

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

AVISTA UTILITIES

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

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

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

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
1	Input	Production/Transmission Ratio	12-31-2013	100.000%	64.310%	35.690%
2	Input	Number of Customers	12-31-2013	363,312	238,379	124,933
		Percent		100.000%	65.613%	34.387%
3	E-OPS	Direct Distribution Operating Expense		23,031,763	15,087,433	7,944,330
		Percent		100.000%	65.507%	34.493%
	Input	Jurisdictional 4-Factor Ratio	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		400.000%	270.709%	129.291%
		Percent		100.000%	67.677%	32.323%

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

AVISTA UTILITIES

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

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

AVISTA UTILITIES

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

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

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
Input		Elec/Gas North 4-Factor	Total	Electric	Gas North	Oregon Gas
		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	865,906,081	560,438,316	305,467,765	
		Percent	100.000%	64.723%	35.277%	
11		Book Depreciation	84,730,491	54,499,864	30,230,627	
		Percent	100.000%	64.321%	35.679%	

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

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho
12		Net Electric Plant (before DFIT) Percent	2,172,790,401 100.000%	1,406,670,796 64.740%	766,119,605 35.260%
13	E-PLT	Net Electric General Plant Percent	181,477,016 100.000%	121,013,073 66.682%	60,463,943 33.318%
14		Net Allocated Schedule M's Percent	-84,433,617 100.000%	-53,514,140 63.380%	-30,919,477 36.620%
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 December 31, 2013		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	SYSTEM			WASHINGTON			IDAHO		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUE									
		SALES OF ELECTRICITY:									
99	440000	Residential	331,488,412	0	331,488,412	225,028,567	0	225,028,567	106,459,845	0	106,459,845
99	442200	Commercial - Firm & Int.	290,727,520	0	290,727,520	206,066,598	0	206,066,598	84,660,922	0	84,660,922
1	442300	Industrial	113,430,400	0	113,430,400	59,324,649	0	59,324,649	54,105,751	0	54,105,751
99	444000	Public Street & Highway Lighting	7,266,653	0	7,266,653	4,880,485	0	4,880,485	2,386,168	0	2,386,168
99	448000	Interdepartmental Revenue	1,103,974	0	1,103,974	883,608	0	883,608	220,366	0	220,366
99	499XXX	Unbilled Revenue	(543,700)	0	(543,700)	(344,061)	0	(344,061)	(199,639)	0	(199,639)
		TOTAL SALES TO ULTIMATE CUSTOMERS	743,473,259	0	743,473,259	495,839,846	0	495,839,846	247,633,413	0	247,633,413
1	447XXX	Sales for Resale	0	143,390,565	143,390,565	0	92,214,472	92,214,472	0	51,176,093	51,176,093
		TOTAL SALES OF ELECTRICITY	743,473,259	143,390,565	886,863,824	495,839,846	92,214,472	588,054,318	247,633,413	51,176,093	298,809,506
		OTHER OPERATING REVENUE:									
99	449100	Provision for Rate Refund	(2,047,837)	0	(2,047,837)	0	0	0	(2,047,837)	0	(2,047,837)
99	451000	Miscellaneous Service Revenue	590,953	0	590,953	370,102	0	370,102	220,851	0	220,851
1	453000	Sales of Water & Water Power	0	432,332	432,332	0	278,033	278,033	0	154,299	154,299
1	454000	Rent from Electric Property	2,949,491	74,001	3,023,492	1,984,640	47,590	2,032,230	964,851	26,411	991,262
1	456XXX	Other Electric Revenues	324,247	160,269,892	160,594,139	280,085	103,069,568	103,349,653	44,162	57,200,324	57,244,486
		TOTAL OTHER OPERATING REVENUE	1,816,854	160,776,225	162,593,079	2,634,827	103,395,191	106,030,018	(817,973)	57,381,034	56,563,061
		TOTAL ELECTRIC REVENUE	745,290,113	304,166,790	1,049,456,903	498,474,673	195,609,663	694,084,336	246,815,440	108,557,127	355,372,567
		EXPENSE									
		STEAM POWER GENERATION EXPENSE:									
		OPERATION									
1	500000	Supervision & Engineering	0	281,941	281,941	0	181,316	181,316	0	100,625	100,625
1	501000	Fuel	0	24,772,509	24,772,509	0	15,931,201	15,931,201	0	8,841,308	8,841,308
1	502000	Steam Expense	0	4,198,197	4,198,197	0	2,699,860	2,699,860	0	1,498,337	1,498,337
1	505000	Electric Expense	0	1,017,827	1,017,827	0	654,565	654,565	0	363,262	363,262
1	506000	Miscellaneous Steam Power Generation Expense	148,375	2,732,165	2,880,540	96,251	1,757,055	1,853,306	52,124	975,110	1,027,234
1	507000	Rent	0	33,093	33,093	0	21,282	21,282	0	11,811	11,811
		MAINTENANCE									
1	510000	Supervision & Engineering	0	457,703	457,703	0	294,349	294,349	0	163,354	163,354
1	511000	Structures	0	680,769	680,769	0	437,803	437,803	0	242,966	242,966
1	512000	Boiler Plant	0	6,100,955	6,100,955	0	3,923,524	3,923,524	0	2,177,431	2,177,431
1	513000	Electric Plant	0	1,172,747	1,172,747	0	754,194	754,194	0	418,553	418,553
1	514000	Miscellaneous Steam Plant	0	799,354	799,354	0	514,065	514,065	0	285,289	285,289
		TOTAL STEAM POWER GENERATION EXP	148,375	42,247,260	42,395,635	96,251	27,169,214	27,265,465	52,124	15,078,046	15,130,170

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

AVISTA UTILITIES

Ref/Basis	Account	Description	SYSTEM			WASHINGTON			IDAHO		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		HYDRAULIC POWER GENERATION EXP. OPERATION									
1	535000	Supervision & Engineering	0	1,908,948	1,908,948	0	1,227,644	1,227,644	0	681,304	681,304
1	536000	Water for Power	0	1,303,492	1,303,492	0	838,276	838,276	0	465,216	465,216
1	537000	Hydraulic Expense	4,370,362	2,830,294	7,200,656	2,717,816	1,820,162	4,537,978	1,652,546	1,010,132	2,662,678
1	538000	Electric Expense	0	6,644,506	6,644,506	0	4,273,082	4,273,082	0	2,371,424	2,371,424
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	716,024	716,024	0	460,475	460,475	0	255,549	255,549
1	540000	Rent	0	1,262,181	1,262,181	0	811,709	811,709	0	450,472	450,472
1	540100	MT Trust Funds Land Settlement Rents	5,589,316	0	5,589,316	3,635,887	0	3,635,887	1,953,429	0	1,953,429
		MAINTENANCE									
1	541000	Supervision & Engineering	0	549,213	549,213	0	353,199	353,199	0	196,014	196,014
1	542000	Structures	0	979,941	979,941	0	630,200	630,200	0	349,741	349,741
1	543000	Reservoirs, Dams, & Waterways	0	1,781,796	1,781,796	0	1,145,873	1,145,873	0	635,923	635,923
1	544000	Electric Plant	0	4,157,781	4,157,781	0	2,673,869	2,673,869	0	1,483,912	1,483,912
1	545000	Miscellaneous Hydraulic Plant	0	578,169	578,169	0	371,820	371,820	0	206,349	206,349
		TOTAL HYDRO POWER GENERATION EXP	9,959,678	22,712,345	32,672,023	6,353,703	14,606,309	20,960,012	3,605,975	8,106,036	11,712,011
		OTHER POWER GENERATION EXPENSE: OPERATION									
1	546000	Supervision & Engineering	0	1,394,573	1,394,573	0	896,850	896,850	0	497,723	497,723
1	547000	Fuel	0	110,462,332	110,462,332	0	71,038,326	71,038,326	0	39,424,006	39,424,006
1	548000	Generation Expense	0	2,146,858	2,146,858	0	1,380,644	1,380,644	0	766,214	766,214
1	549000	Miscellaneous Other Power Generation Expense	0	462,952	462,952	0	297,724	297,724	0	165,228	165,228
1	550000	Rent	0	(27,127)	(27,127)	0	(17,445)	(17,445)	0	(9,682)	(9,682)
		MAINTENANCE									
1	551000	Supervision & Engineering	0	1,080,319	1,080,319	0	694,753	694,753	0	385,566	385,566
1	552000	Structures	0	50,978	50,978	0	32,784	32,784	0	18,194	18,194
1	553000	Generating & Electric Equipment	0	1,994,695	1,994,695	0	1,282,788	1,282,788	0	711,907	711,907
1	554000	Miscellaneous Other Power Generation Plant	0	182,724	182,724	0	117,510	117,510	0	65,214	65,214
		TOTAL OTHER POWER GENERATION EXP	0	117,748,304	117,748,304	0	75,723,934	75,723,934	0	42,024,370	42,024,370
		OTHER POWER SUPPLY EXPENSE:									
E-555	555XXX	Purchased Power	9,188,314	196,575,603	205,763,917	0	126,417,770	126,417,770	9,188,314	70,157,833	79,346,147
1	556000	System Control & Load Dispatching	0	965,965	965,965	0	621,212	621,212	0	344,753	344,753
E-557	557XXX	Other Expense	(10,390,998)	132,058,119	121,667,121	(379,925)	84,926,576	84,546,651	(10,011,073)	47,131,543	37,120,470
		TOTAL OTHER POWER SUPPLY EXPENSE	(1,202,684)	329,599,687	328,397,003	(379,925)	211,965,558	211,585,633	(822,759)	117,634,129	116,811,370
		TOTAL PRODUCTION OPERATING EXP	8,905,369	512,307,596	521,212,965	6,070,029	329,465,015	335,535,044	2,835,340	182,842,581	185,677,921

