32.171%	
12	Net Gas Plant (before DFIT) Percent		386,328,134	257,930,910	128,397,224	
			100.000%	66.765%	33.235%	
13	G-PLT Net Gas General Plant Percent		43,292,771	31,846,315	11,446,456	
			100.000%	73.560%	26.440%	
14	Net Allocated Schedule M's Percent		-18,145,924	-12,044,724	-6,101,200	
			100.000%	66.377%	33.623%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

AVISTA UTILITIES

Report ID: G-OPS-12A											
Report ID: G-OPS-12A											
Rating Statement nths Ended December 31, 2013 f Monthly Averages Basis											
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUES											
SALES OF GAS:											
99	480000	Residential	142,564,141	0	142,564,141	98,440,654	0	98,440,654	44,123,487	0	44,123,487
99	4812XX	Commercial - Firm & Interruptible	71,407,647	0	71,407,647	50,405,123	0	50,405,123	21,002,524	0	21,002,524
99	4813XX	Industrial-Firm	3,124,636	0	3,124,636	1,667,958	0	1,667,958	1,456,678	0	1,456,678
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	298,546	0	298,546	264,416	0	264,416	34,130	0	34,130
99	499XXX	Unbilled Revenue	3,578,665	0	3,578,665	2,516,894	0	2,516,894	1,061,771	0	1,061,771
TOTAL SALES TO ULTIMATE CUSTOMERS			220,973,635	0	220,973,635	153,295,045	0	153,295,045	67,678,590	0	67,678,590
OTHER OPERATING REVENUES:											
99	483XXX	Sales for Resale	105,751,051	0	105,751,051	72,638,201	0	72,638,201	33,112,850	0	33,112,850
4	488000	Miscellaneous Service Revenues	24,590	0	24,590	12,488	0	12,488	12,102	0	12,102
99	489300	Transportation For Others	4,417,817	0	4,417,817	3,983,117	0	3,983,117	434,700	0	434,700
99	493000	Rent from Gas Property	2,311	0	2,311	2,259	0	2,259	52	0	52
4	495000	Other Gas Revenues	6,047,819	471,752	6,519,571	4,150,719	340,534	4,491,253	1,897,100	131,218	2,028,318
99	496100	Provision for Rate Refund	(441,849)	0	(441,849)	0	0	0	(441,849)	0	(441,849)
TOTAL OTHER OPERATING REVENUES			115,801,739	471,752	116,273,491	80,786,784	340,534	81,127,318	35,014,955	131,218	35,146,173
TOTAL GAS REVENUES			336,775,374	471,752	337,247,126	234,081,829	340,534	234,422,363	102,693,545	131,218	102,824,763
PRODUCTION EXPENSES:											
G-804	804/805	City Gate Purchases	216,718,250	0	216,718,250	148,487,889	0	148,487,889	68,230,361	0	68,230,361
99	808XXX	Net Natural Gas Storage Transactions	3,560,254	0	3,560,254	3,150,352	0	3,150,352	409,902	0	409,902
99	811000	Gas Used for Products Extraction	(969,920)	0	(969,920)	(667,221)	0	(667,221)	(302,699)	0	(302,699)
10	813000	Other Gas Expenses	0	1,174,681	1,174,681	0	815,393	815,393	0	359,288	359,288
99	813010	Gas Technology Institute (GTI) Expenses	107,419	0	107,419	76,687	0	76,687	30,732	0	30,732
TOTAL PRODUCTION EXPENSES			219,416,003	1,174,681	220,590,684	151,047,707	815,393	151,863,100	68,368,296	359,288	68,727,584
UNDERGROUND STORAGE EXPENSES:											
1	814000	Supervision & Engineering	0	25,291	25,291	0	17,772	17,772	0	7,519	7,519
1	824000	Other Expenses	0	628,395	628,395	0	441,573	441,573	0	186,822	186,822
1	837000	Other Equipment	0	513,485	513,485	0	360,826	360,826	0	152,659	152,659
TOTAL UNDERGROUND STORAGE OPER EXP			0	1,167,171	1,167,171	0	820,171	820,171	0	347,000	347,000
G-DEPX	G-AMITX	Depreciation Expense-Underground Storage	0	540,299	540,299	0	379,668	379,668	0	160,631	160,631
G-OTX		Amortization Expense-Underground Storage	0	228	228	0	160	160	0	68	68
		Taxes Other Than FIT	0	224,631	224,631	0	157,848	157,848	0	66,783	66,783
TOTAL UG STORAGE DEPR/AMRT/NON-FIT TAXES			0	765,158	765,158	0	537,676	537,676	0	227,482	227,482
TOTAL UNDERGROUND STORAGE EXPENSES			0	1,932,329	1,932,329	0	1,357,847	1,357,847	0	574,482	574,482

AVISTA UTILITIES

REPORT ID:
G-OPS-12A

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION											
3	870000	Supervision & Engineering	250,831	1,300,415	1,551,246	212,313	895,804	1,108,117	38,518	404,611	443,129
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	2,460,001	1,033,728	3,493,729	1,813,150	712,094	2,525,244	646,851	321,634	968,485
3	875000	Measuring & Reg Sta Exp-General	150,068	0	150,068	87,904	0	87,904	62,164	0	62,164
3	876000	Measuring & Reg Sta Exp-Industrial	1,625	0	1,625	1,902	0	1,902	(277)	0	(277)
3	877000	Measuring & Reg Sta Exp-City Gate	189,147	69	189,216	85,958	48	86,006	103,189	21	103,210
3	878000	Meter & House Regulator Expenses	654,730	0	654,730	522,502	0	522,502	132,228	0	132,228
3	879000	Customer Installation Expenses	1,843,757	67,828	1,911,585	1,141,802	46,724	1,188,526	701,955	21,104	723,059
3	880000	Other Expenses	1,263,996	722,200	1,986,196	808,941	497,495	1,306,436	455,055	224,705	679,760
3	881000	Rents	0	31,521	31,521	0	21,714	21,714	0	9,807	9,807
MAINTENANCE											
3	885000	Supervision & Engineering	145,643	2,406	148,049	65,116	1,657	66,773	80,527	749	81,276
3	887000	Mains	1,761,850	901	1,762,751	1,300,484	621	1,301,105	461,366	280	461,646
3	889000	Measuring & Reg Sta Exp-General	238,923	0	238,923	145,394	0	145,394	93,529	0	93,529
3	890000	Measuring & Reg Sta Exp-Industrial	255,184	0	255,184	134,478	0	134,478	120,706	0	120,706
3	891000	Measuring & Reg Sta Exp-City Gate	94,471	0	94,471	48,742	0	48,742	45,729	0	45,729
3	892000	Services	1,469,552	22,320	1,491,872	1,070,090	15,375	1,085,465	399,462	6,945	406,407
3	893000	Meters & House Regulators	724,530	837,402	1,561,932	485,782	576,853	1,062,635	238,748	260,549	499,297
3	894000	Other Equipment	912	184,072	184,984	912	126,800	127,712	0	57,272	57,272
TOTAL DISTRIBUTION OPERATING EXP											
			11,505,220	4,202,862	15,708,082	7,925,470	2,895,185	10,820,655	3,579,750	1,307,677	4,887,427
Depreciation Expense-Distribution											
			11,833,617	62,498	11,896,115	7,883,063	43,392	7,926,455	3,950,554	19,106	3,969,660
Taxes Other Than FIT											
			16,111,574	0	16,111,574	13,468,984	0	13,468,984	2,642,590	0	2,642,590
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES											
			27,945,191	62,498	28,007,689	21,352,047	43,392	21,395,439	6,593,144	19,106	6,612,250
TOTAL DISTRIBUTION EXPENSES											
			39,450,411	4,265,360	43,715,771	29,277,517	2,938,577	32,216,094	10,172,894	1,326,783	11,499,677
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	220,919	220,919	0	146,679	146,679	0	74,240	74,240
2	902000	Meter Reading Expenses	1,887,874	71,077	1,958,951	1,651,162	47,192	1,698,354	236,712	23,885	260,597
G-903	903XXXX	Customer Records & Collection Expenses	1,134,036	4,266,038	5,400,074	767,723	2,832,436	3,600,159	366,313	1,433,602	1,795,915
2	904000	Uncollectible Accounts	347	1,581,628	1,581,975	0	1,050,122	1,050,122	347	531,506	531,853
2	905000	Misc Customer Accounts	0	148,330	148,330	0	98,484	98,484	0	49,846	49,846
TOTAL CUSTOMER ACCOUNTS EXPENSES											
			3,022,257	6,287,992	9,310,249	2,418,885	4,174,913	6,593,798	603,372	2,113,079	2,716,451
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXXX	Customer Assistance Expenses	5,806,691	183,312	5,990,003	5,726,826	121,710	5,848,536	79,865	61,602	141,467
2	909000	Advertising	7,715	670,479	678,194	4,174	445,165	449,339	3,541	225,314	228,855
2	910000	Misc Customer Service & Info Exp	0	125,458	125,458	0	83,298	83,298	0	42,160	42,160
TOTAL CUSTOMER SERVICE & INFO EXP											
			5,814,406	979,249	6,793,655	5,731,000	650,173	6,381,173	83,406	329,076	412,482

AVISTA UTILITIES

Report ID:
G-OPS-12A

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	4,620	4,620	0	3,067	3,067	0	1,553	1,553
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
		TOTAL SALES EXPENSES	0	4,620	4,620	0	3,067	3,067	0	1,553	1,553
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	115,173	6,319,132	6,434,305	76,855	4,561,465	4,638,320	38,318	1,757,667	1,795,985
4	921000	Office Supplies & Expenses	246	1,049,741	1,049,987	246	757,756	758,002	0	291,985	291,985
4	922000	Admin. Expenses Transferred - Credit	0	(17,301)	(17,301)	0	(12,489)	(12,489)	0	(4,812)	(4,812)
4	923000	Outside Services Employed	0	2,743,938	2,743,938	0	1,980,712	1,980,712	0	763,226	763,226
4	924000	Property Insurance Premium	0	331,069	331,069	0	238,982	238,982	0	92,087	92,087
4	925XXX	Injuries and Damages	6,446	1,374,859	1,381,305	6,363	992,442	998,805	83	382,417	382,500
4	926XXX	Employee Pensions and Benefits	0	243,267	243,267	0	175,602	175,602	0	67,665	67,665
4	928000	Regulatory Commission Expenses	672,247	304,615	976,862	433,091	219,886	652,977	239,156	84,729	323,885
4	930000	Miscellaneous General Expenses	38,339	888,222	926,561	25,933	641,163	667,096	12,406	247,059	259,465
4	931000	Rents	10,201	206,670	216,871	9,630	149,185	158,815	571	57,485	58,056
4	935000	Maintenance of General Plant	391,667	1,901,282	2,292,949	298,917	1,372,440	1,671,357	92,750	528,842	621,592
		TOTAL ADMIN & GEN OPERATING EXP	1,234,319	15,345,494	16,579,813	851,035	11,077,144	11,928,179	383,284	4,268,350	4,651,634
DEPRECIATION EXPENSES:											
G-DEPX		Depreciation Expense-General Plant	358,253	2,888,964	3,247,217	246,491	2,085,398	2,331,889	111,762	803,566	915,328
G-AMTX		Amortization Expense - General Plant - 303000	27,647	51,156	78,803	23,589	36,927	60,516	4,058	14,229	18,287
G-AMTX		Amortization Expense - Misc IT Intangible Plant - 3031XX	1,579	2,037,214	2,038,793	0	1,470,564	1,470,564	1,579	566,650	568,229
G-AMTX		Amortization Expense-General Plant - 390200, 396200	0	5,598	5,598	0	4,041	4,041	0	1,557	1,557
99	407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99	407X28	Reg Credit/Debit Decoupling Def Rev	91,263	0	91,263	91,263	0	91,263	0	0	0
99	407329	Reg Debit Amt Decoupling Surcharge	0	0	0	0	0	0	0	0	0
99	407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99	407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99	407429	Reg Credit Decoupling Rebate	(3,355)	0	(3,355)	(3,355)	0	(3,355)	0	0	0
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	475,387	4,982,932	5,458,319	357,988	3,596,930	3,954,918	117,399	1,386,002	1,503,401
TOTAL ADMIN & GENERAL EXPENSES											
			1,709,706	20,328,426	22,038,132	1,209,023	14,674,074	15,883,097	500,683	5,654,352	6,155,035
TOTAL EXPENSES BEFORE FIT											
			269,412,783	34,972,657	304,385,440	189,684,132	24,614,044	214,298,176	79,728,651	10,358,613	90,087,264
NET OPERATING INCOME (LOSS) BEFORE FIT											
					32,861,686			20,124,187			12,737,499
FEDERAL INCOME TAX											
G-FIT					7,851,345			4,344,304			3,507,041
G-FIT					1,813,616			1,499,567			314,049
G-FIT					(39,756)			(23,760)			(15,996)
					23,236,481			14,304,076			8,932,405

1.00-10

AVISTA UTILITIES

Report ID:
G-OPS-12A

RESULTS OF OPERATIONS
RATING STATEMENT
Months Ended December 31, 2013
of Monthly Averages Basis

***** SYSTEM ***** WASHINGTON ***** IDAHO *****
Direct Allocated Total Direct Allocated Total Direct Allocated Total

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-ALL	1	System Contract Demand		100.0000%	100.0000%		70.270%	70.270%		29.730%	29.730%
G-ALL	2	Number of Customers		100.0000%	100.0000%		66.395%	66.395%		33.605%	33.605%
G-ALL	3	Direct Distribution Operating Expense		100.0000%	100.0000%		68.886%	68.886%		31.114%	31.114%
G-ALL	4	Jurisdictional 4-Factor Ratio		100.0000%	100.0000%		72.185%	72.185%		27.815%	27.815%
G-ALL	10	Actual Annual Throughput		100.0000%	100.0000%		69.414%	69.414%		30.586%	30.586%
G-ALL	99	Not Allocated		0.0000%	0.0000%		0.000%	0.000%		0.000%	0.000%

1.06-11

AVISTA UTILITIES

Report ID:
G-804-12A

RESULTS OF OPERATIONS
ALLOCATION OF PURCHASED GAS COSTS
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	
6	804000	Gas Purchases	146,816,379	0	100,852,934	0	45,963,445	0	45,963,445
1	804001	Pipeline Demand Costs	25,785,458	0	18,056,229	0	7,729,229	0	7,729,229
1	804002	Transport Variable Charges	1,044,185	0	731,584	0	312,601	0	312,601
6	804010	Gas Costs - Fixed Hedge	(17,522)	0	(8,621)	0	(8,901)	0	(8,901)
6	804014	GTI Contributions	0	0	0	0	0	0	0
6	804017	Transaction Fees	243,928	0	166,218	0	77,710	0	77,710
6	804140	Gas Research Contributions	0	0	0	0	0	0	0
6	804170	Gas Transaction Fees	0	0	0	0	0	0	0
6	804600	Gas Purchases - Financial	3,360,904	0	2,350,496	0	1,010,408	0	1,010,408
6	804700	Gas Costs - Offsystem Bookout	917,656	0	621,099	0	296,557	0	296,557
6	804711	Gas Costs - Offsystem Bookout Offset	(917,656)	0	(621,099)	0	(296,557)	0	(296,557)
6	804730	Gas Costs - Intracompany LDC Gas	34,315,422	0	23,534,826	0	10,780,596	0	10,780,596
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(4,359,796)	0	(3,506,563)	0	(853,233)	0	(853,233)
99	805111	Amortize ID Holdback	(433,047)	0	0	0	(433,047)	0	(433,047)
99	805120	Gas Expense - Rate Deferrals	9,962,339	0	6,310,786	0	3,651,553	0	3,651,553
TOTAL PURCHASED GAS COSTS			216,718,250	0	148,487,889	0	68,230,361	0	68,230,361

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.270%	29.730%
G-ALL	6	Actual Therms Purchased	100.000%	69.429%	30.571%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

1.00-12

AVISTA UTILITIES

RESULTS OF OPERATIONS
ALLOCATION OF ACCOUNT 903
 For Twelve Months Ended December 31, 2013
 Average of Monthly Averages Basis
 Ref/Basis Account Description

Report ID:
G-903-12A

Ref/Basis Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****		Total
		Direct	Allocated	Direct	Allocated	Direct	Allocated	
2	903000 Customer Records & Collections	1,134,036	4,266,038	5,400,074	3,600,159	366,313	1,433,602	1,799,915
12	903920 Accts Rec Sold - Program Fees	0	0	0	0	0	0	0
12	903930 Accts Rec Sold - Maturity Yield Fees	0	0	0	0	0	0	0
Total Account 903		1,134,036	4,266,038	5,400,074	3,600,159	366,313	1,433,602	1,799,915

ALLOCATION RATIOS:

G-ALL 2 Number of Customers
 G-ALL 12 Net Gas Plant (before DFIT)

100.000%
 100.0000%

66.395%
 66.765%

33.605%
 33.235%

1,00-13

AVISTA UTILITIES

RESULTS OF OPERATIONS
ALLOCATION OF ACCOUNT 908
 For Twelve Months Ended December 31, 2013
 Average of Monthly Averages Basis
 Report ID:
G-908-12A

Ref/Basis Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****	
		Direct	Allocated	Direct	Allocated	Direct	Allocated
2	908000 Customer Assistance Expense	216,919	183,312	164,566	121,710	52,353	61,602
99	908600 Public Purpose Tariff Rider Expense Offset	5,377,221	0	5,349,709	0	27,512	0
99	908610 Limited Income Tax Refund Program	167,488	0	167,488	0	0	0
99	908690 Schedule 91 Amortization included in Unbilled	45,063	0	45,063	0	0	0
99	908990 DSM Amortization	0	0	0	0	0	0
	Total Account 908	5,806,691	183,312	5,726,826	121,710	79,865	61,602
			5,990,003		5,848,536		141,467

ALLOCATION RATIOS:

G-ALL 2 Number of Customers 100.0000% 66.395% 33.605%
 G-ALL 99 Not Allocated 0.0000% 0.0000% 0.0000%

1.00-14

AVISTA UTILITIES

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

Report ID:
 G-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 Cost of Debt		2.990%	3.026%
	Total Weighted Cost		2.990%	3.026%
G-APL	Net Rate Base	330,043,789	219,468,961	110,574,828
	Interest Deduction for FIT Calculation	9,908,116	6,562,122	3,345,994

1 AMA Actual Debt Ratio
 2 AMA Actual Debt Cost

1,00-15

AVISTA UTILITIES

RESULTS OF OPERATIONS
FEDERAL INCOME TAXES--GAS
 For Twelve Months Ended December 31, 2013
 Average of Monthly Averages Basis

Report ID:
G-FIT-12A

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	337,247,126	234,422,363	102,824,763
G-OPS	Operating & Maintenance Expense	270,154,274	188,410,143	81,744,131
G-OPS	Book Deprec/Amort and Reg Amortizations	17,894,961	12,261,201	5,633,760
G-OTX	Taxes Other than FIT	16,336,205	13,626,832	2,709,373
	Net Operating Income Before FIT	32,861,686	20,124,187	12,737,499
G-INT	Less: Interest Expense	9,908,116	6,562,122	3,345,994
G-SCM	Schedule M Adjustments	(521,157)	(1,149,768)	628,611
	Taxable Net Operating Income	22,432,413	12,412,297	10,020,116
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	7,851,345	4,344,304	3,507,041
G-DTE	Deferred FIT	1,813,616	1,499,567	314,049
99	411400 Amortized Investment Tax Credit	(39,756)	(23,760)	(15,996)
	Total FIT/Deferred FIT & ITC	9,625,205	5,820,111	3,805,094

ALLOCATION RATIOS:

G-ALL	99	Not Allocated	0.000%	0.000%	0.000%
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1.00-16

AVISTA UTILITIES

Report ID:
G-SCM-12A

RESULTS OF OPERATIONS
GAS SCHEDULE M ITEMS
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
			12,221,097	5,585,956	17,807,053	8,153,143	4,020,149	12,173,292	4,067,954	1,565,807	5,633,761
12	997000	Book Depreciation & Amortization	0	262,708	262,708	0	175,397	175,397	0	87,311	87,311
2	997001	Contributions In Aid of Construction	0	(415,447)	(415,447)	0	(275,836)	(275,836)	0	(139,611)	(139,611)
2	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997003	Salvage	0	0	0	0	0	0	0	0	0
4	997005	FAS106 Current Retiree Medical Accrual	0	1,119,224	1,119,224	0	807,912	807,912	0	311,312	311,312
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	5,169,498	0	5,169,498	2,804,224	0	2,804,224	2,365,274	0	2,365,274
4	997015	Airplane Lease Payments	0	108,337	108,337	0	78,203	78,203	0	30,134	30,134
12	997016	Redemption Expense Amortization	0	365,476	365,476	0	244,010	244,010	0	121,466	121,466
4	997020	FAS87 Current Pension Accrual	0	(675,481)	(675,481)	0	(487,596)	(487,596)	0	(187,885)	(187,885)
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	87,769	0	87,769	87,769	0	87,769	0	0	0
12	997032	Interest Rate Swaps	0	841,958	841,958	0	562,133	562,133	0	279,825	279,825
4	997033	DSM Tariff Rider	(340,508)	(42)	(340,550)	(195,242)	(30)	(195,272)	(145,266)	(12)	(145,278)
12	997048	AFUDC	0	(205,411)	(205,411)	0	(137,143)	(137,143)	0	(68,268)	(68,268)
11	997049	Tax Depreciation	0	(26,946,238)	(26,946,238)	0	(18,277,364)	(18,277,364)	0	(8,668,874)	(8,668,874)
1	997055	Deferred Gas Exchange	0	10	10	0	7	7	0	3	3
4	997062	Gain on Sale of Office Building	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	45,063	0	45,063	45,063	0	45,063	0	0	0
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	1,407,538	1,407,538	0	954,719	954,719	0	452,819	452,819
4	997081	Deferred Compensations	0	251,196	251,196	0	181,326	181,326	0	69,870	69,870
4	997082	Meal Disallowances	0	92,335	92,335	0	66,652	66,652	0	25,683	25,683
4	997083	Paid Time Off	0	27,642	27,642	0	19,953	19,953	0	7,689	7,689
2	997084	Customer Uncollectibles	0	34,314	34,314	0	22,783	22,783	0	11,531	11,531
99	997098	Provision for Rate Refund	441,849	0	441,849	441,849	0	441,849	0	0	441,849
		TOTAL SCHEDULE M ADJUSTMENTS	17,824,768	(18,145,925)	(521,157)	10,894,957	(12,044,725)	(1,149,768)	6,729,811	(6,101,200)	628,611

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.270%	29.730%
G-ALL	2	Number of Customers	100.000%	66.395%	33.605%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.185%	27.815%
G-ALL	6	Actual Therms Purchased	100.000%	69.429%	30.571%
G-ALL	11	Book Depreciation	100.000%	67.829%	32.171%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	66.765%	33.235%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

AVISTA UTILITIES

RESULTS OF OPERATIONS
DEFERRED INCOME TAX EXPENSE-- GAS
 For Twelve Months Ended December 31, 2013
 Average of Monthly Averages Basis

Report ID:
G-DTE-12A

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated		2,435,437	1,233,660
99	410100	Deferred Federal Income Tax Exp		(943,863)	(931,649)
		SUBTOTAL		1,491,574	302,011
14	411100	Deferred Federal Income Tax Expense - Allocated		23,765	12,038
99	411100	Deferred Federal Income Tax Exp		(15,772)	0
		SUBTOTAL		7,993	12,038
		Total Deferred Federal Income Tax Expense		1,499,567	314,049

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	66.377%	33.623%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

1.00-18

AVISTA UTILITIES

RESULTS OF OPERATIONS
 TAXES OTHER THAN FEDERAL INCOME TAX
 For Twelve Months Ended December 31, 2013
 Average of Monthly Averages Basis
 Report ID:
 G-OTX-12A

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****		Total		
			Direct	Allocated	Direct	Allocated	Direct	Allocated			
1	408190	UNDERGROUND STORAGE R&P Property Tax - Storage TOTAL UNDERGROUND STORAGE TAX	0	224,631	224,631	0	157,848	157,848	0	66,783	66,783
			0	224,631	224,631	0	157,848	157,848	0	66,783	66,783
99	408110	DISTRIBUTION	5,763,595	0	5,763,595	5,763,595	0	5,763,595	0	0	0
99	408120	State Excise Tax	6,761,244	0	6,761,244	5,571,742	0	5,571,742	1,189,502	0	1,189,502
99	408130	Municipal Occupation & License Tax	0	0	0	0	0	0	0	0	0
99	408160	Excise Tax	0	0	0	0	0	0	0	0	0
99	408170	Miscellaneous State or Local Tax	3,388,820	0	3,388,820	2,133,647	0	2,133,647	1,255,173	0	1,255,173
99	409100	R&P Property Tax - Distribution State Income Tax TOTAL DISTRIBUTION TAX	197,915	0	197,915	0	0	0	197,915	0	197,915
			16,111,574	0	16,111,574	13,468,984	0	13,468,984	2,642,590	0	2,642,590
		TOTAL TAXES OTHER THAN FIT	16,111,574	224,631	16,336,205	13,468,984	157,848	13,626,832	2,642,590	66,783	2,709,373

