

RESULTS OF OPERATIONS	Report ID: <b>E-ROR-12A</b>
<b>ELECTRIC RATE OF RETURN</b>	
For Twelve Months Ended January 31, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	153,548,851	98,564,448	54,984,403
	Adjustments			
	Adjusted Net Operating Income (Loss)	153,548,851	98,564,448	54,984,403
E-APL	Electric Net Rate Base	1,879,364,029	1,230,632,962	648,731,067
	<b>RATE OF RETURN</b>	<b>8.170%</b>	<b>8.009%</b>	<b>8.476%</b>

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

RESULTS OF OPERATIONS	Report ID: E-ALL-12A
<b>ELECTRIC ALLOCATION PERCENTAGES</b>	
For Twelve Months Ended January 31, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2013 thru 12-31-2013	100.000%	65.190%	34.810%
2	Input	Number of Customers - AMA Percent	02-01-2013 thru 01-31-2014	363,611 100.000%	238,582 65.615%	125,029 34.385%
3	E-OPS	Direct Distribution Operating Expense Percent	02-01-2013 thru 01-31-2014	23,221,129 100.000%	15,054,394 64.831%	8,166,735 35.169%
	Input	Jurisdictional 4-Factor Ratio	01-01-2013 thru 12-31-2013			
		Direct O & M Accts 500 - 598		20,271,611	12,708,520	7,563,091
		Direct O & M Accts 901 - 935		23,797,558	17,806,326	5,991,232
		Total		44,069,169	30,514,846	13,554,323
		Percentage		100.000%	69.243%	30.757%
		Direct Labor Accts 500 - 598		12,899,185	8,853,799	4,045,386
		Direct Labor Accts 901 - 935		5,728,641	4,368,986	1,359,655
		Total		18,627,826	13,222,785	5,405,041
		Percentage		100.000%	70.984%	29.016%
		Number of Customers		366,305	240,426	125,879
		Percentage		100.000%	65.635%	34.365%
		Net Direct Plant		905,556,829	587,222,626	318,334,203
		Percentage		100.000%	64.847%	35.153%
4		Total Percentages Percent		400.000%	270.709%	129.291%
				100.000%	67.677%	32.323%

RESULTS OF OPERATIONS	Report ID: E-ALL-12A
<b>ELECTRIC ALLOCATION PERCENTAGES</b>	
For Twelve Months Ended January 31, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
Input		Elec/Gas North/Oregon 4-Factor	01-01-2013 thru 12-31-2013	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		68,495,470	58,058,286	6,367,532	4,069,652
		Direct O & M Accts 901 - 935		36,950,340	26,569,475	7,224,117	3,156,748
		Direct O & M Accts 901 - 905 Utility 9 Only		4,724,966	3,236,437	1,488,529	0
		Adjustments		0	0	0	0
		Total		110,170,776	87,864,198	15,080,178	7,226,400
		Percentage		100.000%	79.753%	13.688%	6.559%
		Direct Labor Accts 500 - 894		67,800,135	51,352,909	11,789,527	4,657,699
		Direct Labor Accts 901 - 935		5,560,307	3,408,229	269,466	1,882,612
		Direct Labor Accts 901 - 905 Utility 9 Only		10,134,217	6,671,977	3,462,240	0
		Total		83,494,659	61,433,115	15,521,233	6,540,311
		Percentage		100.000%	73.578%	18.589%	7.833%
		Number of Customers at		692,224	366,305	228,433	97,486
		Percentage		100.000%	52.917%	33.000%	14.083%
		Net Direct Plant		2,661,279,881	2,100,079,490	372,868,631	188,331,760
		Percentage		100.000%	78.912%	14.011%	7.077%
		Total Percentages		400.000%	285.160%	79.288%	35.552%
		Average (CD AA)		100.000%	71.290%	19.822%	8.888%

RESULTS OF OPERATIONS	Report ID: E-ALL-12A
<b>ELECTRIC ALLOCATION PERCENTAGES</b>	
For Twelve Months Ended January 31, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
			01-01-2013 thru 12-31-2013	Total	Electric	Gas North Oregon Gas
Input		Gas North/Oregon 4-Factor				
		Direct O & M Accts 500 - 894		9,851,125	0	6,009,988 3,841,137
		Direct O & M Accts 901 - 935		10,008,419	0	6,964,929 3,043,490
		Direct O & M Accts 901 - 905 Utility 9 Only		1,488,529	0	1,488,529 0
		Total		21,348,073	0	14,463,446 6,884,627
		Percentage		100.000%	0.000%	67.751% 32.249%
		Direct Labor Accts 500 - 894		12,458,854	0	8,930,624 3,528,230
		Direct Labor Accts 901 - 935		1,855,548	0	232,337 1,623,211
		Direct Labor Accts 901 - 905 Utility 9 Only		3,462,240	0	3,462,240 0
		Total		17,776,642	0	12,625,201 5,151,441
		Percentage		100.000%	0.000%	71.021% 28.979%
		Number of Customers at		325,919	0	228,433 97,486
		Percentage		100.000%	0.000%	70.089% 29.911%
		Net Direct Plant		552,816,448	0	365,235,362 187,581,086
		Percentage		100.000%	0.000%	66.068% 33.932%
		Total Percentages		400.000%	0.000%	274.929% 125.071%
		Average (GD AA)		100.000%	0.000%	68.732% 31.268%

RESULTS OF OPERATIONS	Report ID: E-ALL-12A
<b>ELECTRIC ALLOCATION PERCENTAGES</b>	
For Twelve Months Ended January 31, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
		Input	01-01-2013 thru 12-31-2013	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor					
		Direct O & M Accts 500 - 894		64,480,390	58,058,286	6,422,104	0
		Direct O & M Accts 901 - 935		33,796,280	26,569,475	7,226,805	0
		Adjustments		0	0	0	0
		Total		98,276,670	84,627,761	13,648,909	0
		Percentage		100.000%	86.112%	13.888%	0.000%
		Direct Labor Accts 500 - 894		63,088,156	51,352,909	11,735,247	0
		Direct Labor Accts 901 - 935		3,849,086	3,408,229	440,857	0
		Total		66,937,242	54,761,138	12,176,104	0
		Percentage		100.000%	81.810%	18.190%	0.000%
		Number of Customers at		594,738	366,305	228,433	0
		Percentage		100.000%	61.591%	38.409%	0.000%
		Net Direct Plant		2,443,285,624	2,078,050,262	365,235,362	0
		Percentage		100.000%	85.051%	14.949%	0.000%
		Total Percentages		400.000%	314.564%	85.436%	0.000%
9		Average (CD AN/ID/WA)		100.000%	78.641%	21.359%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA	01-01-2013 thru 01-31-2014	869,216,724	562,955,951	306,260,773	
		Percent		100.000%	64.766%	35.234%	
11		Book Depreciation	02-01-2013 thru 01-31-2014	85,103,022	54,934,849	30,168,173	
		Percent		100.000%	64.551%	35.449%	

RESULTS OF OPERATIONS	Report ID: E-ALL-12A
<b>ELECTRIC ALLOCATION PERCENTAGES</b>	
For Twelve Months Ended January 31, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before DFIT) - AMA Percent	01-01-2013 thru 01-31-2014	2,179,353,314 100.000%	1,421,120,074 65.208%	758,233,240 34.792%
13	E-PLT	Net Electric General Plant - AMA Percent	01-01-2013 thru 01-31-2014	181,968,646 100.000%	121,434,269 66.734%	60,534,377 33.266%
14		Net Allocated Schedule M's - AMA Percent	02-01-2013 thru 01-31-2014	-87,880,758 100.000%	-55,821,958 63.520%	-32,058,800 36.480%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-12A</b>
For Twelve Months Ended January 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUE									
		SALES OF ELECTRICITY:									
99	440000	Residential	334,947,753	0	334,947,753	227,644,658	0	227,644,658	107,303,095	0	107,303,095
99	442200	Commercial - Firm & Int.	292,233,487	0	292,233,487	206,988,685	0	206,988,685	85,244,802	0	85,244,802
1	442300	Industrial	112,370,526	0	112,370,526	59,568,061	0	59,568,061	52,802,465	0	52,802,465
99	444000	Public Street & Highway Lighting	7,288,958	0	7,288,958	4,896,284	0	4,896,284	2,392,674	0	2,392,674
99	448000	Interdepartmental Revenue	1,117,185	0	1,117,185	895,325	0	895,325	221,860	0	221,860
99	499XXX	Unbilled Revenue	(3,500,319)	0	(3,500,319)	(2,468,374)	0	(2,468,374)	(1,031,945)	0	(1,031,945)
		TOTAL SALES TO ULTIMATE CUSTOMERS	744,457,590	0	744,457,590	497,524,639	0	497,524,639	246,932,951	0	246,932,951
1	447XXX	Sales for Resale	0	147,284,461	147,284,461	0	96,014,740	96,014,740	0	51,269,721	51,269,721
		TOTAL SALES OF ELECTRICITY	744,457,590	147,284,461	891,742,051	497,524,639	96,014,740	593,539,379	246,932,951	51,269,721	298,202,672
		OTHER OPERATING REVENUE:									
99	449100	Provision for Rate Refund	(2,166,342)	0	(2,166,342)	0	0	0	(2,166,342)	0	(2,166,342)
99	451000	Miscellaneous Service Revenue	593,275	0	593,275	371,975	0	371,975	221,300	0	221,300
1	453000	Sales of Water & Water Power	0	430,665	430,665	0	280,751	280,751	0	149,914	149,914
1	454000	Rent from Electric Property	2,946,242	76,623	3,022,865	1,981,982	49,951	2,031,933	964,260	26,672	990,932
1	456XXX	Other Electric Revenues	327,307	158,190,230	158,517,537	283,045	103,124,211	103,407,256	44,262	55,066,019	55,110,281
		TOTAL OTHER OPERATING REVENUE	1,700,482	158,697,518	160,398,000	2,637,002	103,454,913	106,091,915	(936,520)	55,242,605	54,306,085
		TOTAL ELECTRIC REVENUE	746,158,072	305,981,979	1,052,140,051	500,161,641	199,469,653	699,631,294	245,996,431	106,512,326	352,508,757
		EXPENSE									
		STEAM POWER GENERATION EXPENSE:									
		OPERATION									
1	500000	Supervision & Engineering	0	282,229	282,229	0	183,985	183,985	0	98,244	98,244
1	501000	Fuel	0	24,766,132	24,766,132	0	16,145,041	16,145,041	0	8,621,091	8,621,091
1	502000	Steam Expense	0	4,096,201	4,096,201	0	2,670,313	2,670,313	0	1,425,888	1,425,888
1	505000	Electric Expense	0	1,000,937	1,000,937	0	652,511	652,511	0	348,426	348,426
1	506000	Miscellaneous Steam Power Generation Expense	148,375	3,018,237	3,166,612	96,251	1,967,589	2,063,840	52,124	1,050,648	1,102,772
1	507000	Rent	0	30,439	30,439	0	19,843	19,843	0	10,596	10,596
		MAINTENANCE									
1	510000	Supervision & Engineering	0	477,889	477,889	0	311,536	311,536	0	166,353	166,353
1	511000	Structures	0	669,292	669,292	0	436,311	436,311	0	232,981	232,981
1	512000	Boiler Plant	0	5,454,179	5,454,179	0	3,555,579	3,555,579	0	1,898,600	1,898,600
1	513000	Electric Plant	0	1,120,311	1,120,311	0	730,331	730,331	0	389,980	389,980
1	514000	Miscellaneous Steam Plant	0	795,358	795,358	0	518,494	518,494	0	276,864	276,864
		TOTAL STEAM POWER GENERATION EXP	148,375	41,711,204	41,859,579	96,251	27,191,533	27,287,784	52,124	14,519,671	14,571,795

