

RESULTS OF OPERATIONS	Report ID: E-ROR-12A
ELECTRIC RATE OF RETURN	
For Twelve Months Ended November 30, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	149,197,040	96,555,291	52,641,749
	Adjustments			
	Adjusted Net Operating Income (Loss)	149,197,040	96,555,291	52,641,749
E-APL	Electric Net Rate Base	1,871,044,913	1,221,685,204	649,359,709
	RATE OF RETURN	7.974%	7.903%	8.107%

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

RESULTS OF OPERATIONS			Report ID: E-ALL-12A	AVISTA UTILITIES		
ELECTRIC ALLOCATION PERCENTAGES						
For Twelve Months Ended November 30, 2013						
Average of Monthly Averages Basis						
Basis	Ref	Description	System	Washington	Idaho	
1	Input	Production/Transmission Ratio	12-31-2012	100.000%	65.010%	34.990%
2	Input	Number of Customers	11-30-2013	362,993	238,154	124,839
		Percent		100.000%	65.608%	34.392%
3	E-OPS	Direct Distribution Operating Expense		23,444,477	15,585,127	7,859,350
		Percent		100.000%	66.477%	33.523%
	Input	Jurisdictional 4-Factor Ratio	12-31-2012			
		Direct O & M Accts 500 - 598		20,221,960	13,135,421	7,086,539
		Direct O & M Accts 901 - 935		27,780,483	19,758,209	8,022,274
		Total		48,002,443	32,893,630	15,108,813
		Percentage		100.000%	68.525%	31.475%
		Direct Labor Accts 500 - 598		13,459,589	8,757,716	4,701,873
		Direct Labor Accts 901 - 935		6,280,527	4,982,574	1,297,953
		Total		19,740,116	13,740,290	5,999,826
		Percentage		100.000%	69.606%	30.394%
		Number of Customers		362,462	237,724	124,738
		Percentage		100.000%	65.586%	34.414%
		Net Direct Plant		865,560,849	556,413,691	309,147,158
		Percentage		100.000%	64.284%	35.716%
4		Total Percentages		400.000%	268.000%	132.000%
		Percent		100.000%	67.000%	33.000%

RESULTS OF OPERATIONS	Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months Ended November 30, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
Input		Elec/Gas North/Oregon 4-Factor	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894	68,965,506	60,243,237	5,651,108	3,071,161
		Direct O & M Accts 901 - 935	41,147,627	29,854,933	8,129,433	3,163,261
		Direct O & M Accts 901 - 905 Utility 9 Only	4,465,312	3,053,607	1,411,705	0
		Adjustments	0	0	0	0
		Total	114,578,445	93,151,777	15,192,246	6,234,422
		Percentage	100.000%	81.300%	13.259%	5.441%
		Direct Labor Accts 500 - 894	65,772,800	51,029,386	10,468,202	4,275,212
		Direct Labor Accts 901 - 935	5,175,642	3,333,358	497,385	1,344,899
		Direct Labor Accts 901 - 905 Utility 9 Only	10,669,036	7,158,435	3,510,601	0
		Total	81,617,478	61,521,179	14,476,188	5,620,111
		Percentage	100.000%	75.377%	17.737%	6.886%
		Number of Customers at	685,332	362,462	226,219	96,651
		Percentage	100.000%	52.888%	33.009%	14.103%
		Net Direct Plant	2,540,576,273	2,027,886,265	345,513,055	167,176,953
		Percentage	100.000%	79.820%	13.600%	6.580%
		Total Percentages	400.000%	289.385%	77.604%	33.010%
		Average (CD AA)	100.000%	72.346%	19.401%	8.253%

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RESULTS OF OPERATIONS	Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months Ended November 30, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho
Input		Gas North/Oregon 4-Factor	Total	Electric	Gas North Oregon Gas
	01-01-2013	Direct O & M Accts 500 - 894	8,210,713	0	5,319,674 2,891,039
		Direct O & M Accts 901 - 935	10,885,298	0	7,836,155 3,049,143
		Direct O & M Accts 901 - 905 Utility 9 Only	1,411,705	0	1,411,705 0
		Total	20,507,716	0	14,567,534 5,940,182
		Percentage	100.000%	0.000%	71.034% 28.966%
		Direct Labor Accts 500 - 894	11,244,329	0	7,983,762 3,260,567
		Direct Labor Accts 901 - 935	1,531,702	0	413,533 1,118,169
		Direct Labor Accts 901 - 905 Utility 9 Only	3,510,601	0	3,510,601 0
		Total	16,286,632	0	11,907,896 4,378,736
		Percentage	100.000%	0.000%	73.115% 26.885%
		Number of Customers at	322,870	0	226,219 96,651
		Percentage	100.000%	0.000%	70.065% 29.935%
		Net Direct Plant	504,945,491	0	338,644,009 166,301,482
		Percentage	100.000%	0.000%	67.065% 32.935%
		Total Percentages	400.000%	0.000%	281.279% 118.721%
		Average (GD AA)	100.000%	0.000%	70.320% 29.680%

RESULTS OF OPERATIONS		Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES		
For Twelve Months Ended November 30, 2013		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
		Input	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor				
	01-01-2013	Direct O & M Accts 500 - 894	65,927,810	60,243,237	5,684,573	0
		Direct O & M Accts 901 - 935	37,981,681	29,854,933	8,126,748	0
		Adjustments	0	0	0	0
		Total	103,909,491	90,098,170	13,811,321	0
		Percentage	100.000%	86.708%	13.292%	0.000%
		Direct Labor Accts 500 - 894	61,509,081	51,029,386	10,479,695	0
		Direct Labor Accts 901 - 935	3,968,432	3,333,358	635,074	0
		Total	65,477,513	54,362,744	11,114,769	0
		Percentage	100.000%	83.025%	16.975%	0.000%
		Number of Customers at	588,681	362,462	226,219	0
		Percentage	100.000%	61.572%	38.428%	0.000%
		Net Direct Plant	2,348,249,795	2,009,605,786	338,644,009	0
		Percentage	100.000%	85.579%	14.421%	0.000%
		Total Percentages	400.000%	316.884%	83.116%	0.000%
9		Average (CD AN/ID/WA)	100.000%	79.221%	20.779%	0.000%
10	E-PLT	Net Electric Distribution Plant	862,543,083	557,789,448	304,753,635	
		Percent	100.000%	64.668%	35.332%	
11		Book Depreciation	84,592,616	54,669,330	29,923,286	
		Percent	100.000%	64.627%	35.373%	

RESULTS OF OPERATIONS		Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES		
For Twelve Months Ended November 30, 2013 Average of Monthly Averages Basis		

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho
12		Net Electric Plant (before DFIT) Percent	2,164,643,613 100.000%	1,407,491,779 65.022%	757,151,834 34.978%
13	E-PLT	Net Electric General Plant Percent	179,439,468 100.000%	118,730,029 66.167%	60,709,439 33.833%
14		Net Allocated Schedule M's Percent	-65,864,887 100.000%	-41,888,149 63.597%	-23,976,738 36.403%
99	Input	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12A
For Twelve Months Ended November 30, 2013		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	SYSTEM			WASHINGTON			IDAHO		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUE											
SALES OF ELECTRICITY:											
99	440000	Residential	325,593,417	0	325,593,417	221,124,215	0	221,124,215	104,469,202	0	104,469,202
99	442200	Commercial - Firm & Int.	288,852,614	0	288,852,614	204,733,539	0	204,733,539	84,119,075	0	84,119,075
1	442300	Industrial	114,563,290	0	114,563,290	59,078,667	0	59,078,667	55,484,623	0	55,484,623
99	444000	Public Street & Highway Lighting	7,243,623	0	7,243,623	4,864,552	0	4,864,552	2,379,071	0	2,379,071
99	448000	Interdepartmental Revenue	1,091,782	0	1,091,782	877,573	0	877,573	214,209	0	214,209
99	499XXX	Unbilled Revenue	(1,141,057)	0	(1,141,057)	(597,496)	0	(597,496)	(543,561)	0	(543,561)
TOTAL SALES TO ULTIMATE CUSTOMERS			736,203,669	0	736,203,669	490,081,050	0	490,081,050	246,122,619	0	246,122,619
1	447XXX	Sales for Resale	0	151,679,041	151,679,041	0	98,606,545	98,606,545	0	53,072,496	53,072,496
TOTAL SALES OF ELECTRICITY			736,203,669	151,679,041	887,882,710	490,081,050	98,606,545	588,687,595	246,122,619	53,072,496	299,195,115
OTHER OPERATING REVENUE:											
99	451000	Miscellaneous Service Revenue	599,572	0	599,572	374,523	0	374,523	225,049	0	225,049
1	453000	Sales of Water & Water Power	0	433,999	433,999	0	282,143	282,143	0	151,856	151,856
1	454000	Rent from Electric Property	3,550,549	72,557	3,623,106	2,410,097	47,169	2,457,266	1,140,452	25,388	1,165,840
1	456XXX	Other Electric Revenues	324,611	169,240,268	169,564,879	280,449	110,023,098	110,303,547	44,162	59,217,170	59,261,332
TOTAL OTHER OPERATING REVENUE			4,474,732	169,746,824	174,221,556	3,065,069	110,352,410	113,417,479	1,409,663	59,394,414	60,804,077
TOTAL ELECTRIC REVENUE			740,678,401	321,425,865	1,062,104,266	493,146,119	208,958,955	702,105,074	247,532,282	112,466,910	359,999,192
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	274,431	274,431	0	178,408	178,408	0	96,023	96,023
1	501000	Fuel	0	25,125,410	25,125,410	0	16,334,029	16,334,029	0	8,791,381	8,791,381
1	502000	Steam Expense	0	4,290,073	4,290,073	0	2,788,976	2,788,976	0	1,501,097	1,501,097
1	505000	Electric Expense	0	989,820	989,820	0	643,482	643,482	0	346,338	346,338
1	506000	Miscellaneous Steam Power Generation Expense	148,375	2,704,933	2,853,308	96,251	1,758,477	1,854,728	52,124	946,456	998,580
1	507000	Rent	0	32,798	32,798	0	21,322	21,322	0	11,476	11,476
MAINTENANCE											
1	510000	Supervision & Engineering	0	435,832	435,832	0	283,334	283,334	0	152,498	152,498
1	511000	Structures	0	625,970	625,970	0	406,943	406,943	0	219,027	219,027
1	512000	Boiler Plant	0	5,804,692	5,804,692	0	3,773,630	3,773,630	0	2,031,062	2,031,062
1	513000	Electric Plant	0	1,138,414	1,138,414	0	740,083	740,083	0	398,331	398,331
1	514000	Miscellaneous Steam Plant	0	742,326	742,326	0	482,586	482,586	0	259,740	259,740
TOTAL STEAM POWER GENERATION EXP			148,375	42,164,699	42,313,074	96,251	27,411,270	27,507,521	52,124	14,753,429	14,805,553