ALLOCATION RATIOS:
 G-ALL 1 System Contract Demand 100.0000% 70.270% 29.730%

1.00-19

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

AVISTA UTILITIES

Report ID:
 G-PLT-12A

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			Total
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
PLANT IN SERVICE												
INTANGIBLE PLANT:												
4	303000	Misc Intangible Plant (303000)	1,146,018	777,342	1,923,360	964,981	561,124	1,526,105	181,037	216,218	397,255	
4	3031XX	Misc Intangible IT Plant (3031XX)	7,895	11,154,916	11,162,811	0	8,052,176	8,052,176	7,895	3,102,740	3,110,635	
		TOTAL INTANGIBLE PLANT	1,153,913	11,932,258	13,086,171	964,981	8,613,300	9,578,281	188,932	3,318,958	3,507,890	
UNDERGROUND STORAGE PLANT:												
1	350XXX	Land & Land Rights	0	466,805	466,805	0	328,024	328,024	0	138,781	138,781	
1	351XXX	Structures & Improvements	0	1,450,000	1,450,000	0	1,018,915	1,018,915	0	431,085	431,085	
1	352XXX	Wells	0	18,389,620	18,389,620	0	12,922,386	12,922,386	0	5,467,234	5,467,234	
1	353000	Lines	0	1,044,477	1,044,477	0	733,954	733,954	0	310,523	310,523	
1	354000	Compressor Station Equipment	0	11,576,105	11,576,105	0	8,134,529	8,134,529	0	3,441,576	3,441,576	
1	355000	Measuring & Regulating Equipment	0	265,419	265,419	0	186,510	186,510	0	78,909	78,909	
1	356000	Purification Equipment	0	403,713	403,713	0	283,689	283,689	0	120,024	120,024	
1	357000	Other Equipment	0	1,570,266	1,570,266	0	1,103,426	1,103,426	0	466,840	466,840	
		TOTAL UNDERGROUND STORAGE PLANT	0	35,166,405	35,166,405	0	24,711,433	24,711,433	0	10,454,972	10,454,972	
DISTRIBUTION PLANT:												
6	374200	Land & Land Rights	89,013	0	89,013	64,343	0	64,343	24,670	0	24,670	
6	374400	Land & Land Rights	68,639	0	68,639	5,504	0	5,504	63,135	0	63,135	
6	375000	Structures & Improvements	834,953	21,451	856,404	565,711	14,893	580,604	269,242	6,558	275,800	
6	376000	Mains	238,483,669	2,512,521	240,996,190	155,041,911	1,744,418	156,786,329	83,441,758	768,103	84,209,861	
6	378000	Measuring & Reg Station Equip-General	5,291,369	57,440	5,348,809	3,212,710	39,880	3,252,590	2,078,659	17,560	2,096,219	
6	379000	Measuring & Reg Station Equip-City Gate	6,016,528	0	6,016,528	1,856,519	0	1,856,519	4,160,009	0	4,160,009	
6	380000	Services	154,559,629	0	154,559,629	104,897,971	0	104,897,971	49,661,658	0	49,661,658	
6	381000	Meters	65,231,533	0	65,231,533	43,631,407	0	43,631,407	21,600,126	0	21,600,126	
6	382000	Meter Installations	0	0	0	0	0	0	0	0	0	
6	383000	House Regulators	0	0	0	0	0	0	0	0	0	
6	384000	House Regulator Installations	0	0	0	0	0	0	0	0	0	
6	385000	Industrial Measuring & Reg Sta Equip	3,026,670	0	3,026,670	2,393,787	0	2,393,787	632,883	0	632,883	
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0	
		TOTAL DISTRIBUTION PLANT	473,602,003	2,591,412	476,193,415	311,669,863	1,799,191	313,469,054	161,932,140	792,221	162,724,361	

AVISTA UTILITIES

Report ID:
G-PLT-12A

RESULTS OF OPERATIONS
GAS 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										
		GENERAL PLANT																			
4	389XXX	Land & Land Rights	665,824	826,151	1,491,975	574,973	596,357	1,171,330	90,851	229,794	320,645										
4	390XXX	Structures & Improvements	4,756,129	14,850,970	19,607,099	3,594,414	10,720,173	14,314,587	1,161,715	4,130,797	5,292,512										
4	391XXX	Office Furniture & Equipment	2,053	9,447,887	9,449,940	0	6,819,957	6,819,957	2,053	2,627,930	2,629,983										
4	392XXX	Transportation Equipment	7,253,903	1,751,994	9,005,897	5,425,579	1,264,677	6,690,256	1,828,324	487,317	2,315,641										
4	393000	Stores Equipment	150,522	403,663	554,185	113,406	291,384	404,790	37,116	112,279	149,395										
4	394000	Tools, Shop & Garage Equipment	2,397,272	3,155,033	5,552,305	1,948,024	2,277,461	4,225,485	449,248	877,572	1,326,820										
4	395000	Laboratory Equipment	76,226	254,605	330,831	57,491	183,787	241,278	18,735	70,818	89,553										
4	396XXX	Power Operated Equipment	3,797,869	1,078,350	4,876,219	2,799,641	778,407	3,578,048	998,228	299,943	1,298,171										
4	397XXX	Communications Equipment	1,992,251	6,157,673	8,149,924	692,595	4,444,916	5,137,511	1,299,656	1,712,757	3,012,413										
4	398000	Miscellaneous Equipment	406	86,487	86,893	396	62,431	62,827	10	24,056	24,066										
		TOTAL GENERAL PLANT	21,092,455	38,012,813	59,105,268	15,206,519	27,439,550	42,646,069	5,885,936	10,573,263	16,459,199										
		TOTAL PLANT IN SERVICE	495,848,371	87,702,888	583,551,259	327,841,363	62,563,474	390,404,837	168,007,008	25,139,414	193,146,422										
		ACCUMULATED DEPRECIATION																			
G-ADEP		Underground Storage	0	(12,693,867)	(12,693,867)	0	(8,919,980)	(8,919,980)	0	(3,773,887)	(3,773,887)										
G-ADEP		Distribution Plant	(161,554,126)	(1,474,842)	(163,028,968)	(107,637,559)	(1,023,968)	(108,661,527)	(53,916,567)	(450,874)	(54,367,441)										
G-ADEP		General Plant	(5,104,019)	(10,670,295)	(15,774,314)	(3,069,521)	(7,702,352)	(10,771,873)	(2,034,498)	(2,967,943)	(5,002,441)										
		TOTAL ACCUMULATED DEPRECIATION	(166,658,145)	(24,839,004)	(191,497,149)	(110,707,080)	(17,646,300)	(128,353,380)	(55,951,065)	(7,192,704)	(63,143,769)										
		ACCUMULATED AMORTIZATION																			
G-AAAMT		General Plant - 303000	(132,741)	(35,171)	(167,912)	(87,742)	(25,388)	(113,130)	(44,999)	(9,783)	(54,782)										
G-AAAMT		Misc IT Intangible Plant - 3031XX	0	(5,279,800)	(5,279,800)	0	(3,811,223)	(3,811,223)	0	(1,468,577)	(1,468,577)										
G-AAAMT		Underground Storage	0	(239,518)	(239,518)	0	(168,309)	(168,309)	0	(71,209)	(71,209)										
G-AAAMT		General Plant - 390200, 396200	(4,537)	(33,646)	(38,183)	(3,594)	(24,287)	(27,881)	(943)	(9,359)	(10,302)										
		TOTAL ACCUMULATED AMORTIZATION	(137,278)	(5,588,135)	(5,725,413)	(91,336)	(4,029,207)	(4,120,543)	(45,942)	(1,558,928)	(1,604,870)										
		TOTAL ACCUMULATED DEPR/AMORT	(166,795,423)	(30,427,139)	(197,222,562)	(110,798,416)	(21,675,507)	(132,473,923)	(55,997,007)	(8,751,632)	(64,748,639)										
		NET GAS UTILITY PLANT before DFIT	329,052,948	57,275,749	386,328,697	217,042,947	40,887,967	257,930,914	112,010,001	16,387,782	128,397,783										
		ACCUMULATED DFIT																			
12	282900	ADFIT - Gas Plant In Service	0	(64,414,529)	(64,414,529)	0	(43,006,360)	(43,006,360)	0	(21,408,169)	(21,408,169)										
4, 12	282900	ADFIT - Common Plant (282900 from C-DITX)	0	(8,291,805)	(8,291,805)	0	(5,963,680)	(5,963,680)	0	(2,328,125)	(2,328,125)										
4	283750	ADFIT - Common Plant (283750 from C-DITX)	0	(106,006)	(106,006)	0	(76,520)	(76,520)	0	(29,486)	(29,486)										
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(1,176,019)	(1,176,019)	0	(785,169)	(785,169)	0	(390,850)	(390,850)										
		TOTAL ACCUMULATED DFIT	0	(73,988,359)	(73,988,359)	0	(49,831,729)	(49,831,729)	0	(24,156,630)	(24,156,630)										
		NET GAS UTILITY PLANT	329,052,948	(16,712,610)	312,340,338	217,042,947	(8,943,762)	208,099,185	112,010,001	(7,768,848)	104,241,153										
		ALLOCATION RATIOS:																			
G-ALL	1	System Contract Demand		100.000%			70.270%				29.730%										
G-ALL	4	Jurisdictional 4-Factor Ratio		100.000%			72.185%				27.815%										
G-ALL	6	Actual Therms Purchased		100.000%			69.429%				30.571%										
G-ALL	12	Net Gas Plant (before DFIT)		100.000%			66.765%				33.235%										

1.00-21

AVISTA UTILITIES

RESULTS OF OPERATIONS
ADJUSTMENTS TO NET GAS UTILITY PLANT
 For Twelve Months Ended December 31, 2013
 Average of Monthly Averages Basis
 Ref/Basis Account Description

Report ID:
G-APL-12A

Ref/Basis	Account Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****		
		Direct	Allocated	Direct	Allocated	Direct	Allocated	
G-PLT	NET GAS PLANT IN SERVICE	329,052,948	(16,712,610)	217,042,947	(8,943,762)	112,010,001	(7,768,848)	104,241,153
4	253850 OTHER ADJUSTMENTS:	0	0	0	0	0	0	0
4	190850 Gain on Sale of General Office Bldg	0	0	0	0	0	0	0
1	117100 DFIT - Gain on Sale of General Office Bldg	0	5,731,064	0	4,027,219	0	1,703,845	1,703,845
1	164100 Gas Stored - Recoverable Base Gas	0	10,921,721	0	7,674,693	0	3,247,028	3,247,028
4	252000 Gas Inventory--Jackson Prairie	(77,864)	119	(11,804)	86	(66,060)	33	(66,027)
99	235199 Customer Advances	(320,418)	0	(320,418)	0	0	0	0
C-WKC	Customer Deposits	0	1,448,829	0	0	0	1,448,829	1,448,829
99	Working Capital	0	0	0	0	0	0	0
	DSM Programs	(398,282)	18,101,733	(332,222)	11,701,998	(66,060)	6,399,735	6,333,675
	TOTAL OTHER ADJUSTMENTS	328,654,666	1,389,123	216,710,725	2,758,236	111,943,941	(1,369,113)	110,574,828
	NET RATE BASE		330,043,789		219,468,961			

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.270%	29.730%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.185%	27.815%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

AVISTA UTILITIES

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

Report ID:
G-DEPX-12A

Ref/Basis	System		Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****		***** WASHINGTON *****		***** IDAHO *****	
	Total	Allocated				Direct	Allocated	Direct	Allocated	Direct	Allocated
Electric Production	7,661,395	7,661,395									
Steam (ED-AN)	8,053,492	8,053,492									
Hydro (ED-AN)	9,211,860	9,211,860									
Other (ED-AN)	24,926,747	24,926,747									
Total Electric Production	10,014,786	10,014,786									
Electric Transmission	13,167,519	13,167,519									
ED-ID	22,357,379	22,357,379									
ED-WA	35,524,898	35,524,898									
Total Electric Distribution	540,299	540,299									
Gas Underground Storage	113,379	113,379									
GD-AN	653,678	653,678									
GD-OR											
Total Gas Underground Storage	62,498	62,498									
Gas Distribution	3,950,554	3,950,554									
GD-ID	7,883,063	7,883,063									
GD-WA	3,987,153	3,987,153									
GD-OR	15,883,268	15,883,268									
Total Gas Distribution	11,896,115	11,896,115									
General Plant	2,526,888	2,526,888									
ED-AN	163,196	163,196									
ED-ID	869,124	869,124									
ED-WA	13,404,402	13,404,402									
CD-AA	9,697,549	9,697,549									
CD-AN	682,355	682,355									
CD-ID	297,829	297,829									
CD-WA	166,303	166,303									
CD-AA	157,144	157,144									
GD-AA	36,085	36,085									
GD-AN	49,876	49,876									
GD-ID	211,935	211,935									
GD-WA	254,238	254,238									
GD-OR	18,819,375	18,819,375									
Total General Plant	14,165,015	14,165,015									
Total Depreciation Expense	105,822,752	84,631,446	15,683,631	3,247,217	5,507,675	12,191,870	3,491,761	15,683,631	8,129,554	2,508,458	10,638,012

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South
7 Elec/Gas North/Oregon 4-Factor	72.346%	19.401%	8.253%
8 Gas North/Oregon 4-Factor	0.000%	70.320%	29.680%
9 Elec/Gas North 4-Factor	79.221%	20.779%	0.000%

Jurisdiction -

Jurisdiction	System Contract Demand	Jurisdictional 4-Factor Ratio	Actual Therms Purchased
1			
4			
6			

Jurisdiction	Washington	Idaho
70.270%	29.730%	
72.185%	27.815%	
69.429%	30.571%	

1,00-22

AVISTA UTILITIES

Report ID:
G-AMTX-12A

RESULTS OF OPERATIONS
GAS-NORTH 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	***** GAS-NORTH *****		***** WASHINGTON *****		***** IDAHO *****	
					Direct	Allocated	Direct	Allocated	Direct	Allocated
Production/Transmission	918,400	918,400								
Franchises (302000)	82,460	82,460								
Misc Intangible PIt (303000)	1,000,860	1,000,860								
Total Production/Transmission										
Distribution	24,153	24,153								
ED-WA	2,844	2,844								
ED-WA	26,997	26,997								
Total Distribution										
General Plant - 303000	253,258	183,222	49,135	20,901	49,135	35,468	35,468	13,667	13,667	13,667
7,4	9,729	7,708	2,021		2,021	1,459	1,459	562	562	562
9,4	4,058	4,058	4,058		4,058	23,589	23,589	4,058	4,058	4,058
GD-WA	23,589	23,589	23,589		23,589					
GD-OR	7,778	7,778	7,778		7,778					
Total General Plant - 303000	298,412	190,930	78,803	28,679	78,803	36,927	60,516	14,229	14,229	18,287
Miscellaneous IT Intangible Plant - 3031XX	8,881,258	6,425,235	1,723,053	732,970	1,723,053	1,243,786	1,243,786	479,267	479,267	479,267
7,4	6,339	5,022	1,317		1,317	951	951	366	366	366
9,4	7,599	6,020	1,579		1,579			1,579	1,579	1,579
ED-AN	181,327	181,327	181,327		181,327					
ED-ID	4,747	4,747	4,747		4,747					
ED-WA	457,291	457,291	457,291		457,291					
GD-AA	441,542	441,542	441,542		441,542					
GD-AN	2,352	2,352	2,352		2,352					
GD-OR	250	250	250		250					
Total Miscellaneous IT Intangible Plant - 3031XX	9,982,705	7,079,642	2,038,793	864,270	2,038,793	1,470,564	1,470,564	566,650	566,650	568,229
Gas Underground Storage	228	228	228		228	160	160	68	68	68
1	228	228	228		228	160	160	68	68	68
Total Gas Underground Storage										
General Plant - 390200, 396200	28,855	20,876	5,598	2,381	5,598	4,041	4,041	1,557	1,557	1,557
7,4	9,627	9,627	9,627		9,627					
4	3,139	3,139	3,139		3,139					
Total General Plant-390200, 396200	41,621	30,503	5,598	5,598	5,598	4,041	4,041	1,557	1,557	1,557
Total Amortization Expense	11,350,823	8,328,932	2,123,422	898,469	2,123,422	1,511,692	1,535,281	563,7	582,504	588,141

Allocation Ratios:	Service -	Electric	Gas-North	Gas-South	Jurisdiction -		System Contract Demand	Jurisdictional 4-Factor Ratio
					1	4		
7	Elec/Gas North/Oregon 4-Factor	72.346%	19.401%	8.253%	1	Washington	70.270%	72.185%
8	Gas North/Oregon 4-Factor	0.000%	70.320%	29.680%	4	Idaho	29.730%	27.815%
9	Elec/Gas North 4-Factor	79.221%	20.779%	0.000%				

1.00-23

AVISTA UTILITIES

RESULTS OF OPERATIONS
GAS-NORTH ACCUMULATED DEPRECIATION
 For Twelve Months Ended December 31, 2013
 Average of Monthly Averages Basis

Report ID:
G-ADEP-12A

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****		***** WASHINGTON *****		***** IDAHO *****	
					Direct	Allocated	Direct	Allocated	Direct	Allocated
Electric Production										
Steam (ED-AN)	(281,776,749)	(281,776,749)								
Hydro (ED-AN)	(119,530,627)	(119,530,627)								
Other (ED-AN)	(81,281,438)	(81,281,438)								
Total Electric Production	(482,588,814)	(482,588,814)								
Electric Transmission										
ED-AN	(187,618,439)	(187,618,439)								
Total Electric Transmission	(187,618,439)	(187,618,439)								
Electric Distribution										
ED-ID	(144,551,961)	(144,551,961)								
ED-WA	(236,201,306)	(236,201,306)								
Total Electric Distribution	(380,753,267)	(380,753,267)								
Gas Underground Storage										
GD-AN	(12,693,867)	(12,693,867)								
GD-OR	(462,112)	(462,112)								
Total Gas Underground Storage	(13,155,979)	(13,155,979)								
Gas Distribution										
GD-AN	(1,474,842)	(1,474,842)								
GD-ID	(53,916,567)	(53,916,567)								
GD-WA	(107,637,559)	(107,637,559)								
GD-OR	(88,563,919)	(88,563,919)								
Total Gas Distribution	(251,592,887)	(251,592,887)								
General Plant										
ED-AN	(35,055,537)	(35,055,537)								
ED-ID	(5,756,316)	(5,756,316)								
ED-WA	(11,664,318)	(11,664,318)								
CD-AA	(30,674,461)	(22,191,746)	(8,482,715)							
CD-AN	(11,032,498)	(8,740,055)	(2,292,443)							
CD-ID	(4,586,338)	(3,633,343)	(952,995)							
CD-WA	(2,270,686)	(1,798,860)	(471,826)							
GD-AA	(1,396,133)	(981,761)	(414,372)							
GD-AN	(1,444,939)	(1,444,939)								
GD-ID	(1,081,503)	(1,081,503)								
GD-WA	(2,597,695)	(2,597,695)								
GD-OR	(3,685,326)	(3,685,326)								
Total General Plant	(111,245,750)	(88,840,175)	(22,405,575)							
Total Accumulated Depreciation	(1,426,955,136)	(1,139,800,695)	(287,154,441)							

Allocation Ratios:	Service -	Elec/Gas North/Oregon 4-Factor	Elec/Gas North/Oregon 4-Factor	Electric	Gas-North	Gas-South	Jurisdiction -	System Contract Demand	Washington	Idaho	Total	***** WASHINGTON *****		***** IDAHO *****	
												Direct	Allocated	Direct	Allocated
7		72.346%	19.401%	8.253%	19.401%	8.253%	1		70.270%	29.730%	(3,773,887)	(3,773,887)	(3,773,887)	(3,773,887)	
8		0.000%	70.320%	0.000%	70.320%	0.000%	4		72.185%	27.815%	(450,874)	(450,874)	(450,874)	(450,874)	
9		79.221%	20.779%	79.221%	20.779%	0.000%	6		69.429%	30.571%	(53,916,567)	(53,916,567)	(53,916,567)	(53,916,567)	
											(163,028,968)	(163,028,968)	(163,028,968)	(163,028,968)	
											(107,637,559)	(107,637,559)	(107,637,559)	(107,637,559)	
											(107,637,559)	(107,637,559)	(107,637,559)	(107,637,559)	
											(161,554,126)	(161,554,126)	(161,554,126)	(161,554,126)	
											(163,028,968)	(163,028,968)	(163,028,968)	(163,028,968)	
											(5,951,152)	(5,951,152)	(5,951,152)	(5,951,152)	
											(2,292,443)	(2,292,443)	(2,292,443)	(2,292,443)	
											(952,995)	(952,995)	(952,995)	(952,995)	
											(471,826)	(471,826)	(471,826)	(471,826)	
											(981,761)	(981,761)	(981,761)	(981,761)	
											(1,444,939)	(1,444,939)	(1,444,939)	(1,444,939)	
											(1,081,503)	(1,081,503)	(1,081,503)	(1,081,503)	
											(2,597,695)	(2,597,695)	(2,597,695)	(2,597,695)	
											(5,104,019)	(5,104,019)	(5,104,019)	(5,104,019)	
											(15,774,314)	(15,774,314)	(15,774,314)	(15,774,314)	
											(166,658,145)	(166,658,145)	(166,658,145)	(166,658,145)	
											(191,497,149)	(191,497,149)	(191,497,149)	(191,497,149)	
											(24,839,004)	(24,839,004)	(24,839,004)	(24,839,004)	
											(110,707,080)	(110,707,080)	(110,707,080)	(110,707,080)	
											(17,646,300)	(17,646,300)	(17,646,300)	(17,646,300)	
											(55,951,065)	(55,951,065)	(55,951,065)	(55,951,065)	
											(128,353,380)	(128,353,380)	(128,353,380)	(128,353,380)	
											(7,192,704)	(7,192,704)	(7,192,704)	(7,192,704)	
											(2,967,943)	(2,967,943)	(2,967,943)	(2,967,943)	
											(1,655,313)	(1,655,313)	(1,655,313)	(1,655,313)	
											(637,643)	(637,643)	(637,643)	(637,643)	
											(952,995)	(952,995)	(952,995)	(952,995)	
											(273,077)	(273,077)	(273,077)	(273,077)	
											(401,910)	(401,910)	(401,910)	(401,910)	
											(1,081,503)	(1,081,503)	(1,081,503)	(1,081,503)	
											(5,002,441)	(5,002,441)	(5,002,441)	(5,002,441)	

1.00-24

AVISTA UTILITIES

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

Report ID:
G-AA-MT-12A

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****		***** WASHINGTON *****		***** IDAHO *****	
					Direct	Allocated	Direct	Allocated	Direct	Allocated
Production/Transmission										
Franchises (302000)	(6,926,954)	(6,926,954)								
Misc Intangible Pk (303000)	(654,326)	(654,326)								
Total Production/Transmission	(7,581,280)	(7,581,280)								
Distribution										
Franchises (302000)	(84,853)	(84,853)								
Misc Intangible Pk (303000)	(23,765)	(23,765)								
Total Distribution	(108,618)	(108,618)								
General Plant - 303000										
7,4	(124,531)	(90,093)	(24,160)	(10,278)	(24,160)	(17,440)	(17,440)	(6,720)	(6,720)	
9,4	(52,989)	(41,978)	(11,011)		(11,011)	(7,948)	(7,948)	(3,063)	(3,063)	
	(44,999)	(44,999)	(44,999)		(44,999)			(44,999)	(44,999)	
	(87,742)	(87,742)	(87,742)		(87,742)					
	(52,579)	(52,579)								
Total General Plant - 303000	(362,840)	(132,071)	(167,912)	(62,857)	(35,171)	(25,388)	(113,130)	(9,783)	(54,782)	
Miscellaneous IT Intangible Plant - 3031XX										
7,4	(23,521,561)	(17,016,908)	(4,563,418)	(1,941,235)	(4,563,418)	(3,294,103)	(3,294,103)	(1,269,315)	(1,269,315)	
9,4	(1,983)	(1,571)	(412)		(412)	(297)	(297)	(115)	(115)	
9	(2,700)	(2,139)	(561)		(561)			(561)	(561)	
	(485,005)	(485,005)								
	(6,119)	(6,119)								
	(681,881)	(681,881)								
	(1,005,924)	(707,366)	(707,366)	(298,558)	(8,604)	(510,612)	(6,211)	(196,754)	(196,754)	
	(8,604)	(8,604)						(2,393)	(2,393)	
Total Miscellaneous IT Intangible Plant - 3031XX	(25,714,636)	(18,193,623)	(5,280,361)	(2,240,652)	(5,279,800)	(3,811,223)	(3,811,223)	(1,468,577)	(1,468,138)	
Gas Underground Storage										
1	(239,518)		(239,518)		(239,518)	(168,309)	(168,309)	(71,209)	(71,209)	
Total Gas Underground Storage	(239,518)		(239,518)		(239,518)	(168,309)	(168,309)	(71,209)	(71,209)	
General Plant - 390200, 396200										
7,4	(173,422)	(125,464)	(33,646)	(14,312)	(33,646)	(24,287)	(24,287)	(9,359)	(9,359)	
9	(4,538)	(3,595)	(943)		(943)			(943)	(943)	
9	(8,332)	(6,601)	(1,731)		(1,731)					
4	(49,360)	(49,360)								
	(110,678)	(110,678)								
	(1,863)	(1,863)	(1,863)		(1,863)					
	(50,160)			(50,160)						
Total General Plant - 390200, 396200	(398,555)	(295,698)	(38,183)	(64,472)	(4,537)	(3,594)	(27,881)	(9,359)	(10,302)	
Total Accumulated Amortization	(34,405,245)	(26,311,290)	(5,725,974)	(2,367,981)	(137,278)	(5,588,135)	(4,120,543)	(45,942)	(1,605,431)	