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-12A</b>
For Twelve Months Ended January 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
HYDRAULIC POWER GENERATION EXP: OPERATION											
1	535000	Supervision & Engineering	0	1,923,336	1,923,336	0	1,253,823	1,253,823	0	669,513	669,513
1	536000	Water for Power	0	1,322,086	1,322,086	0	861,868	861,868	0	460,218	460,218
1	537000	Hydraulic Expense	4,598,868	2,878,267	7,477,135	2,878,166	1,876,342	4,754,508	1,720,702	1,001,925	2,722,627
1	538000	Electric Expense	0	6,674,140	6,674,140	0	4,350,872	4,350,872	0	2,323,268	2,323,268
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	769,373	769,373	0	501,554	501,554	0	267,819	267,819
1	540000	Rent	0	1,261,536	1,261,536	0	822,395	822,395	0	439,141	439,141
1	540100	MT Trust Funds Land Settlement Rents	5,584,368	0	5,584,368	3,630,016	0	3,630,016	1,954,352	0	1,954,352
MAINTENANCE											
1	541000	Supervision & Engineering	0	580,059	580,059	0	378,140	378,140	0	201,919	201,919
1	542000	Structures	0	969,432	969,432	0	631,973	631,973	0	337,459	337,459
1	543000	Reservoirs, Dams, & Waterways	0	1,790,080	1,790,080	0	1,166,953	1,166,953	0	623,127	623,127
1	544000	Electric Plant	0	4,177,553	4,177,553	0	2,723,347	2,723,347	0	1,454,206	1,454,206
1	545000	Miscellaneous Hydraulic Plant	0	609,793	609,793	0	397,524	397,524	0	212,269	212,269
TOTAL HYDRO POWER GENERATION EXP			10,183,236	22,955,655	33,138,891	6,508,182	14,964,791	21,472,973	3,675,054	7,990,864	11,665,918
OTHER POWER GENERATION EXPENSE: OPERATION											
1	546000	Supervision & Engineering	0	1,521,173	1,521,173	0	991,653	991,653	0	529,520	529,520
1	547000	Fuel	0	113,425,022	113,425,022	0	73,941,772	73,941,772	0	39,483,250	39,483,250
1	548000	Generation Expense	0	2,038,210	2,038,210	0	1,328,709	1,328,709	0	709,501	709,501
1	549000	Miscellaneous Other Power Generation Expense	0	464,649	464,649	0	302,905	302,905	0	161,744	161,744
1	550000	Rent	0	(32,677)	(32,677)	0	(21,302)	(21,302)	0	(11,375)	(11,375)
MAINTENANCE											
1	551000	Supervision & Engineering	0	1,090,828	1,090,828	0	711,111	711,111	0	379,717	379,717
1	552000	Structures	0	54,525	54,525	0	35,545	35,545	0	18,980	18,980
1	553000	Generating & Electric Equipment	0	1,997,833	1,997,833	0	1,302,387	1,302,387	0	695,446	695,446
1	554000	Miscellaneous Other Power Generation Plant	0	199,117	199,117	0	129,804	129,804	0	69,313	69,313
TOTAL OTHER POWER GENERATION EXP			0	120,758,680	120,758,680	0	78,722,584	78,722,584	0	42,036,096	42,036,096
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	7,534,864	198,507,390	206,042,254	0	129,406,968	129,406,968	7,534,864	69,100,422	76,635,286
1	556000	System Control & Load Dispatching	0	968,905	968,905	0	631,629	631,629	0	337,276	337,276
E-557	557XXX	Other Expense	(11,884,628)	129,376,532	117,491,904	(862,135)	84,340,561	83,478,426	(11,022,493)	45,035,971	34,013,478
TOTAL OTHER POWER SUPPLY EXPENSE			(4,349,764)	328,852,827	324,503,063	(862,135)	214,379,158	213,517,023	(3,487,629)	114,473,669	110,986,040
TOTAL PRODUCTION OPERATING EXP			5,981,847	514,278,366	520,260,213	5,742,298	335,258,066	341,000,364	239,549	179,020,300	179,259,849



Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	2,472,393	2,472,393	0	1,611,753	1,611,753	0	860,640	860,640
1	561000	Load Dispatching	0	2,435,817	2,435,817	0	1,587,909	1,587,909	0	847,908	847,908
1	562000	Station Expense	0	456,337	456,337	0	297,486	297,486	0	158,851	158,851
1	563000	Overhead Line Expense	0	512,920	512,920	0	334,373	334,373	0	178,547	178,547
1	565000	Transmission of Electricity by Others	0	18,133,354	18,133,354	0	11,821,133	11,821,133	0	6,312,221	6,312,221
1	566000	Miscellaneous Transmission Expense	0	2,253,058	2,253,058	0	1,468,769	1,468,769	0	784,289	784,289
1	567000	Rent	0	115,542	115,542	0	75,322	75,322	0	40,220	40,220
MAINTENANCE											
1	568000	Supervision & Engineering	1,938	1,119,155	1,121,093	1,938	729,577	731,515	0	389,578	389,578
1	569000	Structures	9,997	345,731	355,728	8,946	225,382	234,328	1,051	120,349	121,400
1	570000	Station Equipment	543	1,381,540	1,382,083	543	900,626	901,169	0	480,914	480,914
1	571000	Overhead Lines	55,290	1,529,756	1,585,046	51,464	997,248	1,048,712	3,826	532,508	536,334
1	572000	Underground Lines	64	14,112	14,176	64	9,200	9,264	0	4,912	4,912
1	573000	Service Miscellaneous	25,440	56,042	81,482	25,440	36,534	61,974	0	19,508	19,508
TOTAL TRANSMISSION OPERATING EXP			93,272	30,825,757	30,919,029	88,395	20,095,312	20,183,707	4,877	10,730,445	10,735,322
E-DEPX		Depreciation Expense-Production	0	24,977,006	24,977,006	0	16,282,510	16,282,510	0	8,694,496	8,694,496
E-DEPX		Depreciation Expense-Transmission	0	10,048,891	10,048,891	0	6,550,872	6,550,872	0	3,498,019	3,498,019
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,004,475	1,004,475	0	654,817	654,817	0	349,658	349,658
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(146,967)	0	(146,967)	146,967	0	146,967
99	405930	Amortization of Investment in WNP3 Exch Power	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	99,047	0	99,047	31,743	0	31,743	67,304	0	67,304
99	407312	Amortization of Lancaster Generation	1,360,000	0	1,360,000	1,360,000	0	1,360,000	0	0	0
1	407320	Amortization of Colstrip Outage Return	61,044	0	61,044	61,044	0	61,044	0	0	0
99	407322	Amortization of Spokane River Relicense	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
1	407324	Amortization of CDA CDR Fund	11,065	200,000	211,065	11,065	130,380	141,445	0	69,620	69,620
99	407331	Amortization of BPA Parallel Capacity Support	5,132,445	0	5,132,445	2,133,172	0	2,133,172	2,999,273	0	2,999,273
1	407333	Amortization of CDA Settlement Costs	0	32,719	32,719	0	21,330	21,330	0	11,389	11,389
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	252,637	0	252,637	164,618	0	164,618	88,019	0	88,019
99	407360	Amortization of CS2 & COLSTRIP O&M	1,752,468	0	1,752,468	973,692	0	973,692	778,776	0	778,776
99	407362	Amortization of LiDAR O&M	671,333	0	671,333	671,333	0	671,333	0	0	0
99	407365	Amortization of Wind Generation	722,337	0	722,337	0	0	0	722,337	0	722,337
99	407380	Amortization of Wartsila Generators	337,788	0	337,788	153,132	0	153,132	184,656	0	184,656
1	407382	Amortization of CDA Settlement - Allocated	0	884,086	884,086	0	576,336	576,336	0	307,750	307,750
99	407382	Amortization of CDA Settlement - Direct	183,093	0	183,093	152,118	0	152,118	30,975	0	30,975
99	407395	Optional Renewable Power Revenue Offset	220,755	0	220,755	169,848	0	169,848	50,907	0	50,907
99	407403	Amortization of Dissallowed K.F. Plant	(134,592)	0	(134,592)	(134,592)	0	(134,592)	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(103,282)	0	(103,282)	0	0	0	(103,282)	0	(103,282)
99	407420	Amortization of CS2 Levelized Return	514,625	0	514,625	0	0	0	514,625	0	514,625
99	407450/407499	Amortization of BPA Residential Exchange Credit	(11,105,304)	0	(11,105,304)	(7,549,102)	0	(7,549,102)	(3,556,202)	0	(3,556,202)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(1,112,152)	0	(1,112,152)	0	0	0	(1,112,152)	0	(1,112,152)
99	407462	Amortization of Deferred LiDAR O&M	(206,347)	0	(206,347)	(206,347)	0	(206,347)	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(8,415)	(8,415)	0	(5,486)	(5,486)	0	(2,929)	(2,929)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	(426,502)	0	(426,502)	(278,531)	0	(278,531)	(147,971)	0	(147,971)
E-OTX		Taxes Other Than FIT--Prod & Trans	0	19,740,268	19,740,268	0	12,868,680	12,868,680	0	6,871,588	6,871,588
TOTAL P/T DEPR/AMRT/NON-FIT TAXES			759,225	56,879,030	57,638,255	89,196	37,079,439	37,168,635	670,029	19,799,591	20,469,620
TOTAL PRODUCTION & TRANSMISSION EXPENSE			6,834,344	601,983,153	608,817,497	5,919,889	392,432,817	398,352,706	914,455	209,550,336	210,464,791

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-12A</b>
For Twelve Months Ended January 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION:											
3	580000	Supervision & Engineering	493,834	2,015,069	2,508,903	309,052	1,306,389	1,615,441	184,782	708,680	893,462
3	582000	Station Expense	564,560	60,311	624,871	326,785	39,100	365,885	237,775	21,211	258,986
3	583000	Overhead Line Expense	2,057,050	542,799	2,599,849	1,293,473	351,902	1,645,375	763,577	190,897	954,474
3	584000	Underground Line Expense	1,227,809	0	1,227,809	741,430	0	741,430	486,379	0	486,379
3	585000	Street Light & Signal System Operation Expense	94,864	0	94,864	12,216	0	12,216	82,648	0	82,648
3	586000	Meter Expense	2,485,259	102,507	2,587,766	1,982,329	66,456	2,048,785	502,930	36,051	538,981
3	587000	Customer Installations Expense	565,013	172,346	737,359	301,572	111,734	413,306	263,441	60,612	324,053
3	588000	Miscellaneous Distribution Expense	3,171,920	3,247,177	6,419,097	2,093,745	2,105,177	4,198,922	1,078,175	1,142,000	2,220,175
3	589000	Rent	3,437	274,376	277,813	3,137	177,881	181,018	300	96,495	96,795
MAINTENANCE:											
3	590000	Supervision & Engineering	145,012	1,590,253	1,735,265	110,296	1,030,977	1,141,273	34,716	559,276	593,992
3	591000	Structures	359,234	2,985	362,219	195,068	1,935	197,003	164,166	1,050	165,216
3	592000	Station Equipment	885,819	247,642	1,133,461	635,180	160,549	795,729	250,639	87,093	337,732
3	593000	Overhead Lines	8,537,278	35,786	8,573,064	5,198,133	23,200	5,221,333	3,339,145	12,586	3,351,731
3	594000	Underground Lines	1,043,278	0	1,043,278	662,785	0	662,785	380,493	0	380,493
3	595000	Line Transformers	477,962	341,453	819,415	398,556	221,367	619,923	79,406	120,086	199,492
3	596000	Street Light & Signal System Maintenance Exp	809,665	0	809,665	557,477	0	557,477	252,188	0	252,188
3	597000	Meters	29,251	0	29,251	16,880	0	16,880	12,371	0	12,371
3	598000	Miscellaneous Distribution Expense	269,884	188,888	458,772	216,280	122,458	338,738	53,604	66,430	120,034
TOTAL DISTRIBUTION OPERATING EXP			23,221,129	8,821,592	32,042,721	15,054,394	5,719,125	20,773,519	8,166,735	3,102,467	11,269,202
E-DEPX		Depreciation Expense-Distribution	35,889,646	0	35,889,646	22,468,108	0	22,468,108	13,421,538	0	13,421,538
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	26,997	0	26,997	26,997	0	26,997	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	48,449,039	0	48,449,039	41,636,735	0	41,636,735	6,812,304	0	6,812,304
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			84,365,682	0	84,365,682	64,131,840	0	64,131,840	20,233,842	0	20,233,842
TOTAL DISTRIBUTION EXPENSES			107,586,811	8,821,592	116,408,403	79,186,234	5,719,125	84,905,359	28,400,577	3,102,467	31,503,044