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

AVISTA UTILITIES

SYSTEM				WASHINGTON			IDAHO				
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	2,476,590	2,476,590	0	1,592,695	1,592,695	0	883,895	883,895
1	561000	Load Dispatching	0	2,428,537	2,428,537	0	1,561,792	1,561,792	0	866,745	866,745
1	562000	Station Expense	0	457,929	457,929	0	294,494	294,494	0	163,435	163,435
1	563000	Overhead Line Expense	0	525,234	525,234	0	337,778	337,778	0	187,456	187,456
1	565000	Transmission of Electricity by Others	0	17,926,901	17,926,901	0	11,528,790	11,528,790	0	6,398,111	6,398,111
1	566000	Miscellaneous Transmission Expense	0	1,969,445	1,969,445	0	1,266,550	1,266,550	0	702,895	702,895
1	567000	Rent	0	101,823	101,823	0	65,482	65,482	0	36,341	36,341
MAINTENANCE											
1	568000	Supervision & Engineering	1,938	1,093,396	1,095,334	1,938	703,163	705,101	0	390,233	390,233
1	569000	Structures	16,117	368,342	384,459	15,066	236,881	251,947	1,051	131,461	132,512
1	570000	Station Equipment	543	1,353,335	1,353,878	543	870,330	870,873	0	483,005	483,005
1	571000	Overhead Lines	12,340	1,460,710	1,473,050	7,342	939,383	946,725	4,998	521,327	526,325
1	572000	Underground Lines	0	21,166	21,166	0	13,612	13,612	0	7,554	7,554
1	573000	Service Miscellaneous	43	49,038	49,081	43	31,536	31,579	0	17,502	17,502
TOTAL TRANSMISSION OPERATING EXP			30,981	30,232,446	30,263,427	24,932	19,442,486	19,467,418	6,049	10,789,960	10,796,009
E-DEPX	Depreciation Expense-Production		0	24,926,747	24,926,747	0	16,030,391	16,030,391	0	8,896,356	8,896,356
E-DEPX	Depreciation Expense-Transmission		0	10,014,786	10,014,786	0	6,440,509	6,440,509	0	3,574,277	3,574,277
E-AMTX	Amortization Expense-Franchises/Misc Intangibles		0	1,000,860	1,000,860	0	643,653	643,653	0	357,207	357,207
99	Colstrip 3 AFUDC Reallocation Adj		0	0	0	(144,228)	0	(144,228)	144,228	0	144,228
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	70,084	0	70,084	70,084	0	70,084	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	128,620	139,685	0	71,380	71,380
99	407331	Amortization of BPA Parallel Capacity Support	5,365,343	0	5,365,343	2,082,457	0	2,082,457	3,282,886	0	3,282,886
1	407333	Amortization of CDA Settlement Costs	0	32,719	32,719	0	21,042	21,042	0	11,677	11,677
99	407335	Amortization of ID DSIT	(160,414)	0	(160,414)	0	0	0	(160,414)	0	(160,414)
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	726,240	0	726,240	726,240	0	726,240	0	0	0
99	407365	Amortization of Wind Generation	650,103	0	650,103	0	0	0	650,103	0	650,103
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	568,556	568,556	0	315,530	315,530
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	220,781	0	220,781	169,792	0	169,792	50,989	0	50,989
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	500,500	0	500,500	0	0	0	500,500	0	500,500
99	407450/407499	Amortization of BPA Residential Exchange Credit	(11,714,862)	0	(11,714,862)	(8,022,151)	0	(8,022,151)	(3,692,711)	0	(3,692,711)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(1,253,124)	0	(1,253,124)	0	0	0	(1,253,124)	0	(1,253,124)
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	(5,412)	(5,412)	0	(3,003)	(3,003)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0	0
E-OTX	Taxes Other Than FIT--Prod & Trans		0	19,713,650	19,713,650	0	12,677,849	12,677,849	0	7,035,801	7,035,801
TOTAL P/T DEPR/AMRT/NON-FIT TAXES			485,295	56,764,433	57,249,728	(89,407)	36,505,208	36,415,801	574,702	20,259,225	20,833,927
TOTAL PRODUCTION & TRANSMISSION EXPEN			9,421,645	599,304,475	608,726,120	6,005,554	385,412,709	391,418,263	3,416,091	213,891,766	217,307,857

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

AVISTA UTILITIES

Ref/Basis	Account	Description	SYSTEM			WASHINGTON			IDAHO		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:									
		OPERATION:									
3	580000	Supervision & Engineering	488,308	1,971,669	2,459,977	313,600	1,291,581	1,605,181	174,708	680,088	854,796
3	582000	Station Expense	589,280	68,883	658,163	341,097	45,123	386,220	248,183	23,760	271,943
3	583000	Overhead Line Expense	2,037,491	533,098	2,570,589	1,283,581	349,217	1,632,798	753,910	183,881	937,791
3	584000	Underground Line Expense	1,208,804	0	1,208,804	727,995	0	727,995	480,809	0	480,809
3	585000	Street Light & Signal System Operation Expense	96,492	0	96,492	12,320	0	12,320	84,172	0	84,172
3	586000	Meter Expense	2,430,431	105,379	2,535,810	1,956,874	69,031	2,025,905	473,557	36,348	509,905
3	587000	Customer Installations Expense	553,712	169,466	723,178	295,220	111,012	406,232	258,492	58,454	316,946
3	588000	Miscellaneous Distribution Expense	3,138,476	3,249,896	6,388,372	2,145,657	2,128,909	4,274,566	992,819	1,120,987	2,113,806
3	589000	Rent	3,438	161,852	165,290	3,138	106,024	109,162	300	55,828	56,128
		MAINTENANCE:									
3	590000	Supervision & Engineering	139,545	1,553,508	1,693,053	108,841	1,017,656	1,126,497	30,704	535,852	566,556
3	591000	Structures	335,647	2,985	338,632	187,188	1,955	189,143	148,459	1,030	149,489
3	592000	Station Equipment	859,545	238,687	1,098,232	619,950	156,357	776,307	239,595	82,330	321,925
3	593000	Overhead Lines	8,448,394	252,872	8,701,266	5,210,841	165,649	5,376,490	3,237,553	87,223	3,324,776
3	594000	Underground Lines	1,093,964	0	1,093,964	681,208	0	681,208	412,756	0	412,756
3	595000	Line Transformers	512,860	350,310	863,170	430,765	229,478	660,243	82,095	120,832	202,927
3	596000	Street Light & Signal System Maintenance Exp	809,998	0	809,998	555,398	0	555,398	254,600	0	254,600
3	597000	Meters	33,257	0	33,257	16,076	0	16,076	17,181	0	17,181
3	598000	Miscellaneous Distribution Expense	252,121	181,089	433,210	197,684	118,626	316,310	54,437	62,463	116,900
		TOTAL DISTRIBUTION OPERATING EXP	23,031,763	8,839,694	31,871,457	15,087,433	5,790,618	20,878,051	7,944,330	3,049,076	10,993,406
E-DEPX		Depreciation Expense-Distribution	35,524,898	0	35,524,898	22,357,379	0	22,357,379	13,167,519	0	13,167,519
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	48,012,324	0	48,012,324	41,281,403	0	41,281,403	6,730,921	0	6,730,921
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	83,564,219	0	83,564,219	63,665,779	0	63,665,779	19,898,440	0	19,898,440
		TOTAL DISTRIBUTION EXPENSES	106,595,982	8,839,694	115,435,676	78,753,212	5,790,618	84,543,830	27,842,770	3,049,076	30,891,846

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

AVISTA UTILITIES

Ref/Basis	Account	Description	SYSTEM			WASHINGTON			IDAHO		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	353,964	353,964	0	232,246	232,246	0	121,718	121,718
2	902000	Meter Reading Expenses	3,096,089	113,884	3,209,973	2,716,003	74,723	2,790,726	380,086	39,161	419,247
E-903	903XXX	Customer Records & Collection Expenses	2,013,500	6,837,669	8,851,169	1,311,667	4,486,400	5,798,067	701,833	2,351,269	3,053,102
2	904000	Uncollectible Accounts	555	2,534,132	2,534,687	0	1,662,720	1,662,720	555	871,412	871,967
2	905000	Misc Customer Accounts	0	237,659	237,659	0	155,935	155,935	0	81,724	81,724
TOTAL CUSTOMER ACCOUNTS EXPENSES			5,110,144	10,077,308	15,187,452	4,027,670	6,612,024	10,639,694	1,082,474	3,465,284	4,547,758
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	20,348,761	293,714	20,642,475	15,587,929	192,715	15,780,644	4,760,832	100,999	4,861,831
2	909000	Advertising	9,450	1,030,700	1,040,150	5,205	676,273	681,478	4,245	354,427	358,672
2	910000	Misc Customer Service & Info Exp	0	201,012	201,012	0	131,890	131,890	0	69,122	69,122
TOTAL CUSTOMER SERVICE & INFO EXP			20,358,211	1,525,426	21,883,637	15,593,134	1,000,878	16,594,012	4,765,077	524,548	5,289,625
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	7,402	7,402	0	4,857	4,857	0	2,545	2,545
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	7,402	7,402	0	4,857	4,857	0	2,545	2,545
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	551,603	24,444,015	24,995,618	405,515	16,542,976	16,948,491	146,088	7,901,039	8,047,127
4	921000	Office Supplies & Expenses	190,091	3,933,944	4,124,035	190,091	2,662,375	2,852,466	0	1,271,569	1,271,569
4	922000	Admin Exp Transferred--Credit	0	(102,053)	(102,053)	0	(69,066)	(69,066)	0	(32,987)	(32,987)
4	923000	Outside Services Employed	110,186	10,424,942	10,535,128	110,186	7,055,288	7,165,474	0	3,369,654	3,369,654
4	924000	Property Insurance Premium	0	1,449,064	1,449,064	0	980,683	980,683	0	468,381	468,381
4	925XXX	Injuries and Damages	23,419	3,077,094	3,100,513	24,258	2,082,485	2,106,743	(839)	994,609	993,770
4	926XXX	Employee Pensions and Benefits	0	1,214,926	1,214,926	0	822,225	822,225	0	392,701	392,701
4	927000	Franchise Requirements	5,747	0	5,747	0	0	0	5,747	0	5,747
1	928000	Regulatory Commission Expenses	2,102,900	3,735,965	5,838,865	1,301,234	2,402,599	3,703,833	801,666	1,333,366	2,135,032
4	930000	Miscellaneous General Expenses	146,421	2,962,003	3,108,424	99,121	2,004,595	2,103,716	47,300	957,408	1,004,708
4	931000	Rents	28,260	899,059	927,319	19,401	608,456	627,857	8,859	290,603	299,462
4	935000	Maintenance of General Plant	899,222	7,959,556	8,858,778	404,706	5,386,789	5,791,495	494,516	2,572,767	3,067,283
TOTAL ADMIN & GEN OPERATING EXP			4,057,849	59,998,515	64,056,364	2,554,512	40,479,405	43,033,917	1,503,337	19,519,110	21,022,447