Allocation Service -	Electric	Gas-North	Gas-South	Jurisdiction -	System Contract Demand	Jurisdictional 4-Factor Ratio	Washington	Idaho
7	72.346%	19.401%	8.253%	1			70.270%	29.730%
8	0.000%	70.320%	29.680%	4			72.185%	27.815%
9	79.221%	20.779%	0.000%					

1.00-25

1.00-26

AVISTA UTILITIES
Gas-North Copy

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	Idaho		Oregon		Idaho		Oregon		Total
			Direct	Wa	Direct	Wa	Direct	Wa	Direct	Wa	
***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****											
99	389XXX	Land & Land Rights	9,661	362,279	22,774	394,714	0	0	0	0	0
99		ED-WA / ID / AN	0	0	0	0	477,164	0	0	0	477,164
99		GD-WA / ID / AN	0	0	0	0	0	0	578,485	0	578,485
8		GD-OR / AS	0	0	0	0	0	0	0	0	0
7		GD-AA	0	0	0	0	0	0	0	0	0
9		CD-AA	0	2,849,788	2,849,788	2,849,788	764,227	0	0	0	325,095
		CD-WA / ID / AN	372,902	346,374	236,090	955,366	97,809	90,851	61,924	0	250,584
		TOTAL ACCOUNT	382,563	708,653	3,108,652	4,199,868	574,973	90,851	826,151	578,485	325,095
***** GAS NORTH ***** OREGON *****											
99	390XXX	Structures & Improvements	814,206	2,105,541	3,662,353	6,582,100	0	0	0	0	0
99		ED-WA / ID / AN	0	0	0	0	2,143,037	0	0	0	2,143,037
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0
8		GD-OR / AS	0	0	0	0	0	0	3,508,552	0	3,508,552
7		GD-AA	0	0	0	0	0	0	0	0	0
9		CD-AA	0	49,143,946	49,143,946	49,143,946	13,178,914	0	0	0	5,606,184
		CD-WA / ID / AN	5,533,452	4,429,099	6,374,799	16,337,350	1,451,378	1,161,715	1,672,056	4,285,149	0
		TOTAL ACCOUNT	6,347,658	6,534,640	59,181,098	72,063,396	3,594,415	1,161,715	14,850,970	19,607,100	5,606,184
***** OREGON *****											
99	391XXX	Office Furniture & Equipment	2,369,898	14,649	5,632,237	8,016,784	0	0	0	0	0
99		ED-WA / ID / AN	0	0	0	0	0	0	6,650	0	6,650
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0
8		GD-OR / AS	0	0	0	0	0	0	0	0	0
7		GD-AA	0	0	0	0	0	0	330,628	0	330,628
9		CD-AA	0	33,905,291	33,905,291	33,905,291	9,092,369	0	9,092,369	0	139,548
		CD-WA / ID / AN	0	7,826	69,541	77,367	0	2,053	18,240	20,293	0
		TOTAL ACCOUNT	2,369,898	22,475	39,607,069	41,999,442	0	2,053	9,447,887	9,449,940	4,007,355
***** OREGON *****											
99	392XXX	Transportation Equipment	9,067,096	3,428,575	7,170,382	19,666,053	0	0	0	0	0
99		ED-WA / ID / AN	0	0	0	0	5,033,226	1,632,303	1,236,013	7,901,542	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0
8		GD-OR / AS	0	0	0	0	0	0	0	2,727,800	2,727,800
7		GD-AA	0	0	0	0	0	0	0	0	0
9		CD-AA	0	383,287	383,287	383,287	0	0	102,786	102,786	43,724
		CD-WA / ID / AN	1,495,865	747,340	1,575,331	3,818,336	392,353	196,021	413,196	1,001,570	0
		TOTAL ACCOUNT	10,562,961	4,175,915	9,129,000	23,867,876	5,425,579	1,828,324	1,751,995	9,005,898	43,724
		TOTAL ACCOUNT	35,645,298				2,727,800			2,727,800	2,771,524

1.00-27

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

AVISTA UTILITIES
 Gas-North Copy

Report ID:
 C-GPL-12A

Ref/Basis	Account	Description	ELECTRIC		GAS NORTH		OREGON GAS		Total
			Direct - Wa	Direct - Idaho	Direct - Wa	Direct - Idaho	Direct - Oregon	Allocated	
			Total	Allocated	Total	Allocated	Total	Allocated	Total
99	393000	Stores Equipment							
		ED-WA/ID/AN	10,739	14,745	0	0	0	0	0
		GD-WA/ID/AN	0	0	84,271	0	0	0	0
		GD-OR/AS	0	0	0	0	57,227	0	57,227
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	111,077	141,508	29,134	37,116	0	0	0
		TOTAL ACCOUNT	121,816	156,253	113,405	37,116	57,227	0	57,227
			Total	Allocated	Total	Allocated	Total	Allocated	Total
			395,329	369,845	395,329	0	0	0	0
			0	0	84,271	0	0	0	0
			0	0	0	0	57,227	0	57,227
			0	0	0	0	0	0	0
			0	0	0	0	0	0	0
			1,791,569	1,538,984	29,134	37,116	0	0	0
		TOTAL ACCOUNT	2,186,898	1,908,829	113,405	37,116	57,227	0	57,227
			Total	Allocated	Total	Allocated	Total	Allocated	Total
			3,221,515	1,756,764	3,221,515	0	0	0	0
			0	0	1,936,291	442,670	0	0	0
			0	0	0	0	909,984	0	909,984
			0	0	0	0	0	0	0
			6,423,202	6,423,202	0	0	0	0	0
			297,579	227,768	11,733	6,578	0	0	0
		TOTAL ACCOUNT	1,156,506	378,056	1,948,024	449,248	909,984	1,136,306	2,046,290
			Total	Allocated	Total	Allocated	Total	Allocated	Total
			913,442	668,643	913,442	0	0	0	0
			0	0	55,434	18,079	0	0	0
			0	0	0	0	151,805	0	151,805
			0	0	0	0	0	0	0
			257,308	257,308	0	0	0	0	0
			127,469	117,125	2,057	657	0	0	0
		TOTAL ACCOUNT	1,298,219	1,043,076	57,491	18,736	151,805	53,855	205,660

1.00-28

AVISTA UTILITIES
Gas-North Copy

Report ID:
C-GPL-12A
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
		***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****												
99	396XXX	Power Operated Equipment	38,741,292	17,880,515	10,640,519	10,220,258	38,741,292	0	0	0	0	0	0	0
99		ED-WA / ID / AN	4,452,374	0	0	0	0	2,731,328	890,552	830,494	4,452,374	0	0	0
99		GD-WA / ID / AN	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
8		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
7		GD-AA	554,037	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	1,522,476	260,444	410,518	535,159	1,206,121	68,312	107,675	140,368	316,355	0	45,725	45,725
		TOTAL ACCOUNT	45,314,013	18,140,959	11,051,037	11,156,240	40,348,236	2,799,640	998,227	1,078,351	4,876,218	43,834	45,725	89,559
99	397XXX	Communication Equipment	50,192,594	9,788,015	2,912,283	37,492,296	50,192,594	0	0	0	0	0	0	0
99		ED-WA / ID / AN	1,114,006	0	0	0	0	590,534	457,300	66,172	1,114,006	0	0	0
99		GD-WA / ID / AN	990,898	0	0	0	0	0	0	0	0	990,898	0	990,898
8		GD-OR / AS	992,932	0	0	0	0	0	0	0	0	0	294,702	294,702
7		GD-AA	18,804,340	0	0	13,604,188	13,604,188	0	0	3,648,230	3,648,230	0	1,551,922	1,551,922
9		CD-WA / ID / AN	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	0	0
		TOTAL ACCOUNT	85,037,923	10,177,128	6,123,806	57,749,544	74,050,478	692,595	1,299,655	6,157,673	8,149,923	990,898	1,846,624	2,837,522
99	398000	Miscellaneous Equipment	36,332	0	2,299	34,033	36,332	0	0	0	0	0	0	0
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	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	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	6,992	1,511	40	3,989	5,540	396	10	85,441	85,441	0	36,346	36,346
		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:
G-ALL 7 Elec/Gas North/Oregon 4-Factor 8.253%
G-ALL 8 Gas North/Oregon 4-Factor 29.680%
G-ALL 9 Elec/Gas North 4-Factor 0.000%
G-ALL 99 Not Allocated 0.000%

100.000% 72.346%
100.000% 0.000%
100.000% 79.221%
0.000% 0.000%

19.401%
70.320%
20.779%
0.000%

AVISTA UTILITIES
Gas-North Copy

Report ID:
C-IPL-12A

RESULTS OF OPERATIONS
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	181,037	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	153,179	0	181,037	0	0	0	0
	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	0
	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	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	0	0	0	0	0	0	0
		TOTAL	2,443,722	53,623	188,932	11,932,256	13,086,169	411,357	5,045,931

ALLOCATION RATIOS:

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

1.00-29

RESULTS OF OPERATIONS	Report ID: C-DIX-12A
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months Ended December 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

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:

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

Gas-North Copy

Report ID:
C-WKC-12A

Ref/Basis	Account	Description	***** SYSTEM *****		***** ELECTRIC *****		***** GAS NORTH *****	
			Washington	Idaho	Washington	Idaho	Washington	Idaho
1	151120	FUEL STOCK COAL-COLSTRIP	0	838,695	0	838,695	0	0
1	151210	FUEL STOCK HOG FUEL-KFGS	0	567,550	0	567,550	0	0
4	154100	PLANT MATERIALS & OPER SUPPLIES	6,741,329	6,741,329	5,477,332	5,477,332	1,263,997	1,263,997
1	154300	PLANT MATERIALS & OPER SUP-CS2	254,150	254,150	206,497	206,497	47,653	47,653
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP	715,355	715,355	581,226	581,226	134,129	134,129
4	154500	SUPPLY CHAIN RECEIVING INVENTORY	3,873	3,873	3,147	3,147	726	726
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE	1,067	1,067	867	867	200	200
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE	11,326	11,326	9,202	9,202	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	16,841,047	0	0
		TOTAL	16,841,047	25,974,392	7,684,516	24,525,563	0	1,448,829

ALLOCATION RATIOS:

1.00-31

1.01

AVISTA UTILITIES
 WASHINGTON NATURAL GAS RESULTS
 TWELVE MONTHS ENDED DECEMBER 31, 2013
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Deferred FIT Rate Base
	Adjstment Number	1.01
	Workpaper Reference	G-DFIT
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	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	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Gas Expense	-
26	OPERATING INCOME BEFORE FIT	-
	FEDERAL INCOME TAX	
27	Current Accrual	-
28	Debt Interest	4
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ (4)
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFREED TAXES	(338)
42	Net Plant After DFIT	(338)
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ (338)

fm

1,01
1.01-1

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

		<u>Alloc</u>	<u>Gas</u>	<u>Washington</u>	<u>Idaho</u>
		<u>Basis</u>	<u>System</u>		
ACCELERATED TAX DEPRECIATION					
Gas North	Intangible	4	(324,497)	(234,238)	(90,259)
	UG Storage	1	(4,232,898)	(2,974,457)	(1,258,441)
	Distribution	12	(57,318,285)	(38,268,553)	(19,049,732)
	General (Direct)	13	(2,538,849)	(1,867,577)	(671,272)
General/Intangible	CD AA	4	(7,890,342)	(5,695,643)	(2,194,699)
General/Intangible	CD AN	12	(401,464)	(268,037)	(133,426)
Total Plant DFIT			(72,706,334)	(49,308,506)	(23,397,828)
AFUDC - CWIP Intangibles		4	(106,006)	(76,520)	(29,486)
FMB & MTN Redeemed		12	(1,176,019)	(785,169)	(390,850)
Total Other Deferred FIT			(1,282,025)	(861,689)	(420,335)
Total Deferred FIT			(73,988,359)	(50,170,196)	(23,818,163)
Amount in Results			(73,988,359)	(49,831,729)	(24,156,630)
Adjustment			(0)	(338,467)	338,467

Allocation Notes:

System Contract Demand	1	100.000%	70.270%	29.730%
Jurisdictional four-factor	4	100.000%	72.185%	27.815%
Net gas plant - AMA	12	100.000%	66.765%	33.235%
Net gas general plant - AMA	13	100.000%	73.560%	26.440%

Source of Allocation Factors: Results of Operations Report G-PLT-12A
(1) Source: Results of Operations (G-PLT-12A)

9 3/19/11
Jma

1.01-2

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)
	(418,583,013)	(2,629,523)	-	(421,212,536)
				(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	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	(1,869,614)	(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	<u>JURISDICTION</u>	Balance at <u>12-31-2012</u>	Balance at <u>12-31-2013</u>	Average Balance <u>12-31-2013</u>
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

		Total System	Electric	Gas - North	Gas - South
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>	(321,767,932)	(72,706,335)	(39,396,265)
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>	(17,297,136)	(1,282,025)	(545,361)
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

ED AN
CD 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)

1.01-7

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		

1.01-8

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		

1.01-10

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

Accumulated Deferred FIT Assignment to functions					
	Washington	Intangible	UG Storage	Distribution	General
Intangible	(234,238)	(234,238)			0
UG Storage	(2,974,457)	0	(2,974,457)	0	0
Distribution	(38,268,553)	0	0	(38,268,553)	0
General Utility	(1,867,577)	0	0	0	(1,867,577)
ADFIT-COMMON ALL	(5,695,643)	(851,421)	0	0	(4,844,223)
ADFIT-COMMON ALL WWP	(268,037)	(40,068)	0	0	(227,969)
Total Accelerated Tax Depr	(49,308,506)	(1,125,727)	(2,974,457)	(38,268,553)	(6,939,769)
FMB/MTN Elec					
Allocate by Plant	(785,169)	(4,189)	(49,699)	(630,438)	(100,843)
AFUDC CWIP Intangibles	(76,520)	(76,520)			
Total Other Deferred FIT	(861,689)	(80,709)	(49,699)	(630,438)	(100,843)
Total Deferred FIT					
	(50,170,196)	(1,206,436)	(3,024,156)	(38,898,991)	(7,040,612)
Total Plant	390,404,837	2,082,806	24,711,433	313,469,054	50,141,544
		0.5335000%	6.3296900%	80.2933300%	12.8434700%

1.01-11

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

Accumulated Deferred FIT Assignment to functions		Idaho	Intangible	UG Storage	Distribution	General
Intangible	I	(90,259)	(90,259)			0
UG Storage	P	(1,258,441)	0	(1,258,441)	0	0
Distribution	D	(19,049,732)	0	0	(19,049,732)	0
General Utility	O	(671,272)	0	0	0	(671,272)
ADFIT-COMMON ALL	O	(2,194,699)	(328,265)	0	0	(1,866,434)
ADFIT-COMMON ALL WWPP	O	(133,426)	(19,957)	0	0	(113,470)
Total Accelerated Tax Depr		(23,397,828)	(438,480)	(1,258,441)	(19,049,732)	(2,651,175)
FMB/MTN Elec	Allocate by Plant	(390,850)	(1,241)	(21,157)	(329,288)	(39,165)
AFUDC CWIP Intangibles	I	(29,486)	(29,486)			
Total Other Deferred FIT		(420,335)	(30,727)	(21,157)	(329,288)	(39,165)
Total Deferred FIT		(23,818,163)	(469,207)	(1,279,598)	(19,379,020)	(2,690,340)

Total Plant	193,146,422	613,080	10,454,972	162,724,361	19,354,009
		0.3174%	5.4130%	84.2492%	10.0204%

1.01-12

	System			WA			ID		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
(From PLT)	-	-	-	-	-	-	-	-	-
302000 Franchises & Consents	1,146,018	777,342	1,923,360	964,981	561,124	1,526,105	181,037	216,218	397,255
303000 Misc Intangible Plant-(C-IPL)	7,895	11,154,916	11,162,811	-	8,052,176	8,052,176	7,895	3,102,740	3,110,635
3031XX Misc Intangible Plant-Mainframe Software (C-IPL)	-	-	-	-	-	-	-	-	-
303110 Misc Intangible Plant-PC Software (C-IPL)	1,153,913	11,932,258	13,086,171	964,981	8,613,300	9,578,281	188,932	3,318,958	3,507,890
TOTAL INTANGIBLE PLANT	-	35,166,405	35,166,405	-	24,711,433	24,711,433	-	10,454,972	10,454,972
UG Storage	473,602,003	2,591,412	476,193,415	311,669,863	1,799,191	313,469,054	161,932,140	792,221	162,724,361
Distribution	21,092,455	38,012,813	59,105,268	15,206,519	27,439,550	42,646,069	5,885,936	10,573,263	16,459,199
General Plant	495,848,371	87,702,888	583,551,259	327,841,363	62,563,474	390,404,837	168,007,008	25,139,414	193,146,422
TOTAL Plant	-	10,390,285	10,390,285	-	7,495,475	7,495,475	-	2,894,810	2,894,810

(From IPL - Gas North Data)

303000 CD AA	737,018	737,018	532,016	205,002	205,002
CD AN	40,323	40,323	29,107	11,216	11,216
303100 CD AA	8,895,506	8,895,506	6,421,221	2,474,285	2,474,285
CD AN	6,583	6,583	-	6,583	6,583
303110 CD AA	710,855	710,855	513,131	197,724	197,724
CD AN	-	-	-	-	-
TOTAL	10,390,285	10,390,285	7,495,475	2,894,810	2,894,810

Allocation Factors	303000	303100	303110
4	72.185%	27.815%	27.815%
4	72.185%	27.815%	27.815%
4	72.185%	27.815%	27.815%

AVISTA UTILITIES

RESULTS OF OPERATIONS
 GAS UTILITY PLANT
 For Twelve Months Ended December 31, 2013
 Average of Monthly Averages Basis
 Report ID:
 G-PLT-12A

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (3030000)	1,146,018	777,342	1,923,360	964,981	561,124	1,526,105	181,037	216,218	397,255
4	3031XX	Misc Intangible IT Plant (3031XX)	7,895	11,154,916	11,162,811	0	8,052,176	8,052,176	7,895	3,102,740	3,110,635
		TOTAL INTANGIBLE PLANT	1,153,913	11,932,258	13,086,171	964,981	8,613,300	9,578,281	188,932	3,318,958	3,507,890
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	466,805	466,805	0	328,024	328,024	0	138,781	138,781
1	351XXX	Structures & Improvements	0	1,450,000	1,450,000	0	1,018,915	1,018,915	0	431,085	431,085
1	352XXX	Wells	0	18,389,620	18,389,620	0	12,922,386	12,922,386	0	5,467,234	5,467,234
1	353000	Lines	0	1,044,477	1,044,477	0	733,954	733,954	0	310,523	310,523
1	354000	Compressor Station Equipment	0	11,576,105	11,576,105	0	8,134,529	8,134,529	0	3,441,576	3,441,576
1	355000	Measuring & Regulating Equipment	0	265,419	265,419	0	186,510	186,510	0	78,909	78,909
1	356000	Purification Equipment	0	403,713	403,713	0	283,689	283,689	0	120,024	120,024
1	357000	Other Equipment	0	1,570,266	1,570,266	0	1,103,426	1,103,426	0	466,840	466,840
		TOTAL UNDERGROUND STORAGE PLANT	0	35,166,405	35,166,405	0	24,711,433	24,711,433	0	10,454,972	10,454,972
DISTRIBUTION PLANT:											
6	374200	Land & Land Rights	89,013	0	89,013	64,343	0	64,343	24,670	0	24,670
6	374400	Land & Land Rights	68,639	0	68,639	5,504	0	5,504	63,135	0	63,135
6	375000	Structures & Improvements	834,953	21,451	856,404	565,711	14,893	580,604	269,242	6,558	275,800
6	376000	Mains	238,483,669	2,512,521	240,996,190	155,041,911	1,744,418	156,786,329	83,441,758	768,103	84,209,861
6	378000	Measuring & Reg Station Equip-General	5,291,569	57,440	5,348,809	3,212,710	39,880	3,252,590	2,078,659	17,560	2,096,219
6	379000	Measuring & Reg Station Equip-City Gate	6,016,528	0	6,016,528	1,856,519	0	1,856,519	4,160,009	0	4,160,009
6	380000	Services	154,559,629	0	154,559,629	104,897,971	0	104,897,971	49,661,658	0	49,661,658
6	381000	Meters	65,231,533	0	65,231,533	43,631,407	0	43,631,407	21,600,126	0	21,600,126
6	382000	Meter Installations	0	0	0	0	0	0	0	0	0
6	383000	House Regulators	0	0	0	0	0	0	0	0	0
6	384000	House Regulator Installations	0	0	0	0	0	0	0	0	0
6	385000	Industrial Measuring & Reg Sta Equip	3,026,670	0	3,026,670	2,393,787	0	2,393,787	632,883	0	632,883
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	473,602,003	2,591,412	476,193,415	311,669,863	1,799,191	313,469,054	161,932,140	792,221	162,724,361

2) ADFIT - ROO Backup - Gas

1.01-14

AVISTA UTILITIES

Report ID:
G-PLT-12A
RESULTS OF OPERATIONS
GAS 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					
		GENERAL PLANT														
4	389XXX	Land & Land Rights	665,824	826,151	1,491,975	574,973	596,357	1,171,330	90,851	229,794	320,645					
4	390XXX	Structures & Improvements	4,756,129	14,850,970	19,607,099	3,594,414	10,720,173	14,314,587	1,161,715	4,130,797	5,292,512					
4	391XXX	Office Furniture & Equipment	2,053	9,447,887	9,449,940	0	6,819,957	6,819,957	2,053	2,627,930	2,629,983					
4	392XXX	Transportation Equipment	7,253,903	1,751,994	9,005,897	5,425,579	1,264,677	6,690,256	1,828,324	487,317	2,315,641					
4	393000	Stores Equipment	150,522	403,663	554,185	113,406	391,384	404,790	37,116	112,279	149,395					
4	394000	Tools, Shop & Garage Equipment	2,397,272	3,155,033	5,552,305	1,948,024	2,277,461	4,225,485	449,248	877,572	1,326,820					
4	395000	Laboratory Equipment	76,226	254,605	330,831	57,491	183,787	241,278	18,735	70,818	89,553					
4	396XXX	Power Operations Equipment	3,797,869	1,078,350	4,876,219	2,799,641	778,407	3,578,048	998,228	299,943	1,298,171					
4	397XXX	Communications Equipment	1,992,251	6,157,673	8,149,924	692,595	4,444,916	5,137,511	1,299,656	1,712,757	3,012,413					
4	398000	Miscellaneous Equipment	406	86,487	86,893	396	62,431	62,827	10	24,056	24,066					
		TOTAL GENERAL PLANT	21,092,455	38,012,813	59,105,268	15,206,519	27,439,550	42,646,069	5,885,936	10,573,263	16,459,199					
		TOTAL PLANT IN SERVICE	495,848,371	87,702,888	583,551,259	327,841,363	62,563,474	390,404,837	169,007,008	25,139,414	193,146,422					
		ACCUMULATED DEPRECIATION														
G-ADEP		Underground Storage	0	(12,693,867)	(12,693,867)	0	(8,919,980)	(8,919,980)	0	(3,773,887)	(3,773,887)					
G-ADEP		Distribution Plant	(161,554,126)	(1,474,842)	(163,028,968)	(107,637,559)	(1,023,968)	(108,661,527)	(55,916,567)	(450,874)	(54,367,441)					
G-ADEP		General Plant	(5,104,019)	(10,670,295)	(15,774,314)	(3,069,521)	(7,702,352)	(10,771,873)	(2,034,498)	(2,967,943)	(5,002,441)					
		TOTAL ACCUMULATED DEPRECIATION	(166,658,145)	(24,839,004)	(191,497,149)	(110,707,080)	(17,646,300)	(128,353,380)	(55,951,065)	(7,192,704)	(63,143,769)					
		ACCUMULATED AMORTIZATION														
G-AAAMT		General Plant - 303000	(132,741)	(35,171)	(167,912)	(87,742)	(25,388)	(113,130)	(44,999)	(9,783)	(54,782)					
G-AAAMT		Misc IT Intangible Plant - 3031XX	0	(5,279,800)	(5,279,800)	0	(3,811,223)	(3,811,223)	0	(1,468,577)	(1,468,577)					
G-AAAMT		Underground Storage	0	(239,518)	(239,518)	0	(168,309)	(168,309)	0	(71,209)	(71,209)					
G-AAAMT		General Plant - 390200, 396200	(4,537)	(33,646)	(38,183)	(3,594)	(24,287)	(27,881)	(943)	(9,359)	(10,302)					
		TOTAL ACCUMULATED AMORTIZATION	(137,278)	(5,588,135)	(5,725,413)	(91,336)	(4,029,207)	(4,120,543)	(45,942)	(1,558,928)	(1,604,870)					
		TOTAL ACCUMULATED DEPRAMORT	(166,795,423)	(30,427,139)	(197,222,562)	(110,798,416)	(21,675,507)	(132,473,923)	(55,997,007)	(8,751,632)	(64,748,639)					
		NET GAS UTILITY PLANT before DFT	329,052,948	57,275,749	386,328,697	217,042,947	40,887,967	257,930,914	112,010,001	16,387,782	128,397,783					
		ACCUMULATED DFT														
12	282900	ADFT - Gas Plant In Service	0	(64,414,529)	(64,414,529)	0	(43,006,360)	(43,006,360)	0	(21,408,169)	(21,408,169)					
4, 12	282900	ADFT - Common Plant (282900 from C-DTX)	0	(8,291,805)	(8,291,805)	0	(5,963,680)	(5,963,680)	0	(2,328,125)	(2,328,125)					
4	283750	ADFT - Common Plant (283750 from C-DTX)	0	(106,006)	(106,006)	0	(76,520)	(76,520)	0	(29,486)	(29,486)					
12	283850	ADFT - Gas portion of Bond Redemptions	0	(1,176,019)	(1,176,019)	0	(785,169)	(785,169)	0	(390,850)	(390,850)					
		TOTAL ACCUMULATED DFT	0	(73,988,359)	(73,988,359)	0	(49,831,729)	(49,831,729)	0	(24,156,630)	(24,156,630)					
		NET GAS UTILITY PLANT	329,052,948	(16,712,610)	312,340,338	217,042,947	(8,943,762)	208,099,185	112,010,001	(7,768,848)	104,241,153					
		ALLOCATION RATIOS:														
G-ALL	1	System Contract Demand	100.000%			70.270%					29.730%					
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%			72.185%					27.815%					
G-ALL	6	Actual Therms Purchased	100.000%			69.429%					30.571%					
G-ALL	12	Net Gas Plant (before DFT)	100.000%			66.765%					33.235%					