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12A
For Twelve Months Ended November 30, 2013		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	SYSTEM			WASHINGTON			IDAHO		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		HYDRAULIC POWER GENERATION EXP. OPERATION									
1	535000	Supervision & Engineering	0	2,078,969	2,078,969	0	1,351,538	1,351,538	0	727,431	727,431
1	536000	Water for Power	0	1,272,045	1,272,045	0	826,956	826,956	0	445,089	445,089
1	537000	Hydraulic Expense	4,113,985	2,821,023	6,935,008	2,537,428	1,833,947	4,371,375	1,576,557	987,076	2,563,633
1	538000	Electric Expense	0	6,641,830	6,641,830	0	4,317,854	4,317,854	0	2,323,976	2,323,976
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	677,081	677,081	0	440,170	440,170	0	236,911	236,911
1	540000	Rent	0	1,262,340	1,262,340	0	820,647	820,647	0	441,693	441,693
1	540100	MT Trust Funds Land Settlement Rents	5,583,910	0	5,583,910	3,633,259	0	3,633,259	1,950,651	0	1,950,651
		MAINTENANCE									
1	541000	Supervision & Engineering	0	559,175	559,175	0	363,520	363,520	0	195,655	195,655
1	542000	Structures	0	1,049,501	1,049,501	0	682,281	682,281	0	367,220	367,220
1	543000	Reservoirs, Dams, & Waterways	0	1,628,071	1,628,071	0	1,058,409	1,058,409	0	569,662	569,662
1	544000	Electric Plant	0	4,004,279	4,004,279	0	2,603,182	2,603,182	0	1,401,097	1,401,097
1	545000	Miscellaneous Hydraulic Plant	0	522,558	522,558	0	339,715	339,715	0	182,843	182,843
		TOTAL HYDRO POWER GENERATION EXP	9,697,895	22,516,872	32,214,767	6,170,687	14,638,219	20,808,906	3,527,208	7,878,653	11,405,861
		OTHER POWER GENERATION EXPENSE: OPERATION									
1	546000	Supervision & Engineering	0	1,261,042	1,261,042	0	819,803	819,803	0	441,239	441,239
1	547000	Fuel	0	97,970,111	97,970,111	0	63,690,369	63,690,369	0	34,279,742	34,279,742
1	548000	Generation Expense	0	2,164,762	2,164,762	0	1,407,312	1,407,312	0	757,450	757,450
1	549000	Miscellaneous Other Power Generation Expense	0	479,906	479,906	0	311,987	311,987	0	167,919	167,919
1	550000	Rent	0	(12,567)	(12,567)	0	(8,170)	(8,170)	0	(4,397)	(4,397)
		MAINTENANCE									
1	551000	Supervision & Engineering	0	1,213,042	1,213,042	0	788,599	788,599	0	424,443	424,443
1	552000	Structures	0	49,917	49,917	0	32,451	32,451	0	17,466	17,466
1	553000	Generating & Electric Equipment	0	1,664,700	1,664,700	0	1,082,221	1,082,221	0	582,479	582,479
1	554000	Miscellaneous Other Power Generation Plant	0	173,901	173,901	0	113,053	113,053	0	60,848	60,848
		TOTAL OTHER POWER GENERATION EXP	0	104,964,814	104,964,814	0	68,237,625	68,237,625	0	36,727,189	36,727,189
		OTHER POWER SUPPLY EXPENSE:									
E-555	555XXX	Purchased Power	10,747,340	205,928,958	216,676,298	0	133,874,416	133,874,416	10,747,340	72,054,542	82,801,882
1	556000	System Control & Load Dispatching	0	944,264	944,264	0	613,866	613,866	0	330,398	330,398
E-557	557XXX	Other Expense	(4,001,133)	144,609,983	140,608,850	2,807,707	94,010,949	96,818,656	(6,808,840)	50,599,034	43,790,194
		TOTAL OTHER POWER SUPPLY EXPENSE	6,746,207	351,483,205	358,229,412	2,807,707	228,499,231	231,306,938	3,938,500	122,983,974	126,922,474
		TOTAL PRODUCTION OPERATING EXP	16,592,477	521,129,590	537,722,067	9,074,645	338,786,345	347,860,990	7,517,832	182,343,245	189,861,077

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended November 30, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	SYSTEM			WASHINGTON			IDAHO		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TRANSMISSION OPERATING EXPENSE:									
		OPERATION									
1	560000	Supervision & Engineering	0	2,427,546	2,427,546	0	1,578,148	1,578,148	0	849,398	849,398
1	561000	Load Dispatching	0	2,374,658	2,374,658	0	1,543,765	1,543,765	0	830,893	830,893
1	562000	Station Expense	0	426,148	426,148	0	277,039	277,039	0	149,109	149,109
1	563000	Overhead Line Expense	0	485,977	485,977	0	315,934	315,934	0	170,043	170,043
1	565000	Transmission of Electricity by Others	0	17,758,413	17,758,413	0	11,544,744	11,544,744	0	6,213,669	6,213,669
1	566000	Miscellaneous Transmission Expense	0	1,960,854	1,960,854	0	1,274,751	1,274,751	0	686,103	686,103
1	567000	Rent	0	107,256	107,256	0	69,727	69,727	0	37,529	37,529
		MAINTENANCE									
1	568000	Supervision & Engineering	1,938	1,841,094	1,843,032	1,938	1,196,895	1,198,833	0	644,199	644,199
1	569000	Structures	16,117	369,961	386,078	15,066	240,512	255,578	1,051	129,449	130,500
1	570000	Station Equipment	543	1,316,960	1,317,503	543	856,156	856,699	0	460,804	460,804
1	571000	Overhead Lines	10,505	1,422,423	1,432,928	7,342	924,717	932,059	3,163	497,706	500,869
1	572000	Underground Lines	0	5,017	5,017	0	3,262	3,262	0	1,755	1,755
1	573000	Service Miscellaneous	43	89,031	89,074	43	57,879	57,922	0	31,152	31,152
		TOTAL TRANSMISSION OPERATING EXP	29,146	30,585,338	30,614,484	24,932	19,883,529	19,908,461	4,214	10,701,809	10,706,023
E-DEPX		Depreciation Expense-Production	0	25,187,520	25,187,520	0	16,374,407	16,374,407	0	8,813,113	8,813,113
E-DEPX		Depreciation Expense-Transmission	0	10,081,492	10,081,492	0	6,553,978	6,553,978	0	3,527,514	3,527,514
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,000,952	1,000,952	0	650,719	650,719	0	350,233	350,233
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(148,202)	0	(148,202)	148,202	0	148,202
99	405930	Amortization of Investment in WNP3 Exch Power	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	99,047	0	99,047	31,743	0	31,743	67,304	0	67,304
99	407312	Amortization of Lancaster Generation	1,360,000	0	1,360,000	1,360,000	0	1,360,000	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicense	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
1	407324	Amortization of CDA CDR Fund	11,065	200,000	211,065	11,065	130,020	141,085	0	69,980	69,980
99	407331	Amortization of BPA Parallel Capacity Support	5,463,438	0	5,463,438	1,908,919	0	1,908,919	3,554,519	0	3,554,519
1	407333	Amortization of CDA Settlement Costs	0	32,719	32,719	0	21,271	21,271	0	11,448	11,448
99	407335	Amortization of ID DSIT	(149,723)	0	(149,723)	0	0	0	(149,723)	0	(149,723)
99	407350	Amortization of WA Renewable Energy Credits	(25,633)	0	(25,633)	(25,633)	0	(25,633)	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	1,599,653	0	1,599,653	881,796	0	881,796	717,857	0	717,857
99	407362	Amortization of LIDAR O&M	719,053	0	719,053	719,053	0	719,053	0	0	0
99	407365	Amortization of Wind Generation	577,869	0	577,869	0	0	0	577,869	0	577,869
99	407380	Amortization of Wartsila Generators	337,788	0	337,788	153,132	0	153,132	184,656	0	184,656
1	407382	Amortization of CDA Settlement - Allocated	0	883,466	883,466	0	574,341	574,341	0	309,125	309,125
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	220,715	0	220,715	169,667	0	169,667	51,048	0	51,048
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	486,375	0	486,375	0	0	0	486,375	0	486,375
99	407450/407499	Amortization of BPA Residential Exchange Credit	(12,149,237)	0	(12,149,237)	(8,388,080)	0	(8,388,080)	(3,761,157)	0	(3,761,157)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(1,435,701)	0	(1,435,701)	(279,744)	0	(279,744)	(1,155,957)	0	(1,155,957)
99	407462	Amortization of Deferred LIDAR O&M	(709,316)	0	(709,316)	(709,316)	0	(709,316)	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(8,415)	(8,415)	0	(5,471)	(5,471)	0	(2,944)	(2,944)
99	407496	Def Palouse Wind & Thornton Sw St	(26,606)	0	(26,606)	(26,606)	0	(26,606)	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	18,884,805	18,884,805	0	12,277,012	12,277,012	0	6,607,793	6,607,793
		TOTAL PIT DEPR/AMRT/NON-FIT TAXES	(894,590)	56,262,539	55,367,949	(1,637,092)	36,576,277	34,939,185	742,502	19,686,262	20,428,764
		TOTAL PRODUCTION & TRANSMISSION EXPEN	15,727,033	607,977,467	623,704,500	7,462,485	395,246,151	402,708,636	8,264,548	212,731,316	220,995,864

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12A
For Twelve Months Ended November 30, 2013		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	SYSTEM			WASHINGTON			IDAHO		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:									
		OPERATION:									
3	580000	Supervision & Engineering	478,843	2,012,056	2,490,899	305,416	1,337,554	1,642,970	173,427	674,502	847,929
3	582000	Station Expense	576,063	61,678	637,741	331,909	41,002	372,911	244,154	20,676	264,830
3	583000	Overhead Line Expense	2,088,455	526,126	2,614,581	1,335,292	349,753	1,685,045	753,163	176,373	929,536
3	584000	Underground Line Expense	1,189,523	0	1,189,523	720,300	0	720,300	469,223	0	469,223
3	585000	Street Light & Signal System Operation Expense	99,940	0	99,940	13,536	0	13,536	86,404	0	86,404
3	586000	Meter Expense	2,399,844	96,005	2,495,849	1,938,056	63,821	2,001,877	461,788	32,184	493,972
3	587000	Customer Installations Expense	551,839	166,153	717,992	294,107	110,454	404,561	257,732	55,699	313,431
3	588000	Miscellaneous Distribution Expense	3,321,308	3,331,724	6,653,032	2,329,541	2,214,830	4,544,371	991,767	1,116,894	2,108,661
3	589000	Rent	3,438	229,097	232,535	3,138	152,297	155,435	300	76,800	77,100
		MAINTENANCE:									
3	590000	Supervision & Engineering	151,118	1,528,881	1,679,999	117,853	1,016,354	1,134,207	33,265	512,527	545,792
3	591000	Structures	329,117	2,985	332,102	178,888	1,984	180,872	150,229	1,001	151,230
3	592000	Station Equipment	853,090	222,713	1,075,803	630,674	148,053	778,727	222,416	74,660	297,076
3	593000	Overhead Lines	8,723,296	55,879	8,779,175	5,521,874	37,147	5,559,021	3,201,422	18,732	3,220,154
3	594000	Underground Lines	1,066,234	0	1,066,234	666,391	0	666,391	399,843	0	399,843
3	595000	Line Transformers	517,351	348,321	865,672	435,792	231,553	667,345	81,559	116,768	198,327
3	596000	Street Light & Signal System Maintenance Exp	792,954	0	792,954	536,627	0	536,627	256,327	0	256,327
3	597000	Meters	29,197	0	29,197	13,597	0	13,597	15,600	0	15,600
3	598000	Miscellaneous Distribution Expense	272,867	184,307	457,174	212,136	122,522	334,658	60,731	61,785	122,516
		TOTAL DISTRIBUTION OPERATING EXP	23,444,477	8,765,925	32,210,402	15,585,127	5,827,324	21,412,451	7,859,350	2,938,601	10,797,951
E-DEPX		Depreciation Expense-Distribution	35,164,085	0	35,164,085	22,234,714	0	22,234,714	12,929,371	0	12,929,371
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	26,997	0	26,997	26,997	0	26,997	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	47,479,396	0	47,479,396	40,743,918	0	40,743,918	6,735,478	0	6,735,478
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	82,670,478	0	82,670,478	63,005,629	0	63,005,629	19,664,849	0	19,664,849
		TOTAL DISTRIBUTION EXPENSES	106,114,955	8,765,925	114,880,880	78,590,756	5,827,324	84,418,080	27,524,199	2,938,601	30,462,800