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

AVISTA UTILITIES

Ref/Basis	Account	Description	SYSTEM			WASHINGTON			IDAHO		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	1,400,010	12,765,005	14,165,015	1,000,871	8,638,972	9,639,843	399,139	4,126,033	4,525,172
E-AMTX		Amortization Expense-General Plant - 303000	0	190,930	190,930	0	128,956	128,956	0	61,974	61,974
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	468,058	6,611,584	7,079,642	457,291	4,474,522	4,931,813	10,767	2,137,062	2,147,829
E-AMTX		Amortization Expense-General Plant - 390200, 396200	0	30,503	30,503	0	20,643	20,643	0	9,860	9,860
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	1,868,068	19,598,022	21,466,090	1,458,162	13,263,093	14,721,255	409,906	6,334,929	6,744,835
		TOTAL ADMIN & GENERAL EXPENSES	5,925,917	79,596,537	85,522,454	4,012,674	53,742,498	57,755,172	1,913,243	25,854,039	27,767,282
		TOTAL EXPENSES BEFORE FIT	147,411,899	699,350,842	846,762,741	108,392,244	452,563,584	560,955,828	39,019,655	246,787,258	285,806,913
		NET OPERATING INCOME (LOSS) BEFORE FIT			202,694,162			133,128,508			69,565,654
E-FIT		FEDERAL INCOME TAX--Normal Accrual			31,735,272			23,142,709			8,592,563
E-FIT		DEFERRED FEDERAL INCOME TAX			18,880,884			10,574,993			8,305,891
E-FIT		AMORTIZED ITC - NOXON			(199,006)			(127,981)			(71,025)
		ELECTRIC NET OPERATING INCOME (LOSS)			152,277,012			99,538,787			52,738,225

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-12A
For Twelve Months Ended December 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.310%	35.690%
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 December 31, 2013	
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	5,859,734	5,859,734	0	3,768,395	3,768,395	0	2,091,339	2,091,339
1	557010	Other Power Supply Expense - Financial	0	25,517,187	25,517,187	0	16,410,103	16,410,103	0	9,107,084	9,107,084
1	557150	Fuel - Economic Dispatch	0	50,018,543	50,018,543	0	32,166,925	32,166,925	0	17,851,618	17,851,618
1	557160	Power Supply Expense - Miscellaneous	794,462	282,980	1,077,442	794,462	181,984	976,446	0	100,996	100,996
99	557161	Unbilled Add-Ons	(395,640)	0	(395,640)	(292,162)	0	(292,162)	(103,478)	0	(103,478)
1	557170	Broker Fees - Power	0	1,021,323	1,021,323	0	656,813	656,813	0	364,510	364,510
1	557171	REC Broker Fees	49,593	18,262	67,855	49,593	11,744	61,337	0	6,518	6,518
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	(3,983,300)	0	(3,983,300)	(3,983,300)	0	(3,983,300)	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	1,203,687	0	1,203,687	1,203,687	0	1,203,687	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	(6,937,644)	0	(6,937,644)	0	0	0	(6,937,644)	0	(6,937,644)
99	557390	Idaho PCA Amortization	(3,291,155)	0	(3,291,155)	0	0	0	(3,291,155)	0	(3,291,155)
1	557395	Optional Renewable Power Expense Offset	0	(127,794)	(127,794)	0	(82,184)	(82,184)	0	(45,610)	(45,610)
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	3,016,719	3,016,719	0	1,940,052	1,940,052	0	1,076,667	1,076,667
1	557711	Turbine Gas Bookout Offset	0	(3,016,719)	(3,016,719)	0	(1,940,052)	(1,940,052)	0	(1,076,667)	(1,076,667)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	49,467,884	49,467,884	0	31,812,796	31,812,796	0	17,655,088	17,655,088
TOTAL ACCOUNT 557			(10,390,998)	132,058,119	121,667,121	(379,925)	84,926,576	84,546,651	(10,011,073)	47,131,543	37,120,470

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.310%	35.690%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ACCOUNTING EXPENSES	E-903-12A
For Twelve Months Ended December 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records and Collections	2,013,500	6,837,669	8,851,169	1,311,667	4,486,400	5,798,067	701,833	2,351,269	3,053,102
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			2,013,500	6,837,669	8,851,169	1,311,667	4,486,400	5,798,067	701,833	2,351,269	3,053,102

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.613%	34.387%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	64.740%	35.260%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-12A
For Twelve Months Ended December 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	346,947	293,714	640,661	262,464	192,715	455,179	84,483	100,999	185,482
99	908600	Public Purpose Tariff Rider Expense Offset	19,277,257	0	19,277,257	14,751,715	0	14,751,715	4,525,542	0	4,525,542
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	473,324	0	473,324	322,517	0	322,517	150,807	0	150,807
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	20,348,761	293,714	20,642,475	15,587,929	192,715	15,780,644	4,760,832	100,999	4,861,831

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.613%	34.387%
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 December 31, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		53.73%	53.73%
2	Cost of Debt		5.564%	5.632%
	Total Weighted Cost		2.990%	3.026%
E-APL	Net Rate Base	1,873,462,263	1,217,890,090	655,572,173
	Interest Deduction for FIT Calculation	56,252,528	36,414,914	19,837,614
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		AVISTA UTILITIES		
ELECTRIC FEDERAL INCOME TAXES		Report ID: E-FIT-12A		
For Twelve Months Ended December 31, 2013				
Average of Monthly Averages Basis				
Ref/Basis	Description	System	Washington	Idaho
Calculation of Taxable Operating Income:				
E-OPS	Operating Revenue	1,049,456,903	694,084,336	355,372,567
E-OPS	Less: Operating & Maintenance Expense	684,482,704	446,152,993	238,329,711
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	94,554,063	60,843,583	33,710,480
E-OTX	Less: Taxes Other than FIT	67,725,974	53,959,252	13,766,722
	Net Operating Income Before FIT	202,694,162	133,128,508	69,565,654
E-INT	Less: Interest Expense	56,252,528	36,414,914	19,837,614
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(144,228)	144,228
E-SCM	Plus: Schedule M Adjustments	(55,307,479)	(30,438,716)	(24,868,763)
	Taxable Net Operating Income	91,134,155	66,419,106	24,715,049
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	31,896,954	23,246,687	8,650,267
1	Production Tax Credit	(161,682)	(103,978)	(57,704)
1	Investment Tax Credit - Noxon *	0	0	0
	Total Net Federal Income Tax	31,735,272	23,142,709	8,592,563
E-DTE	Deferred FIT	18,880,884	10,574,993	8,305,891
1	411400 Amortized Investment Tax Credit - Noxon	(199,006)	(127,981)	(71,025)
	Total Net FIT/Deferred FIT	50,417,150	33,589,721	16,827,429