2) ADFT - ROO Backup - Gas

1.01-15

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

Report ID:
C-FPL-12A

AVISTA UTILITIES

Electric Copy

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	2,101,673	0	1,948,494	2,101,673	0	0	0
99		GD-WA / ID / AN	1,146,018	0	0	0	0	0	0
99		GD-OR / AS	410,126	0	0	0	0	0	410,126
8		GD-AA	0	0	0	0	0	0	0
7		CD-AA	3,798,868	0	2,748,329	2,748,329	0	0	313,521
9		CD-WA / ID / AN	194,058	0	153,735	153,735	0	0	313,521
		TOTAL ACCOUNT	7,650,743	0	4,850,558	5,003,737	0	0	723,647
	303100	Misc Intangible Plant--Mainframe Software							
99		ED-WA / ID / AN	3,212,367	0	898,300	3,212,367	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	2,176,401	0	0	0	0	0	645,956
7		CD-AA	45,850,760	0	33,171,191	33,171,191	0	0	3,784,063
9		CD-WA / ID / AN	69,676	0	25,099	55,198	0	0	0
		TOTAL ACCOUNT	51,309,204	0	34,094,590	36,438,756	0	0	4,430,019
	303110	Misc Intangible Plant--PC Software							
99		ED-WA / ID / AN	61,169	0	61,169	61,169	0	0	0
99		GD-WA / ID / AN	11,526	0	0	0	0	0	0
99		GD-OR / AS	1,231	0	0	0	0	0	1,231
8		GD-AA	0	0	0	0	0	0	0
7		CD-AA	3,664,014	0	2,650,768	2,650,768	0	0	302,391
8		CD-WA / ID / AN	0	0	0	0	0	0	0
		TOTAL ACCOUNT	3,737,940	0	2,711,937	2,711,937	0	0	302,391
		TOTAL	62,697,887	0	41,657,085	44,154,430	0	0	5,457,288

ALLOCATION RATIOS:

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

1.02

AVISTA UTILITIES
 WASHINGTON NATURAL GAS RESULTS
 TWELVE MONTHS ENDED DECEMBER 31, 2013
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Deferred Debits & Credits
	Adjstment Number	1.02
	Workpaper Reference	G-DDC
		0
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	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	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Gas Expense	-
26	OPERATING INCOME BEFORE FIT	-
	FEDERAL INCOME TAX	
27	Current Accrual	-
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ -
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFERRED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -

Jma

Adjustment: 102

Workpaper Ref. G-DDC-1

1.02-1

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

APL Reference	Description	Normalized Balance	Rate Base Balance Per Results	Adjustment	UG-110877 Treatment	Exp Acct	Work paper Ref
1	Deferred Gain on Office Building	-	-	-	Rate Year	931000	Gen O&M G-DDC-3
4	Customer Advances	(11,719)	(11,718)	(1)	Test Year		G-DDC-5
5	Customer Deposits	(320,418)	(320,418)	-	Test Year	905000	Cust Acctg G-DDC-7
	Sub-Total Deferred Debits and Credits	(332,137)	(332,136)	-1			

2	Gas Stored		4,027,219	✓
3	Gas Inventory		7,674,693	✓
6	Working Capital		-	
7	DSM Programs		-	
	G-APL-12A Check total		11,369,776	

Rate Base Balances per Results are shown on Workpaper Ref. G-DDC-2

Jma

Prep by: *RF* 1st Review: *Jma*
 Date: 02-24-2014 Migr. Review:

1.0

1.02-2

AVISTA UTILITIES

Report ID:
G-APL-12A

RESULTS OF OPERATIONS
ADJUSTMENTS TO NET GAS 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	
G-PLT		NET GAS PLANT IN SERVICE	329,052,948	(16,712,610)	217,042,947	(8,943,762)	112,010,001	(7,768,848)	104,241,153
		OTHER ADJUSTMENTS:							
4	253850	Gain on Sale of General Office Bldg	0	0	0	0	0	0	0
4	190850	DFIT - Gain on Sale of General Office Bldg	0	0	0	0	0	0	0
1	117100	Gas Stored - Recoverable Base Gas	0	5,731,064	0	4,027,219	0	1,703,845	1,703,845
1	164100	Gas Inventory--Jackson Prairie	0	10,921,721	0	7,674,693	0	3,247,028	3,247,028
4	252000	Customer Advances	(77,864)	119	(11,804)	86	(66,060)	33	(66,027)
99	235199	Customer Deposits	(320,418)	0	(320,418)	0	0	0	0
C-WKC		Working Capital	0	1,448,829	0	0	0	1,448,829	1,448,829
99	186710	DSM Programs	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	(398,282)	18,101,733	(332,222)	11,701,998	(66,060)	6,399,735	6,333,675
		NET RATE BASE	328,654,666	1,389,123	216,710,725	2,758,236	111,943,941	(1,369,113)	110,574,828

ALLOCATION RATIOS:
G-ALL 1 System Contract Demand 100.0000%
G-ALL 4 Jurisdictional 4-Factor Ratio 100.0000%
G-ALL 99 Not Allocated 0.0000%

29.730%
27.815%
0.0000%

70.270%
72.185%
0.0000%

RF

102

1.02-3

AVISTA UTILITIES

Report ID:
G-OPS-12A

***** IDAHO *****

***** WASHINGTON *****

***** SYSTEM *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION											
3	870000	Supervision & Engineering	250,831	1,300,415	1,551,246	212,313	895,804	1,108,117	38,518	404,611	443,129
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	2,460,001	1,033,728	3,493,729	1,813,150	712,094	2,525,244	646,851	321,634	968,485
3	875000	Measuring & Reg Sta Exp-General	150,068	0	150,068	87,904	0	87,904	62,164	0	62,164
3	876000	Measuring & Reg Sta Exp-Industrial	1,625	0	1,625	1,902	0	1,902	(277)	0	(277)
3	877000	Measuring & Reg Sta Exp-City Gate	189,147	69	189,216	85,958	48	86,006	103,189	21	103,210
3	878000	Meter & House Regulator Expenses	654,730	0	654,730	522,502	0	522,502	132,228	0	132,228
3	879000	Customer Installation Expenses	1,843,757	67,828	1,911,585	1,141,802	46,724	1,188,526	701,955	21,104	723,059
3	880000	Other Expenses	1,263,996	722,200	1,986,196	808,941	497,495	1,306,436	455,055	224,705	679,760
3	881000	Rents	0	31,521	31,521	0	21,714	21,714	0	9,807	9,807
MAINTENANCE											
3	885000	Supervision & Engineering	145,643	2,406	148,049	65,116	1,657	66,773	80,527	749	81,276
3	887000	Mains	1,761,850	901	1,762,751	1,300,484	621	1,301,105	461,366	280	461,646
3	889000	Measuring & Reg Sta Exp-General	238,923	0	238,923	145,394	0	145,394	93,529	0	93,529
3	890000	Measuring & Reg Sta Exp-Industrial	255,184	0	255,184	134,478	0	134,478	120,706	0	120,706
3	891000	Measuring & Reg Sta Exp-City Gate	94,471	0	94,471	48,742	0	48,742	45,729	0	45,729
3	892000	Services	1,469,552	22,320	1,491,872	1,070,090	15,375	1,085,465	399,462	6,945	406,407
3	893000	Meters & House Regulators	724,530	837,402	1,561,932	485,782	576,853	1,062,635	238,748	260,549	499,297
3	894000	Other Equipment	912	184,072	184,984	912	126,800	127,712	0	57,272	57,272
TOTAL DISTRIBUTION OPERATING EXP											
			11,505,220	4,202,862	15,708,082	7,925,470	2,895,185	10,820,655	3,579,750	1,307,677	4,887,427
Depreciation Expense-Distribution											
			11,833,617	62,498	11,896,115	7,883,063	43,392	7,926,455	3,950,554	19,106	3,969,660
Taxes Other Than FIT											
			16,111,574	0	16,111,574	13,468,984	0	13,468,984	2,642,590	0	2,642,590
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES											
			27,945,191	62,498	28,007,689	21,352,047	43,392	21,395,439	6,593,144	19,106	6,612,250
TOTAL DISTRIBUTION EXPENSES											
			39,450,411	4,265,360	43,715,771	29,277,517	2,938,577	32,216,094	10,172,894	1,326,783	11,499,677
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	220,919	220,919	0	146,679	146,679	0	74,240	74,240
2	902000	Meter Reading Expenses	1,887,874	71,077	1,958,951	1,651,162	47,192	1,698,354	236,712	23,885	260,597
G-903	903XXXX	Customer Records & Collection Expenses	1,134,036	4,266,038	5,400,074	767,723	2,832,436	3,600,159	366,313	1,433,602	1,799,915
2	904000	Uncollectible Accounts	347	1,581,628	1,581,975	0	1,050,122	1,050,122	347	531,506	531,853
2	905000	Misc Customer Accounts	0	148,330	148,330	0	98,484	98,484	0	49,846	49,846
TOTAL CUSTOMER ACCOUNTS EXPENSES											
			3,022,257	6,287,992	9,310,249	2,418,885	4,174,913	6,593,798	603,372	2,113,079	2,716,451
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXXX	Customer Assistance Expenses	5,806,691	183,312	5,990,003	5,726,826	121,710	5,848,536	79,865	61,602	141,467
2	909000	Advertising	7,715	670,479	678,194	4,174	445,165	449,339	3,541	225,314	228,855
2	910000	Misc Customer Service & Info Exp	0	125,458	125,458	0	83,298	83,298	0	42,160	42,160
TOTAL CUSTOMER SERVICE & INFO EXP											
			5,814,406	979,249	6,793,655	5,731,000	650,173	6,381,173	83,406	329,076	412,482

RF

102

1.02-4

AVISTA UTILITIES

Report ID:
G-OPS-12A

Rating Statement
Months Ended December 31, 2013

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****						
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total				
		SALES EXPENSES:													
2	912000	Demonstrating & Selling Expenses	0	4,620	4,620	0	3,067	3,067	0	1,553	1,553	0	0	0	
2	913000	Advertising	0	0	0	0	0	0	0	0	0	0	0	0	
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL SALES EXPENSES	0	4,620	4,620	0	3,067	3,067	0	1,553	1,553	0	0	0	
		ADMINISTRATIVE & GENERAL EXPENSES:													
4	920000	Salaries	115,173	6,319,132	6,434,305	76,855	4,561,465	4,638,320	38,318	1,757,667	1,795,985	0	291,985	291,985	
4	921000	Office Supplies & Expenses	246	1,049,987	1,049,987	246	757,756	758,002	0	(4,812)	(4,812)	0	0	0	
4	922000	Admin. Expenses Transferred - Credit	0	(17,301)	(17,301)	0	(12,489)	(12,489)	0	0	0	0	0	0	
4	923000	Outside Services Employed	0	2,743,938	2,743,938	0	1,980,712	1,980,712	0	763,226	763,226	0	0	0	
4	924000	Property Insurance Premium	0	331,069	331,069	0	238,982	238,982	0	92,087	92,087	0	0	0	
4	925000	Injuries and Damages	6,446	1,374,859	1,381,305	6,363	992,442	998,805	83	382,417	382,500	0	0	0	
4	926000	Employee Pensions and Benefits	0	243,267	243,267	0	175,602	175,602	0	67,665	67,665	0	0	0	
4	928000	Regulatory Commission Expenses	672,247	976,862	976,862	433,091	219,886	652,977	239,156	84,729	323,885	0	0	0	
4	930000	Miscellaneous General Expenses	38,339	888,222	926,561	25,933	641,163	667,096	12,406	247,059	259,465	0	0	0	
4	931000	Rents	10,201	206,670	216,871	9,630	149,185	158,815	571	57,485	58,056	0	0	0	
4	935000	Maintenance of General Plant	391,667	1,901,282	2,292,949	298,917	1,372,440	1,671,357	92,750	528,842	621,592	0	0	0	
		TOTAL ADMIN & GEN OPERATING EXP	1,234,319	15,345,494	16,579,813	851,035	11,077,144	11,928,179	383,284	4,268,350	4,651,634	0	0	0	
G-DEPX		Depreciation Expense-General Plant	358,253	2,888,964	3,247,217	246,491	2,085,398	2,331,889	111,762	803,566	915,328	0	0	0	
G-AMTX		Amortization Expense - General Plant - 303000	27,647	51,156	78,803	23,589	36,927	60,516	4,058	14,229	18,287	0	0	0	
G-AMTX		Amortization Expense - Misc IT Intangible Plant - 3031XX	1,579	2,037,214	2,038,793	0	1,470,564	1,470,564	1,579	566,650	568,229	0	0	0	
G-AMTX		Amortization Expense-General Plant - 390200, 396200	0	5,598	5,598	0	4,041	4,041	0	1,557	1,557	0	0	0	
99	407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0	0	0	0	
99	407X28	Reg Credit/Debit Decoupling Def Rev	91,263	0	91,263	91,263	0	91,263	0	0	0	0	0	0	
99	407329	Reg Debit Amt Decoupling Surcharge	0	0	0	0	0	0	0	0	0	0	0	0	
99	407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0	0	0	0	
99	407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0	0	0	0	
99	407429	Reg Credit Decoupling Rebate	(3,355)	0	(3,355)	(3,355)	0	(3,355)	0	0	0	0	0	0	
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	475,387	4,982,932	5,458,319	357,988	3,596,930	3,954,918	117,399	1,386,002	1,503,401	0	0	0	
		TOTAL ADMIN & GENERAL EXPENSES	1,709,706	20,328,426	22,038,132	1,209,023	14,674,074	15,883,097	500,683	5,654,352	6,155,035	0	0	0	
		TOTAL EXPENSES BEFORE FIT	269,412,783	34,972,657	304,385,440	189,684,132	24,614,044	214,298,176	79,728,651	10,338,613	90,087,264	0	0	0	0
		NET OPERATING INCOME (LOSS) BEFORE FIT			32,861,686			20,124,187			12,737,499				
G-FIT		FEDERAL INCOME TAX			7,851,345			4,344,304			3,507,041				
G-FIT		DEFERRED FEDERAL INCOME TAX			1,813,616			1,499,567			314,049				
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			(39,756)			(23,760)			(15,996)				
		GAS NET OPERATING INCOME (LOSS)			23,236,481			14,304,076			8,932,405				

RF

1.02-5
Adjustment No. 1.02

Workpaper Ref. G-DDC-5

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

CALCULATION OF AVERAGE OF MONTHLY AVERAGES:

PERIOD		TOTAL			ELECTRIC			GAS		
		Customer Advance Bal	EDWA Wash	EDID Idaho	Customer Advance Bal	GDWA Wash	GDID Idaho	Customer Advance Bal	GDWA Wash	GDID Idaho
		252000	252000	252000	252000	252000	252000	252000	252000	252000
Dec	2012	(869,479)	(226,046)	(643,433)	WA	ID	(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	Wash	Idaho	Wash	Idaho	Wash	Idaho
		252000	252000	252000	252000	252000	252000	
CDAA		0						
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	300	143	86			

ALLOCATION OF UNASSIGNED CUSTOMER ADVANCES:

WPP Elec	WA	ID	Service	Jurisdiction	Unassigned Advances Account 252000
			Note 7	Note 4	
			72.346%		300
				67.677%	143
				32.323%	
WPP Gas			19.401%		86
				72.185%	33
				27.815%	
WPNG Gas			8.067%		49
				100.000%	
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)

1.02-4

Adjustment No. 2.02

Workpaper Ref. G-DDC-6

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: 03-11-2014 Mgr. Review: *Jma*

1.02-7

Adjustment No. ~~1.02~~ 1.02

Workpaper Ref. G-DDC-7

**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	Allocate to Service:
<u>WAC for 2013</u>	
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 G-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.

1.03

AVISTA UTILITIES
 WASHINGTON NATURAL GAS RESULTS
 TWELVE MONTHS ENDED DECEMBER 31, 2013
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Working Capital
	Adjsutment Number	1.03
	Workpaper Reference	G-WC
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	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	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Gas Expense	-
26	OPERATING INCOME BEFORE FIT	-
	FEDERAL INCOME TAX	
27	Current Accrual	-
28	Debt Interest	(60)
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ 60
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFERED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	5,695
47	TOTAL RATE BASE	\$ 5,695

1.03-1

Proposed W/C Line		Avista Corp Combined Working Capital For the Twelve Month Period Ended December 31, 2013 AMA												
Allocation Factor Note	Allocation Factor Note & Ser. Jar	Total	Non-Operating	Operating	Electric	Gas North	ED-WA	GD-WA	ED-WA	GD-WA	ED-WA	GD-WA	ED-WA	GD-WA
1	ED,AN	22,090,637	(851,708)	21,238,930	100.00%	100.00%	64.31%	64.31%	64.31%	64.31%	64.31%	64.31%	13,658,756	-
	GD,AN													
	ED,WA													
	GD,WA													
1	ED,AN	7,262	(291)	6,971	100.00%	100.00%	66.40%	66.40%	66.40%	66.40%	66.40%	66.40%	7,262	-
	GD,AN													
	ED,WA													
	GD,WA													
1	ED,AN	7,261,745	(278,435)	6,983,309	100.00%	100.00%	64.31%	64.31%	64.31%	64.31%	64.31%	64.31%	13,467,801	6,405,495
	GD,AN													
	ED,WA													
	GD,WA													
1	ED,AN	19,328	(745)	18,583	100.00%	100.00%	64.31%	64.31%	64.31%	64.31%	64.31%	64.31%	(1,461,873)	-
	GD,AN													
	ED,WA													
	GD,WA													
1	ED,AN	1,704,593	(410,473)	1,294,120	100.00%	100.00%	65.64%	65.64%	65.64%	65.64%	65.64%	65.64%	11,755,805	(9,316,417)
	GD,AN													
	ED,WA													
	GD,WA													
2	ED,AN	10,646,375	(871,147)	9,775,228	100.00%	100.00%	61.57%	61.57%	61.57%	61.57%	61.57%	61.57%	13,467,801	6,405,495
	GD,AN													
	ED,WA													
	GD,WA													
1	ED,AN	32,750,442	(1,974)	32,748,468	100.00%	100.00%	64.31%	64.31%	64.31%	64.31%	64.31%	64.31%	13,467,801	6,405,495
	GD,AN													
	ED,WA													
	GD,WA													
1	ED,AN	58,623	(4,591)	54,032	100.00%	100.00%	66.40%	66.40%	66.40%	66.40%	66.40%	66.40%	(2,931)	-
	GD,AN													
	ED,WA													
	GD,WA													
2	ED,AN	177	(4,414)	173	100.00%	100.00%	66.40%	66.40%	66.40%	66.40%	66.40%	66.40%	(18)	-
	GD,AN													
	ED,WA													
	GD,WA													
4	ED,AN	41,835,186	(1,612,962)	40,222,224	72.35%	19.40%	67.68%	72.19%	48.96%	14.00%	67.68%	72.19%	19,693,445	5,632,966
	GD,AN													
	ED,WA													
	GD,WA													
1	ED,AN	61,442	(1,598)	60,844	79.22%	20.78%	67.68%	72.19%	53.61%	15.00%	67.68%	72.19%	(21,562)	(5,976)
	GD,AN													
	ED,WA													
	GD,WA													
1	ED,AN	335,903	(12,951)	322,952	79.22%	20.78%	67.68%	72.19%	67.68%	0.00%	67.68%	72.19%	(255,845)	(67,106)
	GD,AN													
	ED,WA													
	GD,WA													
1	ED,AN	2,395,858	(92,373)	2,303,485	100.00%	100.00%	67.68%	67.68%	67.68%	0.00%	67.68%	67.68%	6,865,918	821
	GD,AN													
	ED,WA													
	GD,WA													
1	ED,AN	1,261	(49)	1,212	100.00%	100.00%	67.68%	67.68%	67.68%	0.00%	67.68%	67.68%	821	-
	GD,AN													
	ED,WA													
	GD,WA													
1	ED,AN	7,141,250	(275,332)	6,865,918	100.00%	100.00%	67.68%	67.68%	67.68%	0.00%	67.68%	67.68%	6,865,918	-
	GD,AN													
	ED,WA													
	GD,WA													
1	ED,AN	9,598,446	(370,969)	9,227,477	100.00%	100.00%	72.19%	72.19%	72.19%	50.76%	72.19%	72.19%	4,684,369	(2,528,573)
	GD,AN													
	ED,WA													
	GD,WA													
1	ED,AN	1,244,784	(47,992)	1,196,792	100.00%	100.00%	64.31%	64.31%	64.31%	64.31%	64.31%	64.31%	-	-
	GD,AN													
	ED,WA													
	GD,WA													
4	ED,AN	1,896,141	(72,720)	1,823,421	100.00%	100.00%	64.31%	64.31%	64.31%	64.31%	64.31%	64.31%	-	-
	GD,AN													
	ED,WA													
	GD,WA													
20	ED,AN	4,376,567	(168,739)	4,207,828	45.90%	54.10%	65.01%	65.01%	29.84%	0.00%	65.01%	65.01%	(1,255,699)	-
	GD,AN													
	ED,WA													
	GD,WA													
20	ED,AN	5,949,833	(194,697)	5,755,136	100.00%	100.00%	65.01%	65.01%	65.01%	0.00%	65.01%	65.01%	(3,156,334)	-
	GD,AN													
	ED,WA													
	GD,WA													
20	ED,AN	2,468,788	(9,514)	2,459,274	46.40%	100.00%	65.01%	65.01%	83.76%	0.00%	65.01%	65.01%	194,233	-
	GD,AN													
	ED,WA													
	GD,WA													
20	ED,AN	1,438,253	(55,452)	1,382,801	100.00%	100.00%	65.01%	65.01%	0.00%	0.00%	65.01%	65.01%	(9,858,069)	-
	GD,AN													
	ED,WA													
	GD,WA													
20	ED,AN	700,088	(27,108)	672,980	100.00%	100.00%	65.01%	65.01%	0.00%	0.00%	65.01%	65.01%	-	-
	GD,AN													
	ED,WA													
	GD,WA													
20	ED,AN	3,257,974	(125,419)	3,132,555	100.00%	100.00%	65.01%	65.01%	0.00%	0.00%	65.01%	65.01%	-	-
	GD,AN													
	ED,WA													
	GD,WA													
20	ED,AN	39,846,874	(1,536,302)	38,310,572	100.00%	100.00%	65.01%	65.01%	0.00%	0.00%	65.01%	65.01%	16,115,600	5,694,937
	GD,AN													
	ED,WA													
	GD,WA													
Grand Total												Washington Electric - 2013 Amount Per ROO (1)	(16,841,047)	
												Washington Gas - 2013 Amount Per ROO (2)	(725,447)	
												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

2.01

AVISTA UTILITIES
 WASHINGTON NATURAL GAS RESULTS
 TWELVE MONTHS ENDED DECEMBER 31, 2013
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Eliminate B & O Taxes
	Adjstment Number	2.01
	Workpaper Reference	G-EBO
REVENUES		
1	Total General Business	\$ (5,507)
2	Total Transportation	(68)
3	Other Revenues	-
4	Total Gas Revenues	(5,575)
EXPENSES		
Production Expenses		
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
Underground Storage		
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	(5,571)
16	Total Distribution	(5,571)
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Gas Expense	(5,571)
26	OPERATING INCOME BEFORE FIT	(4)
FEDERAL INCOME TAX		
27	Current Accrual	(1)
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ (3)
RATE BASE		
PLANT IN SERVICE		
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -

Jma

2,01-1

Adjustment No. _____

Workpaper Ref. G-EBO-1

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

		<u>Washington</u>	
Expense per Account 408.12 <i>(Results Report E-OTX-12A)</i>	G-EBO-4	5,571,742.43	✓
Excise Tax exemption for Tribal members on Tribal land per WAC 458-20-192	E-EBO-2	(667.84)	✓
B&O Taxes Collected through Schedule 158 and 158A	G-EBO-2	<u>5,575,261.89</u>	✓
Net Impact on NOI Before FIT <i>(before ID SIT)</i>		<u>(4,187.30)</u>	
		<u>(5,571,075)</u>	

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

Prep by: js

Date: 02-13-2014

Mgr. Review: lma

2,01-2

Adjustment No. _____

Workpaper Ref. G-EBO-2

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

DESCRIPTION	CLASS		Schedule 158		Schedule 158A (1)	12ME 12/13 Total
WASHINGTON						
GENERAL BUSINESS						
		<u>From</u>		<u>From</u>		
Residential	1	G-EBO-3	3,445,897.22	G-EBO-4	(50.57)	3,445,846.65
PGA Adj Commercial Lg Cust	16	G-EBO-3	889.90			889.90
Firm - Commercial	21	G-EBO-3	1,947,652.73	G-EBO-4	(617.27)	1,947,035.46
Interruptible - Commercial	22	G-EBO-3	46,471.80			46,471.80
Large Customer - PGA Industrial	17	G-EBO-3	542.76			542.76
Firm - Misc Industrial	31	G-EBO-3	27,679.30			27,679.30
Interruptible - Misc Industrial	41	G-EBO-3	39,029.24			39,029.24
Total General Business			5,508,162.95		(667.84)	\$ 5,507,495
OTHER REVENUES						
-Gas Transportation - Commercial	91	G-EBO-3	67,766.78			67,766.78 ✓
Total Other Revenues			67,766.78		0.00	\$ 67,767
TOTAL						
			5,575,930		(668)	5,575,262 ✓
(1) Reverse Interdepartmental	80	G-EBO-3	696		✓	696

- (1) Schedule 158A 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.
- (2) 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.