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12A
For Twelve Months Ended November 30, 2013		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	SYSTEM			WASHINGTON			IDAHO		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	355,290	355,290	0	233,099	233,099	0	122,191	122,191
2	902000	Meter Reading Expenses	3,084,673	108,304	3,192,977	2,706,455	71,056	2,777,511	378,218	37,248	415,466
E-903	903XXX	Customer Records & Collection Expenses	2,013,825	6,729,223	8,743,048	1,313,029	4,414,909	5,727,938	700,796	2,314,314	3,015,110
2	904000	Uncollectible Accounts	555	2,324,342	2,324,897	0	1,524,954	1,524,954	555	799,388	799,943
2	905000	Misc Customer Accounts	0	205,967	205,967	0	135,131	135,131	0	70,836	70,836
TOTAL CUSTOMER ACCOUNTS EXPENSES			5,099,053	9,723,126	14,822,179	4,019,484	6,379,149	10,398,633	1,079,569	3,343,977	4,423,546
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	19,450,962	307,127	19,758,089	14,974,287	201,500	15,175,787	4,476,675	105,627	4,582,302
2	909000	Advertising	8,170	1,166,330	1,174,500	4,765	765,206	769,971	3,405	401,124	404,529
2	910000	Misc Customer Service & Info Exp	0	201,973	201,973	0	132,510	132,510	0	69,463	69,463
TOTAL CUSTOMER SERVICE & INFO EXP			19,459,132	1,675,430	21,134,562	14,979,052	1,099,216	16,078,268	4,480,080	576,214	5,056,294
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	8,207	8,207	0	5,384	5,384	0	2,823	2,823
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	8,207	8,207	0	5,384	5,384	0	2,823	2,823
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	552,678	27,660,473	28,213,151	410,451	18,532,517	18,942,968	142,227	9,127,956	9,270,183
4	921000	Office Supplies & Expenses	188,778	4,017,018	4,205,796	188,778	2,691,402	2,880,180	0	1,325,616	1,325,616
4	922000	Admin Exp Transferred--Credit	0	(100,324)	(100,324)	0	(67,217)	(67,217)	0	(33,107)	(33,107)
4	923000	Outside Services Employed	117,553	10,388,246	10,505,799	117,553	6,960,125	7,077,678	0	3,428,121	3,428,121
4	924000	Property Insurance Premium	0	1,448,758	1,448,758	0	970,668	970,668	0	478,090	478,090
4	925XXX	Injuries and Damages	23,181	3,002,170	3,025,351	24,179	2,011,454	2,035,633	(998)	990,716	989,718
4	926XXX	Employee Pensions and Benefits	28,280	1,210,606	1,238,886	20,881	811,106	831,987	7,399	399,500	406,899
4	927000	Franchise Requirements	5,747	0	5,747	0	0	0	5,747	0	5,747
1	928000	Regulatory Commission Expenses	2,171,089	3,769,257	5,940,346	1,300,316	2,450,394	3,750,710	870,773	1,318,863	2,189,636
4	930000	Miscellaneous General Expenses	132,775	3,077,497	3,210,272	86,650	2,061,923	2,148,573	46,125	1,015,574	1,061,699
4	931000	Rents	30,164	857,541	887,705	20,889	574,552	595,441	9,275	282,989	292,264
4	935000	Maintenance of General Plant	901,672	7,977,560	8,879,232	425,485	5,344,965	5,770,450	476,187	2,632,595	3,108,782
TOTAL ADMIN & GEN OPERATING EXP			4,151,917	63,308,802	67,460,719	2,595,182	42,341,889	44,937,071	1,556,735	20,966,913	22,523,648

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended November 30, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	SYSTEM			WASHINGTON			IDAHO		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	1,447,639	12,612,832	14,060,471	1,023,890	8,450,598	9,474,488	423,749	4,162,234	4,585,983
E-AMTX		Amortization Expense-General Plant - 303000	0	179,617	179,617	0	120,190	120,190	0	59,427	59,427
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	454,890	6,514,377	6,969,267	444,831	4,364,633	4,809,464	10,059	2,149,744	2,159,803
E-AMTX		Amortization Expense-General Plant - 390200, 396200	0	30,503	30,503	0	20,437	20,437	0	10,066	10,066
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	1,902,529	19,337,329	21,239,858	1,468,721	12,955,858	14,424,579	433,808	6,381,471	6,815,279
		TOTAL ADMIN & GENERAL EXPENSES	6,054,446	82,646,131	88,700,577	4,063,903	55,297,747	59,361,650	1,990,543	27,348,384	29,338,927
		TOTAL EXPENSES BEFORE FIT	152,454,619	710,796,286	863,250,905	109,115,680	463,854,971	572,970,651	43,338,939	246,941,315	290,280,254
		NET OPERATING INCOME (LOSS) BEFORE FIT			198,853,361			129,134,423			69,718,938
E-FIT		FEDERAL INCOME TAX --Normal Accrual			37,368,379			26,108,598			11,259,781
E-FIT		DEFERRED FEDERAL INCOME TAX			12,503,558			6,610,706			5,892,852
E-FIT		AMORTIZED ITC - NOXON			(215,616)			(140,172)			(75,444)
		ELECTRIC NET OPERATING INCOME (LOSS)			149,197,040			96,555,291			52,641,749

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.010%	34.990%
E-ALL	2	Number of Customers	100.000%	65.608%	34.392%
E-ALL	3	Direct Distribution Operating Expense	100.000%	66.477%	33.523%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.000%	33.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-12A
For Twelve Months Ended November 30, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	185,985,071	185,985,071	0	120,908,895	120,908,895	0	65,076,176	65,076,176
1	555312	Purchased Power - Lancaster	0	0	0	0	0	0	0	0	0
1	555313	Energy Deviations - Lancaster	0	0	0	0	0	0	0	0	0
99	555380	Cleanwater Purchases - Idaho	10,747,340	0	10,747,340	0	0	0	10,747,340	0	10,747,340
1	555550	Non Monetary - Exchange Power	0	(150,777)	(150,777)	0	(98,020)	(98,020)	0	(52,757)	(52,757)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	19,455,032	19,455,032	0	12,647,716	12,647,716	0	6,807,316	6,807,316
1	555710	Intercompany Purchase	0	639,632	639,632	0	415,825	415,825	0	223,807	223,807
TOTAL ACCOUNT 555			10,747,340	205,928,958	216,676,298	0	133,874,416	133,874,416	10,747,340	72,054,542	82,801,882

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	E-557-12A
For Twelve Months Ended November 30, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	SYSTEM			WASHINGTON			IDAHO		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	5,811,984	5,811,984	0	3,778,371	3,778,371	0	2,033,613	2,033,613
1	557010	Other Power Supply Expense - Financial	0	22,705,824	22,705,824	0	14,761,056	14,761,056	0	7,944,768	7,944,768
1	557150	Fuel - Economic Dispatch	0	70,014,562	70,014,562	0	45,516,467	45,516,467	0	24,498,095	24,498,095
1	557160	Power Supply Expense - Miscellaneous	794,462	371,140	1,165,602	794,462	241,278	1,035,740	0	129,862	129,862
99	557161	Unbilled Add-Ons	(373,986)	0	(373,986)	(280,255)	0	(280,255)	(93,731)	0	(93,731)
1	557170	Broker Fees - Power	0	1,059,991	1,059,991	0	689,100	689,100	0	370,891	370,891
1	557171	REC Broker Fees	45,630	16,552	62,182	45,630	10,760	56,390	0	5,792	5,792
1	557200	Nez Perce	818,702	0	818,702	497,498	0	497,498	321,204	0	321,204
99	557280	Washington ERM Deferred	1,529,951	0	1,529,951	1,529,951	0	1,529,951	0	0	0
99	557270	Other Power Supply Expense - Other Exp	69,368	0	69,368	69,368	0	69,368	0	0	0
99	557290	Washington ERM Amortization	(3,569,956)	0	(3,569,956)	(3,569,956)	0	(3,569,956)	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	1,187,431	0	1,187,431	1,187,431	0	1,187,431	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	(3,922,577)	0	(3,922,577)	0	0	0	(3,922,577)	0	(3,922,577)
99	557390	Idaho PCA Amortization	(3,113,736)	0	(3,113,736)	0	0	0	(3,113,736)	0	(3,113,736)
1	557395	Optional Renewable Power Expense Offset	0	(133,359)	(133,359)	0	(86,697)	(86,697)	0	(46,662)	(46,662)
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	3,123,107	3,123,107	0	2,030,332	2,030,332	0	1,092,775	1,092,775
1	557711	Turbine Gas Bookout Offset	0	(3,123,107)	(3,123,107)	0	(2,030,332)	(2,030,332)	0	(1,092,775)	(1,092,775)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	44,763,289	44,763,289	0	29,100,614	29,100,614	0	15,662,675	15,662,675
TOTAL ACCOUNT 557			(4,001,133)	144,609,983	140,608,850	2,807,707	94,010,949	96,818,656	(6,808,840)	50,599,034	43,790,194

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ACCOUNTING EXPENSES	E-903-12A
For Twelve Months Ended November 30, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records and Collections	2,013,825	6,729,223	8,743,048	1,313,029	4,414,909	5,727,938	700,796	2,314,314	3,015,110
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			2,013,825	6,729,223	8,743,048	1,313,029	4,414,909	5,727,938	700,796	2,314,314	3,015,110

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.608%	34.392%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	65.022%	34.978%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-12A
For Twelve Months Ended November 30, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	374,374	307,127	681,501	289,214	201,500	490,714	85,160	105,627	190,787
99	908600	Public Purpose Tariff Rider Expense Offset	18,391,141	0	18,391,141	14,131,734	0	14,131,734	4,259,407	0	4,259,407
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	434,214	0	434,214	302,106	0	302,106	132,108	0	132,108
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	19,450,962	307,127	19,758,089	14,974,287	201,500	15,175,787	4,476,675	105,627	4,582,302

