

RESULTS OF OPERATIONS	Report ID: E-ROR-12E
ELECTRIC RATE OF RETURN	
For Twelve Months Ended October 31, 2013 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
E-OPS		Electric Net Operating Income (Loss)	147,375,127	95,618,633	51,756,494
		Adjustments			
		Adjusted Net Operating Income (Loss)	147,375,127	95,618,633	51,756,494
E-APL		Electric Net Rate Base	1,898,417,747	1,238,911,466	659,506,281
		RATE OF RETURN	<u>7.763%</u>	<u>7.718%</u>	<u>7.848%</u>

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-12E
ELECTRIC ALLOCATION PERCENTAGES		
For Twelve Months Ended October 31, 2013 Ending Balance Basis		

AVISTA UTILITIES

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	10-31-2013	364,560	239,270	125,290
		Percent		100.000%	65.633%	34.367%
3	E-OPS	Direct Distribution Operating Expense		23,349,731	15,584,212	7,765,519
		Percent		100.000%	66.743%	33.257%
	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%
		Total Percentages		400.000%	268.000%	132.000%
4		Percent		100.000%	67.000%	33.000%

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ELECTRIC ALLOCATION PERCENTAGES		
For Twelve Months Ended October 31, 2013 Ending Balance 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%

7

RESULTS OF OPERATIONS	Report ID: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months Ended October 31, 2013 Ending Balance 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%

8

RESULTS OF OPERATIONS		Report ID: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES		
For Twelve Months Ended October 31, 2013 Ending Balance 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	879,327,953	571,101,883	308,226,070	
		Percent	100.000%	64.948%	35.052%	
11		Book Depreciation	84,359,142	54,611,548	29,747,594	
		Percent	100.000%	64.737%	35.263%	

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION PERCENTAGES	E-ALL-12E
For Twelve Months Ended October 31, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho
12		Net Electric Plant (before DFIT)	2,206,461,440	1,437,823,576	768,637,864
		Percent	100.000%	65.164%	34.836%
13	E-PLT	Net Electric General Plant	189,738,922	125,903,048	63,835,874
		Percent	100.000%	66.356%	33.644%
14		Net Allocated Schedule M's	-66,406,768	-42,384,412	-24,022,356
		Percent	100.000%	63.825%	36.175%
99	Input	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended October 31, 2013	
Ending Balance 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	323,575,163	0	323,575,163	219,681,436	0	219,681,436	103,893,727	0	103,893,727
99	442200	Commercial - Firm & Int.	289,072,731	0	289,072,731	204,906,035	0	204,906,035	84,166,696	0	84,166,696
1	442300	Industrial	115,831,049	0	115,831,049	58,896,035	0	58,896,035	56,935,014	0	56,935,014
99	444000	Public Street & Highway Lighting	7,220,577	0	7,220,577	4,847,948	0	4,847,948	2,372,629	0	2,372,629
99	448000	Interdepartmental Revenue	1,086,661	0	1,086,661	874,572	0	874,572	212,089	0	212,089
99	499XXX	Unbilled Revenue	(3,650,070)	0	(3,650,070)	(2,303,871)	0	(2,303,871)	(1,346,199)	0	(1,346,199)
		TOTAL SALES TO ULTIMATE CUSTOMERS	733,136,111	0	733,136,111	486,902,155	0	486,902,155	246,233,956	0	246,233,956
1	447XXX	Sales for Resale	0	156,874,739	156,874,739	0	101,984,268	101,984,268	0	54,890,471	54,890,471
		TOTAL SALES OF ELECTRICITY	733,136,111	156,874,739	890,010,850	486,902,155	101,984,268	588,886,423	246,233,956	54,890,471	301,124,427
		OTHER OPERATING REVENUE:									
99	451000	Miscellaneous Service Revenue	598,036	0	598,036	372,386	0	372,386	225,650	0	225,650
1	453000	Sales of Water & Water Power	0	435,666	435,666	0	283,226	283,226	0	152,440	152,440
1	454000	Rent from Electric Property	2,965,551	71,753	3,037,304	1,977,545	46,647	2,024,192	988,006	25,106	1,013,112
1	456XXX	Other Electric Revenues	324,602	168,494,108	168,818,710	280,440	109,538,020	109,818,460	44,162	58,956,088	59,000,250
		TOTAL OTHER OPERATING REVENUE	3,888,189	169,001,527	172,889,716	2,630,371	109,867,893	112,498,264	1,257,818	59,133,634	60,391,452
		TOTAL ELECTRIC REVENUE	737,024,300	325,876,266	1,062,900,566	489,532,526	211,852,161	701,384,687	247,491,774	114,024,105	361,515,879
		EXPENSE									
		STEAM POWER GENERATION EXPENSE:									
		OPERATION									
1	500000	Supervision & Engineering	0	284,026	284,026	0	184,645	184,645	0	99,381	99,381
1	501000	Fuel	0	25,554,055	25,554,055	0	16,612,691	16,612,691	0	8,941,364	8,941,364
1	502000	Steam Expense	0	4,354,345	4,354,345	0	2,830,760	2,830,760	0	1,523,585	1,523,585
1	505000	Electric Expense	0	1,005,240	1,005,240	0	653,507	653,507	0	351,733	351,733
1	506000	Miscellaneous Steam Power Generation Expense	148,375	2,623,910	2,772,285	96,251	1,705,804	1,802,055	52,124	918,106	970,230
1	507000	Rent	0	31,898	31,898	0	20,737	20,737	0	11,161	11,161
		MAINTENANCE									
1	510000	Supervision & Engineering	0	439,813	439,813	0	285,922	285,922	0	153,891	153,891
1	511000	Structures	0	650,375	650,375	0	422,809	422,809	0	227,566	227,566
1	512000	Boiler Plant	0	5,883,611	5,883,611	0	3,824,936	3,824,936	0	2,058,675	2,058,675
1	513000	Electric Plant	0	1,114,446	1,114,446	0	724,501	724,501	0	389,945	389,945
1	514000	Miscellaneous Steam Plant	0	740,618	740,618	0	481,476	481,476	0	259,142	259,142
		TOTAL STEAM POWER GENERATION EXP	148,375	42,682,337	42,830,712	96,251	27,747,788	27,844,039	52,124	14,934,549	14,986,673

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended October 31, 2013	
Ending Balance Basis	

AVISTA UTILITIES

			SYSTEM			WASHINGTON			IDAHO		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
HYDRAULIC POWER GENERATION EXP. OPERATION											
1	535000	Supervision & Engineering	0	2,112,380	2,112,380	0	1,373,258	1,373,258	0	739,122	739,122
1	536000	Water for Power	0	1,263,382	1,263,382	0	821,325	821,325	0	442,057	442,057
1	537000	Hydraulic Expense	4,133,032	2,829,758	6,962,790	2,535,674	1,839,626	4,375,300	1,597,358	990,132	2,587,490
1	538000	Electric Expense	0	6,638,349	6,638,349	0	4,315,591	4,315,591	0	2,322,758	2,322,758
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	682,106	682,106	0	443,437	443,437	0	238,669	238,669
1	540000	Rent	0	1,262,498	1,262,498	0	820,750	820,750	0	441,748	441,748
1	540100	MT Trust Funds Land Settlement Rents	5,578,504	0	5,578,504	3,630,630	0	3,630,630	1,947,874	0	1,947,874
MAINTENANCE											
1	541000	Supervision & Engineering	0	573,934	573,934	0	373,114	373,114	0	200,820	200,820
1	542000	Structures	0	919,720	919,720	0	597,910	597,910	0	321,810	321,810
1	543000	Reservoirs, Dams, & Waterways	0	1,677,053	1,677,053	0	1,090,252	1,090,252	0	586,801	586,801
1	544000	Electric Plant	0	4,063,899	4,063,899	0	2,641,941	2,641,941	0	1,421,958	1,421,958
1	545000	Miscellaneous Hydraulic Plant	0	514,202	514,202	0	334,283	334,283	0	179,919	179,919
TOTAL HYDRO POWER GENERATION EXP			9,711,536	22,537,281	32,248,817	6,166,304	14,651,487	20,817,791	3,545,232	7,885,794	11,431,026
OTHER POWER GENERATION EXPENSE: OPERATION											
1	546000	Supervision & Engineering	0	1,224,413	1,224,413	0	795,991	795,991	0	428,422	428,422
1	547000	Fuel	0	93,950,503	93,950,503	0	61,077,222	61,077,222	0	32,873,281	32,873,281
1	548000	Generation Expense	0	2,294,234	2,294,234	0	1,491,482	1,491,482	0	802,752	802,752
1	549000	Miscellaneous Other Power Generation Expense	0	510,144	510,144	0	331,645	331,645	0	178,499	178,499
1	550000	Rent	0	(12,567)	(12,567)	0	(8,170)	(8,170)	0	(4,397)	(4,397)
MAINTENANCE											
1	551000	Supervision & Engineering	0	1,334,634	1,334,634	0	867,646	867,646	0	466,988	466,988
1	552000	Structures	0	45,303	45,303	0	29,451	29,451	0	15,852	15,852
1	553000	Generating & Electric Equipment	0	1,584,083	1,584,083	0	1,029,812	1,029,812	0	554,271	554,271
1	554000	Miscellaneous Other Power Generation Plant	0	173,125	173,125	0	112,549	112,549	0	60,576	60,576
TOTAL OTHER POWER GENERATION EXP			0	101,103,872	101,103,872	0	65,727,628	65,727,628	0	35,376,244	35,376,244
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	12,247,565	210,787,222	223,034,787	0	137,032,772	137,032,772	12,247,565	73,754,450	86,002,015
1	556000	System Control & Load Dispatching	0	938,118	938,118	0	609,871	609,871	0	328,247	328,247
E-557	557XXX	Other Expense	(415,449)	145,281,229	144,865,780	4,508,955	94,447,327	98,956,282	(4,924,404)	50,833,902	45,909,498
TOTAL OTHER POWER SUPPLY EXPENSE			11,832,116	357,006,569	368,838,685	4,508,955	232,089,970	236,598,925	7,323,161	124,916,599	132,239,760
TOTAL PRODUCTION OPERATING EXP			21,692,027	523,330,059	545,022,086	10,771,510	340,216,873	350,988,383	10,920,517	183,113,186	194,033,703