Prep by: JS

2.01-3

Prep by: *ds*
 Mgr. Review: *ma*

Date: 02.13.2014

Gas Revenue Meters Report by Location: Twelve Months Ended for Report Date: 12/31/2013, Revenue Class: %
 Rate Schedule Num: 158

State Farc Acc Revenue Class	201301	201302	201303	201304	201305	201306	201307	201308	201309	201310	201311	201312	12 Month Total
WA 480000 01 RESIDENTIAL	512,600.24	538,753.75	413,473.15	313,243.52	222,675.73	137,970.87	104,480.92	88,340.96	91,017.90	163,970.27	294,088.01	564,281.90	3,445,897.22
481200 16 LARGE CUSTOMER PGA-COMMERCIAL	293,360.67	302,421.68	232,411.01	173,644.89	120,585.29	71,510.81	59,508.87	52,896.58	54,765.46	90,812.06	165,540.75	324,192.86	1,947,652.73
481250 22 INTERRUPTIBLE COMMERCIAL	5,207.04	6,076.94	4,835.78	4,530.51	3,669.63	2,823.37	2,728.64	1,835.69	2,018.76	2,511.13	5,034.31	5,000.00	46,471.80
481300 17 LARGE CUSTOMER PGA-INDUSTRIAL	545.62	4,794.96	3,447.70	2,528.94	1,347.65	773.41	557.29	472.79	496.28	894.35	2,506.33	5,157.29	542.76
31 FIRM- INDUSTRIAL	4,702.31	83.50	252.29	134.32	102.40	50.43	7.08	1.77	1.72	(87.69)	62.68	78.99	27,679.30
484000 80 INTERDEPARTMENT REVENUE	8.25	9,509.48	7,452.63	6,662.42	5,467.92	4,176.86	3,469.22	3,154.24	3,143.25	3,654.25	5,709.27	7,237.56	69,574.78
489300 91 COMMERCIAL-TRANS OF GAS FOR OTHERS	2,908.40	4,036.46	3,449.72	3,568.06	3,227.94	2,468.92	3,000.81	2,807.43	2,951.99	3,871.57	3,449.27	3,288.97	39,029.24
92 INDUSTRIAL-TRANS OF GAS FOR OTHERS	827,469.51	866,076.77	665,322.28	504,312.46	357,276.26	225,768.37	173,752.83	149,511.46	154,395.36	265,825.94	477,277.66	909,237.57	5,576,625.47
Total	827,469.51	866,076.77	665,322.28	504,312.46	357,276.26	225,768.37	173,752.83	149,511.46	154,395.36	265,825.94	477,277.66	909,237.57	5,576,625.47

Adjustment No. _____

Workpaper Ref. G-EBO-4

2.01-4

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

Rate Schedule Num:158A

Revenue Amt		201301	201302	201303	201304	201305	201306	201307	201308	201309	201310	201311	201312	12 Month Total	
State Cde	Ferc Acct Revenue Class	Period	201301	201302	201303	201304	201305	201306	201307	201308	201309	201310	201311	201312	12 Month Total
WA	480000 01 RESIDENTIAL		(8.67)	(8.16)	(6.51)	(5.08)	(3.57)	(1.46)	(1.24)	(1.15)	(1.24)	(1.49)	(3.72)	(8.28)	(50.57) ^{G-EBO-2}
	481200 21 FIRM COMMERC		(88.06)	(100.23)	(69.59)	(54.03)	(49.07)	(36.34)	(33.13)	(25.27)	(28.38)	(35.90)	(78.21)	(19.06)	(617.27) ^{G-EBO-2}
	Total		(96.73)	(108.39)	(76.10)	(59.11)	(52.64)	(37.80)	(34.37)	(26.42)	(29.62)	(37.39)	(81.93)	(27.34)	(667.84)

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

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

Ferc Accl 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	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 G-OTX-12A)

2.01-5

Prep by: JSS
 Mgr. Review: ma

Date: 02-13-2014

2.02

AVISTA UTILITIES
 WASHINGTON NATURAL GAS RESULTS
 TWELVE MONTHS ENDED DECEMBER 31, 2013
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Restate Property Tax
	Adjstment Number Workpaper Reference	2.02 G-RPT
REVENUES		
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
EXPENSES		
Production Expenses		
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
Underground Storage		
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	356
16	Total Distribution	356
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Gas Expense	356
26	OPERATING INCOME BEFORE FIT	(356)
FEDERAL INCOME TAX		
27	Current Accrual	(125)
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ (231)
RATE BASE		
PLANT IN SERVICE		
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -

fma

PAYMENTS MADE TO JURISDICTIONS FOR NATURAL GAS

	Washington	Idaho	Montana	Oregon	Colstrip	Total	Washington	Idaho	Oregon	Total
	-	-	-	-	-	-	-	-	-	-
Dist: 408170	2,133,667	1,255,173		2,030,164		5,419,005	2,133,667	1,255,173	2,030,164	5,419,005
Actual Per Results	2,133,667	1,255,173		2,030,164		5,419,005	2,133,667	1,255,173	2,030,164	5,419,005

(1) U/G Storage Allocation
Washington 56.34%
Idaho 24.16%
Oregon 19.50%

Current Period	Expense	U/G Storage: 408190	Dist: 408170	Total
	2,489,396	1,255,173	2,137,177	5,881,746
U/G Storage: 408190	-	-	-	-
Dist: 408170	2,489,396	1,255,173	2,137,177	5,881,746
	2,489,396	1,255,173	2,137,177	5,881,746

Adjustment	U/G Storage: 408190	Dist: 408170	Total
	-	-	-
U/G Storage: 408190	-	-	-
Dist: 408170	355,729	(0)	462,741
	355,729	(0)	462,741

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

Adjustment No. 202
 Workpaper Ref. G-RPT-1

2,02-2

Service:GD Jurisdiction:WA

Ferc Acct	Accounting Period	Source Id	Journal Name	Transaction Amt		Sum
				Dr Cr Code	D	
408170	201301	GL	500-TAX OTHER THAN INC 201301 DJ USD		187,323.62	187,323.62
	201302	GL	500-TAX OTHER THAN INC 201302 DJ USD		187,323.62	187,323.62
	201303	GL	500-TAX OTHER THAN INC 201303 DJ USD		187,323.62	187,323.62
	201304	GL	500-TAX OTHER THAN INC 201304 DJ USD		187,323.62	187,323.62
	201305	GL	500-TAX OTHER THAN INC 201305 DJ USD		187,323.62	187,323.62
	201306	GL	500-TAX OTHER THAN INC 201306 DJ USD	(98,482.01)	187,323.62	88,841.61
	201307	GL	500-TAX OTHER THAN INC 201307 DJ USD		147,287.52	147,287.52
	201308	GL	500-TAX OTHER THAN INC 201308 DJ USD		147,287.52	147,287.52
	201309	GL	500-TAX OTHER THAN INC 201309 DJ USD		147,287.52	147,287.52
	201310	GL	500-TAX OTHER THAN INC 201310 DJ USD	(20.00)	189,287.52	189,267.52
	201311	GL	500-TAX OTHER THAN INC 201311 DJ USD		189,287.52	189,287.52
	201312	GL	500-TAX OTHER THAN INC 201312 DJ USD		189,287.52	189,287.52
Sum			Payment of 2012 Taxes	(98,502.01)	2,133,666.84	2,035,164.83
						98,502.01
						2,133,666.84

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

Adjustment No. 202

Workpaper Ref. G-RPT-2

2.02-3

Service:GD Jurisdiction:ID

		0		Sum	
		Dr	Cr	D	
Ferc Acct	Accounting Period	Source Id	Journal Name		Sum
408170	201301	GL	500-TAX OTHER THAN INC 201301 DJ USD	106,167.00	106,167.00
	201302	GL	500-TAX OTHER THAN INC 201302 DJ USD	106,167.00	106,167.00
	201303	GL	500-TAX OTHER THAN INC 201303 DJ USD	106,167.00	106,167.00
	201304	GL	500-TAX OTHER THAN INC 201304 DJ USD	106,167.00	106,167.00
	201305	GL	500-TAX OTHER THAN INC 201305 DJ USD	106,167.00	106,167.00
	201306	GL	500-TAX OTHER THAN INC 201306 DJ USD	106,167.00	106,167.00
	201307	GL	500-TAX OTHER THAN INC 201307 DJ USD	106,167.00	106,167.00
	201308	GL	500-TAX OTHER THAN INC 201308 DJ USD	106,167.00	106,167.00
	201309	GL	500-TAX OTHER THAN INC 201309 DJ USD	112,832.33	112,832.33
	201310	GL	500-TAX OTHER THAN INC 201310 DJ USD	112,832.33	112,832.33
	201311	GL	500-TAX OTHER THAN INC 201311 DJ USD	74,005.68	74,005.68
	201312	GL	500-TAX OTHER THAN INC 201312 DJ USD	1,255,173.34	1,255,173.34
	Sum			1,255,173.34	1,255,173.34
Sum				1,255,173.34	1,255,173.34

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

Adjustment No. 2.02

Worksheet Ref. G-RPT-3

2.02-4

Service:GD Jurisdiction:OR

		0		Dr	Cr	Code	D	Sum
Ferc Acct	Accounting Period	Source Id	Journal Name					
408170	201301	GL	500-TAX OTHER THAN INC 201301 DJ USD				158,909.83	158,909.83
	201302	GL	500-TAX OTHER THAN INC 201302 DJ USD				158,909.83	158,909.83
	201303	GL	500-TAX OTHER THAN INC 201303 DJ USD				158,909.83	158,909.83
	201304	GL	500-TAX OTHER THAN INC 201304 DJ USD				158,909.83	158,909.83
	201305	GL	500-TAX OTHER THAN INC 201305 DJ USD				158,909.83	158,909.83
	201306	GL	500-TAX OTHER THAN INC 201306 DJ USD				158,802.45	158,802.45
	201307	GL	500-TAX OTHER THAN INC 201307 DJ USD				177,083.00	177,083.00
	201308	GL	500-TAX OTHER THAN INC 201308 DJ USD				177,083.00	177,083.00
	201309	GL	500-TAX OTHER THAN INC 201309 DJ USD				177,083.00	177,083.00
	201310	GL	500-TAX OTHER THAN INC 201310 DJ USD				184,417.67	184,417.67
	201311	GL	500-TAX OTHER THAN INC 201311 DJ USD				184,417.67	184,417.67
	201312	GL	500-TAX OTHER THAN INC 201312 DJ USD				176,728.43	176,728.43
	Sum						2,030,164.37	2,030,164.37
Sum							2,030,164.37	2,030,164.37

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

		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: Jma

2.03

AVISTA UTILITIES
 WASHINGTON NATURAL GAS RESULTS
 TWELVE MONTHS ENDED DECEMBER 31, 2013
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Uncollectible Expense
	Adjstment Number	2.03
	Workpaper Reference	G-U/E
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	(307)
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Gas Expense	(307)
26	OPERATING INCOME BEFORE FIT	307
	FEDERAL INCOME TAX	
27	Current Accrual	107
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ 200
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -

2.03-1

Adjustment No. _____

Workpaper Ref. C-UE-1

**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:

	Sales to Ultimate Customers (1) (a)	Percent (b)	Allocated Net Write-offs (2) (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	(690,582)	C-UE-2
		<u>3,147,679</u>	
<u>Idaho</u>			
Write-Offs ID	200	1,477,742	C-UE-2
Reinstatements ID	600	(383,199)	C-UE-2
Recoveries ID	700	(272,184)	C-UE-2
		<u>822,360</u>	
		3,970,038	

1 check

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

Journal Name	Accounting	Transaction Amount	Beginning Balance	Monthly Activity Amt	Ending Balance
AVA CSSCAE 201301 CSS CAE Non-	201301	301,479.70	56,688,093.39	(3,776,289.10)	52,911,804.29
AVA CSSCAE 201302 CSS CAE Non-	201302	277,764.54	52,911,804.29	(3,094,709.70)	49,817,094.59
AVA CSSCAE 201303 CSS CAE Non-	201303	374,847.04	49,817,094.59	(17,381,106.15)	32,435,988.44
AVA CSSCAE 201304 CSS CAE Non-	201304	363,675.92	32,435,988.44	360,829.06	32,796,817.50
AVA CSSCAE 201305 CSS CAE Non-	201305	447,037.09	32,796,817.50	2,387,030.49	35,183,847.99
AVA CSSCAE 201306 CSS CAE Non-	201306	477,727.41	35,183,847.99	477,727.41	35,661,575.40
AVA CSSCAE 201307 CSS CAE Non-	201307	451,108.54	35,661,575.40	446,978.95	36,108,554.35
AVA CSSCAE 201308 CSS CAE Non-	201308	424,860.26	36,108,554.35	424,860.26	36,533,414.61
AVA CSSCAE 201309 CSS CAE Non-	201309	369,985.03	36,533,414.61	369,985.03	36,903,399.64
AVA CSSCAE 201310 CSS CAE Non-	201310	379,317.93	36,903,399.64	379,317.93	37,282,717.57
AVA CSSCAE 201311 CSS CAE Non-	201311	285,828.49	37,282,717.57	285,828.49	37,568,546.06
AVA CSSCAE 201312 CSS CAE Non-	201312	533,003.73	37,568,546.06	533,003.73	38,101,549.79
AVA CSSCAE 201301 CSS CAE Non-		4,686,635.68	479,891,953.83	(18,586,543.60)	461,305,310.23
AVA CSSCAE 201302 CSS CAE Non-		(3,372,474.24)	52,911,804.29	(3,094,709.70)	49,817,094.59
AVA CSSCAE 201303 CSS CAE Non-		48,115.00	56,688,093.39	(3,776,289.10)	52,911,804.29
AVA CSSCAE 201304 CSS CAE Non-		(228.18)	54,971,354.38	455,477.82	55,426,832.20
AVA CSSCAE 201305 CSS CAE Non-		1,939,993.40	32,796,817.50	2,387,030.49	35,183,847.99
AVA CSSCAE 201306 CSS CAE Non-		(17,755,963.19)	49,817,094.59	(17,381,106.15)	32,435,988.44
AVA CSSCAE 201307 CSS CAE Non-		(2,846.86)	56,688,093.39	(3,776,289.10)	52,911,804.29
AVA CSSCAE 201308 CSS CAE Non-		(4,125,883.80)	336,309,245.98	(24,825,056.68)	311,484,189.30
AVA CSSCAE 201309 CSS CAE Non-		(23,289,277.87)			
AVA CSSCAE 201310 CSS CAE Non-		(18,582,642.19)	816,201,099.81	(43,411,600.28)	772,789,499.53
AVA CSSCAE 201301 CSS CAE Non-	201301	(66,792.25)	(10,584,122.60)	(20,581.47)	(10,604,704.07)
AVA CSSCAE 201302 CSS CAE Non-	201302	(77,678.27)	(10,604,704.07)	155,785.35	(10,448,918.72)
AVA CSSCAE 201303 CSS CAE Non-	201303	(84,120.95)	(10,448,918.72)	292,480.03	(10,156,438.69)
AVA CSSCAE 201304 CSS CAE Non-	201304	(77,419.34)	(10,156,438.69)	77,419.34	(10,079,019.35)
AVA CSSCAE 201305 CSS CAE Non-	201305	(85,957.48)	(10,079,019.35)	(85,957.48)	(10,164,976.83)
AVA CSSCAE 201306 CSS CAE Non-	201306	(68,097.44)	(10,164,976.83)	(136,194.86)	(10,301,171.69)
AVA CSSCAE 201307 CSS CAE Non-	201307	(69,586.84)	(10,301,171.69)	(69,586.84)	(10,370,758.53)
AVA CSSCAE 201308 CSS CAE Non-	201308	(73,506.10)	(10,370,758.53)	(73,506.10)	(10,444,264.63)
AVA CSSCAE 201309 CSS CAE Non-	201309	(74,232.74)	(10,444,264.63)	(74,232.74)	(10,518,500.37)
AVA CSSCAE 201310 CSS CAE Non-	201310	(61,851.02)	(10,518,500.37)	(61,851.02)	(10,580,351.39)
AVA CSSCAE 201311 CSS CAE Non-	201311	(63,559.20)	(10,580,351.39)	(63,559.20)	(10,643,910.59)
AVA CSSCAE 201312 CSS CAE Non-	201312	(55,573.34)	(10,643,910.59)	(55,573.34)	(10,699,483.93)
AVA CSSCAE 201301 CSS CAE Non-		(848,374.97)	(136,047,068.89)	(270,197.03)	(136,317,265.92)
451-CSS RECON 201302 SJ USD		233,463.62	(10,604,704.07)	155,785.35	(10,448,918.72)
451-CSS RECON 201301 SJ USD		36,210.78	(10,584,122.60)	(20,581.47)	(10,604,704.07)
451-CSS RECON 201303 SJ USD		376,600.98	(10,448,918.72)	292,480.03	(10,156,438.69)
451-CSS RECON 201304 SJ USD		646,275.38	(31,637,745.39)	427,683.91	(31,210,061.48)
Sum		(202,099.59)	(167,684,814.28)	157,486.88	(167,527,327.40)

Jurisdiction: WA
12ME 201312

Ferc Acct
144200

Transaction Desc

Journal Name

Accounting

Transaction Amount

Beginning Balance

Monthly Activity Amt

Ending Balance

Sum

CSS Write-off Purge
Journal Import Created
WO Purged Accounts

144700	AVA CSSCAE 201301 CSS CAE Non-	201301	(59,965.84)	(17,876,488.66)	7,467,486.00	(10,409,002.66)
	AVA CSSCAE 201302 CSS CAE Non-	201302	(80,890.66)	(10,409,002.66)	384,409.76	(10,024,592.90)
	AVA CSSCAE 201303 CSS CAE Non-	201303	(54,993.92)	(10,024,592.90)	988,920.36	(9,035,672.54)
	AVA CSSCAE 201304 CSS CAE Non-	201304	(53,053.59)	(9,035,672.54)	(106,107.18)	(9,141,779.72)
	AVA CSSCAE 201305 CSS CAE Non-	201305	(59,965.02)	(9,141,779.72)	(119,930.04)	(9,261,709.76)
	AVA CSSCAE 201306 CSS CAE Non-	201306	(42,042.42)	(9,261,709.76)	(84,084.84)	(9,345,794.60)
	AVA CSSCAE 201307 CSS CAE Non-	201307	(58,961.54)	(9,345,794.60)	(117,923.08)	(9,463,717.68)
	AVA CSSCAE 201308 CSS CAE Non-	201308	(68,857.06)	(9,463,717.68)	(137,714.12)	(9,601,431.80)
	AVA CSSCAE 201309 CSS CAE Non-	201309	(52,684.40)	(9,601,431.80)	(105,328.80)	(9,706,760.60)
	AVA CSSCAE 201310 CSS CAE Non-	201310	(70,077.57)	(9,706,760.60)	(140,155.14)	(9,846,915.74)
	AVA CSSCAE 201311 CSS CAE Non-	201311	(39,653.75)	(9,846,915.74)	(79,307.50)	(9,926,223.24)
	AVA CSSCAE 201312 CSS CAE Non-	201312	(49,456.28)	(9,926,223.24)	(99,094.08)	(10,025,317.32)
			(690,592.05)	(123,640,089.90)	7,851,171.34	(115,788,918.56)
			273,140.51	(5,204,501.33)	192,204.88	(5,012,296.45)
			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)
			(90.76)	(4,963,111.62)	(49,547.04)	(5,012,658.66)
			549,454.10	(5,012,296.45)	494,460.18	(4,517,836.27)
			4,616,167.72	(29,322,655.06)	4,363,065.90	(24,759,589.16)
			3,925,685.67	(152,962,744.96)	12,414,237.24	(140,548,507.72)

Sum	Jurisdiction:ID	12IME 201306	Transaction Amount	Beginning Balance	Monthly Activity Amt	Ending Balance
			71,322.56	25,578,104.00	(2,042,450.20)	23,535,653.74
			76,164.47	23,535,654.00	(1,563,749.57)	21,971,904.17
			111,000.75	21,971,904.00	(6,174,946.83)	15,796,957.34
			124,265.01	15,796,957.00	124,265.01	15,921,222.35
			179,870.20	15,921,222.00	289,692.77	16,210,915.12
			203,798.59	16,210,915.00	203,798.59	16,414,713.71
			160,369.75	16,414,714.00	160,369.75	16,575,083.46
			147,697.78	16,575,083.00	147,697.78	16,722,781.24
			123,817.91	16,722,781.00	123,817.91	16,846,599.15
			107,463.40	16,846,599.00	107,463.40	16,954,062.55
			95,346.83	16,954,063.00	95,346.83	17,049,409.38
			76,624.68	17,049,409.00	76,624.68	17,125,034.06
			1,477,741.93	219,577,405.00	(8,452,069.88)	211,125,336.27
			(2,113,772.76)	25,578,104.00	(2,042,450.20)	23,535,653.74
			(1,639,914.04)	23,535,654.00	(1,563,749.57)	21,971,904.17
			(6,285,947.58)	21,971,904.00	(6,174,946.83)	15,796,957.34
			109,822.57	15,921,222.00	289,692.77	16,210,915.12
			(9,929,811.81)	87,006,884.00	(9,491,453.83)	77,515,430.37
			(8,452,069.88)	306,584,289.00	(17,943,523.71)	288,640,766.64

Sum	Jurisdiction:ID	12IME 201306	Transaction Amount	Beginning Balance	Monthly Activity Amt	Ending Balance
			(27,141.05)	(4,952,144.00)	52,162.90	(4,899,981.02)
			(35,605.46)	(4,899,981.00)	144,195.64	(4,755,785.36)
			(37,168.99)	(4,755,785.00)	126,490.29	(4,629,295.09)
			(28,674.46)	(4,629,295.00)	(28,674.46)	(4,657,969.55)
			(32,483.48)	(4,657,970.00)	(32,483.48)	(4,690,453.03)
			(25,882.80)	(4,690,453.00)	(25,882.80)	(4,716,335.83)
			(35,544.84)	(4,716,336.00)	(35,544.84)	(4,751,880.67)
			(26,963.91)	(4,751,881.00)	(26,963.91)	(4,778,844.56)
			(35,289.19)	(4,778,845.00)	(35,289.19)	(4,814,133.77)
			(39,693.18)	(4,814,134.00)	(39,693.18)	(4,853,806.95)
			(35,075.82)	(4,853,807.00)	(35,075.82)	(4,888,882.77)
			(23,695.62)	(4,888,883.00)	(23,695.62)	(4,912,578.39)

Sum	Jurisdiction:ID	12IME 201306	Transaction Amount	Beginning Balance	Monthly Activity Amt	Ending Balance
			(27,141.05)	(4,952,144.00)	52,162.90	(4,899,981.02)
			(35,605.46)	(4,899,981.00)	144,195.64	(4,755,785.36)
			(37,168.99)	(4,755,785.00)	126,490.29	(4,629,295.09)
			(28,674.46)	(4,629,295.00)	(28,674.46)	(4,657,969.55)
			(32,483.48)	(4,657,970.00)	(32,483.48)	(4,690,453.03)
			(25,882.80)	(4,690,453.00)	(25,882.80)	(4,716,335.83)
			(35,544.84)	(4,716,336.00)	(35,544.84)	(4,751,880.67)
			(26,963.91)	(4,751,881.00)	(26,963.91)	(4,778,844.56)
			(35,289.19)	(4,778,845.00)	(35,289.19)	(4,814,133.77)
			(39,693.18)	(4,814,134.00)	(39,693.18)	(4,853,806.95)
			(35,075.82)	(4,853,807.00)	(35,075.82)	(4,888,882.77)
			(23,695.62)	(4,888,883.00)	(23,695.62)	(4,912,578.39)

Sum	Jurisdiction:ID	12IME 201306	Transaction Amount	Beginning Balance	Monthly Activity Amt	Ending Balance
			(27,141.05)	(4,952,144.00)	52,162.90	(4,899,981.02)
			(35,605.46)	(4,899,981.00)	144,195.64	(4,755,785.36)
			(37,168.99)	(4,755,785.00)	126,490.29	(4,629,295.09)
			(28,674.46)	(4,629,295.00)	(28,674.46)	(4,657,969.55)
			(32,483.48)	(4,657,970.00)	(32,483.48)	(4,690,453.03)
			(25,882.80)	(4,690,453.00)	(25,882.80)	(4,716,335.83)
			(35,544.84)	(4,716,336.00)	(35,544.84)	(4,751,880.67)
			(26,963.91)	(4,751,881.00)	(26,963.91)	(4,778,844.56)
			(35,289.19)	(4,778,845.00)	(35,289.19)	(4,814,133.77)
			(39,693.18)	(4,814,134.00)	(39,693.18)	(4,853,806.95)
			(35,075.82)	(4,853,807.00)	(35,075.82)	(4,888,882.77)
			(23,695.62)	(4,888,883.00)	(23,695.62)	(4,912,578.39)