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.310%	35.690%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ITEMS	E-SCM-12A
For Twelve Months Ended December 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	SYSTEM			WASHINGTON			IDAHO		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	37,419,964	55,540,409	92,960,373	23,842,539	36,377,643	60,220,182	13,577,425	19,162,766	32,740,191
12	997001 Contributions In Aid of Construction	0	3,261,826	3,261,826	0	2,111,706	2,111,706	0	1,150,120	1,150,120
2	997002 Injuries and Damages	0	(45,000)	(45,000)	0	(29,526)	(29,526)	0	(15,474)	(15,474)
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	4,173,567	4,173,567	0	2,824,545	2,824,545	0	1,349,022	1,349,022
99	997007 Idaho PCA	(10,228,799)	0	(10,228,799)	0	0	0	(10,228,799)	0	(10,228,799)
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	(21,755)	(21,755)	0	(12,073)	(12,073)
4	997015 Airplane Lease Payments	0	403,986	403,986	0	273,406	273,406	0	130,580	130,580
12	997016 Redemption Expense Amortization	0	1,567,829	1,567,829	0	1,015,012	1,015,012	0	552,817	552,817
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	(6,802,186)	(136)	(6,802,322)	(3,865,695)	(92)	(3,865,787)	(2,936,491)	(44)	(2,936,535)
99	997019 CSS Temporary Service Fees	343,754	0	343,754	56,482	0	56,482	287,272	0	287,272
4	997020 FAS87 Current Pension Accrual	0	(2,518,857)	(2,518,857)	0	(1,704,687)	(1,704,687)	0	(814,170)	(814,170)
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	3,139,646	3,139,646	0	2,032,607	2,032,607	0	1,107,039	1,107,039
4	997033 BPA Residential Exchange	(564,996)	0	(564,996)	(574,924)	0	(574,924)	9,928	0	9,928
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	(367,684)	(367,684)	0	(236,458)	(236,458)	0	(131,226)	(131,226)
99	997043 Washington Deferred Power Costs	(5,015,723)	0	(5,015,723)	(5,015,723)	0	(5,015,723)	0	0	0
1	997044 Non-Monetary Power Costs	0	(364,158)	(364,158)	0	(234,190)	(234,190)	0	(129,968)	(129,968)
1	997045 Section 199 Manufacturing Deduction	0	(5,650,000)	(5,650,000)	0	(3,633,515)	(3,633,515)	0	(2,016,485)	(2,016,485)
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)	186,950	0	186,950	0	0	0	186,950	0	186,950
12	997048 AFUDC	0	(2,695,870)	(2,695,870)	0	(1,745,306)	(1,745,306)	0	(950,564)	(950,564)
11	997049 Tax Depreciation	0	(148,632,291)	(148,632,291)	0	(95,601,776)	(95,601,776)	0	(53,030,515)	(53,030,515)
99	997050 CS2 Levelized Return	500,500	0	500,500	0	0	0	500,500	0	500,500
99	997051 Wind Generation AFUDC - ID	(770,975)	0	(770,975)	0	0	0	(770,975)	0	(770,975)
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:
ELECTRIC SCHEDULE M ITEMS	E-SCM-12A
For Twelve Months Ended December 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	SYSTEM			WASHINGTON			IDAHO			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
99	997059	Spokane River Relicensing PME	73,312	0	73,312	46,316	0	46,316	26,996	0	26,996
1	997061	CDA Fund Settlement	0	0	0	0	0	0	0	0	0
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	568,556	720,674	30,975	315,530	346,505
99	997064	Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization - Unbilled Revenue Add-Ins	319,771	0	319,771	350,300	0	350,300	(30,529)	0	(30,529)
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	5,366,311	5,366,311	0	3,451,665	3,451,665	0	1,914,646	1,914,646
4	997081	Deferred Compensation	0	936,707	936,707	0	633,935	633,935	0	302,772	302,772
4	997082	Meal Disallowances	0	344,317	344,317	0	233,023	233,023	0	111,294	111,294
4	997083	Paid Time Off	0	103,077	103,077	0	69,759	69,759	0	33,318	33,318
2	997084	Customer Uncollectibles	0	127,958	127,958	0	83,957	83,957	0	44,001	44,001
99	997088	Deferred O&M Colstrip & CS2	499,344	0	499,344	973,692	0	973,692	(474,348)	0	(474,348)
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	519,893	0	519,893	519,893	0	519,893	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	1,329,938	0	1,329,938	1,329,938	0	1,329,938	0	0	0
1	997096	CDA Settlement Costs	0	(23,073)	(23,073)	0	(14,838)	(14,838)	0	(8,235)	(8,235)
99	997097	BPA Parallel Capacity	3,282,886	0	3,282,886	0	0	0	3,282,886	0	3,282,886
99	997098	Provision for Rate Refund	2,047,837	0	2,047,837	0	0	0	2,047,837	0	2,047,837
		TOTAL SCHEDULE M ADJUSTMENTS	29,126,137	(84,433,616)	(55,307,479)	23,075,424	(53,514,140)	(30,438,716)	6,050,713	(30,919,476)	(24,868,763)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.310%	35.690%
E-ALL	2	Number of Customers	100.000%	65.613%	34.387%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.677%	32.323%
E-ALL	11	Book Depreciation	100.000%	64.321%	35.679%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	64.740%	35.260%
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 December 31, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

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

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

E-ALL	14	Net Allocated Schedule M's	100.000%	63.380%	36.620%
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 December 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	22,045	22,045	0	14,177	14,177	0	7,868	7,868
1	408140	State Kwh Generation Tax	0	1,298,096	1,298,096	0	834,806	834,806	0	463,290	463,290
1	408150	R&P Property Tax--Production	0	12,974,696	12,974,696	0	8,344,027	8,344,027	0	4,630,669	4,630,669
1	408180	R&P Property Tax--Transmission	0	4,596,235	4,596,235	0	2,955,839	2,955,839	0	1,640,396	1,640,396
1	409100	State Income Tax--Montana & Oregon	0	822,578	822,578	0	529,000	529,000	0	293,578	293,578
TOTAL PRODUCTION & TRANSMISSION			0	19,713,650	19,713,650	0	12,677,849	12,677,849	0	7,035,801	7,035,801
DISTRIBUTION											
99	408110	State Excise Tax	18,925,344	0	18,925,344	18,925,344	0	18,925,344	0	0	0
99	408120	Municipal Occupation & License Tax	20,562,019	0	20,562,019	17,349,476	0	17,349,476	3,212,543	0	3,212,543
99	408160	Miscellaneous State or Local Tax--WA & ID	3	0	3	0	0	0	3	0	3
99	408170	R&P Property Tax--Distribution	7,826,334	0	7,826,334	5,006,583	0	5,006,583	2,819,751	0	2,819,751
99	409100	State Income Tax--Idaho	698,624	0	698,624	0	0	0	698,624	0	698,624
TOTAL DISTRIBUTION			48,012,324	0	48,012,324	41,281,403	0	41,281,403	6,730,921	0	6,730,921
TOTAL TAXES OTHER THAN FIT			48,012,324	19,713,650	67,725,974	41,281,403	12,677,849	53,959,252	6,730,921	7,035,801	13,766,722

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS

ELECTRIC UTILITY PLANT

For Twelve Months Ended December 31, 2013

Average of Monthly Averages Basis

Report ID:

E-PLT-12A

AVISTA UTILITIES

			*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324	CDA Lake CDR Fund - Allocated	0	9,250,000	9,250,000	0	5,948,675	5,948,675	0	3,301,325	3,301,325
1	182325	CDA Lake IPA Fund	0	2,000,000	2,000,000	0	1,286,200	1,286,200	0	713,800	713,800
1	182333	CDA Settlement Costs	0	1,326,500	1,326,500	0	853,072	853,072	0	473,428	473,428
1	182381	CDA Settlement Past Storage	0	35,842,305	35,842,305	0	23,050,186	23,050,186	0	12,792,119	12,792,119
1	302000	Franchises & Consents	602,704	44,049,218	44,651,922	602,704	28,328,052	28,930,756	0	15,721,166	15,721,166
1,4	303000	Misc Intangible Plant- (C-IPL)	153,179	4,850,558	5,003,737	153,179	3,211,930	3,365,109	0	1,638,628	1,638,628
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	2,344,166	34,094,591	36,438,757	2,290,543	23,074,196	25,364,739	53,623	11,020,395	11,074,018
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	2,711,938	2,711,938	0	1,835,358	1,835,358	0	876,580	876,580
TOTAL INTANGIBLE PLANT			3,100,049	134,125,110	137,225,159	3,046,426	87,587,669	90,634,095	53,623	46,537,441	46,591,064
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	3,489,507	3,489,507	0	2,244,102	2,244,102	0	1,245,405	1,245,405
1	311XXX	Structures & Improvements	0	126,995,178	126,995,178	0	81,670,599	81,670,599	0	45,324,579	45,324,579
1	312000	Boiler Plant	0	173,006,693	173,006,693	0	111,260,604	111,260,604	0	61,746,089	61,746,089
1	313000	Generators	0	6,770	6,770	0	4,354	4,354	0	2,416	2,416
1	314000	Turbogenerator Units	0	52,968,675	52,968,675	0	34,064,155	34,064,155	0	18,904,520	18,904,520
1	315000	Accessory Electric Equipment	0	26,391,755	26,391,755	0	16,972,538	16,972,538	0	9,419,217	9,419,217
1	316000	Miscellaneous Power Plant Equipment	0	16,179,380	16,179,380	0	10,404,959	10,404,959	0	5,774,421	5,774,421
TOTAL STEAM PRODUCTION PLANT			0	399,037,958	399,037,958	0	256,621,311	256,621,311	0	142,416,647	142,416,647
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	58,131,120	58,131,120	0	37,384,123	37,384,123	0	20,746,997	20,746,997
1	331XXX	Structures & Improvements	0	44,966,306	44,966,306	0	28,917,831	28,917,831	0	16,048,475	16,048,475
1	332XXX	Reservoirs, Dams, & Waterways	0	131,742,990	131,742,990	0	84,723,917	84,723,917	0	47,019,073	47,019,073
1	333000	Waterwheels, Turbines, & Generators	0	163,019,676	163,019,676	0	104,837,954	104,837,954	0	58,181,722	58,181,722
1	334000	Accessory Electric Equipment	0	35,944,172	35,944,172	0	23,115,697	23,115,697	0	12,828,475	12,828,475
1	335XXX	Miscellaneous Power Plant Equipment	0	8,181,360	8,181,360	0	5,261,433	5,261,433	0	2,919,927	2,919,927
1	336000	Roads, Railroads, & Bridges	0	2,034,100	2,034,100	0	1,308,130	1,308,130	0	725,970	725,970
TOTAL HYDRAULIC PRODUCTION PLANT			0	444,019,724	444,019,724	0	285,549,085	285,549,085	0	158,470,639	158,470,639
OTHER PRODUCTION PLANT:											
1	340200	Land & Land Rights	0	905,167	905,167	0	582,113	582,113	0	323,054	323,054
1	341000	Structures & Improvements	0	16,680,137	16,680,137	0	10,726,996	10,726,996	0	5,953,141	5,953,141
1	342000	Fuel Holders, Producers, & Accessories	0	21,170,548	21,170,548	0	13,614,779	13,614,779	0	7,555,769	7,555,769
1	343000	Prime Movers	0	23,887,942	23,887,942	0	15,362,335	15,362,335	0	8,525,607	8,525,607
1	344000	Generators	0	206,001,213	206,001,213	0	132,479,380	132,479,380	0	73,521,833	73,521,833
1	344010	Generators - Solar	0	149,670	149,670	0	96,253	96,253	0	53,417	53,417
1	345000	Accessory Electric Equipment	0	18,960,311	18,960,311	0	12,193,376	12,193,376	0	6,766,935	6,766,935
1	345010	Accessory Electric Equipment - Solar	0	33,209	33,209	0	21,357	21,357	0	11,852	11,852
1	346000	Miscellaneous Power Plant Equipment	0	1,713,334	1,713,334	0	1,101,845	1,101,845	0	611,489	611,489
TOTAL OTHER PRODUCTION PLANT			0	289,501,531	289,501,531	0	186,178,434	186,178,434	0	103,323,097	103,323,097
TOTAL PRODUCTION PLANT			0	1,132,559,213	1,132,559,213	0	728,348,830	728,348,830	0	404,210,383	404,210,383