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended October 31, 2013	
Ending Balance 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	2,437,447	2,437,447	0	1,584,584	1,584,584	0	852,863	852,863
1	561000	Load Dispatching	0	2,342,754	2,342,754	0	1,523,024	1,523,024	0	819,730	819,730
1	562000	Station Expense	0	420,947	420,947	0	273,658	273,658	0	147,289	147,289
1	563000	Overhead Line Expense	0	471,282	471,282	0	306,380	306,380	0	164,902	164,902
1	565000	Transmission of Electricity by Others	0	17,544,042	17,544,042	0	11,405,382	11,405,382	0	6,138,660	6,138,660
1	566000	Miscellaneous Transmission Expense	0	2,022,908	2,022,908	0	1,315,092	1,315,092	0	707,816	707,816
1	567000	Rent	0	110,447	110,447	0	71,802	71,802	0	38,645	38,645
MAINTENANCE											
1	568000	Supervision & Engineering	1,938	1,827,526	1,829,464	1,938	1,188,075	1,190,013	0	639,451	639,451
1	569000	Structures	14,433	367,606	382,039	13,382	238,981	252,363	1,051	128,625	129,676
1	570000	Station Equipment	543	1,270,215	1,270,758	543	825,767	826,310	0	444,448	444,448
1	571000	Overhead Lines	14,413	1,093,312	1,107,725	7,342	710,762	718,104	7,071	382,550	389,621
1	572000	Underground Lines	0	5,357	5,357	0	3,483	3,483	0	1,874	1,874
1	573000	Service Miscellaneous	43	113,378	113,421	43	73,707	73,750	0	39,671	39,671
TOTAL TRANSMISSION OPERATING EXP			31,370	30,027,221	30,058,591	23,248	19,520,697	19,543,945	8,122	10,506,524	10,514,646
E-DEPX		Depreciation Expense-Production	0	25,445,874	25,445,874	0	16,542,363	16,542,363	0	8,903,511	8,903,511
E-DEPX		Depreciation Expense-Transmission	0	10,139,886	10,139,886	0	6,591,940	6,591,940	0	3,547,946	3,547,946
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,001,001	1,001,001	0	650,751	650,751	0	350,250	350,250
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(152,176)	0	(152,176)	152,176	0	152,176
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	5,377,182	0	5,377,182	1,735,381	0	1,735,381	3,641,801	0	3,641,801
1	407333	Amortization of CDA Settlement Costs	0	33,995	33,995	0	22,100	22,100	0	11,895	11,895
99	407335	Amortization of ID DSIT	(128,481)	0	(128,481)	0	0	0	(128,481)	0	(128,481)
99	407350	Amortization of WA Renewable Energy Credits	13,735	0	13,735	13,735	0	13,735	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	1,446,838	0	1,446,838	789,900	0	789,900	656,938	0	656,938
99	407362	Amortization of LIDAR O&M	711,866	0	711,866	711,866	0	711,866	0	0	0
99	407365	Amortization of Wind Generation	505,636	0	505,636	0	0	0	505,636	0	505,636
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	883,484	883,484	0	574,353	574,353	0	309,131	309,131
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	222,461	0	222,461	170,966	0	170,966	51,495	0	51,495
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	472,250	0	472,250	0	0	0	472,250	0	472,250
99	407450/407499	Amortization of BPA Residential Exchange Credit	(12,525,826)	0	(12,525,826)	(8,691,460)	0	(8,691,460)	(3,834,366)	0	(3,834,366)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(1,866,483)	0	(1,866,483)	(537,699)	0	(537,699)	(1,328,784)	0	(1,328,784)
99	407462	Amortization of Deferred LIDAR O&M	(712,372)	0	(712,372)	(712,372)	0	(712,372)	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	(53,115)	0	(53,115)	(53,115)	0	(53,115)	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	18,740,014	18,740,014	0	12,182,884	12,182,884	0	6,557,130	6,557,130
TOTAL PIT DEPR/AMRT/NON-FIT TAXES			(2,001,786)	56,435,839	54,434,053	(2,463,920)	36,688,940	34,225,020	462,134	19,746,899	20,209,033
TOTAL PRODUCTION & TRANSMISSION EXPEN			19,721,611	609,793,119	629,514,730	8,330,838	396,426,510	404,757,348	11,390,773	213,366,609	224,757,382

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended October 31, 2013	
Ending Balance 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	447,103	2,000,354	2,447,457	281,229	1,335,096	1,616,325	165,874	665,258	831,132
3	582000	Station Expense	587,989	58,698	646,687	344,638	39,177	383,815	243,351	19,521	262,872
3	583000	Overhead Line Expense	2,135,678	526,761	2,662,439	1,380,285	351,576	1,731,861	755,393	175,185	930,578
3	584000	Underground Line Expense	1,223,448	0	1,223,448	734,899	0	734,899	488,549	0	488,549
3	585000	Street Light & Signal System Operation Expense	111,252	0	111,252	16,735	0	16,735	94,517	0	94,517
3	586000	Meter Expense	2,398,405	82,193	2,480,598	1,922,710	54,858	1,977,568	475,695	27,335	503,030
3	587000	Customer Installations Expense	546,932	140,460	687,392	287,881	93,747	381,628	259,051	46,713	305,764
3	588000	Miscellaneous Distribution Expense	3,298,013	3,270,585	6,568,598	2,307,752	2,182,887	4,490,639	990,261	1,087,698	2,077,959
3	589000	Rent	3,438	244,637	248,075	3,138	163,278	166,416	300	81,359	81,659
		MAINTENANCE:									
3	590000	Supervision & Engineering	161,236	1,542,921	1,704,157	125,882	1,029,792	1,155,674	35,354	513,129	548,483
3	591000	Structures	325,944	2,985	328,929	173,893	1,992	175,885	152,051	993	153,044
3	592000	Station Equipment	799,384	231,729	1,031,113	597,658	154,663	752,321	201,726	77,066	278,792
3	593000	Overhead Lines	8,637,482	57,107	8,694,589	5,527,124	38,115	5,565,239	3,110,358	18,992	3,129,350
3	594000	Underground Lines	1,066,656	0	1,066,656	674,125	0	674,125	392,531	0	392,531
3	595000	Line Transformers	573,950	363,374	937,324	490,322	242,527	732,849	83,628	120,847	204,475
3	596000	Street Light & Signal System Maintenance Exp	740,710	0	740,710	494,771	0	494,771	245,939	0	245,939
3	597000	Meters	34,314	0	34,314	16,752	0	16,752	17,562	0	17,562
3	598000	Miscellaneous Distribution Expense	257,797	173,145	430,942	204,418	115,562	319,980	53,379	57,583	110,962
		TOTAL DISTRIBUTION OPERATING EXP	23,349,731	8,694,949	32,044,680	15,584,212	5,803,270	21,387,482	7,765,519	2,891,679	10,657,198
E-DEPX		Depreciation Expense-Distribution	34,792,543	0	34,792,543	22,099,374	0	22,099,374	12,693,169	0	12,693,169
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	47,107,815	0	47,107,815	40,464,718	0	40,464,718	6,643,097	0	6,643,097
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	81,927,355	0	81,927,355	62,591,089	0	62,591,089	19,336,266	0	19,336,266
		TOTAL DISTRIBUTION EXPENSES	105,277,086	8,694,949	113,972,035	78,175,301	5,803,270	83,978,571	27,101,785	2,891,679	29,993,464