Sum	Jurisdiction:ID	12IME 201306	Transaction Amount	Beginning Balance	Monthly Activity Amt	Ending Balance
			(27,141.05)	(4,952,144.00)	52,162.90	(4,899,981.02)
			(35,605.46)	(4,899,981.00)	144,195.64	(4,755,785.36)
			(37,168.99)	(4,755,785.00)	126,490.29	(4,629,295.09)
			(28,674.46)	(4,629,295.00)	(28,674.46)	(4,657,969.55)
			(32,483.48)	(4,657,970.00)	(32,483.48)	(4,690,453.03)
			(25,882.80)	(4,690,453.00)	(25,882.80)	(4,716,335.83)
			(35,544.84)	(4,716,336.00)	(35,544.84)	(4,751,880.67)
			(26,963.91)	(4,751,881.00)	(26,963.91)	(4,778,844.56)
			(35,289.19)	(4,778,845.00)	(35,289.19)	(4,814,133.77)
			(39,693.18)	(4,814,134.00)	(39,693.18)	(4,853,806.95)
			(35,075.82)	(4,853,807.00)	(35,075.82)	(4,888,882.77)
			(23,695.62)	(4,888,883.00)	(23,695.62)	(4,912,578.39)

2.04

AVISTA UTILITIES
 WASHINGTON NATURAL GAS RESULTS
 TWELVE MONTHS ENDED DECEMBER 31, 2013
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Regulatory Expense
	Adjsutment Number	2.04
	Workpaper Reference	G-RE
		0
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	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 ✓
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	21
25	Total Gas Expense	21
26	OPERATING INCOME BEFORE FIT	(21)
	FEDERAL INCOME TAX	
27	Current Accrual	(7)
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ (14)
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -

Jma

2.04-1

Adjustment No. _____

Workpaper Ref. G-RE-1

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

System	Washington	Idaho
Revised Expense:		
WUTC	314,536 G-RE-2	314,536
IPUC	172,357	172,357 G-RE-2
TOTAL REVISED EXP	486,893	172,357
	✓	✓
Less Accrual:		
WUTC	293,547 G-RE-3	293,547 ✓
IPUC	144,134	144,134 G-RE-3 ✓
TOTAL ACCRUAL	437,680	144,134
Adjustment	<u>49,213</u>	<u>28,224</u>
	✓	

2.04-2

Adjustment No. _____

Workpaper Ref. G-RE-2

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

	WUTC AND IPUC FEES		
	Total	Washington	Idaho
Gas Revenues: (1)			
Sales to Ultimate Consumers:			
(499) Unbilled	3,578,665	2,516,894	1,061,771
(480) Residential	142,564,141	98,440,654	44,123,487
(481) Commercial / Industrial	74,532,283	52,073,081	22,459,202
(484) Interdepartmental	298,546	264,416	34,130
Total Sales to Ultimate Consumers	220,973,635	153,295,045	67,678,590
Other Operating Revenues:			
(488) Misc Service Revenues	24,590	12,488	12,102
(489) Revenue From Gas Transport	4,417,817	3,983,117	434,700
(493) Rent From Gas Property	2,311	2,259	52
Total Other Operating Revenues	4,444,718	3,997,864	446,854
Total Gas Subject to Fees	225,418,353	157,292,909	68,125,444
Fee Calculation			
First \$50,000 @ .001 (Washington)		0.001000	0.000000
Fee Rate (2)		0.002000	0.002530
REGULATORY FEES	486,893	314,536	172,357

- Gas excludes: Acct 495 , Other Gas Revenues and Acct 483, Sales for Resale on the basis that those services are resold and taxed at the retail level.

- Gas includes: Acct 489, Gas Transportation and Acct 484, Interdepartmental Revenues.

Notes:

- (1) Figures from Results report G-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: SS

2.04-3

Adjustment No. _____

Workpaper Ref. G-RE-3

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

Ferc Acct:928000	Service:GD	Expenditure Type:928 Regulatory Fees
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				Dr Cr Code	Total
Jurisdiction	Accounting Period	Ava Jet	Project Number		
ID	201301	102-MISC A	03805014		12,475.00
	201302	102-MISC A	03805014		12,475.00
	201303	102-MISC A	03805014		12,475.00
	201304	102-MISC A	03805014		12,475.00
	201305	102-MISC A	03805014		12,475.00
	201306	102-MISC A	03805014		12,475.00
	201307	102-MISC A	03805014		12,475.00
	201308	102-MISC A	03805014		12,475.00
	201309	102-MISC A	03805014		12,475.00
	201310	102-MISC A	03805014		10,619.55
	201311	102-MISC A	03805014		10,619.55
	201312	102-MISC A	03805014		10,619.55
		Sum			
OR	201301	102-MISC A	06805000		42,774.00
	201302	102-MISC A	06805000		42,774.00
	201303	102-MISC A	06805000		42,774.00
	201304	102-MISC A	06805000		42,774.00
	201305	102-MISC A	06805000		42,774.00
	201306	102-MISC A	06805000		42,774.00
	201307	102-MISC A	06805000		42,774.00
	201308	102-MISC A	06805000		42,774.00
	201309	102-MISC A	06805000		37,591.50
	201310	102-MISC A	06805000		37,591.50
	201311	102-MISC A	06805000		37,591.50
	201312	102-MISC A	06805000		37,591.50
		Sum			
WA	201301	102-MISC A	02805035		24,475.00
	201302	102-MISC A	02805035		24,475.00
	201303	102-MISC A	02805035		24,475.00
	201304	102-MISC A	02805035		24,458.00
	201305	102-MISC A	02805035		24,458.00
	201306	102-MISC A	02805035		24,458.00
	201307	102-MISC A	02805035		24,458.00
	201308	102-MISC A	02805035		24,458.00
	201309	102-MISC A	02805035		24,458.00
	201310	102-MISC A	02805035		24,458.00
	201311	102-MISC A	02805035		24,458.00
	201312	102-MISC A	02805035		24,457.79
		Sum			
Total for 928 Regulatory Fees					930,238.44

Prep by: JSS
Mgr. Review: jma

AVISTA UTILITIES
 WASHINGTON NATURAL GAS RESULTS
 TWELVE MONTHS ENDED DECEMBER 31, 2013
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Injuries and Damages
	Adjstment Number	2.05
	Workpaper Reference	G-IND
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	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	(77) ✓
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	(77)
25	Total Gas Expense	(77)
26	OPERATING INCOME BEFORE FIT	77
	FEDERAL INCOME TAX	
27	Current Accrual	27
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ 50
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -

ma

**Avista Utilities
 Gas 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)	✓ 495,097	357,386	137,711
Total	<u>495,097</u>	<u>357,386</u>	<u>137,711</u>
Revised Annual Accrual-Direct	<u>423,948</u>	<u>279,998</u>	<u>143,949</u>
Increase (Decrease) in Expense	(71,149)	(77,388)	6,238

Allocation Note 4: Jurisdictional Four Factor	100.000%	72.185%	27.815%
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2.05-2

Adjustment No. 2.05

Workpaper Ref. C-ID-2

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: Jma

2.05-3

Adjustment No. 205

Workpaper Ref. C-ID-3

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		
Sum				460,446.68

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

Adjustment No. 205

Workpaper Ref. C-ID-4

2.05-4

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

2.06

AVISTA UTILITIES
 WASHINGTON NATURAL GAS RESULTS
 TWELVE MONTHS ENDED DECEMBER 31, 2013
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	FTT / DFIT Expense
	Adjstment Number	2.06
	Workpaper Reference	G-FTT
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	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	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Gas Expense	-
26	OPERATING INCOME BEFORE FIT	-
	FEDERAL INCOME TAX	
27	Current Accrual	97
28	Debt Interest	-
29	Deferred FIT	(97)
30	Amort ITC	-
31	NET OPERATING INCOME	\$ -
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -



fma

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

Workpaper Ref. G-FIT

	System	Washington	Idaho
Taxable NOI per Results (Per G-FIT-12A)	22,432,413	12,412,297	10,020,116
Schedule M Reallocations and Adjustments			
(1) Injuries and Damages			
Elim Orig Sch M	415,447	275,836	139,611
Reallocated Taxable NOI	22,847,860	12,688,133	10,159,727
FIT Normal Accrual per Results (Per G-FIT-12A)	7,851,345	4,344,304	3,507,041
Adjusted FIT Normal Accrual	7,996,751	4,440,847	3,555,904
Current FIT Adjustment	145,406	96,543	48,863

	System	Washington	Idaho
Deferred FIT Adjustment			
(1) Injuries and Damages			
Elim Orig Alloc	(145,406)	(96,543)	(48,864)
Total Deferred FIT Adjustment	(145,406)	(96,543)	(48,864)

Effective Tax Rate Test			
Net Operating Income Before FIT	32,861,686	20,124,187	12,737,499
Less: Allocated Interest Charges	9,908,116	6,562,122	3,345,994
	22,953,570	13,562,065	9,391,505
Current FIT per ROO	7,851,345	4,344,304	3,507,041
Deferred FIT per ROO	1,813,616	1,499,567	314,049
Adjustment to FIT	(0)	(0)	(0)
Adjusted FIT Expense	9,664,961	5,843,871	3,821,090
Effective Tax Rate	42.11%	43.09%	40.69%
Net FIT/DFIT Adj	(0)	(0)	(0)

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

2.06-2

Adjustment No. _____

Workpaper Ref. G-FIT-1

FIT Adjustments and Reallocations
Gas 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.

Sch M
DFIT

AMOUNT

(\$415,447)
\$145,406

Allocation		
Sch M	(\$415,447)	# 2
WA	(275,836)	66.395%
ID	(139,611)	33.605%

Allocation		
DFIT	\$145,406	# 2
WA	96,543	66.395%
ID	48,864	33.605%

Prep by: _____ 1st Review: _____

Date: 03-19-2014

Mgr. Review: *Jma*

2.06-3

RESULTS OF OPERATIONS	Report ID:
FEDERAL INCOME TAXES—GAS	G-FIT-12A
For Twelve Months Ended December 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

	Ref/Basis	Description	System	Washington	Idaho
Total		Calculation of Taxable Operating Income:			
	G-OPS	Operating Revenue	337,247,126	234,422,363	102,824,763
	G-OPS	Operating & Maintenance Expense	270,154,274	188,410,143	81,744,131
	G-OPS	Book Deprec/Amort and Reg Amortizations	17,894,961	12,261,201	5,633,760
	G-OTX	Taxes Other than FIT	16,336,205	13,626,832	2,709,373
		Net Operating Income Before FIT	32,861,686	20,124,187	12,737,499
	G-INT	Less: Interest Expense	9,908,116	6,562,122	3,345,994
	G-SCM	Schedule M Adjustments	(521,157)	(1,149,768)	628,611
		Taxable Net Operating Income	22,432,413	12,412,297	10,020,116
22197		Tax Rate	35.00%	35.00%	35.00%
		Total Federal Income Tax	7,851,345	4,344,304	3,507,041
	G-DTE	Deferred FIT	1,813,616	1,499,567	314,049
58521	99	##### Amortized Investment Tax Credit	(39,756)	(23,760)	(15,996)
		Total FIT/Deferred FIT & ITC	9,625,205	5,820,111	3,805,094
ALLOCATION RATIOS:					
	G-ALL	99 Not Allocated	0.000%	0.000%	0.000%
		EFFECTIVE TAX RATE	0.4193	0.4291	0.4052

2.06-4

Schedule Ms	Washington Electric	Idaho Electric	Washington Gas	Idaho Gas	Oregon Gas	Jurisdiction Total
997017 Amort - Invest in Exch Pwr (405.92,.93,.95,.98)	1,192,020	-	-	-	-	1,192,020
997035 Business Energy Tax Credit (BETC)	-	-	-	-	(102,492)	(102,492)
997045 Section 199 Manufacturing Deduction	(3,633,515)	(2,016,485)	-	-	-	(5,650,000)
997082 Meal Disallowances	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 Book Depreciation	60,220,182	32,740,191	12,173,293	5,633,761	6,406,146	117,173,574
997001 Contributions in Aid of Construction	2,111,706	1,150,120	175,397	87,311	224,620	3,749,153
997009 Rathdrum Turbine Lease	(21,755)	(12,073)	-	-	-	(33,828)
997012 Transportation Depreciation	273,406	130,580	78,203	30,134	607,471	607,471
997015 Airplane Lease Payments	56,482	287,272	-	-	46,085	558,408
997019 CSS Temporary Service Fees	(236,458)	(131,226)	-	-	-	343,754
997041 Rathdrum Turbine Lease, Tax	(1,745,306)	(950,564)	(137,143)	(68,268)	(98,834)	(3,000,115)
997048 AFUDC	(95,601,776)	(53,030,515)	(18,277,364)	(8,668,874)	(14,407,644)	(189,986,173)
997049 Tax Depreciation	3,451,665	1,914,646	954,719	452,819	-	6,773,849
997080 Book Transportation Depr	713,732	-	-	-	-	713,732
997092 Smart Grid	(30,778,122)	(17,901,569)	(5,032,895)	(2,533,117)	(7,222,156)	(63,467,859)
997002 Injuries and Damages	(29,526)	(15,474)	(275,836)	(139,611)	-	(460,447)
997004 Boulder Park Write Off	-	(103,282)	-	-	-	(103,282)
997005 FAS106 Current Retiree Medical Accrual	2,824,545	1,349,022	807,912	311,312	-	5,292,791
997007 Idaho PCA	-	(10,228,799)	-	-	-	(10,228,799)
997008 DSM Book Amortization	-	-	-	-	(102,661)	(102,661)
997010 Deferred Gas Credit and Refunds	1,015,012	552,817	2,804,224	2,365,274	(445,103)	4,724,395
997016 Redemption Expense	1,258,011	-	244,010	121,466	-	1,933,305
997017 Amort - Invest in Exch Pwr (405.92,.93,.95,.98)	(3,865,787)	(2,936,535)	-	-	-	(6,802,322)
997018 DSM Tariff Rider	(1,704,687)	(814,170)	(487,596)	(187,885)	-	(3,194,338)
997020 FAS87 Current Pension Accrual	153,132	184,656	-	-	-	337,788
997021 Wartsilla Generators Amortization	(134,592)	-	-	-	-	(134,592)
997024 Kettle Falls Disallowance	-	-	-	-	14,597	14,597
997027 Uncollectibles	-	-	-	-	(1,429)	(1,429)
997030 Senate Bill 408	-	-	-	-	-	-
997031 Decoupling Mechanism	-	-	87,769	-	-	87,769
997032 Interest Rate Swaps	2,032,607	1,107,039	562,133	279,825	358,161	4,339,765
997033 BPA Residential Exchange (E)/ DSM Tariff Rider - 99 (G)	(574,924)	9,928	(195,272)	(145,278)	-	(905,546)
997034 Montana Hydro Settlement	676,632	360,684	-	-	-	1,037,316
997043 Washington Deferred Power Costs	(5,015,723)	-	-	-	-	(5,015,723)
997044 Non-Monetary Power Costs	(234,190)	(129,968)	-	-	-	(364,158)
997046 Nez Perce Settlement	(22,008)	5,212	-	-	-	(16,796)
997047 Clark Fork Preventive Maint. Exp (PME's)	-	186,950	-	-	-	186,950
997050 CS2 Levelized Return	-	500,500	-	-	-	500,500

2.06-5

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) DFIT Expense - Reconciled to Sch M's.xlsx

	<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%	

AVISTA UTILITIES
 WASHINGTON NATURAL GAS RESULTS
 TWELVE MONTHS ENDED DECEMBER 31, 2013
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Office Space Charges to Subs
	Adjstment Number	2.07
	Workpaper Reference	G-OSC
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	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	(7) ✓
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	(7)
25	Total Gas Expense	(7)
26	OPERATING INCOME BEFORE FIT	7
	FEDERAL INCOME TAX	
27	Current Accrual	2
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ 5
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFERRED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -

fma

**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: 

Date: 02-14-2014

Mgr. Review: 

**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
	<u>\$ 50,617</u>		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: SS

Mgr. Review: Jme

2.07-3

Adjustment No. _____

Workpaper Ref. OSC-3

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
			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	148.50
			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

osc-2

2.08

AVISTA UTILITIES
 WASHINGTON NATURAL GAS RESULTS
 TWELVE MONTHS ENDED DECEMBER 31, 2013
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Restate Excise Taxes
	Adjstment Number	2.08
	Workpaper Reference	G-RET
REVENUES		
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
EXPENSES		
Production Expenses		
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
Underground Storage		
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	(2) ✓
16	Total Distribution	(2)
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Gas Expense	(2)
26	OPERATING INCOME BEFORE FIT	2
FEDERAL INCOME TAX		
27	Current Accrual	1
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ 1
RATE BASE		
PLANT IN SERVICE		
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -

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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" Decembe	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	-	-
				(167,488.42)	-	(167,488.42)	-
			WA Gas Excise LIHEAP Tax Credi	5,937,052.78	-	5,937,052.78	-
			WA Gas Excise Tax Current Mont	(639.16)	-	(639.16)	-
			WA Gas Excise Tax True Up Apri	488.06	-	488.06	-
			WA Gas Excise Tax True Up Augu	(1,144.14)	-	(1,144.14)	-
			WA Gas Excise Tax True Up Dece	(1,045.45)	-	(1,045.45)	-
			WA Gas Excise Tax True Up Febr	(1,849.56)	-	(1,849.56)	-
			WA Gas Excise Tax True Up Janu	448.86	-	448.86	-
			WA Gas Excise Tax True Up July	160.58	-	160.58	-
			WA Gas Excise Tax True Up June	(1,054.20)	-	(1,054.20)	-
			WA Gas Excise Tax True Up Marc	(157.82)	-	(157.82)	-
			WA Gas Excise Tax True Up May	(1,308.88)	-	(1,308.88)	-
			WA Gas Excise Tax True Up Nove	(174.23)	-	(174.23)	-
			WA Gas Excise Tax True Up Octo	306.44	-	306.44	-
			WA Gas Excise Tax True Up Sept	5,763,594.86	-	5,763,594.86	-
				5,763,594.86	-	5,763,594.86	-
			Total for GD 408110	5,763,594.86	-	5,763,594.86	-
				24,688,938.53	18,925,343.67	5,763,594.86	-
			Total	24,688,938.53	18,925,343.67	5,763,594.86	-

Prep by: *[Signature]*

Date: 02-14-2014 Mgr. Review:

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: JSS

Date: 02-14-2014 Mgr. Review: _____

2-08-4

STATE OF WASHINGTON COMBINED EXCISE TAX RETURN

	12/31/2013	January-13	February-13	March-13	April-13	May-13	June-13	July-13	August-13	September-13	October-13	November-13	December-13
2013 STATE PUBLIC UTILITY TAX													
Power - Electricity Addendum	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
Gross Amount	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
Deductions	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	41,500,492.87	39,811,044.94	38,851,454.92	38,851,454.92	38,236,799.29
Taxable Amount	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
Tax Due @ 0.038724	(157,680.16)	0.00	0.00	0.00	0.00	0.00	0.00	(129,227.37)	(21,681.52)	(2,399.37)	(4,371.90)	0.00	0.00
Renewable Energy 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
60% Allocated LIHEAP Credit	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	1,240,687.93	1,553,739.60	1,446,522.73	1,476,374.88	1,504,872.25	1,481,064.18
Total Electric Tax													
Gas Distribution Addendum	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
Gross Amount	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
Deductions	153,919,316.05	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
Taxable Amount	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
Tax Due @ 0.03852	(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
40% Allocated LIHEAP Credit	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
Total Gas Tax													

Prep by: *[Signature]*
 Date: 02-15-2014
 Mgr: Review: *[Signature]*

2.09

AVISTA UTILITIES
 WASHINGTON NATURAL GAS RESULTS
 TWELVE MONTHS ENDED DECEMBER 31, 2013
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Net Gains/Losses
	Adjstment Number	2.09
	Workpaper Reference	G-NGL
		0
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	(1)
15	Taxes	-
16	Total Distribution	(1)
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Gas Expense	(1)
26	OPERATING INCOME BEFORE FIT	1
	FEDERAL INCOME TAX	
27	Current Accrual	0
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ 1
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFERRED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -

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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
Gain(Loss)	(116,425)	(11,643)	(11,643)	(11,643)	(11,643)	(11,643)	(11,643)	(11,643)	(11,643)	(11,643)	11,018	24,418	24,418	(116,430)
2003	110,176	11,018	11,018	11,018	11,018	11,018	11,018	11,018	11,018	11,018	11,018	24,418	24,418	110,180
2004	244,184	24,418	24,418	24,418	24,418	24,418	24,418	24,418	24,418	24,418	6,541	6,541	6,541	244,180
2005	65,410	6,541	6,541	6,541	6,541	6,541	6,541	6,541	6,541	6,541	16,668	16,668	16,668	65,410
2006	166,676	16,668	16,668	16,668	16,668	16,668	16,668	16,668	16,668	16,668	17,286	17,286	17,286	166,680
2007	172,857	17,286	17,286	17,286	17,286	17,286	17,286	17,286	17,286	17,286	3,577	3,577	3,577	172,860
2008	35,772	3,577	3,577	3,577	3,577	3,577	3,577	3,577	3,577	3,577	1,048	1,048	1,048	35,770
2009	10,483	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	(26)	(26)	(26)	10,480
2010	(261)	0	0	0	0	0	0	0	0	0	0	0	0	(260)
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	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
Total												80,530		1,266,790

12 ME December 31, 2013

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


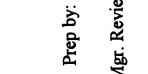
12 ME December 31, 2013

Prep by: SS
 Mgr. Review: mg

Date: 02-18-2014

2.09.2

Avista Utilities		Property Dispositions		12 Months Ended December 31, 2013		Description		Svc/ Juris Alloc	Gain (Loss)	Total Electric	WA Electric	ID Electric	North Gas	WA Gas	ID Gas	OR Gas	TOTAL
1	0	NGL-4	0	ED/AN	0	0	0	0	0	0	0	0	0	0	0	0	0
2	0	NGL-4	0	ZZ	0	0	0	0	0	0	0	0	0	0	0	0	0
3	0	NGL-4	0	ZZ	0	0	0	0	0	0	0	0	0	0	0	0	0
4	0	NGL-4	0	ZZ	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Gain		0		0		0		0		0		0		0		0	
Total Loss		\$0															
Klamath Falls																	
Net Gain		0		GL Balance 421100 & 421200		0		0		0		0		0		0	
Net Gain for Amortization		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%		72.185%		27.815%	
4 (Jurisdictional 4-Factor)								100.100%		67.777%		32.323%					

Prep by: 
 Mgr. Review: 

Date: 02-18-2014

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: SS

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: SS

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

2.10

AVISTA UTILITIES
 WASHINGTON NATURAL GAS RESULTS
 TWELVE MONTHS ENDED DECEMBER 31, 2013
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Misc Restating 0
	Adjustment Number	2.10
	Workpaper Reference	G-MR
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	(1)
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	(1)
17	Customer Accounting	-
18	Customer Service & Information	(3)
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	4
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	4
25	Total Gas Expense	-
26	OPERATING INCOME BEFORE FIT	-
	FEDERAL INCOME TAX	
27	Current Accrual	-
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ -
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -

ama

2.10-1

Adjustment No. _____
Workpaper Ref. MR-1

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

		<u>WA</u> <u>Electric</u>		<u>WA</u> <u>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		<u><u>33,131</u></u>		<u><u>(193)</u></u>	✓

Prep by: SSDate: 03-26-2014Mgr. Review: fma

2.10-2



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Prep by: _____
Date: 03-26-2014 Mgr. Review: _____

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)		1,831.22	36,512.26	930200	38,131.13	A&G
928000			-			1,831.22	928000		
925100			(2.94)			(2.94)	925100		
921000			(182.81)			(182.81)	921000		
920000			-			-	920000		
912000			-			-	912000		Sales
910000			-			-	910000	(4,435.09)	Cust Ser & Info
909000			(4,376.60)			(4,376.60)	909000		
908000			(58.49)			(58.49)	908000		
905000			(31.54)			(31.54)	905000		(31.54) Cus Accts
901000			-			-	901000		
870000			-		280.32	280.32	870000	162.05	Dist Oper
589000			-			-	589000		
588000			(69.11)			(69.11)	588000		
586000			-			-	586000		
584000			-	240.24		240.24	584000		
580000			(289.40)			(289.40)	580000		
571000			-			-	571000	(695.16)	P/T Oper
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		
MR-BOD-1	3,908.00					3,908.00			
MR-BOD-3		34,151.00				34,151.00			
MR-NU-1			(7,279.39)			(7,279.39)			
MR-RC-1				240.24		240.24			
MR-PR-1									
					2,111.54	2,111.54			
								33,131.39	
								33,131.39	

WA - GAS

Account	BOD Meeting Costs	BOD Fees	Non-Utility Removals	Reclassifications	Plane Reclassification	Total	Account	Amount	Category
935000			(7.61)		(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		
	1,118.00	9,768.00	(4,472.20)	(83.49)	(6,523.60)	(193.29)		(193.29)	
	MR-BOD-1	MR-BOD-3	MR-NU-1	MR-RC-1	MR-PR-1				

Prep by: 
 Mgr. Review: 

Date: 03-26-2014

2.10-4

MISCELLANEOUS RESTATING ADJUSTMENTS

BOARD OF DIRECTORS MEETING EXPENSES

MR-BOD-WORKPAPERS

Jma

**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 \$	<u>30,368.43</u>
Total Utility expenses to be shared 50/50	MR-BOD-2 \$	<u>44,772.90</u>
	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> ✓

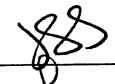
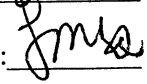
<u>Allocated to Idaho Electric</u>	
72.346%	
32.323%	E - Note 4
	\$ <u>1,867</u>

<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 *(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)*

(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.