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

Report ID:
E-PLT-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TRANSMISSION PLANT:									
1	350XXX	Land & Land Rights	0	19,572,482	19,572,482	0	12,587,063	12,587,063	0	6,985,419	6,985,419
1	352XXX	Structures & Improvements	0	17,685,700	17,685,700	0	11,373,674	11,373,674	0	6,312,026	6,312,026
1	353000	Station Equipment	0	216,206,570	216,206,570	0	139,042,445	139,042,445	0	77,164,125	77,164,125
1	354000	Towers & Fixtures	0	17,123,951	17,123,951	0	11,012,413	11,012,413	0	6,111,538	6,111,538
1	355000	Poles & Fixtures	0	156,887,300	156,887,300	0	100,894,223	100,894,223	0	55,993,077	55,993,077
1	356000	Overhead Conductors & Devices	0	117,766,949	117,766,949	0	75,735,925	75,735,925	0	42,031,024	42,031,024
1	357000	Underground Conduit	0	2,654,009	2,654,009	0	1,706,793	1,706,793	0	947,216	947,216
1	358000	Underground Conductors & Devices	0	2,330,233	2,330,233	0	1,498,573	1,498,573	0	831,660	831,660
1	359000	Roads & Trails	0	1,914,286	1,914,286	0	1,231,077	1,231,077	0	683,209	683,209
		TOTAL TRANSMISSION PLANT	0	552,141,480	552,141,480	0	355,082,186	355,082,186	0	197,059,294	197,059,294
		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	2,195,942	0	2,195,942	428,922	0	428,922	1,767,020	0	1,767,020
99	361000	Structures & Improvements	18,049,955	0	18,049,955	12,775,647	0	12,775,647	5,274,308	0	5,274,308
99	362000	Station Equipment	114,451,699	0	114,451,699	75,968,354	0	75,968,354	38,483,345	0	38,483,345
99	364000	Poles, Towers, & Fixtures	271,256,851	0	271,256,851	169,528,924	0	169,528,924	101,727,927	0	101,727,927
99	365000	Overhead Conductors & Devices	181,196,176	0	181,196,176	113,751,100	0	113,751,100	67,445,076	0	67,445,076
99	366000	Underground Conduit	86,214,647	0	86,214,647	54,792,113	0	54,792,113	31,422,534	0	31,422,534
99	367000	Underground Conductors & Devices	144,783,003	0	144,783,003	92,832,595	0	92,832,595	51,950,408	0	51,950,408
99	368000	Line Transformers	203,783,439	0	203,783,439	136,441,581	0	136,441,581	67,341,858	0	67,341,858
99	369XXX	Services	134,067,174	0	134,067,174	86,538,632	0	86,538,632	47,528,542	0	47,528,542
99	370000	Meters	47,971,165	0	47,971,165	26,780,285	0	26,780,285	21,190,880	0	21,190,880
99	373XXX	Street Light & Signal Systems	38,104,666	0	38,104,666	23,460,531	0	23,460,531	14,644,135	0	14,644,135
		TOTAL DISTRIBUTION PLANT	1,246,659,348	0	1,246,659,348	796,639,622	0	796,639,622	450,019,726	0	450,019,726
		GENERAL PLANT: (From Report C-GPL)									
4	389XXX	Land & Land Rights	1,091,216	3,108,653	4,199,869	382,563	2,103,843	2,486,406	708,653	1,004,810	1,713,463
4	390XXX	Structures & Improvements	12,882,298	59,181,098	72,063,396	6,347,658	40,051,992	46,399,650	6,534,640	19,129,106	25,663,746
4	391XXX	Office Furniture & Equipment	2,392,373	39,607,070	41,999,443	2,369,898	26,804,877	29,174,775	22,475	12,802,193	12,824,668
4	392XXX	Transportation Equipment	14,738,876	9,129,000	23,867,876	10,562,961	6,178,233	16,741,194	4,175,915	2,950,767	7,126,682
4	393000	Stores Equipment	278,068	1,908,829	2,186,897	121,816	1,291,838	1,413,654	156,252	616,991	773,243
4	394000	Tools, Shop & Garage Equipment	1,534,562	8,407,734	9,942,296	1,156,506	5,690,102	6,846,608	378,056	2,717,632	3,095,688
4	395000	Laboratory Equipment	255,144	1,043,076	1,298,220	171,970	705,923	877,893	83,174	337,153	420,327
4	396XXX	Power Operated Equipment	29,191,997	11,156,241	40,348,238	18,140,960	7,550,209	25,691,169	11,051,037	3,606,032	14,657,069
4	397XXX	Communications Equipment	16,300,935	57,749,544	74,050,479	10,177,128	39,083,159	49,260,287	6,123,807	18,666,385	24,790,192
4	398000	Miscellaneous Equipment	3,849	356,628	360,477	1,511	241,355	242,866	2,338	115,273	117,611
		TOTAL GENERAL PLANT	78,669,318	191,647,873	270,317,191	49,432,971	129,701,531	179,134,502	29,236,347	61,946,342	91,182,689
		TOTAL PLANT IN SERVICE	1,328,428,715	2,010,473,676	3,338,902,391	849,119,019	1,300,720,216	2,149,839,235	479,309,696	709,753,460	1,189,063,156