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended October 31, 2013		
Ending Balance 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	363,025	363,025	0	238,264	238,264	0	124,761	124,761
2	902000	Meter Reading Expenses	3,076,028	105,718	3,181,746	2,702,515	69,386	2,771,901	373,513	36,332	409,845
E-903	903XXX	Customer Records & Collection Expenses	1,969,127	6,667,361	8,636,488	1,274,198	4,375,989	5,650,187	694,929	2,291,372	2,986,301
2	904000	Uncollectible Accounts	0	2,273,297	2,273,297	0	1,492,033	1,492,033	0	781,264	781,264
2	905000	Misc Customer Accounts	0	211,158	211,158	0	138,589	138,589	0	72,569	72,569
TOTAL CUSTOMER ACCOUNTS EXPENSES			5,045,155	9,620,559	14,665,714	3,976,713	6,314,261	10,290,974	1,068,442	3,306,298	4,374,740
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	18,824,621	322,074	19,146,695	14,534,714	211,387	14,746,101	4,289,907	110,687	4,400,594
2	909000	Advertising	16,031	1,099,816	1,115,847	5,215	721,842	727,057	10,816	377,974	388,790
2	910000	Misc Customer Service & Info Exp	0	178,139	178,139	0	116,918	116,918	0	61,221	61,221
TOTAL CUSTOMER SERVICE & INFO EXP			18,840,652	1,600,029	20,440,681	14,539,929	1,050,147	15,590,076	4,300,723	549,882	4,850,605
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	11,117	11,117	0	7,296	7,296	0	3,821	3,821
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	11,117	11,117	0	7,296	7,296	0	3,821	3,821
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	547,706	28,156,299	28,704,005	409,131	18,864,720	19,273,851	138,575	9,291,579	9,430,154
4	921000	Office Supplies & Expenses	189,391	3,935,216	4,124,607	189,391	2,636,595	2,825,986	0	1,298,621	1,298,621
4	922000	Admin Exp Transferred--Credit	0	(98,758)	(98,758)	0	(66,168)	(66,168)	0	(32,590)	(32,590)
4	923000	Outside Services Employed	103,256	10,508,504	10,611,760	103,256	7,040,698	7,143,954	0	3,467,806	3,467,806
4	924000	Property Insurance Premium	0	1,439,409	1,439,409	0	964,404	964,404	0	475,005	475,005
4	925XXX	Injuries and Damages	23,181	3,047,972	3,071,153	24,179	2,042,141	2,066,320	(998)	1,005,831	1,004,833
4	926XXX	Employee Pensions and Benefits	56,559	1,233,921	1,290,480	41,762	826,727	868,489	14,797	407,194	421,991
4	927000	Franchise Requirements	5,747	0	5,747	0	0	0	5,747	0	5,747
1	928000	Regulatory Commission Expenses	2,220,218	3,780,979	6,001,197	1,316,408	2,458,014	3,774,422	903,810	1,322,965	2,226,775
4	930000	Miscellaneous General Expenses	139,496	3,039,943	3,179,439	96,165	2,036,762	2,132,927	43,331	1,003,181	1,046,512
4	931000	Rents	32,501	876,034	908,535	22,810	586,943	609,753	9,691	289,091	298,782
4	935000	Maintenance of General Plant	871,744	7,781,894	8,653,638	409,883	5,213,869	5,623,752	461,861	2,568,025	3,029,886
TOTAL ADMIN & GEN OPERATING EXP			4,189,799	63,701,413	67,891,212	2,612,985	42,604,705	45,217,690	1,576,814	21,096,708	22,673,522

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended October 31, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	1,493,687	12,388,104	13,881,791	1,046,098	8,300,030	9,346,128	447,589	4,088,074	4,535,663
E-AMTX		Amortization Expense-General Plant - 303000	0	162,338	162,338	0	108,613	108,613	0	53,725	53,725
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	441,210	6,432,015	6,873,225	431,860	4,309,450	4,741,310	9,350	2,122,565	2,131,915
E-AMTX		Amortization Expense-General Plant - 390200, 396200	0	30,514	30,514	0	20,444	20,444	0	10,070	10,070
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	1,934,897	19,012,971	20,947,868	1,477,958	12,738,537	14,216,495	456,939	6,274,434	6,731,373
		TOTAL ADMIN & GENERAL EXPENSES	6,124,696	82,714,384	88,839,080	4,090,943	55,343,242	59,434,185	2,033,753	27,371,142	29,404,895
		TOTAL EXPENSES BEFORE FIT	155,009,200	712,434,157	867,443,357	109,113,724	464,944,726	574,058,450	45,895,476	247,489,431	293,384,907
		NET OPERATING INCOME (LOSS) BEFORE FIT			195,457,209			127,326,237			68,130,972
E-FIT		FEDERAL INCOME TAX --Normal Accrual			35,888,909			25,015,747			10,873,162
E-FIT		DEFERRED FEDERAL INCOME TAX			12,408,789			6,832,029			5,576,760
E-FIT		AMORTIZED ITC - NOXON			(215,616)			(140,172)			(75,444)
		ELECTRIC NET OPERATING INCOME (LOSS)			147,375,127			95,618,633			51,756,494

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.010%	34.990%
E-ALL	2	Number of Customers	100.000%	65.633%	34.367%
E-ALL	3	Direct Distribution Operating Expense	100.000%	66.743%	33.257%
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-555-12E
For Twelve Months Ended October 31, 2013	
Ending Balance 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	186,097,747	186,097,747	0	120,982,145	120,982,145	0	65,115,602	65,115,602
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	12,247,565	0	12,247,565	0	0	0	12,247,565	0	12,247,565
1	555550	Non Monetary - Exchange Power	0	(19,854)	(19,854)	0	(12,907)	(12,907)	0	(6,947)	(6,947)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	24,075,869	24,075,869	0	15,651,722	15,651,722	0	8,424,147	8,424,147
1	555710	Intercompany Purchase	0	633,460	633,460	0	411,812	411,812	0	221,648	221,648
		TOTAL ACCOUNT 555	12,247,565	210,787,222	223,034,787	0	137,032,772	137,032,772	12,247,565	73,754,450	86,002,015

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-557-12E
For Twelve Months Ended October 31, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	5,974,616	5,974,616	0	3,884,098	3,884,098	0	2,090,518	2,090,518
1	557010	Other Power Supply Expense - Financial	0	21,628,506	21,628,506	0	14,060,692	14,060,692	0	7,567,814	7,567,814
1	557150	Fuel - Economic Dispatch	0	75,767,361	75,767,361	0	49,256,361	49,256,361	0	26,511,000	26,511,000
1	557160	Power Supply Expense - Miscellaneous	794,462	458,380	1,252,842	794,462	297,993	1,092,455	0	160,387	160,387
99	557161	Unbilled Add-Ons	(315,218)	0	(315,218)	(247,486)	0	(247,486)	(67,732)	0	(67,732)
1	557170	Broker Fees - Power	0	1,122,532	1,122,532	0	729,758	729,758	0	392,774	392,774
1	557171	REC Broker Fees	41,666	16,552	58,218	41,666	10,760	52,426	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	2,843,725	0	2,843,725	2,843,725	0	2,843,725	0	0	0
99	557270	Other Power Supply Expense - Other Exp	132,845	0	132,845	132,845	0	132,845	0	0	0
99	557290	Washington ERM Amortization	(3,242,510)	0	(3,242,510)	(3,242,510)	0	(3,242,510)	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	1,155,177	0	1,155,177	1,155,177	0	1,155,177	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	(2,182,281)	0	(2,182,281)	0	0	0	(2,182,281)	0	(2,182,281)
99	557390	Idaho PCA Amortization	(2,995,595)	0	(2,995,595)	0	0	0	(2,995,595)	0	(2,995,595)
1	557395	Optional Renewable Power Expense Offset	0	(131,957)	(131,957)	0	(85,785)	(85,785)	0	(46,172)	(46,172)
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	3,125,826	3,125,826	0	2,032,099	2,032,099	0	1,093,727	1,093,727
1	557711	Turbine Gas Bookout Offset	0	(3,125,826)	(3,125,826)	0	(2,032,099)	(2,032,099)	0	(1,093,727)	(1,093,727)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	40,445,239	40,445,239	0	26,293,450	26,293,450	0	14,151,789	14,151,789
TOTAL ACCOUNT 557			(415,449)	145,281,229	144,865,780	4,508,955	94,447,327	98,956,282	(4,924,404)	50,833,902	45,909,498

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-903-12E
For Twelve Months Ended October 31, 2013	
Ending Balance 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	1,969,127	6,667,361	8,636,488	1,274,198	4,375,989	5,650,187	694,929	2,291,372	2,986,301
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			1,969,127	6,667,361	8,636,488	1,274,198	4,375,989	5,650,187	694,929	2,291,372	2,986,301

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.633%	34.367%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	65.164%	34.836%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-12E
For Twelve Months Ended October 31, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	370,620	322,074	692,694	292,722	211,387	504,109	77,898	110,687	188,585
99	908600	Public Purpose Tariff Rider Expense Offset	17,831,378	0	17,831,378	13,712,497	0	13,712,497	4,118,881	0	4,118,881
99	908610	Limited Income Tax Refund Program	309,254	0	309,254	309,254	0	309,254	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	313,369	0	313,369	220,241	0	220,241	93,128	0	93,128
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	18,824,621	322,074	19,146,695	14,534,714	211,387	14,746,101	4,289,907	110,687	4,400,594

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.633%	34.367%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-INT-12E
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Twelve Months Ended October 31, 2013 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		53.48%	53.48%
2	Cost of Debt		5.642%	5.714%
	Total Weighted Cost		3.017%	3.056%
E-APL	Net Rate Base	1,898,417,747	1,238,911,466	659,506,281
	Interest Deduction for FIT Calculation	57,532,471	37,377,959	20,154,512
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-12E
ELECTRIC FEDERAL INCOME TAXES	
For Twelve Months Ended October 31, 2013 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
Calculation of Taxable Operating Income:				
E-OPS	Operating Revenue	1,062,900,566	701,384,687	361,515,879
E-OPS	Less: Operating & Maintenance Expense	710,134,081	463,025,846	247,108,235
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	91,461,447	58,385,002	33,076,445
E-OTX	Less: Taxes Other than FIT	65,847,829	52,647,602	13,200,227
	Net Operating Income Before FIT	195,457,209	127,326,237	68,130,972
E-INT	Less: Interest Expense	57,532,471	37,377,959	20,154,512
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(152,176)	152,176
E-SCM	Plus: Schedule M Adjustments	(34,894,790)	(18,308,206)	(16,586,584)
	Taxable Net Operating Income	103,029,948	71,792,248	31,237,700
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	36,060,482	25,127,287	10,933,195
1	Production Tax Credit	(171,573)	(111,540)	(60,033)
1	Investment Tax Credit - Noxon *	0	0	0
	Total Net Federal Income Tax	35,888,909	25,015,747	10,873,162
E-DTE	Deferred FIT	12,408,789	6,832,029	5,576,760
1	411400 Amortized Investment Tax Credit - Noxon	(215,616)	(140,172)	(75,444)
	Total Net FIT/Deferred FIT	48,082,082	31,707,604	16,374,478