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-12A</b>
For Twelve Months Ended January 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>CUSTOMER ACCOUNTS EXPENSES:</b>											
2	901000	Supervision	0	359,171	359,171	0	235,670	235,670	0	123,501	123,501
2	902000	Meter Reading Expenses	3,137,538	115,358	3,252,896	2,756,616	75,692	2,832,308	380,922	39,666	420,588
E-903	903XXX	Customer Records & Collection Expenses	2,027,243	6,874,814	8,902,057	1,329,695	4,510,909	5,840,604	697,548	2,363,905	3,061,453
2	904000	Uncollectible Accounts	555	2,556,295	2,556,850	0	1,677,313	1,677,313	555	878,982	879,537
2	905000	Misc Customer Accounts	0	250,506	250,506	0	164,370	164,370	0	86,136	86,136
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>5,165,336</b>	<b>10,156,144</b>	<b>15,321,480</b>	<b>4,086,311</b>	<b>6,663,954</b>	<b>10,750,265</b>	<b>1,079,025</b>	<b>3,492,190</b>	<b>4,571,215</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>											
E-908	908XXX	Customer Assistance Expenses	21,156,407	302,661	21,459,068	16,134,386	198,591	16,332,977	5,022,021	104,070	5,126,091
2	909000	Advertising	9,034	1,031,460	1,040,494	5,077	676,792	681,869	3,957	354,668	358,625
2	910000	Misc Customer Service & Info Exp	0	197,977	197,977	0	129,903	129,903	0	68,074	68,074
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>21,165,441</b>	<b>1,532,098</b>	<b>22,697,539</b>	<b>16,139,463</b>	<b>1,005,286</b>	<b>17,144,749</b>	<b>5,025,978</b>	<b>526,812</b>	<b>5,552,790</b>
<b>SALES EXPENSES:</b>											
2	912000	Demonstrating & Selling Expenses	0	7,152	7,152	0	4,693	4,693	0	2,459	2,459
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
<b>TOTAL SALES EXPENSES</b>			<b>0</b>	<b>7,152</b>	<b>7,152</b>	<b>0</b>	<b>4,693</b>	<b>4,693</b>	<b>0</b>	<b>2,459</b>	<b>2,459</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>											
4	920000	Salaries	560,652	23,068,911	23,629,563	411,347	15,612,347	16,023,694	149,305	7,456,564	7,605,869
4	921000	Office Supplies & Expenses	200,924	4,005,620	4,206,544	200,924	2,710,883	2,911,807	0	1,294,737	1,294,737
4	922000	Admin Exp Transferred--Credit	0	(102,217)	(102,217)	0	(69,177)	(69,177)	0	(33,040)	(33,040)
4	923000	Outside Services Employed	111,988	10,358,575	10,470,563	111,988	7,010,373	7,122,361	0	3,348,202	3,348,202
4	924000	Property Insurance Premium	0	1,448,654	1,448,654	0	980,406	980,406	0	468,248	468,248
4	925XXX	Injuries and Damages	23,181	3,059,609	3,082,790	24,179	2,070,652	2,094,831	(998)	988,957	987,959
4	926XXX	Employee Pensions and Benefits	0	1,258,354	1,258,354	0	851,616	851,616	0	406,738	406,738
4	927000	Franchise Requirements	5,747	0	5,747	0	0	0	5,747	0	5,747
1	928000	Regulatory Commission Expenses	2,185,193	3,706,036	5,891,229	1,471,653	2,415,965	3,887,618	713,540	1,290,071	2,003,611
4	930000	Miscellaneous General Expenses	162,138	3,007,452	3,169,590	107,901	2,035,353	2,143,254	54,237	972,099	1,026,336
4	931000	Rents	26,343	877,816	904,159	17,902	594,080	611,982	8,441	283,736	292,177
4	935000	Maintenance of General Plant	900,098	7,903,452	8,803,550	432,630	5,348,819	5,781,449	467,468	2,554,633	3,022,101
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>4,176,264</b>	<b>58,592,262</b>	<b>62,768,526</b>	<b>2,778,524</b>	<b>39,561,317</b>	<b>42,339,841</b>	<b>1,397,740</b>	<b>19,030,945</b>	<b>20,428,685</b>

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-12A</b>
For Twelve Months Ended January 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	1,389,681	12,698,752	14,088,433	1,007,482	8,594,134	9,601,616	382,199	4,104,618	4,486,817
E-AMTX		Amortization Expense-General Plant - 303000	0	193,476	193,476	0	130,749	130,749	0	62,727	62,727
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	480,836	6,641,286	7,122,122	469,410	4,494,623	4,964,033	11,426	2,146,663	2,158,089
E-AMTX		Amortization Expense-General Plant - 390200, 396200	0	30,198	30,198	0	20,437	20,437	0	9,761	9,761
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	1,870,517	19,563,712	21,434,229	1,476,892	13,239,943	14,716,835	393,625	6,323,769	6,717,394
		TOTAL ADMIN & GENERAL EXPENSES	6,046,781	78,155,974	84,202,755	4,255,416	52,801,260	57,056,676	1,791,365	25,354,714	27,146,079
		TOTAL EXPENSES BEFORE FIT	146,798,713	700,656,113	847,454,826	109,587,313	458,627,135	568,214,448	37,211,400	242,028,978	279,240,378
		NET OPERATING INCOME (LOSS) BEFORE FIT			204,685,225			131,416,846			73,268,379
E-FIT		FEDERAL INCOME TAX--Normal Accrual			32,362,021			22,440,031			9,921,990
E-FIT		DEFERRED FEDERAL INCOME TAX			18,971,685			10,541,008			8,430,677
E-FIT		AMORTIZED ITC - NOXON			(197,332)			(128,641)			(68,691)
		ELECTRIC NET OPERATING INCOME (LOSS)			153,548,851			98,564,448			54,984,403

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.190%	34.810%
E-ALL	2	Number of Customers - AMA	100.000%	65.615%	34.385%
E-ALL	3	Direct Distribution Operating Expense	100.000%	64.831%	35.169%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.677%	32.323%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF PURCHASED POWER COSTS</b>	<b>E-555-12A</b>
For Twelve Months Ended January 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	181,580,231	181,580,231	0	118,372,153	118,372,153	0	63,208,078	63,208,078
1	555312	Purchased Power - Lancaster	0	0	0	0	0	0	0	0	0
1	555313	Energy Deviations - Lancaster	0	0	0	0	0	0	0	0	0
99	555380	Clearwater Purchases - Idaho	7,534,864	0	7,534,864	0	0	0	7,534,864	0	7,534,864
1	555550	Non Monetary - Exchange Power	0	(336,817)	(336,817)	0	(219,571)	(219,571)	0	(117,246)	(117,246)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	16,612,190	16,612,190	0	10,829,487	10,829,487	0	5,782,703	5,782,703
1	555710	Intercompany Purchase	0	651,786	651,786	0	424,899	424,899	0	226,887	226,887
TOTAL ACCOUNT 555			7,534,864	198,507,390	206,042,254	0	129,406,968	129,406,968	7,534,864	69,100,422	76,635,286

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES</b>	<b>E-557-12A</b>
For Twelve Months Ended January 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	5,852,168	5,852,168	0	3,815,028	3,815,028	0	2,037,140	2,037,140
1	557010	Other Power Supply Expense - Financial	0	24,836,653	24,836,653	0	16,191,014	16,191,014	0	8,645,639	8,645,639
1	557150	Fuel - Economic Dispatch	0	45,781,434	45,781,434	0	29,844,917	29,844,917	0	15,936,517	15,936,517
1	557160	Power Supply Expense - Miscellaneous	796,710	206,020	1,002,730	796,710	134,304	931,014	0	71,716	71,716
99	557161	Unbilled Add-Ons	(341,150)	0	(341,150)	(254,516)	0	(254,516)	(86,634)	0	(86,634)
1	557170	Broker Fees - Power	(3,964)	988,515	984,551	(3,964)	644,413	640,449	0	344,102	344,102
1	557171	REC Broker Fees	53,557	20,887	74,444	53,557	13,616	67,173	0	7,271	7,271
1	557200	Nez Perce	818,702	0	818,702	497,498	0	497,498	321,204	0	321,204
99	557280	Washington ERM Deferred	(1,183,281)	0	(1,183,281)	(1,183,281)	0	(1,183,281)	0	0	0
99	557270	Other Power Supply Expense - Other Exp	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	(4,447,796)	0	(4,447,796)	(4,447,796)	0	(4,447,796)	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
1	557322	RECs Power Supply Expense Deferred	1,146,079	0	1,146,079	1,146,079	0	1,146,079	0	0	0
99	557331	Reardan Wind Costs	2,533,578	0	2,533,578	2,533,578	0	2,533,578	0	0	0
99	557380	Idaho PCA Deferred	(7,791,406)	0	(7,791,406)	0	0	0	(7,791,406)	0	(7,791,406)
99	557390	Idaho PCA Amortization	(3,465,657)	0	(3,465,657)	0	0	0	(3,465,657)	0	(3,465,657)
1	557395	Optional Renewable Power Expense Offset	0	(126,601)	(126,601)	0	(82,531)	(82,531)	0	(44,070)	(44,070)
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	3,680,217	3,680,217	0	2,399,133	2,399,133	0	1,281,084	1,281,084
1	557711	Turbine Gas Bookout Offset	0	(3,680,217)	(3,680,217)	0	(2,399,133)	(2,399,133)	0	(1,281,084)	(1,281,084)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	51,817,456	51,817,456	0	33,779,800	33,779,800	0	18,037,656	18,037,656
TOTAL ACCOUNT 557			(11,884,628)	129,376,532	117,491,904	(862,135)	84,340,561	83,478,426	(11,022,493)	45,035,971	34,013,478

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF CUSTOMER ACCOUNTING EXPENSE</b>	<b>E-903-12A</b>
For Twelve Months Ended January 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records and Collections	2,027,243	6,874,814	8,902,057	1,329,695	4,510,909	5,840,604	697,548	2,363,905	3,061,453
12	903920	A/R Sold - Program Fees	0	0	0	0	0	0	0	0	0
12	903930	A/R Sold - Maturity Yield Fee	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 903			2,027,243	6,874,814	8,902,057	1,329,695	4,510,909	5,840,604	697,548	2,363,905	3,061,453

ALLOCATION RATIOS:

E-ALL	2	Number of Customers - AMA	100.000%	65.615%	34.385%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.208%	34.792%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES</b>	<b>E-908-12A</b>
For Twelve Months Ended January 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	353,032	302,661	655,693	263,686	198,591	462,277	89,346	104,070	193,416
99	908600	Public Purpose Tariff Rider Expense Offset	20,178,201	0	20,178,201	15,367,226	0	15,367,226	4,810,975	0	4,810,975
99	908610	Limited Income Tax Refund Program	251,233	0	251,233	251,233	0	251,233	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	373,941	0	373,941	252,241	0	252,241	121,700	0	121,700
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 908			21,156,407	302,661	21,459,068	16,134,386	198,591	16,332,977	5,022,021	104,070	5,126,091

ALLOCATION RATIOS:

E-ALL	2	Number of Customers - AMA	100.000%	65.615%	34.385%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%



RESULTS OF OPERATIONS	Report ID: E-INT-12A
<b>ELECTRIC INTEREST DEDUCTION FOR FIT</b> For Twelve Months Ended January 31, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		53.83%	53.83%
2	Cost of Debt		5.514%	5.582%
	Total Weighted Cost		2.968%	3.005%
E-APL	Net Rate Base	1,879,364,029	1,230,632,962	648,731,067
	Interest Deduction for FIT Calculation	56,019,555	36,525,186	19,494,369
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		AVISTA UTILITIES			
<b>ELECTRIC FEDERAL INCOME TAXES</b>		Report ID:			
For Twelve Months Ended January 31, 2014		<b>E-FIT-12A</b>			
Average of Monthly Averages Basis					
Ref/Basis	Description	System	Washington	Idaho	
Calculation of Taxable Operating Income:					
E-OPS	Operating Revenue	1,052,140,051	699,631,294	352,508,757	
E-OPS	Less: Operating & Maintenance Expense	684,016,660	452,197,138	231,819,522	
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	95,248,859	61,511,895	33,736,964	
E-OTX	Less: Taxes Other than FIT	68,189,307	54,505,415	13,683,892	
	Net Operating Income Before FIT	204,685,225	131,416,846	73,268,379	
E-INT	Less: Interest Expense	56,019,555	36,525,186	19,494,369	
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(146,967)	146,967	
E-SCM	Plus: Schedule M Adjustments	(55,744,209)	(30,625,330)	(25,118,879)	
	Taxable Net Operating Income	92,921,461	64,413,297	28,508,164	
	Tax Rate	35.00%	35.00%	35.00%	
	Total Federal Income Tax	32,522,511	22,544,654	9,977,857	
1	Production Tax Credit	(160,490)	(104,623)	(55,867)	
1	Investment Tax Credit - Noxon *	0	0	0	
	Total Net Federal Income Tax	32,362,021	22,440,031	9,921,990	
E-DTE	Deferred FIT	18,971,685	10,541,008	8,430,677	
1	411400 Amortized Investment Tax Credit - Noxon	(197,332)	(128,641)	(68,691)	
	Total Net FIT/Deferred FIT	51,136,374	32,852,398	18,283,976	
ALLOCATION RATIOS:					
E-ALL	1	Production/Transmission Ratio	100.000%	65.190%	34.810%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

\* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC SCHEDULE M ITEMS</b>	<b>E-SCM-12A</b>
For Twelve Months Ended January 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	37,787,159	55,594,083	93,381,242	23,971,997	36,728,142	60,700,139	13,815,162	18,865,941	32,681,103
12	997001 Contributions In Aid of Construction	0	3,251,889	3,251,889	0	2,120,492	2,120,492	0	1,131,397	1,131,397
2	997002 Injuries and Damages	0	(45,000)	(45,000)	0	(29,527)	(29,527)	0	(15,473)	(15,473)
12	997003 Salvage	0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off	(103,282)	0	(103,282)	0	0	0	(103,282)	0	(103,282)
4	997005 FAS106 Current Retiree Medical Accrual	0	3,129,577	3,129,577	0	2,118,004	2,118,004	0	1,011,573	1,011,573
99	997007 Idaho PCA	(11,257,063)	0	(11,257,063)	0	0	0	(11,257,063)	0	(11,257,063)
4	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0	0
1	997009 Rathdrum Turbine Lease	0	(33,828)	(33,828)	0	(22,052)	(22,052)	0	(11,776)	(11,776)
4	997015 Airplane Lease Payments	0	405,336	405,336	0	274,319	274,319	0	131,017	131,017
12	997016 Redemption Expense Amortization	0	1,566,171	1,566,171	0	1,021,269	1,021,269	0	544,902	544,902
99	997017 Amort - Invest in Exch Pwr (405.92,.93,.95,.98	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
4	997018 DSM Tariff Rider	(2,620,113)	0	(2,620,113)	(1,265,957)	0	(1,265,957)	(1,354,156)	0	(1,354,156)
99	997019 CSS Temporary Service Fees	358,921	0	358,921	56,392	0	56,392	302,529	0	302,529
4	997020 FAS87 Current Pension Accrual	0	(3,052,139)	(3,052,139)	0	(2,065,596)	(2,065,596)	0	(986,543)	(986,543)
99	997021 Wartsilla Generators Amortization	337,788	0	337,788	153,132	0	153,132	184,656	0	184,656
99	997024 Kettle Falls Disallowance	(134,592)	0	(134,592)	(134,592)	0	(134,592)	0	0	0
2	997027 Uncollectibles	0	0	0	0	0	0	0	0	0
99	997028 RTO Funding Amortization	0	0	0	0	0	0	0	0	0
4	997029 FAS106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
12	997032 Interest Rate Swaps	0	3,068,523	3,068,523	0	2,000,922	2,000,922	0	1,067,601	1,067,601
4	997033 BPA Residential Exchange	(300,677)	0	(300,677)	(326,162)	0	(326,162)	25,485	0	25,485
99	997034 Montana Hydro Settlement	1,037,316	0	1,037,316	676,632	0	676,632	360,684	0	360,684
1	997041 Rathdrum Turbine Lease, Tax	0	(335,891)	(335,891)	0	(218,967)	(218,967)	0	(116,924)	(116,924)
99	997043 Washington Deferred Power Costs	(5,489,259)	0	(5,489,259)	(5,489,259)	0	(5,489,259)	0	0	0
1	997044 Non-Monetary Power Costs	0	(336,817)	(336,817)	0	(219,571)	(219,571)	0	(117,246)	(117,246)
1	997045 Section 199 Manufacturing Deduction	0	(5,650,000)	(5,650,000)	0	(3,683,235)	(3,683,235)	0	(1,966,765)	(1,966,765)
99	997046 Nez Perce Settlement	(16,796)	0	(16,796)	(22,008)	0	(22,008)	5,212	0	5,212
99	997047 Clark Fork Preventive Maint. Exp (PME's)	164,672	0	164,672	0	0	0	164,672	0	164,672
12	997048 AFUDC	0	(2,804,219)	(2,804,219)	0	(1,828,575)	(1,828,575)	0	(975,644)	(975,644)
11	997049 Tax Depreciation	0	(150,691,690)	(150,691,690)	0	(97,272,993)	(97,272,993)	0	(53,418,697)	(53,418,697)
99	997050 CS2 Levelized Return	514,625	0	514,625	0	0	0	514,625	0	514,625
99	997051 Wind Generation AFUDC - ID	(698,741)	0	(698,741)	0	0	0	(698,741)	0	(698,741)
1	997052 Noxon Spill	0	0	0	0	0	0	0	0	0
4	997053 Renewable Energy Cert Fees	0	47,562	47,562	0	32,189	32,189	0	15,373	15,373
99	997054 Spokane River Relicensing	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
99	997058 Colstrip Settlement	0	0	0	0	0	0	0	0	0

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC SCHEDULE M ITEMS</b>	<b>E-SCM-12A</b>
For Twelve Months Ended January 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	997059 Spokane River Relicensing PME	73,312	0	73,312	46,316	0	46,316	26,996	0	26,996
1	997061 CDA Fund Settlement	(923)	(16,667)	(17,590)	(923)	(10,865)	(11,788)	0	(5,802)	(5,802)
4	997062 Gain on Sale of Office Bldg	0	0	0	0	0	0	0	0	0
1	997063 CDA Lake Settlement	183,093	884,086	1,067,179	152,118	576,336	728,454	30,975	307,750	338,725
99	997064 Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065 Amortization - Unbilled Revenue Add-Ins	73,372	0	73,372	76,797	0	76,797	(3,425)	0	(3,425)
1	997067 CDA IPA Fund	0	0	0	0	0	0	0	0	0
1	997068 Noxon	0	0	0	0	0	0	0	0	0
1	997069 Lancaster Deferral	1,360,000	0	1,360,000	1,360,000	0	1,360,000	0	0	0
1	997072 CDA Fund Settlement-Prepayment	0	0	0	0	0	0	0	0	0
99	997073 DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080 Book Transportation Depreciation	0	5,441,842	5,441,842	0	3,512,763	3,512,763	0	1,929,079	1,929,079
4	997081 Deferred Compensation	0	1,091,052	1,091,052	0	738,391	738,391	0	352,661	352,661
4	997082 Meal Disallowances	0	346,304	346,304	0	234,368	234,368	0	111,936	111,936
4	997083 Paid Time Off	0	103,561	103,561	0	70,087	70,087	0	33,474	33,474
2	997084 Customer Uncollectibles	0	180,318	180,318	0	118,316	118,316	0	62,002	62,002
99	997088 Deferred O&M Colstrip & CS2	640,316	0	640,316	973,692	0	973,692	(333,376)	0	(333,376)
99	997089 CNC Transmission	252,637	0	252,637	164,618	0	164,618	88,019	0	88,019
99	997091 LIDAR O&M Reg Def DFIT	464,986	0	464,986	464,986	0	464,986	0	0	0
99	997092 Smart Grid	713,732	0	713,732	713,732	0	713,732	0	0	0
99	997093 EWEB Renewable Energy Credits	(93,222)	0	(93,222)	(93,222)	0	(93,222)	0	0	0
99	997094 Palouse Wind & Thornton	(80,774)	0	(80,774)	(80,774)	0	(80,774)	0	0	0
99	997095 WA REC Deferral	1,276,142	0	1,276,142	1,276,142	0	1,276,142	0	0	0
1	997096 CDA Settlement Costs	0	(24,811)	(24,811)	0	(16,174)	(16,174)	0	(8,637)	(8,637)
99	997097 BPA Parallel Capacity	2,998,811	0	2,998,811	0	0	0	2,998,811	0	2,998,811
99	997098 Provision for Rate Refund	2,166,342	0	2,166,342	0	0	0	2,166,342	0	2,166,342
1	997099 Kettle Falls Diesel Leak	0	0	0	0	0	0	0	0	0
	TOTAL SCHEDULE M ADJUSTMENTS	32,136,549	(87,880,758)	(55,744,209)	25,196,627	(55,821,957)	(30,625,330)	6,939,922	(32,058,801)	(25,118,879)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.190%	34.810%
E-ALL	2	Number of Customers - AMA	100.000%	65.615%	34.385%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.677%	32.323%
E-ALL	11	Book Depreciation	100.000%	64.551%	35.449%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.208%	34.792%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC DEFERRED INCOME TAX EXPENSES</b>	<b>E-DTE-12A</b>
For Twelve Months Ended January 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basi	Acct No	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
14	410100	Deferred Federal Income Tax Expense - Allocated	0	16,815,797	16,815,797	0	10,681,394	10,681,394	0	6,134,403	6,134,403
99	410100	Deferred Federal Income Tax Expense - Washington	3,398,838	0	3,398,838	3,398,838	0	3,398,838	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	3,850,880	0	3,850,880	0	0	0	3,850,880	0	3,850,880
	410100	Total	7,249,718	16,815,797	24,065,515	3,398,838	10,681,394	14,080,232	3,850,880	6,134,403	9,985,283
14	411100	Deferred Federal Income Tax Expense - Allocated	0	(537,209)	(537,209)	0	(341,235)	(341,235)	0	(195,974)	(195,974)
99	411100	Deferred Federal Income Tax Expense - Washington	(3,197,989)	0	(3,197,989)	(3,197,989)	0	(3,197,989)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(1,358,632)	0	(1,358,632)	0	0	0	(1,358,632)	0	(1,358,632)
	411100	Total	(4,556,621)	(537,209)	(5,093,830)	(3,197,989)	(341,235)	(3,539,224)	(1,358,632)	(195,974)	(1,554,606)
Total Deferred Federal Income Tax Expense			2,693,097	16,278,588	18,971,685	200,849	10,340,159	10,541,008	2,492,248	5,938,429	8,430,677

E-ALL	14	Net Allocated Schedule M's - AMA	100.000%	63.520%	36.480%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC TAXES OTHER THAN FIT</b>	<b>E-OTX-12A</b>
For Twelve Months Ended January 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	22,045	22,045	0	14,371	14,371	0	7,674	7,674
1	408140	State Kwh Generation Tax	0	1,281,341	1,281,341	0	835,306	835,306	0	446,035	446,035
1	408150	R&P Property Tax--Production	0	13,009,660	13,009,660	0	8,480,997	8,480,997	0	4,528,663	4,528,663
1	408180	R&P Property Tax--Transmission	0	4,636,587	4,636,587	0	3,022,591	3,022,591	0	1,613,996	1,613,996
1	409100	State Income Tax--Montana & Oregon	0	790,635	790,635	0	515,415	515,415	0	275,220	275,220
TOTAL PRODUCTION & TRANSMISSION			0	19,740,268	19,740,268	0	12,868,680	12,868,680	0	6,871,588	6,871,588
DISTRIBUTION											
99	408110	State Excise Tax	19,059,790	0	19,059,790	19,059,790	0	19,059,790	0	0	0
99	408120	Municipal Occupation & License Tax	20,728,215	0	20,728,215	17,486,025	0	17,486,025	3,242,190	0	3,242,190
99	408160	Miscellaneous State or Local Tax--WA & ID	135	0	135	0	0	0	135	0	135
99	408170	R&P Property Tax--Distribution	7,961,000	0	7,961,000	5,090,920	0	5,090,920	2,870,080	0	2,870,080
99	409100	State Income Tax--Idaho	699,899	0	699,899	0	0	0	699,899	0	699,899
TOTAL DISTRIBUTION			48,449,039	0	48,449,039	41,636,735	0	41,636,735	6,812,304	0	6,812,304
TOTAL TAXES OTHER THAN FIT			48,449,039	19,740,268	68,189,307	41,636,735	12,868,680	54,505,415	6,812,304	6,871,588	13,683,892

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-12A
For Twelve Months Ended January 31, 2014		
Average of Monthly Averages Basis		