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

Report ID:
E-PLT-12A

AVISTA UTILITIES

			*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	0	(281,776,749)	(281,776,749)	0	(181,210,627)	(181,210,627)	0	(100,566,122)	(100,566,122)
E-ADEP		Hydro Production Plant	0	(119,530,627)	(119,530,627)	0	(76,870,146)	(76,870,146)	0	(42,660,481)	(42,660,481)
E-ADEP		Other Production Plant	0	(81,281,438)	(81,281,438)	0	(52,272,093)	(52,272,093)	0	(29,009,345)	(29,009,345)
E-ADEP		Transmission Plant	0	(187,618,439)	(187,618,439)	0	(120,657,418)	(120,657,418)	0	(66,961,021)	(66,961,021)
E-ADEP		Distribution Plant	(380,753,267)	0	(380,753,267)	(236,201,306)	0	(236,201,306)	(144,551,961)	0	(144,551,961)
E-ADEP		General Plant	(22,852,837)	(65,987,338)	(88,840,175)	(13,463,178)	(44,658,251)	(58,121,429)	(9,389,659)	(21,329,087)	(30,718,746)
TOTAL ACCUMULATED DEPRECIATION			(403,606,104)	(736,194,591)	(1,139,800,695)	(249,664,484)	(475,668,535)	(725,333,019)	(153,941,620)	(260,526,056)	(414,467,676)
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(7,581,280)	(7,581,280)	0	(4,875,521)	(4,875,521)	0	(2,705,759)	(2,705,759)
E-AAMT		Distribution-Franchises/Misc Intangibles	(108,618)	0	(108,618)	(108,618)	0	(108,618)	0	0	0
E-AAMT		General Plant - 303000	0	(132,071)	(132,071)	0	(87,968)	(87,968)	0	(44,103)	(44,103)
E-AAMT		Miscellaneous IT Intangible Plant - 3031XX	(690,139)	(17,503,484)	(18,193,623)	(681,881)	(11,845,833)	(12,527,714)	(8,258)	(5,657,651)	(5,665,909)
E-AAMT		General Plant - 390200, 396200	(120,874)	(174,824)	(295,698)	(117,279)	(118,315)	(235,594)	(3,595)	(56,509)	(60,104)
TOTAL ACCUMULATED AMORTIZATION			(919,631)	(25,391,659)	(26,311,290)	(907,778)	(16,927,637)	(17,835,415)	(11,853)	(8,464,022)	(8,475,875)
TOTAL ACCUMULATED DEPRAMORT			(404,525,735)	(761,586,250)	(1,166,111,985)	(250,572,262)	(492,596,172)	(743,168,434)	(153,953,473)	(268,990,078)	(422,943,551)
NET ELECTRIC UTILITY PLANT before DFIT			923,902,980	1,248,887,426	2,172,790,406	598,546,757	808,124,044	1,406,670,801	325,356,223	440,763,382	766,119,605
ACCUMULATED DFIT											
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
1		ADFIT - Colstrip PCB (283200)	0	(324,091)	(324,091)	0	(208,423)	(208,423)	0	(115,668)	(115,668)
12		ADFIT - Electric Plant In Service (282900)	0	(290,814,383)	(290,814,383)	0	(188,273,232)	(188,273,232)	0	(102,541,151)	(102,541,151)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(30,953,551)	(30,953,551)	0	(20,948,435)	(20,948,435)	0	(10,005,116)	(10,005,116)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(395,295)	(395,295)	0	(267,524)	(267,524)	0	(127,771)	(127,771)
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(12,544,807)	(12,544,807)	0	(8,067,565)	(8,067,565)	0	(4,477,242)	(4,477,242)
1		ADFIT - CDA Settlement Costs (283333)	0	352,410	352,410	0	226,635	226,635	0	125,775	125,775
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(4,385,354)	(4,385,354)	0	(2,839,078)	(2,839,078)	0	(1,546,276)	(1,546,276)
TOTAL ACCUMULATED DFIT			0	(339,065,071)	(339,065,071)	0	(220,377,622)	(220,377,622)	0	(118,687,449)	(118,687,449)
NET ELECTRIC UTILITY PLANT			923,902,980	909,822,355	1,833,725,335	598,546,757	587,746,422	1,186,293,179	325,356,223	322,075,933	647,432,156
ALLOCATION RATIOS:											
E-ALL	1	Production/Transmission Ratio	100.000%			64.310%			35.690%		
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%			67.677%			32.323%		
E-ALL	12	Net Electric Plant (before DFIT)	100.000%			64.740%			35.260%		
E-ALL	99	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 December 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****				
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	923,902,980	909,822,355	1,833,725,335	598,546,757	587,746,422	1,186,293,179	325,356,223	322,075,933	647,432,156
	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	(948,352)	0	(948,352)	948,352	0	948,352
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)	(2,624,742)	0	(2,624,742)	(841,184)	0	(841,184)	(1,783,558)	0	(1,783,558)
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)	7,024,445	0	7,024,445	4,504,866	0	4,504,866	2,519,579	0	2,519,579
99	ADFIT - Kettle Falls Disallowed (190420)	303,496	0	303,496	303,496	0	303,496	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)	1,166,960	0	1,166,960	0	0	0	1,166,960	0	1,166,960
99	ADFIT - Boulder Park Disallowed (190040)	501,564	0	501,564	0	0	0	501,564	0	501,564
99	Investment in WNP3 Exchange Power (124900, 124930)	15,108,131	0	15,108,131	15,108,131	0	15,108,131	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(2,715,195)	0	(2,715,195)	(2,715,195)	0	(2,715,195)	0	0	0
99	CDA Lake Settlement - WA (182382)	1,128,210	0	1,128,210	1,128,210	0	1,128,210	0	0	0
99	CDA Lake Settlement - ID (186382)	224,568	0	224,568	0	0	0	224,568	0	224,568
99	ADFIT - CDA Lake Settlement - Direct (283382)	(473,474)	0	(473,474)	(394,875)	0	(394,875)	(78,599)	0	(78,599)
99	CDA CDR Fund - Direct (182324)	82,066	0	82,066	82,066	0	82,066	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	582,994	0	582,994	540,968	0	540,968	42,026	0	42,026
99	ADFIT - Spokane River Relicensing (283322)	(204,024)	0	(204,024)	(189,320)	0	(189,320)	(14,704)	0	(14,704)
99	Spokane River PM&Es (182323)	539,230	0	539,230	343,510	0	343,510	195,720	0	195,720
99	ADFIT - Spokane River PM&Es (283323)	(188,755)	0	(188,755)	(120,253)	0	(120,253)	(68,502)	0	(68,502)
99	Montana Riverbed Settlement (186360)	3,540,387	0	3,540,387	2,368,164	0	2,368,164	1,172,223	0	1,172,223
99	ADFIT - Montana Riverbed Settlement (283365)	(1,239,136)	0	(1,239,136)	(828,858)	0	(828,858)	(410,278)	0	(410,278)
99	Lancaster Generation (182312)	3,286,667	0	3,286,667	3,286,667	0	3,286,667	0	0	0
99	ADFIT - Lancaster Generation (283312)	(1,150,333)	0	(1,150,333)	(1,150,333)	0	(1,150,333)	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)	(1,131,176)	443	(1,130,733)	(363,809)	300	(363,509)	(767,367)	143	(767,224)
99	Customer Deposits (235199)	(1,221,609)	0	(1,221,609)	(1,221,609)	0	(1,221,609)	0	0	0
C-WKC	Working Capital	16,841,047	7,684,516	24,525,563	16,841,047	0	16,841,047	0	7,684,516	7,684,516
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	32,051,969	7,684,959	39,736,928	31,596,611	300	31,596,911	455,358	7,684,659	8,140,017
	NET RATE BASE	955,954,949	917,507,314	1,873,462,263	630,143,368	587,746,722	1,217,890,090	325,811,581	329,760,592	655,572,173

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 December 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
1	Steam (ED-AN)	7,661,395	7,661,395			7,661,395	7,661,395		4,927,043	4,927,043		2,734,352	2,734,352
1	Hydro (ED-AN)	8,053,492	8,053,492			8,053,492	8,053,492		5,179,201	5,179,201		2,874,291	2,874,291
1	Other (ED-AN)	9,211,860	9,211,860			9,211,860	9,211,860		5,924,147	5,924,147		3,287,713	3,287,713
Total Electric Production		24,926,747	24,926,747			24,926,747	24,926,747		16,030,391	16,030,391		8,896,356	8,896,356
Electric Transmission													
1	ED-AN	10,014,786	10,014,786			10,014,786	10,014,786		6,440,509	6,440,509		3,574,277	3,574,277
Total Electric Transmission		10,014,786	10,014,786			10,014,786	10,014,786		6,440,509	6,440,509		3,574,277	3,574,277
Electric Distribution													
	ED-ID	13,167,519	13,167,519			13,167,519	13,167,519					13,167,519	13,167,519
	ED-WA	22,357,379	22,357,379			22,357,379	22,357,379	22,357,379		22,357,379			
Total Electric Distribution		35,524,898	35,524,898			35,524,898	35,524,898	22,357,379		22,357,379		13,167,519	13,167,519
Gas Underground Storage													
	GD-AN	540,299		540,299									
	GD-OR	113,379			113,379								
Total Gas Underground Storage		653,678		540,299	113,379								
Gas Distribution													
	GD-AN	62,498		62,498									
	GD-ID	3,950,554		3,950,554									
	GD-WA	7,883,063		7,883,063									
	GD-OR	3,987,153			3,987,153								
Total Gas Distribution		15,883,268		11,896,115	3,987,153								
General Plant													
4	ED-AN	2,526,888	2,526,888			2,526,888	2,526,888		1,710,122	1,710,122		816,766	816,766
	ED-ID	163,196	163,196			163,196	163,196				163,196		163,196
	ED-WA	869,124	869,124			869,124	869,124	869,124		869,124			
7,4	CD-AA	13,404,402	9,697,549	2,600,588	1,106,265	9,697,549	9,697,549		6,563,010	6,563,010		3,134,539	3,134,539
9,4	CD-AN	682,355	540,568	141,787		540,568	540,568		365,840	365,840		174,728	174,728
9	CD-ID	297,829	235,943	61,886		235,943	235,943				235,943		235,943
9	CD-WA	166,303	131,747	34,556		131,747	131,747	131,747		131,747			
8	GD-AA	157,144		110,504	46,640								
	GD-AN	36,085		36,085									
	GD-ID	49,876		49,876									
	GD-WA	211,935		211,935									
	GD-OR	254,238			254,238								
Total General Plant		18,819,375	14,165,015	3,247,217	1,407,143	1,400,010	12,765,005	14,165,015	1,000,871	8,638,972	9,639,843	399,139	4,126,033
Total Depreciation Expense		105,822,752	84,631,446	15,683,631	5,507,675	36,924,908	47,706,538	84,631,446	23,358,250	31,109,872	54,468,122	13,566,658	16,596,666

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	64.310%
8	Gas North/Oregon 4-Factor	0.000%	70.320%	29.680%	4	Jurisdictional 4-Factor Ratio	67.677%
9	Elec/Gas North 4-Factor	79.221%	20.779%	0.000%			35.690%
							32.323%