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-12E
For Twelve Months Ended October 31, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	36,754,438	55,599,728	92,354,166	23,604,330	36,523,588	60,127,918	13,150,108	19,076,140	32,226,248
12	997001 Contributions In Aid of Construction	0	4,081,020	4,081,020	0	2,659,356	2,659,356	0	1,421,664	1,421,664
2	997002 Injuries and Damages	0	(10,000)	(10,000)	0	(6,563)	(6,563)	0	(3,437)	(3,437)
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	4,100,535	4,100,535	0	2,747,358	2,747,358	0	1,353,177	1,353,177
99	997007 Idaho PCA	(4,693,213)	0	(4,693,213)	0	0	0	(4,693,213)	0	(4,693,213)
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	400,023	400,023	0	268,015	268,015	0	132,008	132,008
12	997016 Redemption Expense Amortization	0	1,529,759	1,529,759	0	996,852	996,852	0	532,907	532,907
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	(9,815,358)	0	(9,815,358)	(5,855,923)	0	(5,855,923)	(3,959,435)	0	(3,959,435)
99	997019 CSS Temporary Service Fees	138,684	0	138,684	23,130	0	23,130	115,554	0	115,554
4	997020 FAS87 Current Pension Accrual	0	(2,683,460)	(2,683,460)	0	(1,797,918)	(1,797,918)	0	(885,542)	(885,542)
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	56,559	0	56,559	41,762	0	41,762	14,797	0	14,797
12	997032 Interest Rate Swaps	0	3,223,530	3,223,530	0	2,100,581	2,100,581	0	1,122,949	1,122,949
4	997033 BPA Residential Exchange	(849,005)	0	(849,005)	(809,516)	0	(809,516)	(39,489)	0	(39,489)
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	(369,898)	(369,898)	0	(240,471)	(240,471)	0	(129,427)	(129,427)
99	997043 Washington Deferred Power Costs	(318,011)	0	(318,011)	(318,011)	0	(318,011)	0	0	0
1	997044 Non-Monetary Power Costs	0	(19,854)	(19,854)	0	(12,907)	(12,907)	0	(6,947)	(6,947)
1	997045 Section 199 Manufacturing Deduction	0	(5,201,277)	(5,201,277)	0	(3,381,350)	(3,381,350)	0	(1,819,927)	(1,819,927)
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)	231,451	0	231,451	0	0	0	231,451	0	231,451
12	997048 AFUDC	0	(2,747,930)	(2,747,930)	0	(1,790,661)	(1,790,661)	0	(957,269)	(957,269)
11	997049 Tax Depreciation	0	(133,631,546)	(133,631,546)	0	(86,509,054)	(86,509,054)	0	(47,122,492)	(47,122,492)
99	997050 CS2 Levelized Return	472,250	0	472,250	0	0	0	472,250	0	472,250
99	997051 Wind Generation AFUDC - ID	(915,442)	0	(915,442)	0	0	0	(915,442)	0	(915,442)
1	997052 Noxon Spill	0	0	0	0	0	0	0	0	0
4	997053 Renewable Energy Cert Fees	0	39,635	39,635	0	26,555	26,555	0	13,080	13,080
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-12E
For Twelve Months Ended October 31, 2013	
Ending Balance 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	1,844	33,333	35,177	1,844	21,670	23,514	0	11,663	11,663
4	997062	Gain on Sale of Office Bldg	0	0	0	0	0	0	0	0	0
1	997063	CDA Lake Settlement	183,093	1,519,139	1,702,232	152,118	987,592	1,139,710	30,975	531,547	562,522
99	997064	Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization - Unbilled Revenue Add-Ins	(6,802)	0	(6,802)	15,242	0	15,242	(22,044)	0	(22,044)
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	(487,779)	0	(487,779)	0	0	0	(487,779)	0	(487,779)
11	997080	Book Transportation Depreciation	0	6,989,102	6,989,102	0	4,524,535	4,524,535	0	2,464,567	2,464,567
4	997081	Deferred Compensation	0	401,336	401,336	0	268,895	268,895	0	132,441	132,441
4	997082	Meal Disallowances	0	337,533	337,533	0	226,147	226,147	0	111,386	111,386
4	997083	Paid Time Off	0	96,682	96,682	0	64,777	64,777	0	31,905	31,905
2	997084	Customer Uncollectibles	0	(31,802)	(31,802)	0	(20,873)	(20,873)	0	(10,929)	(10,929)
99	997088	Deferred O&M Colstrip & CS2	(419,645)	0	(419,645)	252,201	0	252,201	(671,846)	0	(671,846)
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	(506)	0	(506)	(506)	0	(506)	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	(76,624)	0	(76,624)	(76,624)	0	(76,624)	0	0	0
99	997094	Palouse Wind & Thornton	(1,044)	0	(1,044)	(1,044)	0	(1,044)	0	0	0
99	997095	WA REC Deferral	1,273,049	0	1,273,049	1,273,049	0	1,273,049	0	0	0
1	997096	CDA Settlement Costs	0	(28,527)	(28,527)	0	(18,545)	(18,545)	0	(9,982)	(9,982)
99	997097	BPA Parallel Capacity	3,641,801	0	3,641,801	0	0	0	3,641,801	0	3,641,801
		TOTAL SCHEDULE M ADJUSTMENTS	31,511,977	(66,406,767)	(34,894,790)	24,076,207	(42,384,413)	(18,308,206)	7,435,770	(24,022,354)	(16,586,584)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.010%	34.990%
E-ALL	2	Number of Customers	100.000%	65.633%	34.367%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.000%	33.000%
E-ALL	11	Book Depreciation	100.000%	64.737%	35.263%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	65.164%	34.836%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-DTE-12E
ELECTRIC DEFERRED INCOME TAX EXPENSES	
For Twelve Months Ended October 31, 2013	
Ending Balance 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	10,062,536	10,062,536	0	6,422,414	6,422,414	0	3,640,122	3,640,122
99	410100	Deferred Federal Income Tax Expense - Washington	3,852,151	0	3,852,151	3,852,151	0	3,852,151	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	3,434,834	0	3,434,834	0	0	0	3,434,834	0	3,434,834
	410100	Total	7,286,985	10,062,536	17,349,521	3,852,151	6,422,414	10,274,565	3,434,834	3,640,122	7,074,956
14	411100	Deferred Federal Income Tax Expense - Allocated	0	(231,409)	(231,409)	0	(147,697)	(147,697)	0	(83,712)	(83,712)
99	411100	Deferred Federal Income Tax Expense - Washington	(3,294,839)	0	(3,294,839)	(3,294,839)	0	(3,294,839)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(1,414,484)	0	(1,414,484)	0	0	0	(1,414,484)	0	(1,414,484)
	411100	Total	(4,709,323)	(231,409)	(4,940,732)	(3,294,839)	(147,697)	(3,442,536)	(1,414,484)	(83,712)	(1,498,196)
Total Deferred Federal Income Tax Expense			2,577,662	9,831,127	12,408,789	557,312	6,274,717	6,832,029	2,020,350	3,556,410	5,576,760

E-ALL	14	Net Allocated Schedule M's	100.000%	63.825%	36.175%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-12E
For Twelve Months Ended October 31, 2013	
Ending Balance 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	31,284	31,284	0	20,338	20,338	0	10,946	10,946
1	408140	State Kwh Generation Tax	0	1,404,181	1,404,181	0	912,858	912,858	0	491,323	491,323
1	408150	R&P Property Tax--Production	0	12,150,218	12,150,218	0	7,898,857	7,898,857	0	4,251,361	4,251,361
1	408180	R&P Property Tax--Transmission	0	4,407,771	4,407,771	0	2,865,492	2,865,492	0	1,542,279	1,542,279
1	409100	State Income Tax--Montana & Oregon	0	746,560	746,560	0	485,339	485,339	0	261,221	261,221
TOTAL PRODUCTION & TRANSMISSION			0	18,740,014	18,740,014	0	12,182,884	12,182,884	0	6,557,130	6,557,130
DISTRIBUTION											
99	408110	State Excise Tax	18,589,137	0	18,589,137	18,589,137	0	18,589,137	0	0	0
99	408120	Municipal Occupation & License Tax	20,287,769	0	20,287,769	17,125,326	0	17,125,326	3,162,443	0	3,162,443
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	7,472,743	0	7,472,743	4,750,255	0	4,750,255	2,722,488	0	2,722,488
99	409100	State Income Tax--Idaho	758,070	0	758,070	0	0	0	758,070	0	758,070
TOTAL DISTRIBUTION			47,107,815	0	47,107,815	40,464,718	0	40,464,718	6,643,097	0	6,643,097
TOTAL TAXES OTHER THAN FIT			47,107,815	18,740,014	65,847,829	40,464,718	12,182,884	52,647,602	6,643,097	6,557,130	13,200,227

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 October 31, 2013
 Ending Balance Basis