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.608%	34.392%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-INT-12A
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Twelve Months Ended November 30, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		53.63%	53.63%
2	Cost of Debt		5.606%	5.676%
	Total Weighted Cost		3.006%	3.044%
E-APL	Net Rate Base	1,871,044,913	1,221,685,204	649,359,709
	Interest Deduction for FIT Calculation	56,490,367	36,723,857	19,766,510
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-12A
ELECTRIC FEDERAL INCOME TAXES	
For Twelve Months Ended November 30, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
Calculation of Taxable Operating Income:				
E-OPS	Operating Revenue	1,062,104,266	702,105,074	359,999,192
E-OPS	Less: Operating & Maintenance Expense	703,972,620	460,601,258	243,371,362
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	92,914,084	59,348,463	33,565,621
E-OTX	Less: Taxes Other than FIT	66,364,201	53,020,930	13,343,271
	Net Operating Income Before FIT	198,853,361	129,134,423	69,718,938
E-INT	Less: Interest Expense	56,490,367	36,723,857	19,766,510
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(148,202)	148,202
E-SCM	Plus: Schedule M Adjustments	(35,117,184)	(17,651,366)	(17,465,818)
	Taxable Net Operating Income	107,245,810	74,907,402	32,338,408
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	37,536,034	26,217,591	11,318,443
1	Production Tax Credit	(167,655)	(108,993)	(58,662)
1	Investment Tax Credit - Noxon *	0	0	0
	Total Net Federal Income Tax	37,368,379	26,108,598	11,259,781
E-DTE	Deferred FIT	12,503,558	6,610,706	5,892,852
1	411400 Amortized Investment Tax Credit - Noxon	(215,616)	(140,172)	(75,444)
	Total Net FIT/Deferred FIT	49,656,321	32,579,132	17,077,189

ALLOCATION RATIOS:

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

* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ITEMS	E-SCM-12A
For Twelve Months Ended November 30, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	37,093,610	55,607,294	92,700,904	23,730,432	36,534,961	60,265,393	13,363,178	19,072,333	32,435,511
12	997001 Contributions In Aid of Construction	0	4,038,187	4,038,187	0	2,625,710	2,625,710	0	1,412,477	1,412,477
2	997002 Injuries and Damages	0	(45,000)	(45,000)	0	(29,524)	(29,524)	0	(15,476)	(15,476)
12	997003 Salvage	0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off	(103,282)	0	(103,282)	0	0	0	(103,282)	0	(103,282)
4	997005 FAS106 Current Retiree Medical Accrual	0	4,136,525	4,136,525	0	2,771,472	2,771,472	0	1,365,053	1,365,053
99	997007 Idaho PCA	(7,036,313)	0	(7,036,313)	0	0	0	(7,036,313)	0	(7,036,313)
4	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0	0
1	997009 Rathdrum Turbine Lease	0	(33,828)	(33,828)	0	(21,992)	(21,992)	0	(11,836)	(11,836)
4	997015 Airplane Lease Payments	0	402,000	402,000	0	269,340	269,340	0	132,660	132,660
12	997016 Redemption Expense Amortization	0	1,567,354	1,567,354	0	1,019,125	1,019,125	0	548,229	548,229
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	(8,337,966)	0	(8,337,966)	(4,831,420)	0	(4,831,420)	(3,506,546)	0	(3,506,546)
99	997019 CSS Temporary Service Fees	141,507	0	141,507	21,600	0	21,600	119,907	0	119,907
4	997020 FAS87 Current Pension Accrual	0	(2,698,690)	(2,698,690)	0	(1,808,122)	(1,808,122)	0	(890,568)	(890,568)
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	28,280	0	28,280	20,881	0	20,881	7,399	0	7,399
12	997032 Interest Rate Swaps	0	3,197,495	3,197,495	0	2,079,075	2,079,075	0	1,118,420	1,118,420
4	997033 BPA Residential Exchange	(714,817)	0	(714,817)	(742,028)	0	(742,028)	27,211	0	27,211
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	(368,746)	(368,746)	0	(239,722)	(239,722)	0	(129,024)	(129,024)
99	997043 Washington Deferred Power Costs	(1,959,231)	0	(1,959,231)	(1,959,231)	0	(1,959,231)	0	0	0
1	997044 Non-Monetary Power Costs	0	(150,777)	(150,777)	0	(98,020)	(98,020)	0	(52,757)	(52,757)
1	997045 Section 199 Manufacturing Deduction	0	(5,425,639)	(5,425,639)	0	(3,527,208)	(3,527,208)	0	(1,898,431)	(1,898,431)
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)	209,210	0	209,210	0	0	0	209,210	0	209,210
12	997048 AFUDC	0	(2,840,447)	(2,840,447)	0	(1,846,915)	(1,846,915)	0	(993,532)	(993,532)
11	997049 Tax Depreciation	0	(133,421,474)	(133,421,474)	0	(86,226,296)	(86,226,296)	0	(47,195,178)	(47,195,178)
99	997050 CS2 Levelized Return	486,375	0	486,375	0	0	0	486,375	0	486,375
99	997051 Wind Generation AFUDC - ID	(843,208)	0	(843,208)	0	0	0	(843,208)	0	(843,208)
1	997052 Noxon Spill	0	0	0	0	0	0	0	0	0
4	997053 Renewable Energy Cert Fees	0	43,599	43,599	0	29,211	29,211	0	14,388	14,388
99	997054 Spokane River Relicensing	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
99	997058 Colstrip Settlement	0	0	0	0	0	0	0	0	0

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ITEMS	E-SCM-12A
For Twelve Months Ended November 30, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
99	997059	Spokane River Relicensing PME	73,312	0	73,312	46,316	0	46,316	26,996	0	26,996
1	997061	CDA Fund Settlement	922	16,667	17,589	922	10,835	11,757	0	5,832	5,832
4	997062	Gain on Sale of Office Bldg	0	0	0	0	0	0	0	0	0
1	997063	CDA Lake Settlement	183,093	1,515,120	1,698,213	152,118	984,980	1,137,098	30,975	530,140	561,115
99	997064	Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization - Unbilled Revenue Add-Ins	270,914	0	270,914	302,682	0	302,682	(31,768)	0	(31,768)
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	7,345,078	7,345,078	0	4,746,904	4,746,904	0	2,598,174	2,598,174
4	997081	Deferred Compensation	0	849,622	849,622	0	569,247	569,247	0	280,375	280,375
4	997082	Meal Disallowances	0	338,874	338,874	0	227,046	227,046	0	111,828	111,828
4	997083	Paid Time Off	0	70,403	70,403	0	47,170	47,170	0	23,233	23,233
2	997084	Customer Uncollectibles	0	17,296	17,296	0	11,348	11,348	0	5,948	5,948
99	997088	Deferred O&M Colstrip & CS2	163,952	0	163,952	602,052	0	602,052	(438,100)	0	(438,100)
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	9,737	0	9,737	9,737	0	9,737	0	0	0
99	997092	Smart Grid	1,007,087	0	1,007,087	1,007,087	0	1,007,087	0	0	0
99	997093	EWEB Renewable Energy Credits	(116,346)	0	(116,346)	(116,346)	0	(116,346)	0	0	0
99	997094	Palouse Wind & Thornton	(38,013)	0	(38,013)	(38,013)	0	(38,013)	0	0	0
99	997095	WA REC Deferral	1,309,241	0	1,309,241	1,309,241	0	1,309,241	0	0	0
1	997096	CDA Settlement Costs	0	(25,800)	(25,800)	0	(16,773)	(16,773)	0	(9,027)	(9,027)
99	997097	BPA Parallel Capacity	3,554,519	0	3,554,519	0	0	0	3,554,519	0	3,554,519
		TOTAL SCHEDULE M ADJUSTMENTS	30,747,703	(65,864,887)	(35,117,184)	24,236,782	(41,888,148)	(17,651,366)	6,510,921	(23,976,739)	(17,465,818)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.010%	34.990%
E-ALL	2	Number of Customers	100.000%	65.608%	34.392%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.000%	33.000%
E-ALL	11	Book Depreciation	100.000%	64.627%	35.373%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	65.022%	34.978%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-DTE-12A
ELECTRIC DEFERRED INCOME TAX EXPENSES	
For Twelve Months Ended November 30, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Acct No	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
14	410100	Deferred Federal Income Tax Expense - Allocated	0	9,923,530	9,923,530	0	6,311,067	6,311,067	0	3,612,463	3,612,463
99	410100	Deferred Federal Income Tax Expense - Washington	3,941,012	0	3,941,012	3,941,012	0	3,941,012	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	3,830,788	0	3,830,788	0	0	0	3,830,788	0	3,830,788
	410100	Total	7,771,800	9,923,530	17,695,330	3,941,012	6,311,067	10,252,079	3,830,788	3,612,463	7,443,251
14	411100	Deferred Federal Income Tax Expense - Allocated	0	(384,046)	(384,046)	0	(244,242)	(244,242)	0	(139,804)	(139,804)
99	411100	Deferred Federal Income Tax Expense - Washington	(3,397,131)	0	(3,397,131)	(3,397,131)	0	(3,397,131)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(1,410,595)	0	(1,410,595)	0	0	0	(1,410,595)	0	(1,410,595)
	411100	Total	(4,807,726)	(384,046)	(5,191,772)	(3,397,131)	(244,242)	(3,641,373)	(1,410,595)	(139,804)	(1,550,399)
Total Deferred Federal Income Tax Expense			2,964,074	9,539,484	12,503,558	543,881	6,066,825	6,610,706	2,420,193	3,472,659	5,892,852

E-ALL	14	Net Allocated Schedule M's	100.000%	63.597%	36.403%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-12A
For Twelve Months Ended November 30, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	23,426	23,426	0	15,229	15,229	0	8,197	8,197
1	408140	State Kwh Generation Tax	0	1,351,421	1,351,421	0	878,559	878,559	0	472,862	472,862
1	408150	R&P Property Tax--Production	0	12,227,471	12,227,471	0	7,949,079	7,949,079	0	4,278,392	4,278,392
1	408180	R&P Property Tax--Transmission	0	4,458,861	4,458,861	0	2,898,706	2,898,706	0	1,560,155	1,560,155
1	409100	State Income Tax--Montana & Oregon	0	823,626	823,626	0	535,439	535,439	0	288,187	288,187
TOTAL PRODUCTION & TRANSMISSION			0	18,884,805	18,884,805	0	12,277,012	12,277,012	0	6,607,793	6,607,793
DISTRIBUTION											
99	408110	State Excise Tax	18,697,536	0	18,697,536	18,697,536	0	18,697,536	0	0	0
99	408120	Municipal Occupation & License Tax	20,344,506	0	20,344,506	17,167,967	0	17,167,967	3,176,539	0	3,176,539
99	408160	Miscellaneous State or Local Tax--WA & ID	96	0	96	0	0	0	96	0	96
99	408170	R&P Property Tax--Distribution	7,648,294	0	7,648,294	4,878,415	0	4,878,415	2,769,879	0	2,769,879
99	409100	State Income Tax--Idaho	788,964	0	788,964	0	0	0	788,964	0	788,964
TOTAL DISTRIBUTION			47,479,396	0	47,479,396	40,743,918	0	40,743,918	6,735,478	0	6,735,478
TOTAL TAXES OTHER THAN FIT			47,479,396	18,884,805	66,364,201	40,743,918	12,277,012	53,020,930	6,735,478	6,607,793	13,343,271