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Production/Transmission													
1	Franchises (302000)	ED-AN	918,400	918,400		918,400	918,400		590,623	590,623		327,777	327,777
1	Misc Intangible Plt (303000)	ED-AN	82,460	82,460		82,460	82,460		53,030	53,030		29,430	29,430
Total Production/Transmission			1,000,860	1,000,860		1,000,860	1,000,860		643,653	643,653		357,207	357,207
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	253,258	183,222	49,135	20,901			123,999	123,999		59,223	59,223
9,1		CD-AN	9,729	7,708	2,021			7,708	4,957	4,957		2,751	2,751
		GD-ID	4,058		4,058								
		GD-WA	23,589		23,589								
		GD-OR	7,778			7,778							
Total General Plant - 303000			298,412	190,930	78,803	28,679		190,930	128,956	128,956		61,974	61,974
Miscellaneous IT Intangible Plant - 3031XX													
7,4		CD-AA	8,881,258	6,425,235	1,723,053	732,970			4,348,406	4,348,406		2,076,829	2,076,829
9,4		CD-AN	6,339	5,022	1,317			5,022	3,399	3,399		1,623	1,623
9,4		CD-ID	7,599	6,020	1,579			6,020		6,020	6,020		6,020
4		ED-AN	181,327	181,327				181,327	122,717	122,717		58,610	58,610
		ED-ID	4,747	4,747				4,747		4,747	4,747		4,747
		ED-WA	457,291	457,291				457,291		457,291			
8		GD-AA	441,542		310,492	131,050							
		GD-AN	2,352		2,352								
		GD-OR	250			250							
Total Miscellaneous IT Intangible Plt - 3031XX			9,982,705	7,079,642	2,038,793	864,270		468,058	6,611,584	7,079,642	457,291	4,474,522	4,931,813
Gas Underground Storage													
		GD-AN	228		228								
Total Gas Underground Storage			228		228								
General Plant - 390200, 396200													
7,4		CD-AA	28,855	20,876	5,598	2,381			14,128	14,128		6,748	6,748
4		ED-AN	9,627	9,627				9,627	6,515	6,515		3,112	3,112
		GD-OR	3,139			3,139							
Total General Plant - 390200, 396200			41,621	30,503	5,598	5,520		30,503	20,643	20,643		9,860	9,860
Total Amortization Expense			11,350,823	8,328,932	2,123,422	898,469		495,055	7,833,877	8,328,932	484,288	5,267,774	5,752,062

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	64.310%	35.690%
8 Gas North/Oregon 4-Factor	0.000%	70.320%	29.680%	4 Jurisdictional 4-Factor Ratio	67.677%	32.323%
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 December 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
1	Steam (ED-AN)	(281,776,749)	(281,776,749)			(281,776,749)	(281,776,749)		(181,210,627)	(181,210,627)		(100,566,122)	(100,566,122)
1	Hydro (ED-AN)	(119,530,627)	(119,530,627)			(119,530,627)	(119,530,627)		(76,870,146)	(76,870,146)		(42,660,481)	(42,660,481)
1	Other (ED-AN)	(81,281,438)	(81,281,438)			(81,281,438)	(81,281,438)		(52,272,093)	(52,272,093)		(29,009,345)	(29,009,345)
Total Electric Production		(482,588,814)	(482,588,814)			(482,588,814)	(482,588,814)		(310,352,866)	(310,352,866)		(172,235,948)	(172,235,948)
Electric Transmission													
1	ED-AN	(187,618,439)	(187,618,439)			(187,618,439)	(187,618,439)		(120,657,418)	(120,657,418)		(66,961,021)	(66,961,021)
Total Electric Transmission		(187,618,439)	(187,618,439)			(187,618,439)	(187,618,439)		(120,657,418)	(120,657,418)		(66,961,021)	(66,961,021)
Electric Distribution													
	ED-ID	(144,551,961)	(144,551,961)			(144,551,961)	(144,551,961)					(144,551,961)	(144,551,961)
	ED-WA	(236,201,306)	(236,201,306)			(236,201,306)	(236,201,306)	(236,201,306)		(236,201,306)			
Total Electric Distribution		(380,753,267)	(380,753,267)			(380,753,267)	(380,753,267)	(236,201,306)		(236,201,306)		(144,551,961)	(144,551,961)
Gas Underground Storage													
	GD-AN	(12,693,867)		(12,693,867)									
	GD-OR	(462,112)		(462,112)									
Total Gas Underground Storage		(13,155,979)		(12,693,867)	(462,112)								
Gas Distribution													
	GD-AN	(1,474,842)		(1,474,842)									
	GD-ID	(53,916,567)		(53,916,567)									
	GD-WA	(107,637,559)		(107,637,559)									
	GD-OR	(88,563,919)		(88,563,919)									
Total Gas Distribution		(251,592,887)		(163,028,968)	(88,563,919)								
General Plant													
4	ED-AN	(35,055,537)	(35,055,537)				(35,055,537)		(23,724,536)	(23,724,536)		(11,331,001)	(11,331,001)
	ED-ID	(5,756,316)	(5,756,316)			(5,756,316)	(5,756,316)				(5,756,316)		(5,756,316)
	ED-WA	(11,664,318)	(11,664,318)			(11,664,318)	(11,664,318)	(11,664,318)		(11,664,318)			
7,4	CD-AA	(30,674,461)	(22,191,746)	(5,951,152)	(2,531,563)		(22,191,746)		(15,018,708)	(15,018,708)		(7,173,038)	(7,173,038)
9,4	CD-AN	(11,032,498)	(8,740,055)	(2,292,443)			(8,740,055)		(5,915,007)	(5,915,007)		(2,825,048)	(2,825,048)
9	CD-ID	(4,586,338)	(3,633,343)	(952,995)		(3,633,343)	(3,633,343)				(3,633,343)		(3,633,343)
9	CD-WA	(2,270,686)	(1,798,860)	(471,826)		(1,798,860)	(1,798,860)	(1,798,860)		(1,798,860)			
8	GD-AA	(1,396,133)		(981,761)	(414,372)								
	GD-AN	(1,444,939)		(1,444,939)									
	GD-ID	(1,081,503)		(1,081,503)									
	GD-WA	(2,597,695)		(2,597,695)									
	GD-OR	(3,685,326)		(3,685,326)									
Total General Plant		(111,245,760)	(88,840,175)	(15,774,314)	(6,631,261)	(22,852,837)	(65,987,338)	(88,840,175)	(13,463,178)	(44,658,251)	(58,121,429)	(9,389,659)	(21,329,087)
Total Accumulated Depreciation		(1,426,955,136)	(1,139,800,695)	(191,497,149)	(95,657,292)	(403,606,104)	(736,194,591)	(1,139,800,695)	(249,664,484)	(475,668,535)	(725,333,019)	(153,941,620)	(260,526,056)

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	64.310%	35.690%					
8	Gas North/Oregon 4-Factor	0.000%	70.320%	29.680%	4	Jurisdictional 4-Factor Ratio	67.677%	32.323%					
9	Elec/Gas North 4-Factor	79.221%	20.779%	0.000%									

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAMT-12A
For Twelve Months Ended December 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000)	ED-AN	(6,926,954)	(6,926,954)			(6,926,954)		(4,454,724)	(4,454,724)			(2,472,230)	(2,472,230)
1	Misc Intangible Pft (303000)	ED-AN	(654,326)	(654,326)			(654,326)		(420,797)	(420,797)			(233,529)	(233,529)
Total Production/Transmission			(7,581,280)	(7,581,280)			(7,581,280)		(4,875,521)	(4,875,521)			(2,705,759)	(2,705,759)
Distribution														
	Franchises (302000)	ED-WA	(84,853)	(84,853)			(84,853)		(84,853)	(84,853)				
	Misc Intangible Pft (303000)	ED-WA	(23,765)	(23,765)			(23,765)		(23,765)	(23,765)				
Total Distribution			(108,618)	(108,618)			(108,618)		(108,618)	(108,618)				
General Plant - 303000														
7,4		CD-AA	(124,531)	(90,093)	(24,160)	(10,278)				(60,972)	(60,972)		(29,121)	(29,121)
9,1		CD-AN	(52,989)	(41,978)	(11,011)		(90,093)	(41,978)		(26,996)	(26,996)		(14,982)	(14,982)
		GD-ID	(44,999)		(44,999)									
		GD-WA	(87,742)		(87,742)									
		GD-OR	(52,579)			(52,579)								
Total General Plant - 303000			(362,840)	(132,071)	(167,912)	(62,857)				(87,968)	(87,968)		(44,103)	(44,103)
Miscellaneous IT Intangible Plant - 3031XX														
7,4		CD-AA	(23,521,561)	(17,016,908)	(4,563,418)	(1,941,235)				(11,516,533)	(11,516,533)		(5,500,375)	(5,500,375)
9,4		CD-AN	(1,983)	(1,571)	(412)		(17,016,908)	(1,571)		(1,063)	(1,063)		(508)	(508)
9		CD-ID	(2,700)	(2,139)	(561)			(2,139)					(2,139)	(2,139)
4		ED-AN	(485,005)	(485,005)				(485,005)		(328,237)	(328,237)		(156,768)	(156,768)
		ED-ID	(6,119)	(6,119)				(6,119)					(6,119)	(6,119)
		ED-WA	(681,881)	(681,881)				(681,881)		(681,881)	(681,881)			
8		GD-AA	(1,005,924)		(707,366)	(298,558)								
		GD-AN	(8,604)		(8,604)									
		GD-OR	(859)			(859)								
Total Miscellaneous IT Intangible Plant - 3031XX			(25,714,636)	(18,193,623)	(5,280,361)	(2,240,652)				(681,881)	(11,845,833)		(8,258)	(5,657,651)
Gas Underground Storage														
		GD-AN	(239,518)		(239,518)									
Total Gas Underground Storage			(239,518)		(239,518)									
General Plant - 390200, 396200														
7,4		CD-AA	(173,422)	(125,464)	(33,646)	(14,312)				(84,910)	(84,910)		(40,554)	(40,554)
9		CD-ID	(4,538)	(3,595)	(943)			(3,595)					(3,595)	(3,595)
9		CD-WA	(8,332)	(6,601)	(1,731)			(6,601)		(6,601)	(6,601)			
4		ED-AN	(49,360)	(49,360)				(49,360)		(33,405)	(33,405)		(15,955)	(15,955)
		ED-WA	(110,678)	(110,678)				(110,678)		(110,678)	(110,678)			
		GD-WA	(1,863)		(1,863)									
		GD-OR	(50,160)			(50,160)								
Total General Plant - 390200, 396200			(398,353)	(295,698)	(38,183)	(64,472)				(117,279)	(118,315)		(3,595)	(56,509)
Total Accumulated Amortization			(34,405,245)	(26,311,290)	(5,725,974)	(2,367,981)				(907,778)	(16,927,637)		(11,853)	(8,464,022)