Report ID:
E-PLT-12E

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	9,183,333	9,183,333	0	5,970,085	5,970,085	0	3,213,248	3,213,248
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	1,315,594	1,315,594	0	855,268	855,268	0	460,326	460,326
1	182381	CDA Settlement Past Storage	0	35,547,610	35,547,610	0	23,109,501	23,109,501	0	12,438,109	12,438,109
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	5,212,571	5,365,750	153,179	3,450,588	3,603,767	0	1,761,983	1,761,983
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	2,876,271	41,788,667	44,664,938	2,810,246	27,998,407	30,808,653	66,025	13,790,260	13,856,285
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	3,350,503	3,350,503	0	2,244,837	2,244,837	0	1,105,666	1,105,666
TOTAL INTANGIBLE PLANT			3,632,154	142,447,496	146,079,650	3,566,129	93,565,283	97,131,412	66,025	48,882,213	48,948,238
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	3,489,808	3,489,808	0	2,268,724	2,268,724	0	1,221,084	1,221,084
1	311XXX	Structures & Improvements	0	127,438,193	127,438,193	0	82,847,569	82,847,569	0	44,590,624	44,590,624
1	312000	Boiler Plant	0	173,896,102	173,896,102	0	113,049,856	113,049,856	0	60,846,246	60,846,246
1	313000	Generators	0	6,770	6,770	0	4,401	4,401	0	2,369	2,369
1	314000	Turbogenerator Units	0	53,451,864	53,451,864	0	34,749,057	34,749,057	0	18,702,807	18,702,807
1	315000	Accessory Electric Equipment	0	26,566,124	26,566,124	0	17,270,637	17,270,637	0	9,295,487	9,295,487
1	316000	Miscellaneous Power Plant Equipment	0	16,319,508	16,319,508	0	10,609,312	10,609,312	0	5,710,196	5,710,196
TOTAL STEAM PRODUCTION PLANT			0	401,168,369	401,168,369	0	260,799,556	260,799,556	0	140,368,813	140,368,813
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	58,280,858	58,280,858	0	37,888,386	37,888,386	0	20,392,472	20,392,472
1	331XXX	Structures & Improvements	0	45,637,983	45,637,983	0	29,669,253	29,669,253	0	15,968,730	15,968,730
1	332XXX	Reservoirs, Dams, & Waterways	0	131,285,287	131,285,287	0	85,348,565	85,348,565	0	45,936,722	45,936,722
1	333000	Waterwheels, Turbines, & Generators	0	162,974,738	162,974,738	0	105,949,877	105,949,877	0	57,024,861	57,024,861
1	334000	Accessory Electric Equipment	0	37,110,558	37,110,558	0	24,125,574	24,125,574	0	12,984,984	12,984,984
1	335XXX	Miscellaneous Power Plant Equipment	0	8,129,140	8,129,140	0	5,284,754	5,284,754	0	2,844,386	2,844,386
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	445,439,319	445,439,319	0	289,580,102	289,580,102	0	155,859,217	155,859,217
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	16,765,396	16,765,396	0	10,899,184	10,899,184	0	5,866,212	5,866,212
1	342000	Fuel Holders, Producers, & Accessories	0	21,171,081	21,171,081	0	13,763,320	13,763,320	0	7,407,761	7,407,761
1	343000	Prime Movers	0	23,909,470	23,909,470	0	15,543,546	15,543,546	0	8,365,924	8,365,924
1	344000	Generators	0	207,510,109	207,510,109	0	134,902,322	134,902,322	0	72,607,787	72,607,787
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	20,052,054	20,052,054	0	13,035,840	13,035,840	0	7,016,214	7,016,214
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	1,492,172	1,492,172	0	970,061	970,061	0	522,111	522,111
TOTAL OTHER PRODUCTION PLANT			0	291,988,328	291,988,328	0	189,821,612	189,821,612	0	102,166,716	102,166,716
TOTAL PRODUCTION PLANT			0	1,138,596,016	1,138,596,016	0	740,201,270	740,201,270	0	398,394,746	398,394,746

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT
 For Twelve Months Ended October 31, 2013
 Ending Balance Basis

Report ID:
E-PLT-12E

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	19,673,749	19,673,749	0	12,789,904	12,789,904	0	6,883,845	6,883,845
1	352XXX	Structures & Improvements	0	19,084,835	19,084,835	0	12,407,051	12,407,051	0	6,677,784	6,677,784
1	353000	Station Equipment	0	220,438,722	220,438,722	0	143,307,213	143,307,213	0	77,131,509	77,131,509
1	354000	Towers & Fixtures	0	17,124,380	17,124,380	0	11,132,559	11,132,559	0	5,991,821	5,991,821
1	355000	Poles & Fixtures	0	159,146,410	159,146,410	0	103,461,081	103,461,081	0	55,685,329	55,685,329
1	356000	Overhead Conductors & Devices	0	118,734,935	118,734,935	0	77,189,581	77,189,581	0	41,545,354	41,545,354
1	357000	Underground Conduit	0	2,838,390	2,838,390	0	1,845,237	1,845,237	0	993,153	993,153
1	358000	Underground Conductors & Devices	0	2,330,072	2,330,072	0	1,514,780	1,514,780	0	815,292	815,292
1	359000	Roads & Trails	0	1,949,859	1,949,859	0	1,267,603	1,267,603	0	682,256	682,256
TOTAL TRANSMISSION PLANT			0	561,321,352	561,321,352	0	364,915,009	364,915,009	0	196,406,343	196,406,343
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	2,204,134	0	2,204,134	422,110	0	422,110	1,782,024	0	1,782,024
99	361000	Structures & Improvements	18,201,705	0	18,201,705	12,757,408	0	12,757,408	5,444,297	0	5,444,297
99	362000	Station Equipment	116,576,454	0	116,576,454	77,024,282	0	77,024,282	39,552,172	0	39,552,172
99	364000	Poles, Towers, & Fixtures	278,750,531	0	278,750,531	174,650,825	0	174,650,825	104,099,706	0	104,099,706
99	365000	Overhead Conductors & Devices	186,008,799	0	186,008,799	117,179,862	0	117,179,862	68,828,937	0	68,828,937
99	366000	Underground Conduit	88,191,592	0	88,191,592	55,629,855	0	55,629,855	32,561,737	0	32,561,737
99	367000	Underground Conductors & Devices	147,975,477	0	147,975,477	94,578,862	0	94,578,862	53,396,615	0	53,396,615
99	368000	Line Transformers	206,602,253	0	206,602,253	138,505,487	0	138,505,487	68,096,766	0	68,096,766
99	369XXX	Services	136,522,314	0	136,522,314	87,884,132	0	87,884,132	48,638,182	0	48,638,182
99	370000	Meters	48,055,028	0	48,055,028	26,868,514	0	26,868,514	21,186,514	0	21,186,514
99	373XXX	Street Light & Signal Systems	38,999,120	0	38,999,120	24,149,112	0	24,149,112	14,850,008	0	14,850,008
TOTAL DISTRIBUTION PLANT			1,272,672,038	0	1,272,672,038	812,991,387	0	812,991,387	459,680,651	0	459,680,651
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,095,165	3,108,652	4,203,817	386,512	2,082,797	2,469,309	708,653	1,025,855	1,734,508
4	390XXX	Structures & Improvements	12,980,233	62,529,914	75,510,147	6,505,453	41,895,042	48,400,495	6,474,780	20,634,872	27,109,652
4	391XXX	Office Furniture & Equipment	2,553,805	43,210,979	45,764,784	2,528,106	28,951,356	31,479,462	25,699	14,259,623	14,285,322
4	392XXX	Transportation Equipment	16,267,888	9,864,763	26,132,651	11,734,688	6,609,391	18,344,079	4,533,200	3,255,372	7,788,572
4	393000	Stores Equipment	279,826	1,978,464	2,258,290	123,541	1,325,571	1,449,112	156,285	652,893	809,178
4	394000	Tools, Shop & Garage Equipment	1,544,639	8,475,839	10,020,478	1,164,944	5,678,812	6,843,756	379,695	2,797,027	3,176,722
4	395000	Laboratory Equipment	257,009	1,053,958	1,310,967	172,845	706,152	878,997	84,164	347,806	431,970
4	396XXX	Power Operated Equipment	29,455,514	11,339,394	40,794,908	18,342,872	7,597,394	25,940,266	11,112,642	3,742,000	14,854,642
4	397XXX	Communications Equipment	16,684,499	60,804,648	77,489,147	10,475,343	40,739,114	51,214,457	6,209,156	20,065,534	26,274,690
4	398000	Miscellaneous Equipment	6,321	375,291	381,612	3,981	251,445	255,426	2,340	123,846	126,186
TOTAL GENERAL PLANT			81,124,899	202,741,902	283,866,801	51,438,285	135,837,074	187,275,359	29,686,614	66,904,828	96,591,442
TOTAL PLANT IN SERVICE			1,357,429,091	2,045,106,766	3,402,535,857	867,995,801	1,334,518,636	2,202,514,437	489,433,290	710,588,130	1,200,021,420