AVISTA UTILITIES

			*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324	CDA Lake CDR Fund - Allocated	0	9,233,333	9,233,333	0	6,019,210	6,019,210	0	3,214,123	3,214,123
1	182325	CDA Lake IPA Fund	0	2,000,000	2,000,000	0	1,303,800	1,303,800	0	696,200	696,200
1	182333	CDA Settlement Costs	0	1,323,774	1,323,774	0	862,968	862,968	0	460,806	460,806
1	182381	CDA Settlement Past Storage	0	35,768,632	35,768,632	0	23,317,571	23,317,571	0	12,451,061	12,451,061
1	302000	Franchises & Consents	602,704	44,049,218	44,651,922	602,704	28,715,685	29,318,389	0	15,333,533	15,333,533
1,4	303000	Misc Intangible Plant- (C-IPL)	153,179	5,094,966	5,248,145	153,179	3,390,730	3,543,909	0	1,704,236	1,704,236
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	2,408,049	34,390,251	36,798,300	2,351,131	23,274,290	25,625,421	56,918	11,115,961	11,172,879
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	2,752,547	2,752,547	0	1,862,841	1,862,841	0	889,706	889,706
TOTAL INTANGIBLE PLANT			3,163,932	134,612,721	137,776,653	3,107,014	88,747,095	91,854,109	56,918	45,865,626	45,922,544
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	3,493,017	3,493,017	0	2,277,098	2,277,098	0	1,215,919	1,215,919
1	311XXX	Structures & Improvements	0	127,102,980	127,102,980	0	82,858,433	82,858,433	0	44,244,547	44,244,547
1	312000	Boiler Plant	0	173,210,398	173,210,398	0	112,915,858	112,915,858	0	60,294,540	60,294,540
1	313000	Generators	0	6,770	6,770	0	4,413	4,413	0	2,357	2,357
1	314000	Turbogenerator Units	0	53,020,526	53,020,526	0	34,564,081	34,564,081	0	18,456,445	18,456,445
1	315000	Accessory Electric Equipment	0	26,425,335	26,425,335	0	17,226,676	17,226,676	0	9,198,659	9,198,659
1	316000	Miscellaneous Power Plant Equipment	0	16,215,369	16,215,369	0	10,570,799	10,570,799	0	5,644,570	5,644,570
TOTAL STEAM PRODUCTION PLANT			0	399,474,395	399,474,395	0	260,417,358	260,417,358	0	139,057,037	139,057,037
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	58,158,423	58,158,423	0	37,913,476	37,913,476	0	20,244,947	20,244,947
1	331XXX	Structures & Improvements	0	45,210,558	45,210,558	0	29,472,763	29,472,763	0	15,737,795	15,737,795
1	332XXX	Reservoirs, Dams, & Waterways	0	132,395,232	132,395,232	0	86,308,452	86,308,452	0	46,086,780	46,086,780
1	333000	Waterwheels, Turbines, & Generators	0	163,015,659	163,015,659	0	106,269,908	106,269,908	0	56,745,751	56,745,751
1	334000	Accessory Electric Equipment	0	36,222,467	36,222,467	0	23,613,426	23,613,426	0	12,609,041	12,609,041
1	335XXX	Miscellaneous Power Plant Equipment	0	8,273,203	8,273,203	0	5,393,301	5,393,301	0	2,879,902	2,879,902
1	336000	Roads, Railroads, & Bridges	0	2,067,757	2,067,757	0	1,347,971	1,347,971	0	719,786	719,786
TOTAL HYDRAULIC PRODUCTION PLANT			0	445,343,299	445,343,299	0	290,319,297	290,319,297	0	155,024,002	155,024,002
OTHER PRODUCTION PLANT:											
1	340200	Land & Land Rights	0	905,168	905,168	0	590,079	590,079	0	315,089	315,089
1	341000	Structures & Improvements	0	16,695,522	16,695,522	0	10,883,811	10,883,811	0	5,811,711	5,811,711
1	342000	Fuel Holders, Producers, & Accessories	0	21,170,871	21,170,871	0	13,801,291	13,801,291	0	7,369,580	7,369,580
1	343000	Prime Movers	0	23,900,379	23,900,379	0	15,580,657	15,580,657	0	8,319,722	8,319,722
1	344000	Generators	0	206,527,358	206,527,358	0	134,635,185	134,635,185	0	71,892,173	71,892,173
1	344010	Generators - Solar	0	149,670	149,670	0	97,570	97,570	0	52,100	52,100
1	345000	Accessory Electric Equipment	0	19,229,748	19,229,748	0	12,535,873	12,535,873	0	6,693,875	6,693,875
1	345010	Accessory Electric Equipment - Solar	0	33,209	33,209	0	21,649	21,649	0	11,560	11,560
1	346000	Miscellaneous Power Plant Equipment	0	1,694,513	1,694,513	0	1,104,653	1,104,653	0	589,860	589,860
TOTAL OTHER PRODUCTION PLANT			0	290,306,438	290,306,438	0	189,250,768	189,250,768	0	101,055,670	101,055,670
TOTAL PRODUCTION PLANT			0	1,135,124,132	1,135,124,132	0	739,987,423	739,987,423	0	395,136,709	395,136,709

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12A
For Twelve Months Ended January 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****					
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	19,609,603	19,609,603	0	12,783,500	12,783,500	0	6,826,103	6,826,103
1	352XXX	Structures & Improvements	0	17,868,368	17,868,368	0	11,648,389	11,648,389	0	6,219,979	6,219,979
1	353000	Station Equipment	0	216,852,064	216,852,064	0	141,365,861	141,365,861	0	75,486,203	75,486,203
1	354000	Towers & Fixtures	0	17,124,085	17,124,085	0	11,163,191	11,163,191	0	5,960,894	5,960,894
1	355000	Poles & Fixtures	0	157,631,948	157,631,948	0	102,760,267	102,760,267	0	54,871,681	54,871,681
1	356000	Overhead Conductors & Devices	0	118,077,498	118,077,498	0	76,974,721	76,974,721	0	41,102,777	41,102,777
1	357000	Underground Conduit	0	2,673,418	2,673,418	0	1,742,801	1,742,801	0	930,617	930,617
1	358000	Underground Conductors & Devices	0	2,330,340	2,330,340	0	1,519,149	1,519,149	0	811,191	811,191
1	359000	Roads & Trails	0	1,920,753	1,920,753	0	1,252,139	1,252,139	0	668,614	668,614
TOTAL TRANSMISSION PLANT			0	554,088,077	554,088,077	0	361,210,018	361,210,018	0	192,878,059	192,878,059
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	4,584,631	0	4,584,631	3,340,938	0	3,340,938	1,243,693	0	1,243,693
99	360400	Land Easements	2,219,943	0	2,219,943	436,240	0	436,240	1,783,703	0	1,783,703
99	361000	Structures & Improvements	18,073,122	0	18,073,122	12,778,455	0	12,778,455	5,294,667	0	5,294,667
99	362000	Station Equipment	114,859,516	0	114,859,516	76,238,897	0	76,238,897	38,620,619	0	38,620,619
99	364000	Poles, Towers, & Fixtures	273,010,349	0	273,010,349	170,696,334	0	170,696,334	102,314,015	0	102,314,015
99	365000	Overhead Conductors & Devices	182,453,382	0	182,453,382	114,645,450	0	114,645,450	67,807,932	0	67,807,932
99	366000	Underground Conduit	86,578,413	0	86,578,413	54,947,076	0	54,947,076	31,631,337	0	31,631,337
99	367000	Underground Conductors & Devices	145,579,517	0	145,579,517	93,268,459	0	93,268,459	52,311,058	0	52,311,058
99	368000	Line Transformers	204,529,002	0	204,529,002	136,992,528	0	136,992,528	67,536,474	0	67,536,474
99	369XXX	Services	134,599,223	0	134,599,223	86,831,471	0	86,831,471	47,767,752	0	47,767,752
99	370000	Meters	47,969,096	0	47,969,096	26,755,486	0	26,755,486	21,213,610	0	21,213,610
99	373XXX	Street Light & Signal Systems	38,329,798	0	38,329,798	23,637,912	0	23,637,912	14,691,886	0	14,691,886
TOTAL DISTRIBUTION PLANT			1,252,785,992	0	1,252,785,992	800,569,246	0	800,569,246	452,216,746	0	452,216,746
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,087,084	3,065,327	4,152,411	380,967	2,074,521	2,455,488	706,117	990,806	1,696,923
4	390XXX	Structures & Improvements	12,870,044	59,566,206	72,436,250	6,364,130	40,312,621	46,676,751	6,505,914	19,253,585	25,759,499
4	391XXX	Office Furniture & Equipment	2,425,992	39,308,089	41,734,081	2,402,660	26,602,535	29,005,195	23,332	12,705,554	12,728,886
4	392XXX	Transportation Equipment	15,093,609	9,262,308	24,355,917	10,854,047	6,268,452	17,122,499	4,239,562	2,993,856	7,233,418
4	393000	Stores Equipment	276,309	1,923,156	2,199,465	121,158	1,301,534	1,422,692	155,151	621,622	776,773
4	394000	Tools, Shop & Garage Equipment	1,522,872	8,322,009	9,844,881	1,148,259	5,632,086	6,780,345	374,613	2,689,923	3,064,536
4	395000	Laboratory Equipment	251,340	1,021,467	1,272,807	170,164	691,298	861,462	81,176	330,169	411,345
4	396XXX	Power Operated Equipment	29,353,193	11,240,984	40,594,177	18,273,695	7,607,561	25,881,256	11,079,498	3,633,423	14,712,921
4	397XXX	Communications Equipment	16,251,178	58,109,482	74,360,660	10,143,815	39,326,754	49,470,569	6,107,363	18,782,728	24,890,091
4	398000	Miscellaneous Equipment	4,159	357,860	362,019	1,824	242,189	244,013	2,335	115,671	118,006
TOTAL GENERAL PLANT			79,135,780	192,176,888	271,312,668	49,860,719	130,059,551	179,920,270	29,275,061	62,117,337	91,392,398
TOTAL PLANT IN SERVICE			1,335,085,704	2,016,001,818	3,351,087,522	853,536,979	1,320,004,087	2,173,541,066	481,548,725	695,997,731	1,177,546,456



RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-12A
For Twelve Months Ended January 31, 2014		
Average of Monthly Averages Basis		