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS

ELECTRIC UTILITY PLANT

For Twelve Months Ended November 30, 2013

Average of Monthly Averages Basis

Report ID:
E-PLT-12A

AVISTA UTILITIES

			*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324	CDA Lake CDR Fund - Allocated	0	9,266,667	9,266,667	0	6,024,260	6,024,260	0	3,242,407	3,242,407
1	182325	CDA Lake IPA Fund	0	2,000,000	2,000,000	0	1,300,200	1,300,200	0	699,800	699,800
1	182333	CDA Settlement Costs	0	1,355,433	1,355,433	0	881,167	881,167	0	474,266	474,266
1	182381	CDA Settlement Past Storage	0	35,915,953	35,915,953	0	23,348,961	23,348,961	0	12,566,992	12,566,992
1	302000	Franchises & Consents	602,704	44,049,218	44,651,922	602,704	28,636,397	29,239,101	0	15,412,821	15,412,821
1,4	303000	Misc Intangible Plant- (C-IPL)	153,179	4,678,362	4,831,541	153,179	3,092,718	3,245,897	0	1,585,644	1,585,644
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	2,277,246	33,270,188	35,547,434	2,227,165	22,291,026	24,518,191	50,081	10,979,162	11,029,243
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	2,628,800	2,628,800	0	1,761,296	1,761,296	0	867,504	867,504
TOTAL INTANGIBLE PLANT			3,033,129	133,164,621	136,197,750	2,983,048	87,336,025	90,319,073	50,081	45,828,596	45,878,677
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	3,454,379	3,454,379	0	2,245,692	2,245,692	0	1,208,687	1,208,687
1	311XXX	Structures & Improvements	0	126,891,054	126,891,054	0	82,491,874	82,491,874	0	44,399,180	44,399,180
1	312000	Boiler Plant	0	172,798,703	172,798,703	0	112,336,437	112,336,437	0	60,462,266	60,462,266
1	313000	Generators	0	6,770	6,770	0	4,401	4,401	0	2,369	2,369
1	314000	Turbogenerator Units	0	52,890,161	52,890,161	0	34,383,894	34,383,894	0	18,506,267	18,506,267
1	315000	Accessory Electric Equipment	0	26,358,174	26,358,174	0	17,135,449	17,135,449	0	9,222,725	9,222,725
1	316000	Miscellaneous Power Plant Equipment	0	16,144,887	16,144,887	0	10,495,791	10,495,791	0	5,649,096	5,649,096
TOTAL STEAM PRODUCTION PLANT			0	398,544,128	398,544,128	0	259,093,538	259,093,538	0	139,450,590	139,450,590
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	58,082,204	58,082,204	0	37,759,241	37,759,241	0	20,322,963	20,322,963
1	331XXX	Structures & Improvements	0	44,811,165	44,811,165	0	29,131,738	29,131,738	0	15,679,427	15,679,427
1	332XXX	Reservoirs, Dams, & Waterways	0	131,135,187	131,135,187	0	85,250,985	85,250,985	0	45,884,202	45,884,202
1	333000	Waterwheels, Turbines, & Generators	0	163,025,481	163,025,481	0	105,982,865	105,982,865	0	57,042,616	57,042,616
1	334000	Accessory Electric Equipment	0	35,677,840	35,677,840	0	23,194,164	23,194,164	0	12,483,676	12,483,676
1	335XXX	Miscellaneous Power Plant Equipment	0	8,135,753	8,135,753	0	5,289,053	5,289,053	0	2,846,700	2,846,700
1	336000	Roads, Railroads, & Bridges	0	2,020,755	2,020,755	0	1,313,693	1,313,693	0	707,062	707,062
TOTAL HYDRAULIC PRODUCTION PLANT			0	442,888,385	442,888,385	0	287,921,739	287,921,739	0	154,966,646	154,966,646
OTHER PRODUCTION PLANT:											
1	340200	Land & Land Rights	0	905,168	905,168	0	588,450	588,450	0	316,718	316,718
1	341000	Structures & Improvements	0	16,664,755	16,664,755	0	10,833,757	10,833,757	0	5,830,998	5,830,998
1	342000	Fuel Holders, Producers, & Accessories	0	21,170,228	21,170,228	0	13,762,765	13,762,765	0	7,407,463	7,407,463
1	343000	Prime Movers	0	23,862,047	23,862,047	0	15,512,717	15,512,717	0	8,349,330	8,349,330
1	344000	Generators	0	205,566,422	205,566,422	0	133,638,731	133,638,731	0	71,927,691	71,927,691
1	344010	Generators - Solar	0	149,669	149,669	0	97,300	97,300	0	52,369	52,369
1	345000	Accessory Electric Equipment	0	18,700,810	18,700,810	0	12,157,397	12,157,397	0	6,543,413	6,543,413
1	345010	Accessory Electric Equipment - Solar	0	33,209	33,209	0	21,589	21,589	0	11,620	11,620
1	346000	Miscellaneous Power Plant Equipment	0	1,732,061	1,732,061	0	1,126,013	1,126,013	0	606,048	606,048
TOTAL OTHER PRODUCTION PLANT			0	288,784,369	288,784,369	0	187,738,719	187,738,719	0	101,045,650	101,045,650
TOTAL PRODUCTION PLANT			0	1,130,216,882	1,130,216,882	0	734,753,996	734,753,996	0	395,462,886	395,462,886

RESULTS OF OPERATIONS

ELECTRIC UTILITY PLANT

For Twelve Months Ended November 30, 2013

Average of Monthly Averages Basis

Report ID:
E-PLT-12A

AVISTA UTILITIES

			*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	19,540,128	19,540,128	0	12,703,037	12,703,037	0	6,837,091	6,837,091
1	352XXX	Structures & Improvements	0	17,510,167	17,510,167	0	11,383,360	11,383,360	0	6,126,807	6,126,807
1	353000	Station Equipment	0	215,517,236	215,517,236	0	140,107,755	140,107,755	0	75,409,481	75,409,481
1	354000	Towers & Fixtures	0	17,123,810	17,123,810	0	11,132,189	11,132,189	0	5,991,621	5,991,621
1	355000	Poles & Fixtures	0	156,171,535	156,171,535	0	101,527,115	101,527,115	0	54,644,420	54,644,420
1	356000	Overhead Conductors & Devices	0	117,432,043	117,432,043	0	76,342,571	76,342,571	0	41,089,472	41,089,472
1	357000	Underground Conduit	0	2,634,601	2,634,601	0	1,712,754	1,712,754	0	921,847	921,847
1	358000	Underground Conductors & Devices	0	2,330,126	2,330,126	0	1,514,815	1,514,815	0	815,311	815,311
1	359000	Roads & Trails	0	1,907,819	1,907,819	0	1,240,273	1,240,273	0	667,546	667,546
TOTAL TRANSMISSION PLANT			0	550,167,465	550,167,465	0	357,663,869	357,663,869	0	192,503,596	192,503,596
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	2,180,611	0	2,180,611	425,257	0	425,257	1,755,354	0	1,755,354
99	361000	Structures & Improvements	18,019,495	0	18,019,495	12,765,449	0	12,765,449	5,254,046	0	5,254,046
99	362000	Station Equipment	113,991,343	0	113,991,343	75,646,262	0	75,646,262	38,345,081	0	38,345,081
99	364000	Poles, Towers, & Fixtures	269,643,057	0	269,643,057	168,372,071	0	168,372,071	101,270,986	0	101,270,986
99	365000	Overhead Conductors & Devices	180,088,686	0	180,088,686	112,944,114	0	112,944,114	67,144,572	0	67,144,572
99	366000	Underground Conduit	85,978,582	0	85,978,582	54,636,763	0	54,636,763	31,341,819	0	31,341,819
99	367000	Underground Conductors & Devices	144,133,167	0	144,133,167	92,457,588	0	92,457,588	51,675,579	0	51,675,579
99	368000	Line Transformers	203,065,901	0	203,065,901	135,909,124	0	135,909,124	67,156,777	0	67,156,777
99	369XXX	Services	133,484,140	0	133,484,140	86,082,725	0	86,082,725	47,401,415	0	47,401,415
99	370000	Meters	47,971,907	0	47,971,907	26,799,448	0	26,799,448	21,172,459	0	21,172,459
99	373XXX	Street Light & Signal Systems	37,866,271	0	37,866,271	23,267,462	0	23,267,462	14,598,809	0	14,598,809
TOTAL DISTRIBUTION PLANT			1,241,007,791	0	1,241,007,791	792,647,201	0	792,647,201	448,360,590	0	448,360,590
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,090,082	3,108,652	4,198,734	381,429	2,082,797	2,464,226	708,653	1,025,855	1,734,508
4	390XXX	Structures & Improvements	12,828,342	58,177,497	71,005,839	6,287,021	38,978,923	45,265,944	6,541,321	19,198,574	25,739,895
4	391XXX	Office Furniture & Equipment	2,385,385	39,289,111	41,674,496	2,363,831	26,323,704	28,687,535	21,554	12,965,407	12,986,961
4	392XXX	Transportation Equipment	14,395,225	8,992,552	23,387,777	10,289,414	6,025,010	16,314,424	4,105,811	2,967,542	7,073,353
4	393000	Stores Equipment	278,367	1,883,249	2,161,616	121,763	1,261,777	1,383,540	156,604	621,472	778,076
4	394000	Tools, Shop & Garage Equipment	1,540,709	8,333,888	9,874,597	1,161,096	5,583,705	6,744,801	379,613	2,750,183	3,129,796
4	395000	Laboratory Equipment	258,133	1,056,677	1,314,810	173,372	707,974	881,346	84,761	348,703	433,464
4	396XXX	Power Operated Equipment	29,029,097	11,061,200	40,090,297	18,008,059	7,411,004	25,419,063	11,021,038	3,650,196	14,671,234
4	397XXX	Communications Equipment	16,272,258	57,022,607	73,294,865	10,158,545	38,205,147	48,363,692	6,113,713	18,817,460	24,931,173
4	398000	Miscellaneous Equipment	3,523	351,115	354,638	1,183	235,247	236,430	2,340	115,868	118,208
TOTAL GENERAL PLANT			78,081,121	189,276,548	267,357,669	48,945,713	126,815,288	175,761,001	29,135,408	62,461,260	91,596,668
TOTAL PLANT IN SERVICE			1,322,122,041	2,002,825,516	3,324,947,557	844,575,962	1,306,569,178	2,151,145,140	477,546,079	696,256,338	1,173,802,417