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-12E
For Twelve Months Ended October 31, 2013		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	0	(284,010,640)	(284,010,640)	0	(184,635,317)	(184,635,317)	0	(99,375,323)	(99,375,323)
E-ADEP		Hydro Production Plant	0	(121,984,911)	(121,984,911)	0	(79,302,391)	(79,302,391)	0	(42,682,520)	(42,682,520)
E-ADEP		Other Production Plant	0	(83,298,297)	(83,298,297)	0	(54,152,223)	(54,152,223)	0	(29,146,074)	(29,146,074)
E-ADEP		Transmission Plant	0	(189,978,869)	(189,978,869)	0	(123,505,263)	(123,505,263)	0	(66,473,606)	(66,473,606)
E-ADEP		Distribution Plant	(393,344,085)	0	(393,344,085)	(241,889,504)	0	(241,889,504)	(151,454,581)	0	(151,454,581)
E-ADEP		General Plant	(23,925,796)	(70,202,083)	(94,127,879)	(14,336,916)	(47,035,395)	(61,372,311)	(9,588,880)	(23,166,688)	(32,755,568)
TOTAL ACCUMULATED DEPRECIATION			(417,269,881)	(749,474,800)	(1,166,744,681)	(256,226,420)	(488,630,589)	(744,857,009)	(161,043,461)	(260,844,211)	(421,887,672)
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(7,919,050)	(7,919,050)	0	(5,148,174)	(5,148,174)	0	(2,770,876)	(2,770,876)
E-AAMT		Distribution-Franchises/Misc Intangibles	(117,617)	0	(117,617)	(117,617)	0	(117,617)	0	0	0
E-AAMT		General Plant - 303000	0	(199,177)	(199,177)	0	(132,562)	(132,562)	0	(66,615)	(66,615)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(844,250)	(19,943,782)	(20,788,032)	(831,946)	(13,362,333)	(14,194,279)	(12,304)	(6,581,449)	(6,593,753)
E-AAMT		General Plant - 390200, 396200	(120,874)	(184,991)	(305,865)	(117,279)	(123,944)	(241,223)	(3,595)	(61,047)	(64,642)
TOTAL ACCUMULATED AMORTIZATION			(1,082,741)	(28,247,000)	(29,329,741)	(1,066,842)	(18,767,013)	(19,833,855)	(15,899)	(9,479,987)	(9,495,886)
TOTAL ACCUMULATED DEPRAMORT			(418,352,622)	(777,721,800)	(1,196,074,422)	(257,293,262)	(507,397,602)	(764,690,864)	(161,059,360)	(270,324,198)	(431,383,558)
NET ELECTRIC UTILITY PLANT before DFIT			939,076,469	1,267,384,966	2,206,461,435	610,702,539	827,121,034	1,437,823,573	328,373,930	440,263,932	768,637,862
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	(300,180)	(300,180)	0	(195,147)	(195,147)	0	(105,033)	(105,033)
12		ADFIT - Electric Plant In Service (282900)	0	(290,721,601)	(290,721,601)	0	(189,445,824)	(189,445,824)	0	(101,275,777)	(101,275,777)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(30,054,814)	(30,054,814)	0	(20,136,725)	(20,136,725)	0	(9,918,089)	(9,918,089)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(395,294)	(395,294)	0	(264,847)	(264,847)	0	(130,447)	(130,447)
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	(12,441,663)	(12,441,663)	0	(8,088,325)	(8,088,325)	0	(4,353,338)	(4,353,338)
1		ADFIT - CDA Settlement Costs (283333)	0	356,227	356,227	0	231,583	231,583	0	124,644	124,644
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(4,226,352)	(4,226,352)	0	(2,754,060)	(2,754,060)	0	(1,472,292)	(1,472,292)
TOTAL ACCUMULATED DFIT			0	(337,783,677)	(337,783,677)	0	(220,653,345)	(220,653,345)	0	(117,130,332)	(117,130,332)
NET ELECTRIC UTILITY PLANT			939,076,469	929,601,289	1,868,677,758	610,702,539	606,467,689	1,217,170,228	328,373,930	323,133,600	651,507,530
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%			65.164%			34.836%
E-ALL	99	Not Allocated			0.000%			0.000%			0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ADJUSTMENTS TO NET PLANT	E-APL-12E
For Twelve Months Ended October 31, 2013	
Ending Balance 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	939,076,469	929,601,289	1,868,677,758	610,702,539	606,467,689	1,217,170,228	328,373,930	323,133,600	651,507,530
	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	(900,276)	0	(900,276)	900,276	0	900,276
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)	(2,657,757)	0	(2,657,757)	(851,765)	0	(851,765)	(1,805,992)	0	(1,805,992)
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)	7,098,126	0	7,098,126	4,549,886	0	4,549,886	2,548,240	0	2,548,240
99	ADFIT - Kettle Falls Disallowed (190420)	284,819	0	284,819	284,819	0	284,819	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)	1,201,387	0	1,201,387	0	0	0	1,201,387	0	1,201,387
99	ADFIT - Boulder Park Disallowed (190040)	489,514	0	489,514	0	0	0	489,514	0	489,514
99	Investment in WNP3 Exchange Power (124900, 124930)	14,291,454	0	14,291,454	14,291,454	0	14,291,454	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(2,568,427)	0	(2,568,427)	(2,568,427)	0	(2,568,427)	0	0	0
99	CDA Lake Settlement - WA (182382)	1,077,504	0	1,077,504	1,077,504	0	1,077,504	0	0	0
99	CDA Lake Settlement - ID (186382)	214,243	0	214,243	0	0	0	214,243	0	214,243
99	ADFIT - CDA Lake Settlement - Direct (283382)	(452,112)	0	(452,112)	(377,127)	0	(377,127)	(74,985)	0	(74,985)
99	CDA CDR Fund - Direct (182324)	78,378	0	78,378	78,378	0	78,378	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	556,748	0	556,748	516,655	0	516,655	40,093	0	40,093
99	ADFIT - Spokane River Relicensing (283322)	(194,838)	0	(194,838)	(180,810)	0	(180,810)	(14,028)	0	(14,028)
99	Spokane River PM&Es (182323)	514,793	0	514,793	328,072	0	328,072	186,721	0	186,721
99	ADFIT - Spokane River PM&Es (283323)	(180,201)	0	(180,201)	(114,849)	0	(114,849)	(65,352)	0	(65,352)
99	Montana Riverbed Settlement (186360)	3,194,615	0	3,194,615	2,142,620	0	2,142,620	1,051,995	0	1,051,995
99	ADFIT - Montana Riverbed Settlement (283365)	(1,118,116)	0	(1,118,116)	(749,918)	0	(749,918)	(368,198)	0	(368,198)
99	Lancaster Generation (182312)	2,833,333	0	2,833,333	2,833,333	0	2,833,333	0	0	0
99	ADFIT - Lancaster Generation (283312)	(991,667)	0	(991,667)	(991,667)	0	(991,667)	0	0	0
99	Weatherization Loans - Sandpoint (124350)	61,177	0	61,177	0	0	0	61,177	0	61,177
4	Customer Advances (252000)	(1,358,873)	0	(1,358,873)	(566,425)	0	(566,425)	(792,448)	0	(792,448)
99	Customer Deposits (235199)	(1,186,687)	0	(1,186,687)	(1,186,687)	0	(1,186,687)	0	0	0
C-WKC	Working Capital	8,263,194	7,679,911	15,943,105	8,263,194	0	8,263,194	0	7,679,911	7,679,911
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	22,060,078	7,679,911	29,739,989	21,741,238	0	21,741,238	318,840	7,679,911	7,998,751
	NET RATE BASE	961,136,547	937,281,200	1,898,417,747	632,443,777	606,467,689	1,238,911,466	328,692,770	330,813,511	659,506,281

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-12E
For Twelve Months Ended October 31, 2013	
Ending Balance 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)	8,166,283	8,166,283			8,166,283	8,166,283		5,308,901	5,308,901		2,857,382	2,857,382	
1	Hydro (ED-AN)	8,218,416	8,218,416			8,218,416	8,218,416		5,342,792	5,342,792		2,875,624	2,875,624	
1	Other (ED-AN)	9,061,175	9,061,175			9,061,175	9,061,175		5,890,670	5,890,670		3,170,505	3,170,505	
Total Electric Production		25,445,874	25,445,874			25,445,874	25,445,874		16,542,363	16,542,363		8,903,511	8,903,511	
Electric Transmission														
1	ED-AN	10,139,886	10,139,886			10,139,886	10,139,886		6,591,940	6,591,940		3,547,946	3,547,946	
Total Electric Transmission		10,139,886	10,139,886			10,139,886	10,139,886		6,591,940	6,591,940		3,547,946	3,547,946	
Electric Distribution														
	ED-ID	12,693,169	12,693,169			12,693,169	12,693,169					12,693,169	12,693,169	
	ED-WA	22,099,374	22,099,374			22,099,374	22,099,374		22,099,374	22,099,374				
Total Electric Distribution		34,792,543	34,792,543			34,792,543	34,792,543		22,099,374	22,099,374		12,693,169	12,693,169	
Gas Underground Storage														
	GD-AN	554,134		554,134										
	GD-OR	113,259		113,259										
Total Gas Underground Storage		667,393		554,134		113,259								
Gas Distribution														
	GD-AN	60,025		60,025										
	GD-ID	3,891,373		3,891,373										
	GD-WA	7,687,789		7,687,789										
	GD-OR	3,938,071		3,938,071										
Total Gas Distribution		15,577,258		11,639,187		3,938,071								
General Plant														
4	ED-AN	2,552,465	2,552,465			2,552,465	2,552,465		1,710,152	1,710,152		842,313	842,313	
	ED-ID	188,517	188,517			188,517	188,517				188,517		188,517	
	ED-WA	917,014	917,014			917,014	917,014	917,014		917,014				
7,4	CD-AA	12,879,524	9,317,821	2,498,756	1,062,947	9,317,821	9,317,821		6,242,940	6,242,940		3,074,881	3,074,881	
9,4	CD-AN	653,638	517,818	135,820		517,818	517,818		346,938	346,938		170,880	170,880	
9	CD-ID	327,024	259,072	67,952		259,072	259,072				259,072		259,072	
9	CD-WA	162,942	129,084	33,858		129,084	129,084	129,084		129,084				
8	GD-AA	160,196		112,650	47,546									
	GD-AN	35,149		35,149										
	GD-ID	53,967		53,967										
	GD-WA	217,376		217,376										
	GD-OR	254,617		254,617										
Total General Plant		18,402,429	13,881,791	3,155,528	1,365,110	1,493,687	12,388,104	13,881,791	1,046,098	8,300,030	9,346,128	447,589	4,088,074	4,535,663
Total Depreciation Expense		105,025,383	84,260,094	15,348,849	5,416,440	36,286,230	47,973,864	84,260,094	23,145,472	31,434,333	54,579,805	13,140,758	16,539,531	29,680,289

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	67.000%
9	Elec/Gas North 4-Factor	79.221%	20.779%	0.000%			34.990%
							33.000%