AVISTA UTILITIES

			*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	0	(282,251,761)	(282,251,761)	0	(183,999,923)	(183,999,923)	0	(98,251,838)	(98,251,838)
E-ADEP		Hydro Production Plant	0	(120,138,414)	(120,138,414)	0	(78,318,232)	(78,318,232)	0	(41,820,182)	(41,820,182)
E-ADEP		Other Production Plant	0	(81,908,150)	(81,908,150)	0	(53,395,923)	(53,395,923)	0	(28,512,227)	(28,512,227)
E-ADEP		Transmission Plant	0	(188,223,852)	(188,223,852)	0	(122,703,129)	(122,703,129)	0	(65,520,723)	(65,520,723)
E-ADEP		Distribution Plant	(383,569,268)	0	(383,569,268)	(237,613,295)	0	(237,613,295)	(145,955,973)	0	(145,955,973)
E-ADEP		General Plant	(23,070,882)	(66,273,140)	(89,344,022)	(13,634,328)	(44,851,673)	(58,486,001)	(9,436,554)	(21,421,467)	(30,858,021)
TOTAL ACCUMULATED DEPRECIATION			(406,640,150)	(738,795,317)	(1,145,435,467)	(251,247,623)	(483,268,880)	(734,516,503)	(155,392,527)	(255,526,437)	(410,918,964)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(7,665,964)	(7,665,964)	0	(4,997,442)	(4,997,442)	0	(2,668,522)	(2,668,522)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(110,868)	0	(110,868)	(110,868)	0	(110,868)	0	0	0
E-AAAMT		General Plant - 303000	0	(146,350)	(146,350)	0	(97,993)	(97,993)	0	(48,357)	(48,357)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(729,658)	(17,349,585)	(18,079,243)	(720,493)	(11,741,679)	(12,462,172)	(9,165)	(5,607,906)	(5,617,071)
E-AAAMT		General Plant - 390200, 396200	(120,798)	(175,509)	(296,307)	(117,230)	(118,779)	(236,009)	(3,568)	(56,730)	(60,298)
TOTAL ACCUMULATED AMORTIZATION			(961,324)	(25,337,408)	(26,298,732)	(948,591)	(16,955,893)	(17,904,484)	(12,733)	(8,381,515)	(8,394,248)
TOTAL ACCUMULATED DEPR/AMORT			(407,601,474)	(764,132,725)	(1,171,734,199)	(252,196,214)	(500,224,773)	(752,420,987)	(155,405,260)	(263,907,952)	(419,313,212)
NET ELECTRIC UTILITY PLANT before DFIT			927,484,230	1,251,869,093	2,179,353,323	601,340,765	819,779,314	1,421,120,079	326,143,465	432,089,779	758,233,244
ACCUMULATED DFIT											
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
1		ADFIT - Colstrip PCB (283200)	0	(318,113)	(318,113)	0	(207,378)	(207,378)	0	(110,735)	(110,735)
12		ADFIT - Electric Plant In Service (282900)	0	(292,032,670)	(292,032,670)	0	(190,428,663)	(190,428,663)	0	(101,604,007)	(101,604,007)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(30,800,594)	(30,800,594)	0	(20,844,918)	(20,844,918)	0	(9,955,676)	(9,955,676)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(389,525)	(389,525)	0	(263,619)	(263,619)	0	(125,906)	(125,906)
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(12,519,021)	(12,519,021)	0	(8,161,150)	(8,161,150)	0	(4,357,871)	(4,357,871)
1		ADFIT - CDA Settlement Costs (283333)	0	353,364	353,364	0	230,358	230,358	0	123,006	123,006
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(4,282,172)	(4,282,172)	0	(2,792,319)	(2,792,319)	0	(1,489,853)	(1,489,853)
TOTAL ACCUMULATED DFIT			0	(339,988,731)	(339,988,731)	0	(222,467,689)	(222,467,689)	0	(117,521,042)	(117,521,042)
NET ELECTRIC UTILITY PLANT			927,484,230	911,880,362	1,839,364,592	601,340,765	597,311,625	1,198,652,390	326,143,465	314,568,737	640,712,202
ALLOCATION RATIOS:											
E-ALL	1	Production/Transmission Ratio			100.000%			65.190%			34.810%
E-ALL	4	Jurisdictional 4-Factor Ratio			100.000%			67.677%			32.323%
E-ALL	12	Net Electric Plant (before DFIT) - AMA			100.000%			65.208%			34.792%
E-ALL	99	Not Allocated			0.000%			0.000%			0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ADJUSTMENTS TO NET PLANT</b>	<b>E-APL-12A</b>
For Twelve Months Ended January 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	927,484,230	911,880,362	1,839,364,592	601,340,765	597,311,625	1,198,652,390	326,143,465	314,568,737	640,712,202
	OTHER ADJUSTMENTS									
4	Gain on Sale of General Office Bldg (253850)	0	0	0	0	0	0	0	0	0
4	ADFIT - Gain on Sale of General Office Bldg (190850)	0	0	0	0	0	0	0	0	0
99	Colstrip 3 AFUDC Reallocation	0	0	0	(955,399)	0	(955,399)	955,399	0	955,399
99	Colstrip Common AFUDC (186100)	3,466,641	0	3,466,641	1,110,999	0	1,110,999	2,355,642	0	2,355,642
99	Colstrip Disallowed AFUDC (111100)	(2,632,996)	0	(2,632,996)	(843,830)	0	(843,830)	(1,789,166)	0	(1,789,166)
99	Kettle Falls Disallowed Plant (101030)	(8,257,170)	0	(8,257,170)	(5,247,725)	0	(5,247,725)	(3,009,445)	0	(3,009,445)
99	Kettle Falls Disallowed Accumulated Depr (108030)	7,042,865	0	7,042,865	4,516,121	0	4,516,121	2,526,744	0	2,526,744
99	ADFIT - Kettle Falls Disallowed (190420)	298,827	0	298,827	298,827	0	298,827	0	0	0
99	Boulder Park Disallowed Plant (101050)	(2,600,000)	0	(2,600,000)	0	0	0	(2,600,000)	0	(2,600,000)
99	Boulder Park Disallowed Accumulated Depr (108050)	1,175,566	0	1,175,566	0	0	0	1,175,566	0	1,175,566
99	ADFIT - Boulder Park Disallowed (190040)	498,552	0	498,552	0	0	0	498,552	0	498,552
99	Investment in WNP3 Exchange Power (124900, 124930)	14,903,961	0	14,903,961	14,903,961	0	14,903,961	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(2,678,503)	0	(2,678,503)	(2,678,503)	0	(2,678,503)	0	0	0
99	CDA Lake Settlement - WA (182382)	1,115,533	0	1,115,533	1,115,533	0	1,115,533	0	0	0
99	CDA Lake Settlement - ID (186382)	221,987	0	221,987	0	0	0	221,987	0	221,987
99	ADFIT - CDA Lake Settlement - Direct (283382)	(468,134)	0	(468,134)	(390,438)	0	(390,438)	(77,696)	0	(77,696)
99	CDA CDR Fund - Direct (182324)	81,144	0	81,144	81,144	0	81,144	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	576,433	0	576,433	534,890	0	534,890	41,543	0	41,543
99	ADFIT - Spokane River Relicensing (283322)	(201,727)	0	(201,727)	(187,192)	0	(187,192)	(14,535)	0	(14,535)
99	Spokane River PM&Es (182323)	533,121	0	533,121	339,651	0	339,651	193,470	0	193,470
99	ADFIT - Spokane River PM&Es (283323)	(186,617)	0	(186,617)	(118,902)	0	(118,902)	(67,715)	0	(67,715)
99	Montana Riverbed Settlement (186360)	3,453,944	0	3,453,944	2,311,778	0	2,311,778	1,142,166	0	1,142,166
99	ADFIT - Montana Riverbed Settlement (283365)	(1,208,881)	0	(1,208,881)	(809,123)	0	(809,123)	(399,758)	0	(399,758)
99	Lancaster Generation (182312)	3,173,333	0	3,173,333	3,173,333	0	3,173,333	0	0	0
99	ADFIT - Lancaster Generation (283312)	(1,110,667)	0	(1,110,667)	(1,110,667)	0	(1,110,667)	0	0	0
99	Weatherization Loans - Sandpoint (124350)	61,177	0	61,177	0	0	0	61,177	0	61,177
4	Customer Advances (252000)	(1,162,618)	425	(1,162,193)	(385,970)	288	(385,682)	(776,648)	137	(776,511)
99	Customer Deposits (235199)	(1,212,864)	0	(1,212,864)	(1,212,864)	0	(1,212,864)	0	0	0
C-WKC	Working Capital	17,534,660	7,581,445	25,116,105	17,534,660	0	17,534,660	0	7,581,445	7,581,445
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	32,417,567	7,581,870	39,999,437	31,980,284	288	31,980,572	437,283	7,581,582	8,018,865
	NET RATE BASE	959,901,797	919,462,232	1,879,364,029	633,321,049	597,311,913	1,230,632,962	326,580,748	322,150,319	648,731,067

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12A
For Twelve Months Ended January 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
1	Steam (ED-AN)	7,670,224				7,670,224	7,670,224		5,000,219	5,000,219		2,670,005	2,670,005	
1	Hydro (ED-AN)	8,077,461				8,077,461	8,077,461		5,265,697	5,265,697		2,811,764	2,811,764	
1	Other (ED-AN)	9,229,321				9,229,321	9,229,321		6,016,594	6,016,594		3,212,727	3,212,727	
<b>Total Electric Production</b>		<b>24,977,006</b>				<b>24,977,006</b>	<b>24,977,006</b>		<b>16,282,510</b>	<b>16,282,510</b>		<b>8,694,496</b>	<b>8,694,496</b>	
<b>Electric Transmission</b>														
1	ED-AN	10,048,891				10,048,891	10,048,891		6,550,872	6,550,872		3,498,019	3,498,019	
<b>Total Electric Transmission</b>		<b>10,048,891</b>				<b>10,048,891</b>	<b>10,048,891</b>		<b>6,550,872</b>	<b>6,550,872</b>		<b>3,498,019</b>	<b>3,498,019</b>	
<b>Electric Distribution</b>														
	ED-ID	13,421,538				13,421,538	13,421,538					13,421,538	13,421,538	
	ED-WA	22,468,108				22,468,108	22,468,108	22,468,108		22,468,108				
<b>Total Electric Distribution</b>		<b>35,889,646</b>				<b>35,889,646</b>	<b>35,889,646</b>	<b>22,468,108</b>		<b>22,468,108</b>		<b>13,421,538</b>	<b>13,421,538</b>	
<b>Gas Underground Storage</b>														
	GD-AN	541,611		541,611										
	GD-OR	113,448				113,448								
<b>Total Gas Underground Storage</b>		<b>655,059</b>		<b>541,611</b>		<b>113,448</b>								
<b>Gas Distribution</b>														
	GD-AN	62,499		62,499										
	GD-ID	3,981,534		3,981,534										
	GD-WA	7,940,373		7,940,373										
	GD-OR	4,014,567				4,014,567								
<b>Total Gas Distribution</b>		<b>15,998,973</b>		<b>11,984,406</b>		<b>4,014,567</b>								
<b>General Plant</b>														
4	ED-AN	2,536,261		2,536,261			2,536,261		1,716,465	1,716,465		819,796	819,796	
	ED-ID	157,250				157,250	157,250				157,250		157,250	
	ED-WA	875,210				875,210	875,210	875,210		875,210				
7,4	CD-AA	13,492,543	9,618,834	2,674,492	1,199,217		9,618,834	9,618,834	6,509,738	6,509,738		3,109,096	3,109,096	
9,4	CD-AN	691,315	543,657	147,658			543,657	543,657	367,931	367,931		175,726	175,726	
9	CD-ID	286,045	224,949	61,096		224,949	224,949				224,949		224,949	
9	CD-WA	168,197	132,272	35,925		132,272	132,272	132,272		132,272				
8	GD-AA	157,354		108,153	49,201									
	GD-AN	35,952		35,952										
	GD-ID	49,157		49,157										
	GD-WA	215,349		215,349										
	GD-OR	254,077			254,077									
<b>Total General Plant</b>		<b>18,918,710</b>	<b>14,088,433</b>	<b>3,327,782</b>	<b>1,502,495</b>	<b>1,389,681</b>	<b>12,698,752</b>	<b>14,088,433</b>	<b>1,007,482</b>	<b>8,594,134</b>	<b>9,601,616</b>	<b>382,199</b>	<b>4,104,618</b>	<b>4,486,817</b>
<b>Total Depreciation Expense</b>		<b>106,488,285</b>	<b>85,003,976</b>	<b>15,853,799</b>	<b>5,630,510</b>	<b>37,279,327</b>	<b>47,724,649</b>	<b>85,003,976</b>	<b>23,475,590</b>	<b>31,427,516</b>	<b>54,903,106</b>	<b>13,803,737</b>	<b>16,297,133</b>	<b>30,100,870</b>

<b>Allocation Ratios:</b>									
Service -		Electric	Gas-North	Gas-South	Jurisdiction -		Washington		Idaho
7 Elec/Gas North/Oregon 4-Factor		71.290%	19.822%	8.888%	1 Production/Transmission Ratio		65.190%		34.810%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC DEPRECIATION EXPENSE</b>	<b>E-DEPX-12A</b>
For Twelve Months Ended January 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

8	Gas North/Oregon 4-Factor	0.000%	68.732%	31.268%	4	Jurisdictional 4-Factor Ratio	67.677%	32.323%
9	Elec/Gas North 4-Factor	78.641%	21.359%	0.000%				

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC AMORTIZATION EXPENSE</b>	<b>E-AMTX-12A</b>
For Twelve Months Ended January 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
1	Franchises (302000)	ED-AN	918,400	918,400		918,400	918,400		598,705	598,705		319,695	319,695	
1	Misc Intangible Plt (303000)	ED-AN	86,075	86,075		86,075	86,075		56,112	56,112		29,963	29,963	
<b>Total Production/Transmission</b>			<b>1,004,475</b>	<b>1,004,475</b>		<b>1,004,475</b>	<b>1,004,475</b>		<b>654,817</b>	<b>654,817</b>		<b>349,658</b>	<b>349,658</b>	
<b>Distribution</b>														
	Franchises (302000)	ED-WA	24,153	24,153		24,153	24,153		24,153	24,153				
	Misc Intangible Plt (303000)	ED-WA	2,844	2,844		2,844	2,844		2,844	2,844				
<b>Total Distribution</b>			<b>26,997</b>	<b>26,997</b>		<b>26,997</b>	<b>26,997</b>		<b>26,997</b>	<b>26,997</b>				
<b>General Plant - 303000</b>														
7,4		CD-AA	260,662	185,825	51,669	23,168			125,761	125,761		60,064	60,064	
9,1		CD-AN	9,729	7,651	2,078				4,988	4,988		2,663	2,663	
		GD-ID	4,058		4,058									
		GD-WA	23,629		23,629									
		GD-OR	7,778			7,778								
<b>Total General Plant - 303000</b>			<b>305,856</b>	<b>193,476</b>	<b>81,434</b>	<b>30,946</b>			<b>130,749</b>	<b>130,749</b>		<b>62,727</b>	<b>62,727</b>	
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4		CD-AA	9,047,068	6,449,655	1,793,310	804,103			4,364,933	4,364,933		2,084,722	2,084,722	
9,4		CD-AN	7,187	5,652	1,535				3,825	3,825		1,827	1,827	
9,4		CD-ID	8,493	6,679	1,814			6,679				6,679	6,679	
4		ED-AN	185,979	185,979					125,865	125,865		60,114	60,114	
		ED-ID	4,747	4,747				4,747				4,747	4,747	
		ED-WA	469,410	469,410				469,410						
8		GD-AA	441,541		303,480	138,061								
		GD-AN	2,352		2,352									
		GD-OR	250			250								
<b>Total Miscellaneous IT Intangible Plt - 3031XX</b>			<b>10,167,027</b>	<b>7,122,122</b>	<b>2,102,491</b>	<b>942,414</b>			<b>469,410</b>	<b>4,494,623</b>	<b>4,964,033</b>	<b>11,426</b>	<b>2,146,663</b>	<b>2,158,089</b>
<b>Gas Underground Storage</b>														
		GD-AN	228		228									
<b>Total Gas Underground Storage</b>			<b>228</b>		<b>228</b>									
<b>General Plant - 390200, 396200</b>														
7,4		CD-AA	28,856	20,571	5,720	2,565			13,922	13,922		6,649	6,649	
4		ED-AN	9,627	9,627					6,515	6,515		3,112	3,112	
		GD-OR	3,139			3,139								
<b>Total General Plant - 390200, 396200</b>			<b>41,622</b>	<b>30,198</b>	<b>5,720</b>	<b>5,704</b>			<b>20,437</b>	<b>20,437</b>		<b>9,761</b>	<b>9,761</b>	
<b>Total Amortization Expense</b>			<b>11,546,205</b>	<b>8,377,268</b>	<b>2,189,873</b>	<b>979,064</b>			<b>496,407</b>	<b>5,300,626</b>	<b>5,797,033</b>	<b>11,426</b>	<b>2,568,809</b>	<b>2,580,235</b>