RESULTS OF OPERATIONS

ELECTRIC UTILITY PLANT

For Twelve Months Ended November 30, 2013

Average of Monthly Averages Basis

Report ID:
E-PLT-12A

AVISTA UTILITIES

			*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	0	(281,238,925)	(281,238,925)	0	(182,833,425)	(182,833,425)	0	(98,405,500)	(98,405,500)
E-ADEP		Hydro Production Plant	0	(118,915,298)	(118,915,298)	0	(77,306,835)	(77,306,835)	0	(41,608,463)	(41,608,463)
E-ADEP		Other Production Plant	0	(80,749,875)	(80,749,875)	0	(52,495,494)	(52,495,494)	0	(28,254,381)	(28,254,381)
E-ADEP		Transmission Plant	0	(186,998,968)	(186,998,968)	0	(121,568,029)	(121,568,029)	0	(65,430,939)	(65,430,939)
E-ADEP		Distribution Plant	(378,464,708)	0	(378,464,708)	(234,857,753)	0	(234,857,753)	(143,606,955)	0	(143,606,955)
E-ADEP		General Plant	(22,590,823)	(65,327,378)	(87,918,201)	(13,261,629)	(43,769,343)	(57,030,972)	(9,329,194)	(21,558,035)	(30,887,229)
TOTAL ACCUMULATED DEPRECIATION			(401,055,531)	(733,230,444)	(1,134,285,975)	(248,119,382)	(477,973,126)	(726,092,508)	(152,936,149)	(255,257,318)	(408,193,467)
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(7,508,876)	(7,508,876)	0	(4,881,520)	(4,881,520)	0	(2,627,356)	(2,627,356)
E-AAMT		Distribution-Franchises/Misc Intangibles	(106,368)	0	(106,368)	(106,368)	0	(106,368)	0	0	0
E-AAMT		General Plant - 303000	0	(116,631)	(116,631)	0	(77,320)	(77,320)	0	(39,311)	(39,311)
E-AAMT		Miscellaneous IT Intangible Plant - 3031XX	(651,682)	(17,341,260)	(17,992,942)	(644,292)	(11,618,643)	(12,262,935)	(7,390)	(5,722,617)	(5,730,007)
E-AAMT		General Plant - 390200, 396200	(120,874)	(172,282)	(293,156)	(117,279)	(115,429)	(232,708)	(3,595)	(56,853)	(60,448)
TOTAL ACCUMULATED AMORTIZATION			(878,924)	(25,139,049)	(26,017,973)	(867,939)	(16,692,912)	(17,560,851)	(10,985)	(8,446,137)	(8,457,122)
TOTAL ACCUMULATED DEPRAMORT			(401,934,455)	(758,369,493)	(1,160,303,948)	(248,987,321)	(494,666,038)	(743,653,359)	(152,947,134)	(263,703,455)	(416,650,589)
NET ELECTRIC UTILITY PLANT before DFIT			920,187,586	1,244,456,023	2,164,643,609	595,588,641	811,903,140	1,407,491,781	324,598,945	432,552,883	757,151,828
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	(330,069)	(330,069)	0	(214,578)	(214,578)	0	(115,491)	(115,491)
12		ADFIT - Electric Plant In Service (282900)	0	(286,746,649)	(286,746,649)	0	(186,448,406)	(186,448,406)	0	(100,298,243)	(100,298,243)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(29,313,497)	(29,313,497)	0	(19,640,043)	(19,640,043)	0	(9,673,454)	(9,673,454)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(394,699)	(394,699)	0	(264,448)	(264,448)	0	(130,251)	(130,251)
1		ADFIT - LakeCDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(12,570,583)	(12,570,583)	0	(8,172,136)	(8,172,136)	0	(4,398,447)	(4,398,447)
1		ADFIT - CDA Settlement Costs (283333)	0	342,284	342,284	0	222,519	222,519	0	119,765	119,765
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(4,425,104)	(4,425,104)	0	(2,877,291)	(2,877,291)	0	(1,547,813)	(1,547,813)
TOTAL ACCUMULATED DFIT			0	(333,438,317)	(333,438,317)	0	(217,394,383)	(217,394,383)	0	(116,043,934)	(116,043,934)
NET ELECTRIC UTILITY PLANT			920,187,586	911,017,706	1,831,205,292	595,588,641	594,508,757	1,190,097,398	324,598,945	316,508,949	641,107,894
ALLOCATION RATIOS:											
E-ALL	1	Production/Transmission Ratio		100.000%			65.010%			34.990%	
E-ALL	4	Jurisdictional 4-Factor Ratio		100.000%			67.000%			33.000%	
E-ALL	12	Net Electric Plant (before DFIT)		100.000%			65.022%			34.978%	
E-ALL	99	Not Allocated		0.000%			0.000%			0.000%	

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ADJUSTMENTS TO NET PLANT	E-APL-12A
For Twelve Months Ended November 30, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	920,187,586	911,017,706	1,831,205,292	595,588,641	594,508,757	1,190,097,398	324,598,945	316,508,949	641,107,894
	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	(960,537)	0	(960,537)	960,537	0	960,537
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)	(2,616,488)	0	(2,616,488)	(838,539)	0	(838,539)	(1,777,949)	0	(1,777,949)
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)	7,006,025	0	7,006,025	4,493,611	0	4,493,611	2,512,414	0	2,512,414
99	ADFIT - Kettle Falls Disallowed (190420)	308,165	0	308,165	308,165	0	308,165	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)	1,158,353	0	1,158,353	0	0	0	1,158,353	0	1,158,353
99	ADFIT - Boulder Park Disallowed (190040)	504,576	0	504,576	0	0	0	504,576	0	504,576
99	Investment in WNP3 Exchange Power (124900, 124930)	15,312,300	0	15,312,300	15,312,300	0	15,312,300	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(2,751,887)	0	(2,751,887)	(2,751,887)	0	(2,751,887)	0	0	0
99	CDA Lake Settlement - WA (182382)	1,140,886	0	1,140,886	1,140,886	0	1,140,886	0	0	0
99	CDA Lake Settlement - ID (186382)	227,149	0	227,149	0	0	0	227,149	0	227,149
99	ADFIT - CDA Lake Settlement - Direct (283382)	(478,813)	0	(478,813)	(399,311)	0	(399,311)	(79,502)	0	(79,502)
99	CDA CDR Fund - Direct (182324)	82,988	0	82,988	82,988	0	82,988	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	589,555	0	589,555	547,046	0	547,046	42,509	0	42,509
99	ADFIT - Spokane River Relicensing (283322)	(206,320)	0	(206,320)	(191,447)	0	(191,447)	(14,873)	0	(14,873)
99	Spokane River PM&Es (182323)	545,340	0	545,340	347,370	0	347,370	197,970	0	197,970
99	ADFIT - Spokane River PM&Es (283323)	(190,893)	0	(190,893)	(121,604)	0	(121,604)	(69,289)	0	(69,289)
99	Montana Riverbed Settlement (186360)	3,626,830	0	3,626,830	2,424,550	0	2,424,550	1,202,280	0	1,202,280
99	ADFIT - Montana Riverbed Settlement (283365)	(1,269,390)	0	(1,269,390)	(848,593)	0	(848,593)	(420,797)	0	(420,797)
99	Lancaster Generation (182312)	3,400,000	0	3,400,000	3,400,000	0	3,400,000	0	0	0
99	ADFIT - Lancaster Generation (283312)	(1,190,000)	0	(1,190,000)	(1,190,000)	0	(1,190,000)	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)	(1,090,049)	(1,139)	(1,091,188)	(335,843)	(763)	(336,606)	(754,206)	(376)	(754,582)
99	Customer Deposits (235199)	(1,237,735)	0	(1,237,735)	(1,237,735)	0	(1,237,735)	0	0	0
C-WKC	Working Capital	16,543,875	7,755,645	24,299,520	16,543,875	0	16,543,875	0	7,755,645	7,755,645
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	32,085,115	7,754,506	39,839,621	31,588,569	(763)	31,587,806	496,546	7,755,269	8,251,815
	NET RATE BASE	952,272,701	918,772,212	1,871,044,913	627,177,210	594,507,994	1,221,685,204	325,095,491	324,264,218	649,359,709

ALLOCATION RATIOS

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12A
For Twelve Months Ended November 30, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	7,915,698	7,915,698			7,915,698	7,915,698		5,145,995	5,145,995		2,769,703	2,769,703	
1	Hydro (ED-AN)	8,135,694	8,135,694			8,135,694	8,135,694		5,289,015	5,289,015		2,846,679	2,846,679	
1	Other (ED-AN)	9,136,128	9,136,128			9,136,128	9,136,128		5,939,397	5,939,397		3,196,731	3,196,731	
Total Electric Production		25,187,520	25,187,520			25,187,520	25,187,520		16,374,407	16,374,407		8,813,113	8,813,113	
Electric Transmission														
1	ED-AN	10,081,492	10,081,492			10,081,492	10,081,492		6,553,978	6,553,978		3,527,514	3,527,514	
Total Electric Transmission		10,081,492	10,081,492			10,081,492	10,081,492		6,553,978	6,553,978		3,527,514	3,527,514	
Electric Distribution														
	ED-ID	12,929,371	12,929,371			12,929,371	12,929,371					12,929,371	12,929,371	
	ED-WA	22,234,714	22,234,714			22,234,714	22,234,714	22,234,714		22,234,714				
Total Electric Distribution		35,164,085	35,164,085			35,164,085	35,164,085	22,234,714		22,234,714		12,929,371	12,929,371	
Gas Underground Storage														
	GD-AN	547,150		547,150										
	GD-OR	113,320			113,320									
Total Gas Underground Storage		660,470		547,150	113,320									
Gas Distribution														
	GD-AN	61,261		61,261										
	GD-ID	3,920,962		3,920,962										
	GD-WA	7,784,601		7,784,601										
	GD-OR	3,961,626			3,961,626									
Total Gas Distribution		15,728,450		11,766,824	3,961,626									
General Plant														
4	ED-AN	2,553,077	2,553,077				2,553,077		1,710,562	1,710,562		842,515	842,515	
	ED-ID	176,163	176,163			176,163	176,163				176,163		176,163	
	ED-WA	893,396	893,396			893,396	893,396	893,396		893,396				
7,4	CD-AA	13,150,076	9,513,554	2,551,246	1,085,276		9,513,554		6,374,081	6,374,081		3,139,473	3,139,473	
9,4	CD-AN	689,465	546,201	143,264			546,201		365,955	365,955		180,246	180,246	
9	CD-ID	312,526	247,586	64,940		247,586	247,586				247,586		247,586	
9	CD-WA	164,721	130,494	34,227		130,494	130,494	130,494		130,494				
8	GD-AA	158,707		111,603	47,104									
	GD-AN	35,674		35,674										
	GD-ID	52,000		52,000										
	GD-WA	214,868		214,868										
	GD-OR	254,471			254,471									
Total General Plant		18,655,144	14,060,471	3,207,822	1,386,851	1,447,639	12,612,832	14,060,471	1,023,890	8,450,598	9,474,488	423,749	4,162,234	4,585,983
Total Depreciation Expense		105,477,161	84,493,568	15,521,796	5,461,797	36,611,724	47,881,844	84,493,568	23,258,604	31,378,983	54,637,587	13,353,120	16,502,861	29,855,981

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

RESULTS OF OPERATIONS

ELECTRIC AMORTIZATION EXPENSE
 For Twelve Months Ended November 30, 2013
 Average of Monthly Averages Basis