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		597,052	597,052		321,348	321,348			
1	Misc Intangible Plt (303000)	ED-AN	82,601	82,601		82,601	82,601		53,699	53,699		28,902	28,902			
Total Production/Transmission			1,001,001	1,001,001		1,001,001	1,001,001		650,751	650,751		350,250	350,250			
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	213,737	154,630	41,467	17,640			103,602	103,602		51,028	51,028			
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	23,507		23,507											
		GD-OR	7,778			7,778										
Total General Plant - 303000			258,809	162,338	71,053	25,418		162,338	108,613	108,613		53,725	53,725			
Miscellaneous IT Intangible Plant - 3031XX																
7,4		CD-AA	8,635,341	6,247,324	1,675,342	712,675		6,247,324	4,185,707	4,185,707		2,061,617	2,061,617			
9,4		CD-AN	4,643	3,678	965		3,678	3,678	2,464	2,464		1,214	1,214			
9,4		CD-ID	5,810	4,603	1,207		4,603	4,603			4,603		4,603			
4		ED-AN	181,013	181,013			181,013	181,013	121,279	121,279		59,734	59,734			
		ED-ID	4,747	4,747			4,747	4,747			4,747		4,747			
		ED-WA	431,860	431,860			431,860	431,860	431,860	431,860						
8		GD-AA	441,331		310,344	130,987										
		GD-AN	2,353		2,353											
		GD-OR	250			250										
Total Miscellaneous IT Intangible Plt - 3031XX			9,707,348	6,873,225	1,990,211	843,912		441,210	6,432,015	6,873,225	431,860	4,309,450	4,741,310	9,350	2,122,565	2,131,915
Gas Underground Storage																
		GD-AN	227		227											
Total Gas Underground Storage			227		227											
General Plant - 390200, 396200																
7,4		CD-AA	28,872	20,887	5,602	2,383		20,887	13,994	13,994		6,893	6,893			
4		ED-AN	9,627	9,627				9,627	6,450	6,450		3,177	3,177			
		GD-OR	3,363			3,363										
Total General Plant - 390200, 396200			41,862	30,514	5,602	5,746		30,514	20,444	20,444		10,070	10,070			
Total Amortization Expense			11,036,244	8,094,075	2,067,093	875,076		468,207	7,625,868	8,094,075	458,857	5,089,258	5,548,115	9,350	2,536,610	2,545,960

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%	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-12E
For Twelve Months Ended October 31, 2013	
Ending Balance 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)	(284,010,640)	(284,010,640)			(284,010,640)	(284,010,640)		(184,635,317)	(184,635,317)		(99,375,323)	(99,375,323)	
1	Hydro (ED-AN)	(121,984,911)	(121,984,911)			(121,984,911)	(121,984,911)		(79,302,391)	(79,302,391)		(42,682,520)	(42,682,520)	
1	Other (ED-AN)	(83,298,297)	(83,298,297)			(83,298,297)	(83,298,297)		(54,152,223)	(54,152,223)		(29,146,074)	(29,146,074)	
Total Electric Production		(489,293,848)	(489,293,848)			(489,293,848)	(489,293,848)		(318,089,931)	(318,089,931)		(171,203,917)	(171,203,917)	
Electric Transmission														
1	ED-AN	(189,978,869)	(189,978,869)			(189,978,869)	(189,978,869)		(123,505,263)	(123,505,263)		(66,473,606)	(66,473,606)	
Total Electric Transmission		(189,978,869)	(189,978,869)			(189,978,869)	(189,978,869)		(123,505,263)	(123,505,263)		(66,473,606)	(66,473,606)	
Electric Distribution														
	ED-ID	(151,454,581)	(151,454,581)			(151,454,581)	(151,454,581)					(151,454,581)	(151,454,581)	
	ED-WA	(241,889,504)	(241,889,504)			(241,889,504)	(241,889,504)	(241,889,504)		(241,889,504)				
Total Electric Distribution		(393,344,085)	(393,344,085)			(393,344,085)	(393,344,085)	(241,889,504)		(241,889,504)		(151,454,581)	(151,454,581)	
Gas Underground Storage														
	GD-AN	(12,829,401)		(12,829,401)										
	GD-OR	(495,877)				(495,877)								
Total Gas Underground Storage		(13,325,278)		(12,829,401)	(495,877)									
Gas Distribution														
	GD-AN	(1,495,676)		(1,495,676)										
	GD-ID	(55,006,507)		(55,006,507)										
	GD-WA	(109,649,238)		(109,649,238)										
	GD-OR	(89,156,255)				(89,156,255)								
Total Gas Distribution		(255,307,676)		(166,151,421)	(89,156,255)									
General Plant														
4	ED-AN	(36,350,632)	(36,350,632)				(36,350,632)		(24,354,923)	(24,354,923)		(11,995,709)	(11,995,709)	
	ED-ID	(5,886,952)	(5,886,952)			(5,886,952)	(5,886,952)				(5,886,952)		(5,886,952)	
	ED-WA	(12,474,669)	(12,474,669)			(12,474,669)	(12,474,669)	(12,474,669)						
7,4	CD-AA	(34,741,654)	(25,134,197)	(6,740,228)	(2,867,229)		(25,134,197)		(16,839,912)	(16,839,912)		(8,294,285)	(8,294,285)	
9,4	CD-AN	(11,003,716)	(8,717,254)	(2,286,462)			(8,717,254)		(5,840,560)	(5,840,560)		(2,876,694)	(2,876,694)	
9	CD-ID	(4,672,912)	(3,701,928)	(970,984)		(3,701,928)	(3,701,928)				(3,701,928)		(3,701,928)	
9	CD-WA	(2,350,699)	(1,862,247)	(488,452)		(1,862,247)	(1,862,247)	(1,862,247)		(1,862,247)				
8	GD-AA	(1,448,618)		(1,018,668)	(429,950)									
	GD-AN	(1,506,148)		(1,506,148)										
	GD-ID	(1,173,870)		(1,173,870)										
	GD-WA	(2,941,175)		(2,941,175)										
	GD-OR	(3,842,408)			(3,842,408)									
Total General Plant		(118,393,453)	(94,127,879)	(17,125,987)	(7,139,587)	(23,925,796)	(70,202,083)	(94,127,879)	(14,336,916)	(47,035,395)	(61,372,311)	(9,588,880)	(23,166,688)	(32,755,568)
Total Accumulated Depreciation		(1,459,643,209)	(1,166,744,681)	(196,106,809)	(96,791,719)	(417,269,881)	(749,474,800)	(1,166,744,681)	(256,226,420)	(488,630,589)	(744,857,009)	(161,043,461)	(260,844,211)	(421,887,672)

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	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-AAAMT-12E
For Twelve Months Ended October 31, 2013	
Ending Balance 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	(7,233,086)	(7,233,086)			(7,233,086)	(7,233,086)		(4,702,229)	(4,702,229)		(2,530,857)	(2,530,857)	
1	Misc Intangible Pft (303000)	ED-AN	(685,964)	(685,964)			(685,964)	(685,964)		(445,945)	(445,945)		(240,019)	(240,019)	
Total Production/Transmission			(7,919,050)	(7,919,050)			(7,919,050)	(7,919,050)		(5,148,174)	(5,148,174)		(2,770,876)	(2,770,876)	
Distribution															
	Franchises (302000)	ED-WA	(92,904)	(92,904)			(92,904)	(92,904)		(92,904)	(92,904)				
	Misc Intangible Pft (303000)	ED-WA	(24,713)	(24,713)			(24,713)	(24,713)		(24,713)	(24,713)				
Total Distribution			(117,617)	(117,617)			(117,617)	(117,617)		(117,617)	(117,617)				
General Plant - 303000															
7,4		CD-AA	(213,737)	(154,630)	(41,467)	(17,640)		(154,630)	(154,630)		(103,602)	(103,602)	(51,028)	(51,028)	
9,1		CD-AN	(56,231)	(44,547)	(11,684)			(44,547)	(44,547)		(28,960)	(28,960)	(15,587)	(15,587)	
		GD-ID	(46,352)		(46,352)										
		GD-WA	(88,189)		(88,189)										
		GD-OR	(55,172)			(55,172)									
Total General Plant - 303000			(459,681)	(199,177)	(187,692)	(72,812)		(199,177)	(199,177)		(132,562)	(132,562)		(66,615)	(66,615)
Miscellaneous IT Intangible Plant - 3031XX															
7,4		CD-AA	(26,800,000)	(19,388,729)	(5,199,467)	(2,211,804)		(19,388,729)	(19,388,729)		(12,990,448)	(12,990,448)	(6,398,281)	(6,398,281)	
9,4		CD-AN	(4,643)	(3,678)	(965)			(3,678)	(3,678)		(2,464)	(2,464)	(1,214)	(1,214)	
9		CD-ID	(5,810)	(4,603)	(1,207)			(4,603)	(4,603)				(4,603)	(4,603)	
4		ED-AN	(551,375)	(551,375)				(551,375)	(551,375)		(369,421)	(369,421)	(181,954)	(181,954)	
		ED-ID	(7,701)	(7,701)				(7,701)	(7,701)				(7,701)	(7,701)	
		ED-WA	(831,946)	(831,946)				(831,946)	(831,946)		(831,946)	(831,946)			
8		GD-AA	(1,153,106)		(810,864)	(342,242)									
		GD-AN	(9,389)		(9,389)										
		GD-OR	(942)			(942)									
Total Miscellaneous IT Intangible Plant - 3031XX			(29,364,912)	(20,788,032)	(6,021,892)	(2,554,988)		(19,943,782)	(19,943,782)		(13,362,333)	(13,362,333)		(6,593,753)	
Gas Underground Storage															
		GD-AN	(239,594)		(239,594)										
Total Gas Underground Storage			(239,594)		(239,594)										
General Plant - 390200, 396200															
7,4		CD-AA	(183,039)	(132,422)	(35,511)	(15,106)		(132,422)	(132,422)		(88,723)	(88,723)	(43,699)	(43,699)	
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	(52,569)	(52,569)				(52,569)	(52,569)		(35,221)	(35,221)	(17,348)	(17,348)	
		ED-WA	(110,678)	(110,678)				(110,678)	(110,678)		(110,678)	(110,678)			
		GD-WA	(1,863)		(1,863)										
		GD-OR	(51,864)			(51,864)									
Total General Plant - 390200, 396200			(412,883)	(305,865)	(40,048)	(66,970)		(184,991)	(184,991)		(117,279)	(117,279)		(61,047)	
Total Accumulated Amortization			(38,513,737)	(29,329,741)	(6,489,226)	(2,694,770)		(28,247,000)	(28,247,000)		(1,066,842)	(1,066,842)		(9,479,987)	