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

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
			Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	394,714	9,661	362,279	22,774	394,714	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	578,485	0	0	0	0	0	0	0	578,485	0	578,485	
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	6,595,423	382,563	708,653	3,108,652	4,199,868	574,973	90,851	826,151	1,491,975	578,485	325,095	903,580
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	6,582,100	814,206	2,105,541	3,662,353	6,582,100	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,143,037	0	0	0	0	2,143,037	0	0	2,143,037	0	0	
99		GD-OR / AS	3,508,552	0	0	0	0	0	0	0	3,508,552	0	3,508,552	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	67,929,044	0	0	49,143,946	49,143,946	0	0	13,178,914	13,178,914	5,606,184	5,606,184	
9		CD-WA / ID / AN	20,622,499	5,533,452	4,429,099	6,374,799	16,337,350	1,451,378	1,161,715	1,672,056	4,285,149	0	0	
		TOTAL ACCOUNT	100,785,232	6,347,658	6,534,640	59,181,098	72,063,396	3,594,415	1,161,715	14,850,970	19,607,100	3,508,552	5,606,184	9,114,736
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	8,016,784	2,369,898	14,649	5,632,237	8,016,784	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	470,176	0	0	0	0	0	0	330,628	330,628	139,548	139,548	
7		CD-AA	46,865,467	0	0	33,905,291	33,905,291	0	0	9,092,369	9,092,369	3,867,807	3,867,807	
9		CD-WA / ID / AN	97,660	0	7,826	69,541	77,367	0	2,053	18,240	20,293	0	0	
		TOTAL ACCOUNT	55,456,737	2,369,898	22,475	39,607,069	41,999,442	0	2,053	9,447,887	9,449,940	4,007,355	4,007,355	
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	19,666,053	9,067,096	3,428,575	7,170,382	19,666,053	0	0	0	0	0	0	
99		GD-WA / ID / AN	7,901,542	0	0	0	0	5,033,226	1,632,303	1,236,013	7,901,542	0	0	
99		GD-OR / AS	2,727,800	0	0	0	0	0	0	0	2,727,800	0	2,727,800	
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	4,820,106	1,495,865	747,340	1,575,331	3,818,536	392,353	196,021	413,196	1,001,570	0	0	
		TOTAL ACCOUNT	35,645,298	10,562,961	4,175,915	9,129,000	23,867,876	5,425,579	1,828,324	1,751,995	9,005,898	2,727,800	43,724	2,771,524

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
			Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	395,329	10,739	14,745	369,845	395,329	0	0	0	0	0	0	
99		GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	0	0	0	
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	57,227	0	57,227	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	2,261,481	111,077	141,508	1,538,984	1,791,569	29,134	37,116	403,662	469,912	0	0	
		TOTAL ACCOUNT	2,798,308	121,816	156,253	1,908,829	2,186,898	113,405	37,116	403,662	554,183	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,221,515	1,111,774	352,977	1,756,764	3,221,515	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,795,583	0	0	0	0	1,936,291	442,670	416,622	2,795,583	0	0	
99		GD-OR / AS	909,984	0	0	0	0	0	0	0	0	909,984	0	
8		GD-AA	1,359,730	0	0	0	0	0	0	956,162	0	403,568	403,568	
7		CD-AA	8,878,448	0	0	6,423,202	6,423,202	0	0	1,722,508	1,722,508	0	732,738	
9		CD-WA / ID / AN	375,632	44,732	25,079	227,768	297,579	11,733	6,578	59,742	78,053	0	0	
		TOTAL ACCOUNT	17,540,892	1,156,506	378,056	8,407,734	9,942,296	1,948,024	449,248	3,155,034	5,552,306	909,984	1,136,306	2,046,290
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	913,442	164,128	80,671	668,643	913,442	0	0	0	0	0	0	
99		GD-WA / ID / AN	170,343	0	0	0	0	55,434	18,079	96,830	170,343	0	0	
99		GD-OR / AS	151,805	0	0	0	0	0	0	0	0	151,805	0	
8		GD-AA	82,554	0	0	0	0	0	0	58,052	58,052	0	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	160,904	7,841	2,503	117,125	127,469	2,057	657	30,721	33,435	0	0	
		TOTAL ACCOUNT	1,834,711	171,969	83,174	1,043,076	1,298,219	57,491	18,736	254,605	330,832	151,805	53,855	205,660
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	38,741,292	17,880,515	10,640,519	10,220,258	38,741,292	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,452,374	0	0	0	0	2,731,328	890,552	830,494	4,452,374	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	
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	1,522,476	260,444	410,518	535,159	1,206,121	68,312	107,675	140,368	316,355	0	0	
		TOTAL ACCOUNT	45,314,013	18,140,959	11,051,037	11,156,240	40,348,236	2,799,640	998,227	1,078,351	4,876,218	43,834	45,725	89,559

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
			Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	50,192,594	9,788,015	2,912,283	37,492,296	50,192,594	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,114,006	0	0	0	0	590,534	457,300	66,172	1,114,006	0	0	
99		GD-OR / AS	990,898	0	0	0	0	0	0	0	0	990,898	0	
8		GD-AA	992,932	0	0	0	0	0	0	698,230	698,230	0	294,702	
7		CD-AA	18,804,340	0	0	13,604,188	13,604,188	0	0	3,648,230	3,648,230	0	1,551,922	
9		CD-WA/ ID / AN	12,943,153	389,113	3,211,523	6,653,060	10,253,696	102,061	842,355	1,745,041	2,689,457	0	0	
		TOTAL ACCOUNT	85,037,923	10,177,128	6,123,806	57,749,544	74,050,478	692,595	1,299,655	6,157,673	8,149,923	990,898	1,846,624	2,837,522
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	36,332	0	2,299	34,033	36,332	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	2,367	0	0	0	0	0	0	0	0	2,367	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	440,393	0	0	318,606	318,606	0	0	85,441	85,441	0	36,346	
9		CD-WA/ ID / AN	6,992	1,511	40	3,989	5,540	396	10	1,046	1,452	0	0	
		TOTAL ACCOUNT	486,084	1,511	2,339	356,628	360,478	396	10	86,487	86,893	2,367	36,346	38,713
		TOTAL GENERAL PLANT	351,494,621	49,432,969	29,236,348	191,647,870	270,317,187	15,206,518	5,885,935	38,012,815	59,105,268	8,970,952	13,101,214	22,072,166

ALLOCATION RATIOS:

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 December 31, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****		Total	
			Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct		Allocated
	303000	Intangible Plant												
99		ED-WA / ID / AN	2,101,673	153,179	0	1,948,494	2,101,673	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	410,126	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	3,798,868	0	0	2,748,329	2,748,329	0	0	737,018	737,018	0	313,521	
9		CD-WA / ID / AN	194,058	0	0	153,735	153,735	0	0	40,323	40,323	0	0	
		TOTAL ACCOUNT	7,650,743	153,179	0	4,850,558	5,003,737	964,981	181,037	777,341	1,923,359	410,126	313,521	723,647
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	3,212,367	2,290,543	23,524	898,300	3,212,367	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	2,176,401	0	0	0	0	0	0	1,530,445	1,530,445	0	645,956	
7		CD-AA	45,850,760	0	0	33,171,191	33,171,191	0	0	8,895,506	8,895,506	0	3,784,063	
9		CD-WA / ID / AN	69,676	0	30,099	25,099	55,198	0	7,895	6,583	14,478	0	0	
		TOTAL ACCOUNT	51,309,204	2,290,543	53,623	34,094,590	36,438,756	0	7,895	10,432,534	10,440,429	0	4,430,019	4,430,019
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	61,169	0	0	61,169	61,169	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	
99		GD-OR / AS	1,231	0	0	0	0	0	0	0	0	1,231	1,231	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	3,664,014	0	0	2,650,768	2,650,768	0	0	710,855	710,855	0	302,391	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	3,737,940	0	0	2,711,937	2,711,937	0	0	722,381	722,381	1,231	302,391	303,622
		TOTAL	62,697,887	2,443,722	53,623	41,657,085	44,154,430	964,981	188,932	11,932,256	13,086,169	411,357	5,045,931	5,457,288

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 December 31, 2013 Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

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

ALLOCATION RATIOS:

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 WORKING CAPITAL	C-WKC-12A
For Twelve Months Ended December 31, 2013	
Average of Monthly Averages Basis	

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		838,695	838,695		838,695	838,695		0	0
1	151210	FUEL STOCK HOG FUEL-KFGS		567,550	567,550		567,550	567,550		0	0
4	154100	PLANT MATERIALS & OPER SUPPLIES		6,741,329	6,741,329		5,477,332	5,477,332		1,263,997	1,263,997
1	154300	PLANT MATERIALS & OPER SUP-CS2		254,150	254,150		206,497	206,497		47,653	47,653
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		715,355	715,355		581,226	581,226		134,129	134,129
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		3,873	3,873		3,147	3,147		726	726
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		1,067	1,067		867	867		200	200
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		11,326	11,326		9,202	9,202		2,124	2,124
99	163998	COMMON WORKING CAPITAL	0		0	0		0	0		0
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	16,841,047		16,841,047	16,841,047		16,841,047	0		0
TOTAL			16,841,047	9,133,345	25,974,392	16,841,047	7,684,516	24,525,563	0	1,448,829	1,448,829

ALLOCATION RATIOS:

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