Allocation Ratios:		Electric	Gas-North	Gas-South	Jurisdiction -		Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	71.290%	19.822%	8.888%	1	Production/Transmission Ratio	65.190%	34.810%
8	Gas North/Oregon 4-Factor	0.000%	68.732%	31.268%	4	Jurisdictional 4-Factor Ratio	67.677%	32.323%
9	Elec/Gas North 4-Factor	78.641%	21.359%	0.000%				

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>Electric Production</b>													
1	Steam (ED-AN)	(282,251,761)	(282,251,761)			(282,251,761)	(282,251,761)		(183,999,923)	(183,999,923)		(98,251,838)	(98,251,838)
1	Hydro (ED-AN)	(120,138,414)	(120,138,414)			(120,138,414)	(120,138,414)		(78,318,232)	(78,318,232)		(41,820,182)	(41,820,182)
1	Other (ED-AN)	(81,908,150)	(81,908,150)			(81,908,150)	(81,908,150)		(53,395,923)	(53,395,923)		(28,512,227)	(28,512,227)
<b>Total Electric Production</b>		<b>(484,298,325)</b>	<b>(484,298,325)</b>			<b>(484,298,325)</b>	<b>(484,298,325)</b>		<b>(315,714,078)</b>	<b>(315,714,078)</b>		<b>(168,584,247)</b>	<b>(168,584,247)</b>
<b>Electric Transmission</b>													
1	ED-AN	(188,223,852)	(188,223,852)			(188,223,852)	(188,223,852)		(122,703,129)	(122,703,129)		(65,520,723)	(65,520,723)
<b>Total Electric Transmission</b>		<b>(188,223,852)</b>	<b>(188,223,852)</b>			<b>(188,223,852)</b>	<b>(188,223,852)</b>		<b>(122,703,129)</b>	<b>(122,703,129)</b>		<b>(65,520,723)</b>	<b>(65,520,723)</b>
<b>Electric Distribution</b>													
	ED-ID	(145,955,973)	(145,955,973)			(145,955,973)	(145,955,973)					(145,955,973)	(145,955,973)
	ED-WA	(237,613,295)	(237,613,295)			(237,613,295)	(237,613,295)	(237,613,295)		(237,613,295)			
<b>Total Electric Distribution</b>		<b>(383,569,268)</b>	<b>(383,569,268)</b>			<b>(383,569,268)</b>	<b>(383,569,268)</b>	<b>(237,613,295)</b>		<b>(237,613,295)</b>		<b>(145,955,973)</b>	<b>(145,955,973)</b>
<b>Gas Underground Storage</b>													
	GD-AN	(12,732,157)		(12,732,157)									
	GD-OR	(470,945)				(470,945)							
<b>Total Gas Underground Storage</b>		<b>(13,203,102)</b>		<b>(12,732,157)</b>		<b>(470,945)</b>							
<b>Gas Distribution</b>													
	GD-AN	(1,480,051)		(1,480,051)									
	GD-ID	(54,149,971)		(54,149,971)									
	GD-WA	(108,145,213)		(108,145,213)									
	GD-OR	(88,734,662)				(88,734,662)							
<b>Total Gas Distribution</b>		<b>(252,509,897)</b>		<b>(163,775,235)</b>		<b>(88,734,662)</b>							
<b>General Plant</b>													
4	ED-AN	(35,320,153)	(35,320,153)				(35,320,153)		(23,903,620)	(23,903,620)		(11,416,533)	(11,416,533)
	ED-ID	(5,806,634)	(5,806,634)			(5,806,634)	(5,806,634)				(5,806,634)		(5,806,634)
	ED-WA	(11,831,146)	(11,831,146)			(11,831,146)	(11,831,146)	(11,831,146)		(11,831,146)			
7,4	CD-AA	(31,230,499)	(22,264,223)	(6,190,509)	(2,775,767)		(22,264,223)		(15,067,758)	(15,067,758)		(7,196,465)	(7,196,465)
9,4	CD-AN	(11,048,644)	(8,688,764)	(2,359,880)			(8,688,764)		(5,880,295)	(5,880,295)		(2,808,469)	(2,808,469)
9	CD-ID	(4,615,811)	(3,629,920)	(985,891)			(3,629,920)				(3,629,920)		(3,629,920)
9	CD-WA	(2,292,929)	(1,803,182)	(489,747)			(1,803,182)				(1,803,182)		
8	GD-AA	(1,409,236)		(968,596)	(440,640)								
	GD-AN	(1,457,933)		(1,457,933)									
	GD-ID	(1,100,521)		(1,100,521)									
	GD-WA	(2,674,170)		(2,674,170)									
	GD-OR	(3,718,330)			(3,718,330)								
<b>Total General Plant</b>		<b>(112,506,006)</b>	<b>(89,344,022)</b>	<b>(16,227,247)</b>	<b>(6,934,737)</b>	<b>(23,070,882)</b>	<b>(66,273,140)</b>	<b>(89,344,022)</b>	<b>(13,634,328)</b>	<b>(44,851,673)</b>	<b>(58,486,001)</b>	<b>(9,436,554)</b>	<b>(21,421,467)</b>
<b>Total Accumulated Depr</b>		<b>(1,434,310,450)</b>	<b>(1,145,435,467)</b>	<b>(192,734,639)</b>	<b>(96,140,344)</b>	<b>(406,640,150)</b>	<b>(738,795,317)</b>	<b>(1,145,435,467)</b>	<b>(251,247,623)</b>	<b>(483,268,880)</b>	<b>(734,516,503)</b>	<b>(155,392,527)</b>	<b>(255,526,437)</b>

**Allocation Ratios:**

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	71.290%	19.822%	8.888%	1 Production/Transmission Ratio	65.190%	34.810%
8 Gas North/Oregon 4-Factor	0.000%	68.732%	31.268%	4 Jurisdictional 4-Factor Ratio	67.677%	32.323%
9 Elec/Gas North 4-Factor	78.641%	21.359%	0.000%			

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ACCUMULATED AMORTIZATION</b>	<b>E-AAMT-12A</b>
For Twelve Months Ended January 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
1	Franchises (302000) ED-AN	(7,003,487)	(7,003,487)			(7,003,487)	(7,003,487)		(4,565,573)	(4,565,573)		(2,437,914)	(2,437,914)	
1	Misc Intangible Plt (30300) ED-AN	(662,477)	(662,477)			(662,477)	(662,477)		(431,869)	(431,869)		(230,608)	(230,608)	
<b>Total Production/Transmission</b>		<b>(7,665,964)</b>	<b>(7,665,964)</b>			<b>(7,665,964)</b>	<b>(7,665,964)</b>		<b>(4,997,442)</b>	<b>(4,997,442)</b>		<b>(2,668,522)</b>	<b>(2,668,522)</b>	
<b>Distribution</b>														
	Franchises (302000) ED-WA	(86,866)	(86,866)			(86,866)	(86,866)		(86,866)	(86,866)				
	Misc Intangible Plt (30300) ED-WA	(24,002)	(24,002)			(24,002)	(24,002)		(24,002)	(24,002)				
<b>Total Distribution</b>		<b>(110,868)</b>	<b>(110,868)</b>			<b>(110,868)</b>	<b>(110,868)</b>		<b>(110,868)</b>	<b>(110,868)</b>				
<b>General Plant - 303000</b>														
7,4	CD-AA	(145,943)	(104,043)	(28,929)	(12,971)		(104,043)	(104,043)		(70,413)	(70,413)	(33,630)	(33,630)	
9,1	CD-AN	(53,798)	(42,307)	(11,491)			(42,307)	(42,307)		(27,580)	(27,580)	(14,727)	(14,727)	
	GD-ID	(45,338)		(45,338)										
	GD-WA	(87,583)		(87,583)										
	GD-OR	(53,227)			(53,227)									
<b>Total General Plant - 303000</b>		<b>(385,889)</b>	<b>(146,350)</b>	<b>(173,341)</b>	<b>(66,198)</b>		<b>(146,350)</b>	<b>(146,350)</b>		<b>(97,993)</b>	<b>(97,993)</b>	<b>(48,357)</b>	<b>(48,357)</b>	
<b>Miscellaneous IT Intangible Plant -3031XX</b>														
7,4	CD-AA	(23,647,436)	(16,858,256)	(4,687,395)	(2,101,785)		(16,858,256)	(16,858,256)		(11,409,162)	(11,409,162)	(5,449,094)	(5,449,094)	
9,4	CD-AN	(2,547)	(2,003)	(544)			(2,003)	(2,003)		(1,356)	(1,356)	(647)	(647)	
9	CD-ID	(3,371)	(2,651)	(720)		(2,651)	(2,651)				(2,651)	(2,651)	(2,651)	
4	ED-AN	(489,326)	(489,326)				(489,326)	(489,326)		(331,161)	(331,161)	(158,165)	(158,165)	
	ED-ID	(6,514)	(6,514)			(6,514)	(6,514)				(6,514)	(6,514)	(6,514)	
	ED-WA	(720,493)	(720,493)			(720,493)	(720,493)		(720,493)	(720,493)				
8	GD-AA	(1,042,720)		(716,682)	(326,038)									
	GD-AN	(8,801)		(8,801)										
	GD-OR	(879)			(879)									
<b>Total Misc IT Intangible Plant - 3031XX</b>		<b>(25,922,087)</b>	<b>(18,079,243)</b>	<b>(5,414,142)</b>	<b>(2,428,702)</b>		<b>(17,349,585)</b>	<b>(18,079,243)</b>		<b>(720,493)</b>	<b>(11,741,679)</b>	<b>(12,462,172)</b>	<b>(9,165)</b>	<b>(5,607,906)</b>
<b>Gas Underground Storage</b>														
	GD-AN	(239,537)		(239,537)										
<b>Total Gas Underground Storage</b>		<b>(239,537)</b>		<b>(239,537)</b>										
<b>General Plant - 390200, 396200</b>														
7,4	CD-AA	(175,826)	(125,347)	(34,852)	(15,627)		(125,347)	(125,347)		(84,831)	(84,831)	(40,516)	(40,516)	
9	CD-ID	(4,537)	(3,568)	(969)		(3,568)	(3,568)				(3,568)	(3,568)	(3,568)	
9	CD-WA	(8,332)	(6,552)	(1,780)		(6,552)	(6,552)		(6,552)	(6,552)				
4	ED-AN	(50,162)	(50,162)				(50,162)	(50,162)		(33,948)	(33,948)	(16,214)	(16,214)	
	ED-WA	(110,678)	(110,678)			(110,678)	(110,678)		(110,678)	(110,678)				
	GD-WA	(1,863)		(1,863)										
	GD-OR	(49,984)			(49,984)									
<b>Total General Plant - 390200, 396200</b>		<b>(401,382)</b>	<b>(296,307)</b>	<b>(39,464)</b>	<b>(65,611)</b>		<b>(175,509)</b>	<b>(296,307)</b>		<b>(117,230)</b>	<b>(118,779)</b>	<b>(236,009)</b>	<b>(60,298)</b>	
<b>Total Accumulated Amortization</b>		<b>(34,725,727)</b>	<b>(26,298,732)</b>	<b>(5,866,484)</b>	<b>(2,560,511)</b>		<b>(25,337,408)</b>	<b>(26,298,732)</b>		<b>(948,591)</b>	<b>(16,955,893)</b>	<b>(17,904,484)</b>	<b>(8,394,248)</b>	

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	71.290%	19.822%	8.888%	1 Production/Transmission Ratio	65.190%	34.810%
8 Gas North/Oregon 4-Factor	0.000%	68.732%	31.268%	4 Jurisdictional 4-Factor Ratio	67.677%	32.323%
9 Elec/Gas North 4-Factor	78.641%	21.359%	0.000%			

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended January 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