Prep by: 
Mgr. Review: 

2.16-6

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	(All)	Project Number	(All)	Sum of Transaction Amount	Service	Jurisdiction	Expenditure Type	Vendor Name	Transaction Desc	Total
930200	CD	AA	205 Airfare	JOHN F KELLY	TRAVEL EXPENSES	775.44				
				MICHAEL L NOEL	TRAVEL EXPENSES	310.23				
				REBECCA A KLEIN	TRAVEL EXPENSES	367.74				
				DONALD C BURKE	TRAVEL EXPENSES	1,081.53				
			210 Employee Auto Mileage	MICHAEL L NOEL	TRAVEL EXPENSES	18.31				
				RICK R HOLLEY	TRAVEL EXPENSES	17.80				
			215 Employee Business Meals	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	TRAVEL EXPENSES	1,800.00				
				MICHAEL L NOEL	TRAVEL EXPENSES	109.98				
				REBECCA A KLEIN	NOV 2012 BOARD MEETING	188.18				
				THE DAVENPORT HOTEL	TRAVEL EXPENSES	22.30				
				RICK R HOLLEY	TRAVEL EXPENSES	27.90				
				CORP CREDIT CARD	BOD MEETINGS	3,113.26				
			220 Employee Car Rental	JOHN F KELLY	TRAVEL EXPENSES	9.00				
				MARC F RACICOT	LINDA WILLIAMS-BLACKSTAR LIMOUSINE SE	83.98				
				JOHN F KELLY	TRAVEL EXPENSES	187.74				
			230 Employee Lodging	THE DAVENPORT HOTEL	TRAVEL EXPENSES	427.59				
				JOHN F KELLY	TRAVEL EXPENSES	120.67				
				CORP CREDIT CARD	BOARD MEETINGS	105.84				
				THE DAVENPORT HOTEL	EXEC COMP LODGING	107.64				
				JOHN F KELLY	BOD LODGING	107.64				
				CORP CREDIT CARD	BOD LODGING-FEB MTG	2,147.63				
			235 Employee Misc Expenses	JOHN F KELLY	LINDA WILLIAMS-SEAWAY STORE0032557	10.78				
				MARC F RACICOT	LINDA WILLIAMS-ROSAUERS SUPERMARKE	7.36				
			885 Miscellaneous	JOHN F KELLY	TRAVEL EXPENSES	87.89				
				MICHAEL L NOEL	NOV 2012 BOARD MEETING	21.56				
				REBECCA A KLEIN	TRAVEL EXPENSES	78.47				
				THE DAVENPORT HOTEL	TRAVEL EXPENSES	101.70				
				RICK R HOLLEY	TRAVEL EXPENSES	23.63				
				DONALD C BURKE	BOD MEETINGS	1,673.96				
				RICOH USA INC	TRAVEL EXPENSES	4.30				
			915 Printing	PERFORMANCE REPORTS	TRAVEL EXPENSES	142.74				
				CORP CREDIT CARD	PERFORMANCE REPORTS	4.78				
930200 Total						14,404.47				
417100	ZZ	ZZ	205 Airfare	SUE FLEMING-ALASKA AIR	0272127483293	311.60				
				HEIDI B STANLEY	TRAVEL EXPENSES	80.36				
				JOHN F KELLY	TRAVEL EXPENSES/AIR	215.52				
					TRAVEL EXPENSES	300.06				
					AIR	145.24				
					REIMBURSEMENT - TRAVEL	612.80				
					ECOVA BOD	217.90				

NR-BOD-1

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

Date: 03-03-2014

2.10-7

Expenditure Organization	(All)
Project Number	(All)

Sum of Transaction Amount	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
				R JOHN TAYLOR	TRAVEL EXPENSES	1,919.97
				DONALD C BURKE	AIR	94.52
				HEIDI B STANLEY	TRAVEL EXPENSES	120.17
				JOHN F KELLY	ECOVA BOARD MTG	795.60
			210 Employee Auto Mileage	MARC F RACICOT	MILEAGE	17.18
				MICHAEL L NOEL	ECOVA BOD	171.76
				R JOHN TAYLOR	TRAVEL EXPENSES	42.48
				DONALD C BURKE	TRAVEL EXPENSES	2.03
				HEIDI B STANLEY	BOARD OF DIRECTORS TRAVEL EXPENSES	14.18
				JOHN F KELLY	TRAVEL EXPENSES	24.86
				MARC F RACICOT	TRAVEL EXPENSES	5.87
				REBECCA A KLEIN	EXPENSE REIMBURSEMENT	2.03
				THE DAVENPORT HOTEL	TRAVEL EXPENSES	129.46
				THE DAVENPORT HOTEL	MILEAGE	8.14
				THE DAVENPORT HOTEL	ECOVA BOARD MTG	40.68
			215 Employee Business Meals	AZAR'S FOOD SERVICES	CATERING	343.96
				CORP CREDIT CARD	LINDA W - BOARD OF DIRECTORS	103.88
				HEIDI B STANLEY	LINDA WILLIAMS-BEACON HILL EVENTS	2,612.60
				JOHN F KELLY	LINDA WILLIAMS-SQ JUST A COUPLE OF MOMS	56.41
				MICHAEL L NOEL	LINDA WILLIAMS-GLOVER REDROCK	1,344.36
				REBECCA A KLEIN	SUE FLEMING-ITALIA TRATTORIA	3,861.00
				THE DAVENPORT HOTEL	SUE FLEMING-SCRATCH RESTAURANT & LOUN	1,313.52
				THE DAVENPORT HOTEL	TRAVEL EXPENSES/FOOD	15.17
				THE DAVENPORT HOTEL	FOOD	8.85
				THE DAVENPORT HOTEL	TRAVEL EXPENSES	24.55
				THE DAVENPORT HOTEL	NOV 2012 BOARD MEETING	20.91
				THE DAVENPORT HOTEL	REIMBURSEMENT - TRAVEL	36.98
				THE DAVENPORT HOTEL	TRAVEL EXPENSES	2.48
				THE DAVENPORT HOTEL	BOARD OF DIRECTORS TRAVEL EXPENSES	3.54
				THE DAVENPORT HOTEL	TRAVEL EXPENSES	4.10
				THE DAVENPORT HOTEL	BOARD OF DIRECTORS TRAVEL EXPENSES	6.90
				THE DAVENPORT HOTEL	BOD MEETINGS	1,351.87
				THE DAVENPORT HOTEL	ENV. CMTEE-BOD	79.04
				THE DAVENPORT HOTEL	BOD MEETINGS-MAY	162.92
				THE DAVENPORT HOTEL	SEPT. 2013 BOARD OF DIRECTORS	1,292.61
				THE DAVENPORT HOTEL	BOD MTGS NOV 13	252.50
				THE DAVENPORT HOTEL	FOOD	1.00
				THE DAVENPORT HOTEL	TRAVEL EXPENSES	7.28
				THE DAVENPORT HOTEL	LINDA WILLIAMS-BLACKSTAR LIMOUSINE SE	58.82
			220 Employee Car Rental	CORP CREDIT CARD	TRAVEL EXPENSES	225.20
				JOHN F KELLY	CAR	9.71
				MARC F RACICOT	TRAVEL EXPENSES	95.84
				REBECCA A KLEIN	CAR	27.46
				THE DAVENPORT HOTEL	ECOVA BOARD MTGS	50.00

885

2-10-8

Expenditure Organization	(All)
Project Number	(All)

Sum of Transaction Amount	Service	Jurisdiction	Expenditure Type	Vendor Name	Transaction Desc	Total
417100	ZZ	ZZ	220 Employee Car Rental	THE DAVENPORT HOTEL	AUDIT CMTEE MTG	2.50
					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-ROSAUBERS SUPERMARKET	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
					TRAVEL EXPENSES	8.72
				MARC F RACICOT	TRAVEL EXPENSES	11.30
				MICHAEL L NOEL	TRAVEL EXPENSES	14.53
					BOARD OF DIRECTORS TRAVEL EXPENSES	11.19
				REBECCA A KLEIN	MISC	5.92
					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	2,838.60
				ADVENTURES IN ADVERTISING	BOARD OF DIRECTORS JACKETS	2.50
				RICK R HOLLEY	MISC	4.00
					TRAVEL EXPENSES	12.07
				DONALD C BURKE	MISC	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

883

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>
	\$ 69,750
	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
Mgr. Review: jma

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.

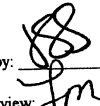

Board of Director Compensation Expenses:		12ME12/31/2013
Quarterly Payments/Retainers	\$	980,297.42 MR-BOD-5
Stock Compensation	\$	487,814.40 MR-BOD-5
Total Utility expenses to be shared 90/10	\$	1,468,111.82
Quarterly Payments/Retainers Ecova	\$	45,000.00 MR-BOD-5
Total Utility expenses to 100% Non-Utility	\$	45,000.00
Total Board of Director Compensation	\$	1,513,111.82

Should be Charge to	90% Utility		10% Non-Utility	
	Quarterly Payments/Retainers	\$	882,267.68	\$
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
Miscellaneous Adjustment Needed	\$	69,749.98	\$	(69,749.99)

MR-BOD-3

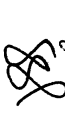
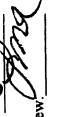
Project Number	(All)
Expenditure Organization	(All)

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		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		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		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	25,866.58
930200 Total				99,533.60
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		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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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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	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	\$ 170,352.53	\$ 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

MIR-BOD-4
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2.10-13

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 Bid & Com Mtgs	\$ 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	\$ 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		\$ 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

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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 Migs	\$ 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	\$ 6,000.00
May 9 - Comp. Mtg					\$ 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							\$ 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	\$ 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		\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 13,500.00
Deferred - June 2013 Div Share		\$ 768.42								\$ 1,676.29	\$ 2,444.71
Stock Issuance Fractional	\$ 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
Pro-rated 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

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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	\$ 4,500.00
Nov 7 - Comp. Mtg			\$ 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	\$ 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	\$ 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)	\$ (567.05)	\$ (344.54)	\$ (427.66)	\$ (3,284.81)
TOTAL	\$ 31,150.62	\$ 37,768.42	\$ 27,803.51	\$ 24,126.98	\$ 36,057.95	\$ 22,030.46	\$ 25,572.34	\$ 247,034.90

Prep by: 

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

2.10-17

MISCELLANEOUS RESTATING ADJUSTMENTS

NON UTILITY REMOVALS

MR-NU-WORKPAPERS

Jma

2.10-18

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

Ferc Acct	Removed	CD	AN	ID	WA	ED	ID	WA	AN	ED	ID	WA	GD	AA	OR	WA	Grand Total	
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									4.35								4.35	MR-NU-2
925100			0.00	0.00													373.37	MR-NU-2
921000			373.37	10,833.37												1,840.00	12,673.37	MR-NU-2
909000																78.48	235.61	MR-NU-2
908000					62.13	95.00											90.88	MR-NU-2
905000			90.88													57.22	627.16	MR-NU-2
880000																68.75	68.75	MR-NU-2
874000															8.48		8.48	MR-NU-2
870000								115.39					69.11				184.50	MR-NU-2
588000									450.00								450.00	MR-NU-2
580000									6.49								6.49	MR-NU-2
566000									954.37								954.37	MR-NU-2
541000									60.20								60.20	MR-NU-2
537000									59.89								59.89	MR-NU-2
535000																		MR-NU-2
Grand Total			1,806.60	16,221.39	99.28	227.24	-1,534.30	115.39	69.11	8.48	4,655.43	569.94	22,238.56					

ELECTRIC																		
935000	7	72.346%	79.221%	79.221%	79.221%	79.221%	100%	100%	100%	100%	100%	100%	100%	100%	0%	0%	0%	0%
930200	7	72.346%	79.221%	79.221%	79.221%	79.221%	100%	100%	100%	100%	100%	100%	100%	100%	0%	0%	0%	0%
928000	7	72.346%	79.221%	79.221%	79.221%	79.221%	100%	100%	100%	100%	100%	100%	100%	100%	0%	0%	0%	0%
925100	7	72.346%	79.221%	79.221%	79.221%	79.221%	100%	100%	100%	100%	100%	100%	100%	100%	0%	0%	0%	0%
921000	7	72.346%	79.221%	79.221%	79.221%	79.221%	100%	100%	100%	100%	100%	100%	100%	100%	0%	0%	0%	0%
909000	7	52.888%	61.572%	61.572%	61.572%	61.572%	100%	100%	100%	100%	100%	100%	100%	100%	0%	0%	0%	0%
908000	7	52.888%	61.572%	61.572%	61.572%	61.572%	100%	100%	100%	100%	100%	100%	100%	100%	0%	0%	0%	0%
905000	7	52.888%	61.572%	61.572%	61.572%	61.572%	100%	100%	100%	100%	100%	100%	100%	100%	0%	0%	0%	0%
880000	7	72.346%	79.221%	79.221%	79.221%	79.221%	100%	100%	100%	100%	100%	100%	100%	100%	0%	0%	0%	0%
874000	7	72.346%	79.221%	79.221%	79.221%	79.221%	100%	100%	100%	100%	100%	100%	100%	100%	0%	0%	0%	0%
870000	7	72.346%	79.221%	79.221%	79.221%	79.221%	100%	100%	100%	100%	100%	100%	100%	100%	0%	0%	0%	0%
588000	7	72.346%	79.221%	79.221%	79.221%	79.221%	100%	100%	100%	100%	100%	100%	100%	100%	0%	0%	0%	0%
580000	7	72.346%	79.221%	79.221%	79.221%	79.221%	100%	100%	100%	100%	100%	100%	100%	100%	0%	0%	0%	0%
566000	7	72.346%	79.221%	79.221%	79.221%	79.221%	100%	100%	100%	100%	100%	100%	100%	100%	0%	0%	0%	0%
541000	7	72.346%	79.221%	79.221%	79.221%	79.221%	100%	100%	100%	100%	100%	100%	100%	100%	0%	0%	0%	0%
537000	7	72.346%	79.221%	79.221%	79.221%	79.221%	100%	100%	100%	100%	100%	100%	100%	100%	0%	0%	0%	0%
535000	7	72.346%	79.221%	79.221%	79.221%	79.221%	100%	100%	100%	100%	100%	100%	100%	100%	0%	0%	0%	0%

Prep by: 

Date: 03-03-2014

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Prep by: *SS*

Mgr. Review: _____

Date: 03-03-2014

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

Fere Acct	Removed i	CD			ED			GD			Grand Total		
		AA	AN	ID	WA	AN	ID	WA	AA	OR	WA		
GAS													
935000	7		19.401%	20.779%	20.779%	20.779%	20.779%	20.779%	0%	100%	100%	100%	100%
930200	7		19.401%	20.779%	20.779%	20.779%	20.779%	20.779%	0%	100%	100%	100%	100%
928000	7		19.401%	20.779%	20.779%	20.779%	20.779%	20.779%	0%	100%	100%	100%	100%
925100	7		19.401%	20.779%	20.779%	20.779%	20.779%	20.779%	0%	100%	100%	100%	100%
921000	7		19.401%	20.779%	20.779%	20.779%	20.779%	20.779%	0%	100%	100%	100%	100%
909000	7		33.009%	38.428%	38.428%	38.428%	38.428%	38.428%	0%	100%	100%	100%	100%
908000	7		33.009%	38.428%	38.428%	38.428%	38.428%	38.428%	0%	100%	100%	100%	100%
905000	7		33.009%	38.428%	38.428%	38.428%	38.428%	38.428%	0%	100%	100%	100%	100%
880000	7		19.401%	20.779%	20.779%	20.779%	20.779%	20.779%	0%	100%	100%	100%	100%
874000	7		19.401%	20.779%	20.779%	20.779%	20.779%	20.779%	0%	100%	100%	100%	100%
870000	7		19.401%	20.779%	20.779%	20.779%	20.779%	20.779%	0%	100%	100%	100%	100%
588000	7		19.401%	20.779%	20.779%	20.779%	20.779%	20.779%	0%	100%	100%	100%	100%
580000	7		19.401%	20.779%	20.779%	20.779%	20.779%	20.779%	0%	100%	100%	100%	100%
566000	7		19.401%	20.779%	20.779%	20.779%	20.779%	20.779%	0%	100%	100%	100%	100%
541000	7		19.401%	20.779%	20.779%	20.779%	20.779%	20.779%	0%	100%	100%	100%	100%
537000	7		19.401%	20.779%	20.779%	20.779%	20.779%	20.779%	0%	100%	100%	100%	100%
535000	7		19.401%	20.779%	20.779%	20.779%	20.779%	20.779%	0%	100%	100%	100%	100%
<hr/>													
WA - ELECTRIC													
935000	4		67.677%	67.677%	67.677%	67.677%	67.677%	67.677%	100%	0%	0%	0%	0%
930200	4		67.677%	67.677%	67.677%	67.677%	67.677%	67.677%	100%	0%	0%	0%	0%
928000	4		67.677%	67.677%	67.677%	67.677%	67.677%	67.677%	100%	0%	0%	0%	0%
925100	4		67.677%	67.677%	67.677%	67.677%	67.677%	67.677%	100%	0%	0%	0%	0%
921000	4		67.677%	67.677%	67.677%	67.677%	67.677%	67.677%	100%	0%	0%	0%	0%
909000	2		65.613%	65.613%	65.613%	65.613%	65.613%	65.613%	100%	0%	0%	0%	0%
908000	2		65.613%	65.613%	65.613%	65.613%	65.613%	65.613%	100%	0%	0%	0%	0%
905000	2		65.613%	65.613%	65.613%	65.613%	65.613%	65.613%	100%	0%	0%	0%	0%
880000	3		65.507%	65.507%	65.507%	65.507%	65.507%	65.507%	100%	0%	0%	0%	0%
874000	3		65.507%	65.507%	65.507%	65.507%	65.507%	65.507%	100%	0%	0%	0%	0%
870000	3		65.507%	65.507%	65.507%	65.507%	65.507%	65.507%	100%	0%	0%	0%	0%
588000	1		64.310%	64.310%	64.310%	64.310%	64.310%	64.310%	100%	0%	0%	0%	0%
580000	1		64.310%	64.310%	64.310%	64.310%	64.310%	64.310%	100%	0%	0%	0%	0%
566000	1		64.310%	64.310%	64.310%	64.310%	64.310%	64.310%	100%	0%	0%	0%	0%
541000	1		64.310%	64.310%	64.310%	64.310%	64.310%	64.310%	100%	0%	0%	0%	0%
537000	1		64.310%	64.310%	64.310%	64.310%	64.310%	64.310%	100%	0%	0%	0%	0%
535000	1		64.310%	64.310%	64.310%	64.310%	64.310%	64.310%	100%	0%	0%	0%	0%

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

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

WA - ELECTRIC		26.60	1,546.74	2.94	182.81	4,376.60	58.49	31.54	69.11	289.40	4.17	613.76	38.71	38.52	7,279.38
935000	4	26.60													
930200	4	630.64													
928000	4														
925100	4			2.94											
921000	4	182.81													
909000	2														
908000	2					58.49									
905000	2	31.54													
880000	2														
874000	3														
870000	3														
588000	3								69.11						
580000	1									289.40					
566000	1									4.17					
541000	1									613.76					
537000	1									38.71					
535000	1									38.52					
		\$ 871.58	\$ 7,265.35	\$	\$ (1,089.92)	\$ 163.26	\$	\$ 69.11	\$	\$	\$	\$	\$	\$	\$ 7,279.38

Prep by: *SS*

Mgr. Review: *[Signature]*

Date: 03-03-2014

2.10-20

2.10-21

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

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

Prep by: JSS
Mgr. Review: JSS

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		WA	ID	AN	ED	AN	ID	WA	GD	AA	OR	WA	Grand Total
	CD	AA	AN	AN												
935000		54.33			28.85											83.18
930200		1,288.02	5,388.02		8.30		132.24	-3,069.60						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					62.13		95.00									235.61
905000		90.88												57.22	569.94	90.88
880000														68.75		627.16
874000												8.48				68.75
870000									115.39			69.11				8.48
588000								450.00								184.50
580000								6.49								450.00
566000								954.37								6.49
541000								60.20								954.37
537000								59.89								60.20
535000																59.89
Grand Total		1,806.60	16,221.39		99.28		227.24	-1,534.30		115.39		69.11		4,655.43	569.94	22,238.56

MR-NU-1

Prep by: SS
 Mgr. Review: Jma

2.10-23

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

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.

Miscellaneous Ren Yes

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

2.10-24

Sum of Transaction Amount	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
	ED	AN	020 Professional Services	HANNA & ASSOCIATES INC	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
	GD	OR	810 Advertising Expenses	ADVENTURES IN ADVERTISING	2013 DONATION	75.00
				HANNA & ASSOCIATES INC	DONATION	125.00
				STEVE L VINCENT	SPONSORSHIP-JANUARY	225.00
				ROGUE BASIN UTILITY	FORUM TABLE SPONSOR 2013-14	2,077.50
				SOUTHERN OREGON HISTORICAL SOCIETY		6,357.96
				ROSEBURG AREA CHAMBER OF COMMERCE		54.33
				THE CHAMBER OF MEDFORD / JACKSON COUNTY		28.85
930200 Total					Misc, Gift for Margie and Jen Admins Day	83.18
935000	CD	AA	235 Employee Misc Expenses	ERIC N BOWLES	FLOWERS	28.85
		ID	890 Office Supplies	FURNITURE EXCHANGE		4.35
935000 Total					Mileage, Travel to and from Downtown parking garage to document damage to garage and	4.35
925100	ED	AN	210 Employee Auto Mileage	Darrel Moss		45.20
925100 Total					Mileage, Volunteer to help tour with local high school students for MESA Reward Tour. C	14.69
535000	ED	AN	210 Employee Auto Mileage	Dana Hildebrand		59.89
				PHILLIP J HENSCHIED	Mileage, Gonzaga Senior Design Tour	6.49
535000 Total					Misc, Sympathy cards	6.49
566000	ED	AN	235 Employee Misc Expenses	VIRGINIA L OMOTO		8.48
566000 Total					Mileage, Whitworth Meeting	8.48
870000	GD	AA	210 Employee Auto Mileage	DAVID R HOWELL		19.24
870000 Total					Misc, Xmas Cards	71.64
905000	CD	AA	235 Employee Misc Expenses	FRANCES M SHANE		90.88
				PAM R MANCHENI	Misc, Customer Service Week-QAGift baskets stuff-powerade, ping pong balls for game,1	10,154.90
905000 Total					CUST COMMUNICATIONS-HOLIDAY	18.47
909000	CD	AN	020 Professional Services	MONIGLE ASSOCIATES INC	Misc, flower for Loretta for help at PAPA/PAW workshop 11/15/13	660.00
				DAWN Y DONAHOO	JJ RODEO CLOWN SPONSORSHIP	340.00
				PIPELINE ASSOCIATION FOR	JJ RODEO CLOWN SPONSORSHIP	1,500.00
				885 Miscellaneous	CONTRIBUTION FOR 8K @ OUNC	12,673.37
				805 Adjustments		15.37
				810 Advertising Expenses	Mileage, United Way - Valley Call Center, Dollar Road, Mirabeau	999.00
909000 Total					WSU SENIOR PROJECT SUPPLIES	954.37
541000	ED	AN	210 Employee Auto Mileage	KAREN TERESA TERPAK		450.00
				STORAGE BATTERY SYSTEMS INC	Meals, Recognition for Retirement approximately 75	450.00
541000 Total					SPONSORSHIP	68.75
580000	ED	AN	215 Employee Business Meals	Diane Johnson		68.75
580000 Total					ROSEBURG AREA CHAMBER OF COMMERCE	22,238.56
874000	GD	OR	885 Miscellaneous	ROSEBURG AREA CHAMBER OF COMMERCE		68.75
874000 Total						68.75
Grand Total						22,238.56

JSS

Prep by: _____

Date: 03-03-2014

7 of 7

2.10-25

MISCELLANEOUS RESTATING ADJUSTMENTS

RECLASSIFICATIONS

MR-RC WORKPAPERS

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

Ferc Acct	Removed in	ED							Grand Total	
		AN	ID	WA	GD AN	ID	OR	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

WA - GAS

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

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

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

Balances as Recorded									Grand Total
Ferc Acct	ED AN	ID	WA	GD AN	ID	OR	WA		
874000					528.24			306.72	834.96
870000							351.94		351.94
586000				-					-
584000		528.24	306.72						834.96
Grand Total	-	528.24	306.72	-	528.24	-	658.66		2,021.86

MR-RC-3



Balances with Corrected Recording									Grand Total
Ferc Acct	ED AN	ID	WA	GD AN	ID	OR	WA		
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									Grand Total
Ferc Acct	ED AN	ID	WA	GD AN	ID	OR	WA		
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-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

MR-RC-2

2.10-28

Prep by: 
 Mgr. Review: 