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended October 31, 2013	
Ending Balance 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	398,664	13,611	362,279	22,774	398,664	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	704,242	0	0	0	0	0	0	0	704,242	0	704,242	
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	6,725,130	386,513	708,653	3,108,652	4,203,818	574,973	90,851	826,151	1,491,975	704,242	325,095	1,029,337
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	6,698,246	930,406	2,106,027	3,661,813	6,698,246	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,177,767	0	0	0	0	2,177,767	0	0	2,177,767	0	0	
99		GD-OR / AS	3,529,353	0	0	0	0	0	0	0	3,529,353	0	3,529,353	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	71,126,580	0	0	51,457,235	51,457,235	0	0	13,799,268	13,799,268	5,870,077	5,870,077	
9		CD-WA / ID / AN	21,906,648	5,575,048	4,368,753	7,410,865	17,354,666	1,462,288	1,145,887	1,943,807	4,551,982	0	0	
		TOTAL ACCOUNT	105,438,594	6,505,454	6,474,780	62,529,913	75,510,147	3,640,055	1,145,887	15,743,075	20,529,017	3,529,353	5,870,077	9,399,430
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	8,418,822	2,528,106	14,649	5,876,067	8,418,822	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	51,504,919	0	0	37,261,749	37,261,749	0	0	9,992,469	9,992,469	4,250,701	4,250,701	
9		CD-WA / ID / AN	106,301	0	11,050	73,163	84,213	0	2,898	19,190	22,088	0	0	
		TOTAL ACCOUNT	60,506,868	2,528,106	25,699	43,210,979	45,764,784	0	2,898	10,348,937	10,351,835	0	4,390,249	4,390,249
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	21,671,640	10,168,212	3,720,835	7,782,593	21,671,640	0	0	0	0	0	0	
99		GD-WA / ID / AN	8,362,036	0	0	0	0	5,486,016	1,624,265	1,251,755	8,362,036	0	0	
99		GD-OR / AS	2,947,339	0	0	0	0	0	0	0	2,947,339	0	2,947,339	
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	5,147,276	1,566,476	812,365	1,698,882	4,077,723	410,873	213,077	445,603	1,069,553	0	0	
		TOTAL ACCOUNT	38,658,088	11,734,688	4,533,200	9,864,762	26,132,650	5,896,889	1,837,342	1,800,144	9,534,375	2,947,339	43,724	2,991,063

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended October 31, 2013	
Ending Balance 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	2,351,600	112,801	141,541	1,608,619	1,862,961	29,587	37,125	421,927	488,639	0	0	
		TOTAL ACCOUNT	2,888,427	123,540	156,286	1,978,464	2,258,290	113,858	37,125	421,927	572,910	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,260,051	1,120,044	354,603	1,785,404	3,260,051	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,000,734	0	0	0	0	2,131,312	451,346	418,076	3,000,734	0	0	
99		GD-OR / AS	913,406	0	0	0	0	0	0	0	913,406	0	913,406	
8		GD-AA	1,376,106	0	0	0	0	0	0	967,678	0	408,428	408,428	
7		CD-AA	8,931,633	0	0	6,461,679	6,461,679	0	0	1,732,826	1,732,826	0	737,128	737,128
9		CD-WA / ID / AN	377,109	44,900	25,093	228,756	298,749	11,777	6,582	60,001	78,360	0	0	
		TOTAL ACCOUNT	17,859,039	1,164,944	379,696	8,475,839	10,020,479	2,143,089	457,928	3,178,581	5,779,598	913,406	1,145,556	2,058,962
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	924,347	164,888	81,624	677,835	924,347	0	0	0	0	0	0	
99		GD-WA / ID / AN	171,605	0	0	0	0	55,845	18,213	97,547	171,605	0	0	
99		GD-OR / AS	152,474	0	0	0	0	0	0	0	152,474	0	152,474	
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	163,229	7,956	2,540	118,816	129,312	2,087	666	31,164	33,917	0	0	
		TOTAL ACCOUNT	1,849,872	172,844	84,164	1,053,959	1,310,967	57,932	18,879	255,765	332,576	152,474	53,855	206,329
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	39,189,484	18,083,948	10,702,124	10,403,412	39,189,484	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,609,983	0	0	0	0	2,824,958	954,531	830,494	4,609,983	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	1,520,558	258,924	410,518	535,159	1,204,601	67,914	107,675	140,368	315,957	0	0	
		TOTAL ACCOUNT	45,917,896	18,342,872	11,112,642	11,339,394	40,794,908	2,892,872	1,062,206	1,078,351	5,033,429	43,834	45,725	89,559

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended October 31, 2013	
Ending Balance 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	52,748,327	10,074,750	2,997,910	39,675,667	52,748,327	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,139,972	0	0	0	0	587,919	458,634	93,419	1,139,972	0	0	0
99		GD-OR / AS	994,441	0	0	0	0	0	0	0	0	994,441	0	994,441
8		GD-AA	992,932	0	0	0	0	0	0	698,230	698,230	0	294,702	294,702
7		CD-AA	19,716,157	0	0	14,263,851	14,263,851	0	0	3,825,132	3,825,132	0	1,627,174	1,627,174
9		CD-WA/ID / AN	13,224,989	400,593	3,211,246	6,865,129	10,476,968	105,072	842,283	1,800,666	2,748,021	0	0	0
		TOTAL ACCOUNT	88,816,818	10,475,343	6,209,156	60,804,647	77,489,146	692,991	1,300,917	6,417,447	8,411,355	994,441	1,921,876	2,916,317
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	45,393	0	2,299	43,094	45,393	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	453,662	0	0	328,206	328,206	0	0	88,015	88,015	0	37,441	37,441
9		CD-WA/ID / AN	10,115	3,981	41	3,991	8,013	1,044	11	1,047	2,102	0	0	0
		TOTAL ACCOUNT	511,537	3,981	2,340	375,291	381,612	1,044	11	89,062	90,117	2,367	37,441	39,808
		TOTAL GENERAL PLANT	369,172,269	51,438,285	29,686,616	202,741,900	283,866,801	16,013,703	5,954,044	40,159,440	62,127,187	9,344,683	13,833,598	23,178,281

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-12E
For Twelve Months Ended October 31, 2013	
Ending Balance 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	2,101,673	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	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	4,299,260	0	0	3,110,343	3,110,343	0	0	834,099	834,099	0	354,818	
9		CD-WA / ID / AN	194,058	0	0	153,735	153,735	0	0	40,323	40,323	0	0	
		TOTAL ACCOUNT	8,151,135	153,179	0	5,212,572	5,365,751	964,981	181,037	874,422	2,020,440	410,126	354,818	764,944
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	3,890,060	2,810,246	23,524	1,056,290	3,890,060	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	56,246,458	0	0	40,692,063	40,692,063	0	0	10,912,375	10,912,375	0	4,642,020	
9		CD-WA / ID / AN	104,537	0	42,501	40,314	82,815	0	11,148	10,574	21,722	0	0	
		TOTAL ACCOUNT	62,417,456	2,810,246	66,025	41,788,667	44,664,938	0	11,148	12,453,394	12,464,542	0	5,287,976	5,287,976
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	63,290	0	0	63,290	63,290	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	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	4,543,739	0	0	3,287,213	3,287,213	0	0	881,531	881,531	0	374,995	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	4,619,786	0	0	3,350,503	3,350,503	0	0	893,057	893,057	1,231	374,995	376,226
		TOTAL	75,188,377	2,963,425	66,025	50,351,742	53,381,192	964,981	192,185	14,220,873	15,378,039	411,357	6,017,789	6,429,146

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-12E
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months Ended October 31, 2013 Ending Balance 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	(39,404,882)	(28,507,856)	(7,644,941)	(3,252,085)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,952,712)	(1,546,958)	(405,754)	0
7	283750	CD-AA	(546,395)	(395,295)	(106,006)	(45,094)
		Total	(41,903,989)	(30,450,109)	(8,156,701)	(3,297,179)

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 October 31, 2013
 Ending Balance Basis

Report ID:
C-WKC-12E

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		815,854	815,854		815,854	815,854		0	0
1	151210	FUEL STOCK HOG FUEL-KFGS		491,414	491,414		491,414	491,414		0	0
4	154100	PLANT MATERIALS & OPER SUPPLIES		6,916,483	6,916,483		5,582,805	5,582,805		1,333,678	1,333,678
1	154300	PLANT MATERIALS & OPER SUP-CS2		245,126	245,126		197,859	197,859		47,267	47,267
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		733,810	733,810		592,312	592,312		141,498	141,498
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		0	0		0	0		0	0
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		(746)	(746)		(602)	(602)		(144)	(144)
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		333	333		269	269		64	64
99	163998	COMMON WORKING CAPITAL	0		0	0		0	0		0
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	8,263,194		8,263,194	8,263,194		8,263,194	0		0
TOTAL			8,263,194	9,202,274	17,465,468	8,263,194	7,679,911	15,943,105	0	1,522,363	1,522,363

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%