\*\*\*\*\* ELECTRIC \*\*\*\*\* GAS NORTH \*\*\*\*\* OREGON GAS \*\*\*\*\*

Ref/Basis	Account	Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	395,848	10,795	362,279	22,774	395,848	0	0	0	0	0	0	0
99		GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	477,164	0	0	0
99		GD-OR / AS	597,832	0	0	0	0	0	0	0	0	597,832	0	597,832
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	3,939,109	0	0	2,808,191	2,808,191	0	0	780,810	780,810	0	350,108	350,108
9		CD-WA / ID / AN	1,205,951	370,172	343,838	234,362	948,372	100,539	93,387	63,653	257,579	0	0	0
		TOTAL ACCOUNT	6,615,904	380,967	706,117	3,065,327	4,152,411	577,703	93,387	844,463	1,515,553	597,832	350,108	947,940
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	6,628,329	851,233	2,108,690	3,668,406	6,628,329	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,165,774	0	0	0	0	2,165,774	0	0	2,165,774	0	0	0
99		GD-OR / AS	3,521,550	0	0	0	0	0	0	0	0	3,521,550	0	3,521,550
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	69,208,199	0	0	49,338,525	49,338,525	0	0	13,718,449	13,718,449	0	6,151,225	6,151,225
9		CD-WA / ID / AN	20,942,505	5,512,897	4,397,224	6,559,274	16,469,395	1,497,310	1,194,292	1,781,508	4,473,110	0	0	0
		TOTAL ACCOUNT	102,466,357	6,364,130	6,505,914	59,566,205	72,436,249	3,663,084	1,194,292	15,499,957	20,357,333	3,521,550	6,151,225	9,672,775
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	8,051,144	2,402,660	14,649	5,633,835	8,051,144	0	0	0	0	0	0	0
99		GD-WA / ID / AN	6,650	0	0	0	0	0	0	6,650	6,650	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	470,176	0	0	0	0	0	0	323,161	323,161	0	147,015	147,015
7		CD-AA	47,136,415	0	0	33,603,550	33,603,550	0	0	9,343,380	9,343,380	0	4,189,485	4,189,485
9		CD-WA / ID / AN	100,947	0	8,682	70,704	79,386	0	2,358	19,203	21,561	0	0	0
		TOTAL ACCOUNT	55,765,332	2,402,660	23,331	39,308,089	41,734,080	0	2,358	9,692,394	9,694,752	0	4,336,500	4,336,500
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	20,138,937	9,358,957	3,488,099	7,291,881	20,138,937	0	0	0	0	0	0	0
99		GD-WA / ID / AN	7,982,822	0	0	0	0	5,115,430	1,629,469	1,237,923	7,982,822	0	0	0
99		GD-OR / AS	2,770,279	0	0	0	0	0	0	0	0	2,770,279	0	2,770,279
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	529,796	0	0	377,692	377,692	0	0	105,016	105,016	0	47,088	47,088
9		CD-WA / ID / AN	4,882,042	1,495,090	751,463	1,592,734	3,839,287	406,068	204,098	432,589	1,042,755	0	0	0
		TOTAL ACCOUNT	36,303,876	10,854,047	4,239,562	9,262,307	24,355,916	5,521,498	1,833,567	1,775,528	9,130,593	2,770,279	47,088	2,817,367



RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended January 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****															
Ref/Basis	Account	Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Total	Direct-OR	Allocated	Total
	393000	Stores Equipment													
99		ED-WA / ID / AN	395,329	10,739	14,745	369,845	395,329	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	84,271	0	0	0	0
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	0	57,227	0	0	57,227
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	2,294,142	110,419	140,407	1,553,310	1,804,136	29,990	38,135	421,881	490,006	0	0	0	0
		TOTAL ACCOUNT	2,830,969	121,158	155,152	1,923,155	2,199,465	114,261	38,135	421,881	574,277	57,227	0	0	57,227
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	3,207,501	1,104,174	349,727	1,753,600	3,207,501	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,859,621	0	0	0	0	2,004,763	441,143	413,715	2,859,621	0	0	0	0
99		GD-OR / AS	907,620	0	0	0	0	0	0	0	0	907,620	0	0	907,620
8		GD-AA	1,363,876	0	0	0	0	0	0	937,419	937,419	0	426,457	0	426,457
7		CD-AA	8,899,242	0	0	6,344,269	6,344,269	0	0	1,764,008	1,764,008	0	790,965	0	790,965
9		CD-WA / ID / AN	372,719	44,085	24,886	224,139	293,110	11,974	6,759	60,876	79,609	0	0	0	0
		TOTAL ACCOUNT	17,610,579	1,148,259	374,613	8,322,008	9,844,880	2,016,737	447,902	3,176,018	5,640,657	907,620	1,217,422	0	2,125,042
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	896,375	162,608	78,764	655,003	896,375	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	167,818	0	0	0	0	54,612	17,811	95,395	167,818	0	0	0	0
99		GD-OR / AS	150,467	0	0	0	0	0	0	0	0	150,467	0	0	150,467
8		GD-AA	82,554	0	0	0	0	0	0	56,741	56,741	0	25,813	0	25,813
7		CD-AA	355,663	0	0	253,552	253,552	0	0	70,500	70,500	0	31,611	0	31,611
9		CD-WA / ID / AN	156,253	7,556	2,412	112,911	122,879	2,052	655	30,667	33,374	0	0	0	0
		TOTAL ACCOUNT	1,809,130	170,164	81,176	1,021,466	1,272,806	56,664	18,466	253,303	328,433	150,467	57,424	0	207,891
	396XXX	Power Operated Equipment													
99		ED-WA / ID / AN	39,002,921	18,016,164	10,671,986	10,314,771	39,002,921	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,487,697	0	0	0	0	2,752,356	904,847	830,494	4,487,697	0	0	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	0	43,834
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	554,036	0	0	394,972	394,972	0	0	109,821	109,821	0	49,243	0	49,243
9		CD-WA / ID / AN	1,521,198	257,531	407,513	531,241	1,196,285	69,946	110,681	144,286	324,913	0	0	0	0
		TOTAL ACCOUNT	45,609,686	18,273,695	11,079,499	11,240,984	40,594,178	2,822,302	1,015,528	1,084,601	4,922,431	43,834	49,243	0	93,077

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended January 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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\*\*\*\*\* ELECTRIC \*\*\*\*\* GAS NORTH \*\*\*\*\* OREGON GAS \*\*\*\*\*

Ref/Basis	Account	Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	50,545,635	9,754,831	2,919,333	37,871,471	50,545,635	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,122,666	0	0	0	0	590,875	457,835	73,956	1,122,666	0	0	0
99		GD-OR / AS	991,957	0	0	0	0	0	0	0	0	991,957	0	991,957
8		GD-AA	992,932	0	0	0	0	0	0	682,462	682,462	0	310,470	310,470
7		CD-AA	19,059,360	0	0	13,587,418	13,587,418	0	0	3,777,946	3,777,946	0	1,693,996	1,693,996
9		CD-WA / ID / AN	13,005,438	388,984	3,188,030	6,650,592	10,227,606	105,649	865,873	1,806,310	2,777,832	0	0	0
		TOTAL ACCOUNT	85,717,988	10,143,815	6,107,363	58,109,481	74,360,659	696,524	1,323,708	6,340,674	8,360,906	991,957	2,004,466	2,996,423
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	38,592	0	2,299	36,293	38,592	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	445,517	0	0	317,609	317,609	0	0	88,310	88,310	0	39,598	39,598
9		CD-WA / ID / AN	7,397	1,824	36	3,957	5,817	495	10	1,075	1,580	0	0	0
		TOTAL ACCOUNT	493,873	1,824	2,335	357,859	362,018	495	10	89,385	89,890	2,367	39,598	41,965
		TOTAL GENERAL PLANT	355,223,694	49,860,719	29,275,062	192,176,881	271,312,662	15,469,268	5,967,353	39,178,204	60,614,825	9,043,133	14,253,074	23,296,207

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	71.290%	19.822%	8.888%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.732%	31.268%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	78.641%	21.359%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12A
For Twelve Months Ended January 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES  
Electric Copy

\*\*\*\*\* ELECTRIC \*\*\*\*\* \*\*\*\*\* GAS NORTH \*\*\*\*\* \*\*\*\*\* OREGON GAS\*\*\*\*\*

Ref/Basis	Account	Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	2,308,159	153,179	0	2,154,980	2,308,159	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,146,018	0	0	0	0	964,981	181,037	0	1,146,018	0	0	0
99		GD-OR / AS	410,126	0	0	0	0	0	0	0	0	410,126	0	410,126
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	3,909,913	0	0	2,787,377	2,787,377	0	0	775,023	775,023	0	347,513	347,513
9		CD-WA / ID / AN	194,058	0	0	152,609	152,609	0	0	41,449	41,449	0	0	0
		TOTAL ACCOUNT	7,968,274	153,179	0	5,094,966	5,248,145	964,981	181,037	816,472	1,962,490	410,126	347,513	757,639
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	3,300,606	2,351,131	23,524	925,951	3,300,606	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	2,176,401	0	0	0	0	0	0	1,495,884	1,495,884	0	680,517	680,517
7		CD-AA	46,901,458	0	0	33,436,049	33,436,049	0	0	9,296,807	9,296,807	0	4,168,602	4,168,602
9		CD-WA / ID / AN	78,387	0	33,394	28,250	61,644	0	9,070	7,673	16,743	0	0	0
		TOTAL ACCOUNT	52,456,852	2,351,131	56,918	34,390,250	36,798,299	0	9,070	10,800,364	10,809,434	0	4,849,119	4,849,119
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	56,928	0	0	56,928	56,928	0	0	0	0	0	0	0
99		GD-WA / ID / AN	11,526	0	0	0	0	0	0	11,526	11,526	0	0	0
99		GD-OR / AS	1,231	0	0	0	0	0	0	0	0	1,231	0	1,231
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	3,781,202	0	0	2,695,619	2,695,619	0	0	749,510	749,510	0	336,073	336,073
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	3,850,887	0	0	2,752,547	2,752,547	0	0	761,036	761,036	1,231	336,073	337,304
		TOTAL	64,276,013	2,504,310	56,918	42,237,763	44,798,991	964,981	190,107	12,377,872	13,532,960	411,357	5,532,705	5,944,062

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-F.	100.000%	71.290%	19.822%	8.888%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.732%	31.268%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	78.641%	21.359%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>C-DTX-12A</b>
<b>COMMON ACCUMULATED DEFERRED FIT</b>	
For Twelve Months Ended January 31, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

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Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		Deferred FIT - Common Plant (For Report APL)				
7	282900	CD-AA	(41,067,668)	(29,277,141)	(8,140,433)	(3,650,094)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,937,226)	(1,523,454)	(413,772)	0
7	283750	CD-AA	(546,395)	(389,525)	(108,306)	(48,564)
		Total	<u>(43,551,289)</u>	<u>(31,190,120)</u>	<u>(8,662,511)</u>	<u>(3,698,658)</u>

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	71.290%	19.822%	8.888%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.732%	31.268%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	78.641%	21.359%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
<b>COMMON WORKING CAPITAL</b>
For Twelve Months Ended January 31, 2014
Average of Monthly Averages Basis

Report ID: <b>C-WKC-12A</b>
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AVISTA UTILITIES

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Ref/Basis	Account	Description	***** SYSTEM *****			***** ELECTRIC *****			***** GAS NORTH *****		
			Washington	Idaho	Total	Washington	Idaho	Total	Washington	Idaho	Total
1	151120	FUEL STOCK COAL-COLSTRIP		827,301	827,301		827,301	827,301		0	0
1	151210	FUEL STOCK HOG FUEL-KFGS		517,048	517,048		517,048	517,048		0	0
4	154100	PLANT MATERIALS & OPER SUPPLIES		6,751,774	6,751,774		5,448,191	5,448,191		1,303,583	1,303,583
1	154300	PLANT MATERIALS & OPER SUP-CS2		250,703	250,703		202,299	202,299		48,404	48,404
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		711,178	711,178		573,869	573,869		137,309	137,309
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		3,859	3,859		3,114	3,114		745	745
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		692	692		558	558		134	134
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		11,234	11,234		9,065	9,065		2,169	2,169
99	163998	COMMON WORKING CAPITAL	0		0	0		0	0		0
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	17,534,660		17,534,660	17,534,660		17,534,660	0		0
<b>TOTAL</b>			<b>17,534,660</b>	<b>9,073,789</b>	<b>26,608,449</b>	<b>17,534,660</b>	<b>7,581,445</b>	<b>25,116,105</b>	<b>0</b>	<b>1,492,344</b>	<b>1,492,344</b>

ALLOCATION RATIOS:

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