Date: 03-03-2014

Avisia 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 WA/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 WA/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	ID	GD	201306	WASHINGTON/IDAHO - PULLMAN/MOSCOW LOCATES	015 Construction Services	528.24	Yes - Description Reads WA/ID, but classified to WA	AN	GD
874000	DIST EXPENSES OPER-MAINS&SVCS	WA	GD	201306	WASHINGTON/IDAHO - PULLMAN/MOSCOW LOCATES	015 Construction Services	306.72	Yes - Description Reads WA/ID, but classified to WA	AN	GD
							<u>2,021.86</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: JS

Mgr. Review: Jma

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

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

Sum of Transaction Amount	Reclassified Service		Reclassified Jurisdiction		Grand Total
	CD	AA	ED	OR	
870000		591.50			591.50
928000		3,800.00	5,135.00		8,935.00
930200		3,800.00			8,680.00
Grand Total		8,191.50	5,135.00		18,206.50

Prep by: 
 Mgr. Review: _____

Date: 03-03-2014

AVISTA UTILITIES
 WASHINGTON NATURAL GAS RESULTS
 TWELVE MONTHS ENDED DECEMBER 31, 2013
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Weather Normalization
	Adjustment Number	2.11
	Workpaper Reference	G-WN
	REVENUES	
1	Total General Business	\$ (1,557)
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	<u>(1,557)</u>
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	(936)
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	<u>(936)</u>
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	<u>-</u>
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	(60)
16	Total Distribution	<u>(60)</u>
17	Customer Accounting	(8)
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	(3)
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	<u>(3)</u>
25	Total Gas Expense	<u>(1,007)</u>
26	OPERATING INCOME BEFORE FIT	(550)
	FEDERAL INCOME TAX	
27	Current Accrual	(193)
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	<u>\$ (358)</u>
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	<u>-</u>
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	<u>-</u>
40	NET PLANT	-
41	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	<u>-</u>
47	TOTAL RATE BASE	<u>\$ -</u>

Jna

Adjustm. No. _____

Worksheet Ref. G-WN-1

2013

WS weighted block Effective Rate by Month (Excluding prior deferral amortization Sch 155, decoupling surcharge Sch 159, and public purpose tariff rider Sch 191)

	Total	January	February	March	April	May	June	July	August	September	October	November	December
WA 101	0.77914	0.77192	0.77192	0.77192	0.77192	0.77192	0.77192	0.77192	0.77192	0.77192	0.77192	0.81522	0.81522
WA 111	0.65950	0.65218	0.65218	0.65218	0.65218	0.65218	0.65218	0.65218	0.65218	0.65218	0.65218	0.69612	0.69612
WA 121	0.56408	0.55749	0.55749	0.55749	0.55749	0.55749	0.55749	0.55749	0.55749	0.55749	0.55749	0.59702	0.59702
ID 101	0.87443	0.82291	0.82291	0.82291	0.86981	0.86981	0.86981	0.86981	0.86981	0.86981	0.93520	0.9352	0.9352
ID 111	0.65215	0.62320	0.6232	0.6232	0.64432	0.64432	0.64432	0.64432	0.64432	0.64432	0.69674	0.69674	0.69674

Effective WACOG by Month

WA 101	0.44156	0.43472	0.43472	0.43472	0.43472	0.43472	0.43472	0.43472	0.43472	0.43472	0.43472	0.47578	0.47578
WA 111	0.43849	0.43155	0.43155	0.43155	0.43155	0.43155	0.43155	0.43155	0.43155	0.43155	0.43155	0.47321	0.47321
WA 121	0.42207	0.41582	0.41582	0.41582	0.41582	0.41582	0.41582	0.41582	0.41582	0.41582	0.41582	0.45329	0.45329
ID 101	0.44565	0.43451	0.43451	0.43451	0.43451	0.43451	0.43451	0.43451	0.43451	0.43451	0.47908	0.47908	0.47908
ID 111	0.44565	0.43451	0.43451	0.43451	0.43451	0.43451	0.43451	0.43451	0.43451	0.43451	0.47908	0.47908	0.47908

Weather Adjustment Revenue

WA 101	(\$1,183,751)	(\$1,630,388)	\$621,297	\$633,519	(\$141,721)	\$566,098	\$40,383	\$0	\$0	\$0	(\$496,128)	(\$171,742)	(\$605,069)
WA 111	(\$357,206)	(\$480,649)	\$183,872	\$188,215	(\$44,265)	\$176,541	\$12,534	\$0	\$0	\$0	(\$155,666)	(\$54,886)	(\$182,902)
WA 121	(\$16,458)	(\$21,292)	\$7,799	\$8,280	(\$2,088)	\$8,352	\$597	\$0	\$0	\$0	(\$7,589)	(\$2,555)	(\$7,962)
Total Revenue Adjustment	(\$1,557,415)	(\$2,132,329)	\$812,968	\$830,014	(\$188,074)	\$750,991	\$53,514	\$0	\$0	\$0	(\$659,383)	(\$229,183)	(\$795,933)

Weather Adjustment Gas Cost

ID 101	(\$582,657)	(\$733,278)	\$279,564	\$284,980	(\$70,195)	\$280,484	\$20,022	\$0	\$0	\$0	(\$264,376)	(\$86,671)	(\$293,187)
ID 111	(\$110,006)	(\$145,657)	\$55,965	\$57,334	(\$12,522)	\$50,159	\$3,545	\$0	\$0	\$0	(\$46,690)	(\$15,291)	(\$56,849)
Total Revenue Adjustment	(\$692,663)	(\$878,935)	\$335,529	\$342,314	(\$82,717)	\$330,643	\$23,567	\$0	\$0	\$0	(\$311,066)	(\$101,962)	(\$350,036)

Total Gas Cost Adjustment

WA 101	(\$682,539)	(\$918,181)	\$349,894	\$356,777	(\$79,812)	\$318,808	\$22,742	\$0	\$0	\$0	(\$279,403)	(\$100,233)	(\$353,131)
WA 111	(\$240,664)	(\$318,048)	\$121,669	\$124,543	(\$29,291)	\$116,818	\$8,294	\$0	\$0	\$0	(\$103,005)	(\$37,310)	(\$124,334)
WA 121	(\$12,417)	(\$15,881)	\$5,817	\$6,176	(\$1,557)	\$6,229	\$445	\$0	\$0	\$0	(\$5,660)	(\$1,940)	(\$6,046)
Total Gas Cost Adjustment	(\$935,620)	(\$1,252,110)	\$477,380	\$487,496	(\$110,660)	\$441,855	\$31,481	\$0	\$0	\$0	(\$388,068)	(\$139,483)	(\$483,511)

Margin

ID 101	(\$304,069)	(\$387,183)	\$147,614	\$150,474	(\$35,065)	\$140,115	\$10,002	\$0	\$0	\$0	(\$135,434)	(\$44,399)	(\$150,193)
ID 111	(\$76,498)	(\$101,556)	\$39,020	\$39,974	(\$8,445)	\$33,826	\$2,391	\$0	\$0	\$0	(\$32,104)	(\$10,514)	(\$39,090)
Total Gas Cost Adjustment	(\$380,567)	(\$488,739)	\$186,634	\$190,448	(\$43,510)	\$173,941	\$12,393	\$0	\$0	\$0	(\$167,538)	(\$54,913)	(\$189,283)
Margin	(\$933,891)	(\$1,270,415)	\$484,483	\$494,384	(\$116,621)	\$465,838	\$33,207	\$0	\$0	\$0	(\$414,843)	(\$136,749)	(\$473,175)

2-11-1

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

Adjstm. No. _____

Worksheet Ref. G-WN-3

2-11-13

2013	January	February	March	April	May	June	July	August	September	October	November	December
Total	1,117	917	779	547	328	144	33	33	176	541	882	1,169
Normal DDH	1,243	869	730	561	272	140	0	7	160	590	898	1,213
Actual DDH	-126	48	49	-14	56	4	33	26	16	-49	-16	-44
Unbilled DDH												

Rate Group	January	February	March	April	May	June	July	August	September	October	November	December
WA Res Sched 101	-1,749,881	666,695	680,113	-156,698	625,714	44,608	0	0	0	-549,792	-180,201	-616,511
No of Cust	135,757	135,772	135,678	135,669	135,436	135,175	135,547	135,460	135,519	136,003	136,516	136,966
Usage/DDH	0.1023	0.1023	0.1023	0.0825	0.0825	0.0825	0.0000	0.0000	0.0000	0.0825	0.0825	0.1023
WA Com Sched 101	-357,938	136,539	138,920	-26,610	106,503	7,625	0	0	0	-91,971	-30,156	-124,339
No of Cust	12,027	12,043	12,003	11,992	11,999	12,027	12,015	11,969	11,885	11,842	11,891	11,964
Usage/DDH	0.2362	0.2362	0.2362	0.1585	0.1585	0.1585	0.0000	0.0000	0.0000	0.1585	0.1585	0.2362
WA Ind Sched 101	-4,301	1,638	1,673	-287	1,146	82	0	0	0	-957	-313	-1,365
No of Cust	88	88	88	88	88	88	88	86	88	84	84	80
Usage/DDH	0.3879	0.3879	0.3879	0.2326	0.2326	0.2326	0.0000	0.0000	0.0000	0.2326	0.2326	0.3879
WA Res Sched 111	-57,414	21,784	22,238	-5,768	22,980	1,635	0	0	0	-21,319	-6,988	-21,177
No of Cust	249	248	248	250	249	248	252	250	251	264	265	263
Usage/DDH	1.830	1.830	1.830	1.648	1.648	1.648	0	0	0	1.648	1.648	1.830
WA Com Sched 111	-660,743	252,977	259,188	-60,330	240,768	17,088	0	0	0	-211,154	-69,829	-235,272
No of Cust	2,187	2,198	2,206	2,191	2,186	2,172	2,171	2,162	2,146	2,191	2,219	2,230
Usage/DDH	2.3978	2.3978	2.3978	1.9668	1.9668	1.9668	0.0000	0.0000	0.0000	1.9668	1.9668	2.3978
WA Ind Sched 121	-18,832	7,174	7,168	-1,775	6,945	496	0	0	0	-6,212	-2,028	-6,296
No of Cust	47	47	46	46	45	45	45	45	45	46	46	45
Usage/DDH	3.180	3.180	3.180	2.756	2.756	2.756	0	0	0	2.756	2.756	3.180
WA Com Sched 121	-38,192	13,990	14,852	-3,745	14,981	1,070	0	0	0	-13,612	-4,280	-13,337
No of Cust	26	25	26	26	26	26	26	26	25	27	26	26
Usage/DDH	11.658	11.658	11.658	10.289	10.289	10.289	0	0	0	10.289	10.289	11.658
ID Res Sched 101	-718,265	273,714	279,284	-65,774	262,761	18,747	0	0	0	-230,764	-75,675	-253,138
No of Cust	67,382	67,404	67,372	67,309	67,223	67,147	67,292	67,283	67,333	67,471	67,761	68,004
Usage/DDH	0.0846	0.0846	0.0846	0.0698	0.0698	0.0698	0.0000	0.0000	0.0000	0.0698	0.0698	0.0846
ID Com Sched 101	-170,188	65,011	66,003	-14,703	58,811	4,207	0	0	0	-51,149	-16,741	-59,431
No of Cust	7,305	7,325	7,285	7,288	7,288	7,298	7,315	7,326	7,269	7,244	7,261	7,305
Usage/DDH	0.1849	0.1849	0.1849	0.1441	0.1441	0.1441	0.0000	0.0000	0.0000	0.1441	0.1441	0.1849

Prep by: R 1st Review: _____

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

Adjustm...No. _____

2.11-4

Worksheet Ref. G-WN-4

	2013	January	February	March	April	May	June	July	August	September	October	November	December
ID Ind Sched 101	Total	-2,626	1,001	1,021	-224	894	65	0	0	0	-782	-260	-933
No of Cust		57	57	57	57	57	58	58	59	59	57	58	58
Usage/DDH		0.3657	0.3657	0.3657	0.2801	0.2801	0.2801	0.0000	0.0000	0.0000	0.2801	0.2801	0.3657
ID Res Sched 111	Total	-13,340	5,132	5,239	-130	519	37	0	0	0	-459	-151	-4,750
No of Cust		102	103	103	103	103	102	102	102	102	104	105	104
Usage/DDH		1.038	1.038	1.038	0.090	0.090	0.090	0	0	0	0.090	0.090	1.038
ID Com Sched 111	Total	-207,462	79,610	81,595	-17,425	69,810	4,942	0	0	0	-60,151	-19,705	-72,330
No of Cust		1,234	1,243	1,248	1,242	1,244	1,233	1,226	1,215	1,210	1,225	1,229	1,232
Usage/DDH		1.3343	1.3343	1.3343	1.0021	1.0021	1.0021	0.0000	0.0000	0.0000	1.0021	1.0021	1.3343
ID Ind Sched 111	Total	-12,923	5,060	5,165	-1,880	7,519	523	0	0	0	-6,402	-2,090	-4,513
No of Cust		36	37	37	37	37	36	36	34	35	36	36	36
Usage/DDH		2.849	2.849	2.849	3.629	3.629	3.629	0	0	0	3.629	3.629	2.849
WA subtotal		-2,887,501	1,100,797	1,124,152	-255,213	1,019,037	72,604	0	0	0	-895,017	-293,795	-1,018,297
ID subtotal		-1,124,804	429,528	438,307	-100,136	400,314	28,521	0	0	0	-349,707	-114,622	-395,095
Summarize by Schedule													
WA 101		-2,112,120	804,872	820,706	-183,595	733,363	52,315	0	0	0	-642,720	-210,670	-742,215
WA 111		-736,989	281,935	288,594	-67,873	270,693	19,219	0	0	0	-238,685	-78,845	-262,745
WA 121		-38,192	13,990	14,852	-3,745	14,981	1,070	0	0	0	-13,612	-4,280	-13,337
ID 101		-891,079	339,726	346,308	-80,701	322,466	23,019	0	0	0	-282,695	-92,676	-313,502
ID 111		-233,725	89,802	91,999	-19,435	77,848	5,502	0	0	0	-67,012	-21,946	-81,593

Prep by: RE 1st Review: _____

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

Weather Sensitivity Regression Summary for January 2003 through 2012

Adj R ²	Dependent Variable	Shoulder Mo Heating	Winter Mo Heating	Usage/Cust Base Load	Usage/Cust 2012 Low	Durbin Watson Test Result
Apr, May, Jun, Dec, Jan, Feb, Oct, Nov Mar						
Washington Gas						
0.984	WR101	0.0825	0.1023	10	13	No Autocorrelation
0.976	WC101	0.1585	0.2362	11	13	Corrected with AR(1)
0.969	WI101	0.2326	0.3879	0	13	No Autocorrelation
0.983	WT101	0.0892	0.1143	10	13	No Autocorrelation
0.926	WR111	1.6481	1.8299	204	360	Corrected with AR(1)
0.982	WC111	1.9668	2.3978	510	481	No Autocorrelation
0.867	WI111	2.7561	3.1801	1,889	1,731	Corrected with AR(1),(2)
0.980	WT111	2.0057	2.3749	456	496	Corrected with AR(1)
0.898	WC121	10.2887	11.6576	12,494	12,247	Corrected with AR(1),(2)
0.872	WT121	8.2971	9.2059	13,890	11,986	Corrected with AR(1),(2)
Idaho Gas						
0.990	IR101	0.0698	0.0846	14	13	Corrected with AR(1)
0.975	IC101	0.1441	0.1849	-2	10	No Autocorrelation
0.962	II101	0.2801	0.3657	0	5	No Autocorrelation
0.988	IT101	0.0817	0.0962	11	13	Corrected with AR(1)
0.939	IR111	0.0898	1.0381	241	252	Corrected with AR(1)
0.979	IC111	1.0021	1.3343	700	595	No Autocorrelation
0.882	II111	3.6288	2.8488	3,129	3727	Corrected with AR(1)
0.979	IT111	1.0292	1.3308	740	655	No Autocorrelation

Dependent Variable Name Code

<i>1st letter</i>	<i>2nd letter</i>	<i>Numerical reference</i>
W = Washington Jurisdiction	R = Residential Class	Rate Schedule
I = Idaho Jurisdiction	C = Commercial Class	
	I = Industrial Class	
	T = Total Schedule	

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

AVISTA UTILITIES
 Weather Normalization
 Degree Day Comparison

Twelve Months Ended June 2013

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

Heating Season Adjustment
 Summer

-239

Prep by: 1st Review:

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: RC 1st Review: _____

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

AVISTA UTILITIES
 WASHINGTON NATURAL GAS RESULTS
 TWELVE MONTHS ENDED DECEMBER 31, 2013
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Eliminate Adder Schedules
	Adjustment Number	2.12
	Workpaper Reference	G-EAS
REVENUES		
1	Total General Business	\$ (1,974)
2	Total Transportation	-
3	Other Revenues	<u>(76,741)</u>
4	Total Gas Revenues	<u>(78,715)</u> ✓
EXPENSES		
Production Expenses		
5	City Gate Purchases	(70,751)
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	<u>(2,483)</u>
8	Total Production	<u>(73,234)</u>
Underground Storage		
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	<u>(76)</u>
16	Total Distribution	<u>(76)</u>
17	Customer Accounting	(9)
18	Customer Service & Information	(5,395)
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	(4)
21	Depreciation/Amortization	-
22	Regulatory Amortizations	3
23	Taxes	-
24	Total Admin. & General	<u>(1)</u>
25	Total Gas Expense	<u>(78,715)</u> ✓
26	OPERATING INCOME BEFORE FIT	-
FEDERAL INCOME TAX		
27	Current Accrual	-
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	<u>\$ -</u>
RATE BASE		
PLANT IN SERVICE		
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	<u>\$ -</u>

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

Adder Schedule Amounts Embedded in Results of Operations
Washington Natural Gas

Line No.	DESCRIPTION	Conversion Factor	Schedule 150 Purchased Gas Costs	Consolidate Gas Costs	Schedule 155 Prior PGA Amortization	Schedule 159 Decoupling Surcharge/ Rebate	Schedule 191 Public Purpose Tariff Rider	Total Adder Schedule Amounts	Eliminate Adder Schedules and Consolidate Gas Costs Adjustment 000's
REVENUES									
1	Total General Business	0.954817	\$ 81,415,059		\$ (3,672,497)	\$ (3,513)	\$ 5,650,059	\$ 1,974,048	\$ (1,974)
2	Total Transportation		\$ 76,741,101	(76,741,101)					(76,741)
3	Other Revenues		\$ 158,156,159	(76,741,101)		(3,513)	5,650,059	1,974,048	(78,715)
4	Total Gas Revenues								
EXPENSES									
Production Expenses									
5	City Gate Purchases		\$ 151,994,452	(74,257,970)	\$ (3,506,563)			(3,506,563)	(70,751)
6	Purchased Gas Expense		\$ 2,483,131	(2,483,131)					(2,483)
7	Net Nat Gas Storage Trans		\$ 154,477,583	(76,741,101)				(3,506,563)	(73,234)
8	Total Production								
Underground Storage									
9	Operating Expenses								
10	Depreciation/Amortization								
11	Taxes								
12	Total Underground Storage								
Distribution									
13	Operating Expenses								
14	Depreciation/Amortization								
15	Taxes	0.038333	\$ 3,120,883		\$ (140,778)	(135)	\$ 216,584	\$ 75,671	\$ (76)
16	Total Distribution		\$ 3,120,883		\$ (140,778)	(135)	\$ 216,584	\$ 75,671	\$ (76)
Customer Accounting									
17	Customer Accounting	0.004850	\$ 394,863		\$ (17,812)	(17)	\$ 27,403	\$ 9,574	\$ (9)
18	Customer Service & Information						\$ 5,394,772	\$ 5,394,772	\$ (5,395)
19	Sales Expenses								
Administrative & General									
20	Operating Expenses	0.002000	\$ 162,830		\$ (7,345)	(7)	\$ 11,300	\$ 3,948	\$ (4)
21	Depreciation/Amortization								
22	Regulatory Amortizations								
23	Taxes								
24	Total Admin. & General		\$ 162,830		\$ (7,345)	(3,362)	\$ 11,300	\$ 593	\$ (1)
25	Total Gas Expense		\$ 158,156,159	(76,741,101)	\$ (3,672,497)	(3,513)	\$ 5,650,059	\$ 1,974,048	\$ (78,715)
26	OPERATING INCOME BEFORE FIT								

2-12-11

Prep by: *[Signature]* 1st Review: *[Signature]*
Date: 03-13-2014 Mgr. Review: *[Signature]*

2.12-2

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

Source Id:<All>	Jurisdiction:WA	Service:GD	Accounting Period:<All>
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Ferc Acct	Ferc Acct Desc	Transaction Amount	Electric Amt SUM	Gas North Amt SUM	South Amt SUM
407429	REG CREDIT AMT DECOUPLING REBA	-3,354.67	NULL	-3,354.67	NULL
805110	AMORTIZE RECOVERABLE GAS COSTS	-3,506,562.59	NULL	-3,506,562.59	NULL
908600	CUST SVC & INFO EXP	5,349,708.94	NULL	5,349,708.94	NULL
908690	AMORT UNBILLED DSM TARIFF RIDE	45,063.00	NULL	45,063.00	NULL
Total		1,884,854.68		1,884,854.68	

Transaction Analysis Selection: Accounting Period : '2013%', GI Ferc Account : '495xxx'

Source Id:<All>	Jurisdiction:WA	Service:GD	Accounting Period:<All>
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Ferc Acct	Ferc Acct Desc	Transaction Amount	Electric Amt SUM	Gas North Amt SUM	South Amt SUM
495000	OTHER GAS REVENUE-MISCELLANEOU	-47,819.33	NULL	-47,819.33	NULL
Total		-47,819.33		-47,819.33	

Current Gas Costs included in PGA
 483xxx Sales For Resale
 495028 Deferred Exchange
 Total Revenue

804/805 City Gate Purchases
 808xxx Net Natural Gas Storage Transactions
 811000 Gas Used For Products Extraction
 Total Expense
 Net Gas Costs Recovered in Rates

72,638,201 G-OPS-12A page 1
 4,102,900 G-OPS-12A page 1 less miscellaneous directly assigned 495xxx
 76,741,101

151,994,452 G-OPS-12A page 1 less amortization of prior gas cost in 805110
 3,150,352 G-OPS-12A page 1
 (667,221) G-OPS-12A page 1
 154,477,583
 77,736,482

AVISTA UTILITIES
WASHINGTON NATURAL GAS RESULTS
TWELVE MONTHS ENDED DECEMBER 31, 2013
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Restate Debt Interest
	Adjustment Number	2.13
	Workpaper Reference	G-DI
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	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	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Gas Expense	-
26	OPERATING INCOME BEFORE FIT	-
	FEDERAL INCOME TAX	
27	Current Accrual	-
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ -
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFERRED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -

2.13-1

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

Adjustment Description	Restate Debt Interest			Reconciliation
	Adjustment ROO	All other Adjustments	Summary TOTAL	FIT Expense
1.00 Per Results Report	219,467		219,467	(0)
1.01 Deferred FIT Rate Base		(338)	(338)	4
1.02 Deferred Debits & Credits		-	-	-
1.03 Working Capital		5,695	5,695	(60)
2.01 Eliminate B & O Taxes		-	-	-
2.02 Restate Property Tax		-	-	-
2.03 Uncollectible Expense		-	-	-
2.04 Regulatory Expense		-	-	-
2.05 Injuries and Damages		-	-	-
2.06 FIT / DFIT Expense		-	-	-
2.07 Office Space Charges to Subs		-	-	-
2.08 Restate Excise Taxes		-	-	-
2.09 Net Gains/Losses		-	-	-
2.10 Misc Restating		-	-	-
2.11 Weather Normalization		-	-	-
2.12 Eliminate Adder Schedules		-	-	-
2.13 Restate Debt Interest		-	-	-
	<u>219,467</u>	<u>5,357</u>	<u>224,824</u>	
Weighted Average Cost of Debt	2.99%	2.99%		
Restated Debt Interest	6,562	160	6,722	(56)
Interest Per Results (G-FIT-12A)	6,562		6,562	
Increase (Decrease) in Interest Expense	0	160	160	
FIT Rate	35%	35%		
Increase (Decrease) in FIT	<u>-</u>	<u>(56)</u>	<u>(56)</u>	<u>(56)</u>

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[Date]

AVISTA UTILITIES
ACTUAL COST OF CAPITAL
Washington - Gas

Authorized			
<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
			2.99%
Common Equity	46.27%	9.80%	4.53%
Total	<u>100.00%</u>		<u>7.52%</u>

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

Revenues		1.000000
Expense:		
Uncollectibles (1)		0.004850
Commission Fees (2)		0.002000
Washington Excise Tax (3)		0.038333
Total Expense		<u>0.045183</u>
Net Operating Income Before FIT		0.954817
Federal Income Tax @	35.00%	0.334186
REVENUE CONVERSION FACTOR		<u>0.620631</u>

NOTES:

(1) Calculation of Effective Uncollectible Rate:

Net Write-Offs *	✓ 743,482	
Divided by:		
Sales to Ultimate Customers + Transport **	✓ 153,295,045	
EFFECTIVE RATE		<u>0.004850</u>

* From Uncollectible Adjustment Workpapers.

** From Results of Operations Report G-OPS-12A.

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

(3) Calculation of Effective Washington Excise Tax :

Nominal Rate *		✓ 0.038520
Multiplied by		
Uncollectibles Factor:		
Revenue	1.000000	
Less: Effective Uncoll Rate	0.004850	0.995150
EFFECTIVE RATE		<u>0.038333</u>

* From Combined Excise Tax Return.

Prep by: _____