Report ID:
 E-AMTX-12A

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000)	ED-AN	918,399	918,399		918,399	918,399		597,051	597,051		321,348	321,348	
1	Misc Intangible Plt (303000)	ED-AN	82,553	82,553		82,553	82,553		53,668	53,668		28,885	28,885	
Total Production/Transmission			1,000,952	1,000,952		1,000,952	1,000,952		650,719	650,719		350,233	350,233	
Distribution														
	Franchises (302000)	ED-WA	24,153	24,153		24,153	24,153	24,153		24,153				
	Misc Intangible Plt (303000)	ED-WA	2,844	2,844		2,844	2,844	2,844		2,844				
Total Distribution			26,997	26,997		26,997	26,997	26,997		26,997				
General Plant - 303000														
7,4		CD-AA	237,621	171,909	46,101	19,611			115,179	115,179		56,730	56,730	
9,1		CD-AN	9,729	7,708	2,021		7,708		5,011	5,011		2,697	2,697	
		GD-ID	4,058		4,058									
		GD-WA	23,548		23,548									
		GD-OR	7,778			7,778								
Total General Plant - 303000			282,734	179,617	75,728	27,389		179,617	120,190	120,190		59,427	59,427	
Miscellaneous IT Intangible Plant - 3031XX														
7,4		CD-AA	8,753,239	6,332,618	1,698,216	722,405			4,242,854	4,242,854		2,089,764	2,089,764	
9,4		CD-AN	5,489	4,349	1,140		4,349		2,914	2,914		1,435	1,435	
9,4		CD-ID	6,705	5,312	1,393		5,312				5,312		5,312	
4		ED-AN	177,410	177,410			177,410		118,865	118,865		58,545	58,545	
		ED-ID	4,747	4,747			4,747				4,747		4,747	
		ED-WA	444,831	444,831			444,831	444,831		444,831				
8		GD-AA	441,540		310,491	131,049								
		GD-AN	2,353		2,353									
		GD-OR	250			250								
Total Miscellaneous IT Intangible Plt - 3031XX			9,836,564	6,969,267	2,013,593	853,704		454,890	4,364,633	4,809,464		10,059	2,149,744	2,159,803
Gas Underground Storage														
		GD-AN	228		228									
Total Gas Underground Storage			228		228									
General Plant - 390200, 396200														
7,4		CD-AA	28,856	20,876	5,599	2,381			13,987	13,987		6,889	6,889	
4		ED-AN	9,627	9,627			9,627		6,450	6,450		3,177	3,177	
		GD-OR	3,251			3,251								
Total General Plant - 390200, 396200			41,734	30,503	5,599	5,632		30,503	20,437	20,437		10,066	10,066	
Total Amortization Expense			11,189,209	8,207,336	2,095,148	886,725		481,887	5,155,979	5,627,807		10,059	2,569,470	2,579,529

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-12A
For Twelve Months Ended November 30, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	(281,238,925)	(281,238,925)			(281,238,925)	(281,238,925)		(182,833,425)	(182,833,425)		(98,405,500)	(98,405,500)	
1	Hydro (ED-AN)	(118,915,298)	(118,915,298)			(118,915,298)	(118,915,298)		(77,306,835)	(77,306,835)		(41,608,463)	(41,608,463)	
1	Other (ED-AN)	(80,749,875)	(80,749,875)			(80,749,875)	(80,749,875)		(52,495,494)	(52,495,494)		(28,254,381)	(28,254,381)	
Total Electric Production		(480,904,098)	(480,904,098)			(480,904,098)	(480,904,098)		(312,635,754)	(312,635,754)		(168,268,344)	(168,268,344)	
Electric Transmission														
1	ED-AN	(186,998,968)	(186,998,968)			(186,998,968)	(186,998,968)		(121,568,029)	(121,568,029)		(65,430,939)	(65,430,939)	
Total Electric Transmission		(186,998,968)	(186,998,968)			(186,998,968)	(186,998,968)		(121,568,029)	(121,568,029)		(65,430,939)	(65,430,939)	
Electric Distribution														
	ED-ID	(143,606,955)	(143,606,955)			(143,606,955)	(143,606,955)					(143,606,955)	(143,606,955)	
	ED-WA	(234,857,753)	(234,857,753)			(234,857,753)	(234,857,753)		(234,857,753)	(234,857,753)				
Total Electric Distribution		(378,464,708)	(378,464,708)			(378,464,708)	(378,464,708)		(234,857,753)	(234,857,753)		(143,606,955)	(143,606,955)	
Gas Underground Storage														
	GD-AN	(12,655,345)		(12,655,345)										
	GD-OR	(453,285)				(453,285)								
Total Gas Underground Storage		(13,108,630)		(12,655,345)	(453,285)									
Gas Distribution														
	GD-AN	(1,469,686)		(1,469,686)										
	GD-ID	(53,713,166)		(53,713,166)										
	GD-WA	(107,131,129)		(107,131,129)										
	GD-OR	(88,404,132)				(88,404,132)								
Total Gas Distribution		(250,718,113)		(162,313,981)	(88,404,132)									
General Plant														
4	ED-AN	(34,799,433)	(34,799,433)				(34,799,433)		(23,315,620)	(23,315,620)		(11,483,813)	(11,483,813)	
	ED-ID	(5,709,303)	(5,709,303)			(5,709,303)	(5,709,303)				(5,709,303)		(5,709,303)	
	ED-WA	(11,483,725)	(11,483,725)			(11,483,725)	(11,483,725)	(11,483,725)						
7,4	CD-AA	(30,136,268)	(21,802,385)	(5,846,737)	(2,487,146)	(21,802,385)	(21,802,385)		(14,607,598)	(14,607,598)		(7,194,787)	(7,194,787)	
9,4	CD-AN	(11,014,201)	(8,725,560)	(2,288,641)		(8,725,560)	(8,725,560)		(5,846,125)	(5,846,125)		(2,879,435)	(2,879,435)	
9	CD-ID	(4,569,358)	(3,619,891)	(949,467)		(3,619,891)	(3,619,891)				(3,619,891)		(3,619,891)	
9	CD-WA	(2,244,233)	(1,777,904)	(466,329)		(1,777,904)	(1,777,904)	(1,777,904)		(1,777,904)				
8	GD-AA	(1,382,972)		(972,506)	(410,466)									
	GD-AN	(1,431,482)		(1,431,482)										
	GD-ID	(1,062,277)		(1,062,277)										
	GD-WA	(2,522,506)		(2,522,506)										
	GD-OR	(3,657,001)			(3,657,001)									
Total General Plant		(110,012,759)	(87,918,201)	(15,539,945)	(6,554,613)	(22,590,823)	(65,327,378)	(87,918,201)	(13,261,629)	(43,769,343)	(57,030,972)	(9,329,194)	(21,558,035)	(30,887,229)
Total Accumulated Depreciation		(1,420,207,276)	(1,134,285,975)	(190,509,271)	(95,412,030)	(401,055,531)	(733,230,444)	(1,134,285,975)	(248,119,382)	(477,973,126)	(726,092,508)	(152,936,149)	(255,257,318)	(408,193,467)

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAMT-12A
For Twelve Months Ended November 30, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****					
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total			
Production/Transmission																
1	Franchises (302000)	ED-AN	(6,850,420)	(6,850,420)			(6,850,420)		(4,453,458)	(4,453,458)		(2,396,962)	(2,396,962)			
1	Misc Intangible PIt (303000)	ED-AN	(658,456)	(658,456)			(658,456)		(428,062)	(428,062)		(230,394)	(230,394)			
Total Production/Transmission			(7,508,876)	(7,508,876)			(7,508,876)		(4,881,520)	(4,881,520)		(2,627,356)	(2,627,356)			
Distribution																
	Franchises (302000)	ED-WA	(82,840)	(82,840)			(82,840)		(82,840)	(82,840)						
	Misc Intangible PIt (303000)	ED-WA	(23,528)	(23,528)			(23,528)		(23,528)	(23,528)						
Total Distribution			(106,368)	(106,368)			(106,368)		(106,368)	(106,368)						
General Plant - 303000																
7,4		CD-AA	(104,078)	(75,296)	(20,192)	(8,590)										
9,1		CD-AN	(52,177)	(41,335)	(10,842)		(75,296)	(75,296)	(50,448)	(50,448)		(24,848)	(24,848)			
		GD-ID	(44,661)		(44,661)		(41,335)	(41,335)	(26,872)	(26,872)		(14,463)	(14,463)			
		GD-WA	(87,905)		(87,905)											
		GD-OR	(51,931)			(51,931)										
Total General Plant - 303000			(340,752)	(116,631)	(163,600)	(60,521)		(116,631)	(116,631)	(77,320)	(77,320)		(39,311)	(39,311)		
Miscellaneous IT Intangible Plant - 3031XX																
7,4		CD-AA	(23,281,006)	(16,842,877)	(4,516,748)	(1,921,381)		(16,842,877)		(11,284,727)	(11,284,727)		(5,558,150)	(5,558,150)		
9,4		CD-AN	(1,491)	(1,181)	(310)		(1,181)	(1,181)	(791)	(791)		(390)	(390)			
9		CD-ID	(2,104)	(1,667)	(437)			(1,667)				(1,667)	(1,667)			
4		ED-AN	(497,202)	(497,202)			(497,202)	(497,202)	(333,125)	(333,125)		(164,077)	(164,077)			
		ED-ID	(5,723)	(5,723)			(5,723)	(5,723)				(5,723)	(5,723)			
		ED-WA	(644,292)	(644,292)			(644,292)	(644,292)	(644,292)	(644,292)						
8		GD-AA	(969,130)		(681,492)	(287,638)										
		GD-AN	(8,733)		(8,733)											
		GD-OR	(2,773)			(2,773)										
Total Miscellaneous IT Intangible Plant - 3031XX			(25,412,454)	(17,992,942)	(5,207,720)	(2,211,792)		(651,682)	(17,341,260)	(17,992,942)	(644,292)	(11,618,643)	(12,262,935)	(7,390)	(5,722,617)	(5,730,007)
Gas Underground Storage																
		GD-AN	(239,499)		(239,499)											
Total Gas Underground Storage			(239,499)		(239,499)											
General Plant - 390200, 396200																
7,4		CD-AA	(171,017)	(123,724)	(33,179)	(14,114)		(123,724)		(82,895)	(82,895)		(40,829)	(40,829)		
9		CD-ID	(4,538)	(3,595)	(943)		(3,595)	(3,595)				(3,595)	(3,595)			
9		CD-WA	(8,332)	(6,601)	(1,731)		(6,601)	(6,601)	(6,601)	(6,601)						
4		ED-AN	(48,558)	(48,558)			(48,558)	(48,558)	(32,534)	(32,534)		(16,024)	(16,024)			
		ED-WA	(110,678)	(110,678)			(110,678)	(110,678)	(110,678)	(110,678)						
		GD-WA	(1,863)		(1,863)											
		GD-OR	(50,332)			(50,332)										
Total General Plant - 390200, 396200			(395,318)	(293,156)	(37,716)	(64,446)		(120,874)	(172,282)	(293,156)	(117,279)	(115,429)	(232,708)	(3,595)	(56,853)	(60,448)
Total Accumulated Amortization			(34,003,267)	(26,017,973)	(5,648,535)	(2,336,759)		(878,924)	(25,139,049)	(26,017,973)	(867,939)	(16,692,912)	(17,560,851)	(10,985)	(8,446,137)	(8,467,122)

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended November 30, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
			Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	393,580	8,527	362,279	22,774	393,580	0	0	0	0	0	0	
99		GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	477,164	0	0	
99		GD-OR / AS	559,138	0	0	0	0	0	0	0	559,138	0	559,138	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	3,939,110	0	0	2,849,788	2,849,788	0	0	764,227	764,227	325,095	325,095	
9		CD-WA / ID / AN	1,205,950	372,902	346,374	236,090	955,366	97,809	90,851	61,924	250,584	0	0	
		TOTAL ACCOUNT	6,574,942	381,429	708,653	3,108,652	4,198,734	574,973	90,851	826,151	1,491,975	559,138	325,095	884,233
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	6,536,914	776,738	2,101,592	3,658,584	6,536,914	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,120,299	0	0	0	0	2,120,299	0	0	2,120,299	0	0	
99		GD-OR / AS	3,497,034	0	0	0	0	0	0	0	3,497,034	0	3,497,034	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	66,876,266	0	0	48,382,304	48,382,304	0	0	12,974,664	12,974,664	5,519,298	5,519,298	
9		CD-WA / ID / AN	20,306,005	5,510,283	4,439,729	6,136,608	16,086,620	1,445,301	1,164,503	1,609,581	4,219,385	0	0	
		TOTAL ACCOUNT	99,336,518	6,287,021	6,541,321	58,177,496	71,005,838	3,565,600	1,164,503	14,584,245	19,314,348	3,497,034	5,519,298	9,016,332
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	7,879,465	2,363,831	14,649	5,500,985	7,879,465	0	0	0	0	0	0	
99		GD-WA / ID / AN	6,650	0	0	0	0	0	0	6,650	6,650	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	470,175	0	0	0	0	0	0	330,627	330,627	139,548	139,548	
7		CD-AA	46,609,721	0	0	33,720,269	33,720,269	0	0	9,042,752	9,042,752	3,846,700	3,846,700	
9		CD-WA / ID / AN	94,371	0	6,905	67,857	74,762	0	1,811	17,798	19,609	0	0	
		TOTAL ACCOUNT	55,060,382	2,363,831	21,554	39,289,111	41,674,496	0	1,811	9,397,827	9,399,638	3,986,248	3,986,248	
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	19,248,854	8,810,895	3,372,673	7,065,286	19,248,854	0	0	0	0	0	0	
99		GD-WA / ID / AN	7,823,885	0	0	0	0	4,956,664	1,633,091	1,234,130	7,823,885	0	0	
99		GD-OR / AS	2,685,616	0	0	0	0	0	0	0	2,685,616	0	2,685,616	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	529,797	0	0	383,287	383,287	0	0	102,786	102,786	43,724	43,724	
9		CD-WA / ID / AN	4,740,708	1,478,518	733,138	1,543,980	3,755,636	387,803	192,296	404,973	985,072	0	0	
		TOTAL ACCOUNT	35,028,860	10,289,413	4,105,811	8,992,553	23,387,777	5,344,467	1,825,387	1,741,889	8,911,743	2,685,616	43,724	2,729,340

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended November 30, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
			Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	395,329	10,739	14,745	369,845	395,329	0	0	0	0	0	0	
99		GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	0	0	0	
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	57,227	0	57,227	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	2,229,571	111,024	141,859	1,513,405	1,766,288	29,121	37,209	396,953	463,283	0	0	
		TOTAL ACCOUNT	2,766,398	121,763	156,604	1,883,250	2,161,617	113,392	37,209	396,953	547,554	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,229,769	1,116,889	355,277	1,757,603	3,229,769	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,727,229	0	0	0	0	1,865,504	443,167	418,558	2,727,229	0	0	
99		GD-OR / AS	911,432	0	0	0	0	0	0	0	911,432	0	911,432	
8		GD-AA	1,355,172	0	0	0	0	0	0	952,957	0	402,215	402,215	
7		CD-AA	8,773,282	0	0	6,347,119	6,347,119	0	0	1,702,104	1,702,104	0	724,059	724,059
9		CD-WA / ID / AN	375,797	44,208	24,337	229,166	297,711	11,595	6,383	60,108	78,086	0	0	
		TOTAL ACCOUNT	17,372,681	1,161,097	379,614	8,333,888	9,874,599	1,877,099	449,550	3,133,727	5,460,376	911,432	1,126,274	2,037,706
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	927,079	165,347	82,199	679,533	927,079	0	0	0	0	0	0	
99		GD-WA / ID / AN	173,211	0	0	0	0	56,367	18,383	98,461	173,211	0	0	
99		GD-OR / AS	153,953	0	0	0	0	0	0	0	153,953	0	153,953	
8		GD-AA	82,554	0	0	0	0	0	0	58,052	0	24,502	24,502	
7		CD-AA	355,663	0	0	257,308	257,308	0	0	69,002	69,002	0	29,353	
9		CD-WA / ID / AN	164,632	8,026	2,562	119,835	130,423	2,105	672	31,432	34,209	0	0	
		TOTAL ACCOUNT	1,857,092	173,373	84,761	1,056,676	1,314,810	58,472	19,055	256,947	334,474	153,953	53,855	207,808
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	38,482,339	17,746,601	10,610,520	10,125,218	38,482,339	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,417,052	0	0	0	0	2,710,300	876,258	830,494	4,417,052	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	43,834	0	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	554,037	0	0	400,823	400,823	0	0	107,489	107,489	0	45,725	
9		CD-WA / ID / AN	1,523,756	261,458	410,518	535,159	1,207,135	68,578	107,675	140,368	316,621	0	0	
		TOTAL ACCOUNT	45,021,018	18,008,059	11,021,038	11,061,200	40,090,297	2,778,878	983,933	1,078,351	4,841,162	43,834	45,725	89,559

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended November 30, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			Total	***** OREGON GAS *****		
				Direct - Wa	Direct - Idaho	Allocated		Direct - Wa	Direct - Idaho	Allocated		Direct - Oregon	Allocated	Total
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	49,797,452	9,772,173	2,902,209	37,123,070	49,797,452	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,105,362	0	0	0	0	590,211	456,764	58,387	1,105,362	0	0	0
99		GD-OR / AS	989,155	0	0	0	0	0	0	0	0	989,155	0	989,155
8		GD-AA	992,932	0	0	0	0	0	0	698,230	698,230	0	294,702	294,702
7		CD-AA	18,401,623	0	0	13,312,838	13,312,838	0	0	3,570,099	3,570,099	0	1,518,686	1,518,686
9		CD-WA/ID / AN	12,855,905	386,373	3,211,504	6,586,700	10,184,577	101,342	842,350	1,727,636	2,671,328	0	0	0
		TOTAL ACCOUNT	84,142,429	10,158,546	6,113,713	57,022,608	73,294,867	691,553	1,299,114	6,054,352	8,045,019	989,155	1,813,388	2,802,543
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	34,578	0	2,299	32,279	34,578	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	435,194	0	0	314,845	314,845	0	0	84,432	84,432	0	35,917	35,917
9		CD-WA/ID / AN	6,583	1,183	41	3,991	5,215	310	11	1,047	1,368	0	0	0
		TOTAL ACCOUNT	478,722	1,183	2,340	351,115	354,638	310	11	85,479	85,800	2,367	35,917	38,284
		TOTAL GENERAL PLANT	347,639,042	48,945,715	29,135,409	189,276,549	267,357,673	15,004,744	5,871,424	37,555,921	58,432,089	8,899,756	12,949,524	21,849,280

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.346%	19.401%	8.253%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	70.320%	29.680%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	79.221%	20.779%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12A
For Twelve Months Ended November 30, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
			Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	2,099,174	153,179	0	1,945,995	2,099,174	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,146,018	0	0	0	0	964,981	181,037	0	1,146,018	0	0	
99		GD-OR / AS	410,126	0	0	0	0	0	0	0	0	410,126	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	3,564,306	0	0	2,578,633	2,578,633	0	0	691,511	691,511	0	294,162	
9		CD-WA / ID / AN	194,058	0	0	153,735	153,735	0	0	40,323	40,323	0	0	
		TOTAL ACCOUNT	7,413,682	153,179	0	4,678,363	4,831,542	964,981	181,037	731,834	1,877,852	410,126	294,162	704,288
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	3,135,578	2,227,165	23,524	884,889	3,135,578	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	1,935	0	0	0	0	0	0	0	0	1,935	0	
8		GD-AA	2,176,396	0	0	0	0	0	0	1,530,442	1,530,442	0	645,954	
7		CD-AA	44,734,414	0	0	32,363,559	32,363,559	0	0	8,678,924	8,678,924	0	3,691,931	
9		CD-WA / ID / AN	60,965	0	26,557	21,740	48,297	0	6,966	5,702	12,668	0	0	
		TOTAL ACCOUNT	50,109,288	2,227,165	50,081	33,270,188	35,547,434	0	6,966	10,215,068	10,222,034	1,935	4,337,885	4,339,820
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	71,009	0	0	71,009	71,009	0	0	0	0	0	0	
99		GD-WA / ID / AN	11,852	0	0	0	0	0	0	11,852	11,852	0	0	
99		GD-OR / AS	1,231	0	0	0	0	0	0	0	0	1,231	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	3,535,498	0	0	2,557,791	2,557,791	0	0	685,922	685,922	0	291,785	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	3,619,590	0	0	2,628,800	2,628,800	0	0	697,774	697,774	1,231	291,785	293,016
		TOTAL	61,142,560	2,380,344	50,081	40,577,351	43,007,776	964,981	188,003	11,644,676	12,797,660	413,292	4,923,832	5,337,124

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.346%	19.401%	8.253%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	70.320%	29.680%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	79.221%	20.779%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: C-DTX-12A
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months Ended November 30, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		Deferred FIT - Common Plant (For Report APL)				
7	282900	CD-AA	(38,409,163)	(27,787,493)	(7,451,762)	(3,169,908)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,926,261)	(1,526,003)	(400,258)	0
7	283750	CD-AA	(545,570)	(394,698)	(105,846)	(45,026)
		Total	(40,880,994)	(29,708,194)	(7,957,866)	(3,214,934)

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.346%	19.401%	8.253%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	70.320%	29.680%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	79.221%	20.779%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
For Twelve Months Ended November 30, 2013
Average of Monthly Averages Basis

Report ID: C-WKC-12A

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	***** SYSTEM *****			***** ELECTRIC *****			***** GAS NORTH *****		
			Washington	Idaho	Total	Washington	Idaho	Total	Washington	Idaho	Total
1	151120	FUEL STOCK COAL-COLSTRIP		813,070	813,070		813,070	813,070		0	0
1	151210	FUEL STOCK HOG FUEL-KFGS		594,475	594,475		594,475	594,475		0	0
4	154100	PLANT MATERIALS & OPER SUPPLIES		6,851,230	6,851,230		5,530,134	5,530,134		1,321,096	1,321,096
1	154300	PLANT MATERIALS & OPER SUP-CS2		262,241	262,241		211,674	211,674		50,567	50,567
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		734,113	734,113		592,557	592,557		141,556	141,556
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		4,374	4,374		3,531	3,531		843	843
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		1,039	1,039		839	839		200	200
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		11,602	11,602		9,365	9,365		2,237	2,237
99	163998	COMMON WORKING CAPITAL	0		0	0		0	0		0
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	16,543,875		16,543,875	16,543,875		16,543,875	0		0
TOTAL			16,543,875	9,272,144	25,816,019	16,543,875	7,755,645	24,299,520	0	1,516,499	1,516,499

ALLOCATION RATIOS:

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