

Summary  
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Revised

**AVISTA UTILITIES**  
Restatement Summary  
Washington Electric  
TWELVE MONTHS ENDED DECEMBER 31, 2013

Column	WP Ref	Description of Adjustment	Washington Electric		
			NOI	Rate Base	ROR
<b>Restating adjustments</b>					
1.00	E-ROO	Results of Operations	97,962	1,226,146	7.99%
1.01	E-DFIT	Deferred FIT Rate Base	5	450	
1.02	E-DDC	Deferred Debits and Credits	(35)	25	
1.03	E-WC	Working Capital	(6)	(569)	
2.01	E-EBO	Eliminate B & O Taxes	(49)	-	
2.02	E-RPT	Restate Property Tax	(\$120)	\$0	
2.03	E-UE	Uncollectible Expense	(482)	-	
2.04	E-RE	Regulatory Expense	(10)	-	
2.05	E-ID	Injuries and Damages	(153)	-	
2.06	E-FIT	FIT/DFIT Expense	-	-	
2.07	E-OSC	Office Space Charges to Subsidiaries	17	-	
2.08	E-RET	Restate Excise Taxes	320	-	
2.09	E-NGL	Net Gains / Losses	53	-	
2.10	E-MR	Miscellaneous Restating	(21)	-	
2.11	E-WN	Weather Normalization	(3,875)	-	
2.12	E-EWPC	Eliminate WA Power Cost Defer	14	-	
2.13	E-NPS	Nez Perce Settlement Adjustment	(8)	-	
2.14	E-EAS	Eliminate Adder Schedules	\$0	\$0	
2.15	E-RDI	Restate Debt Interest	-	-	
2.16	E-CBPS	CB Power Supply	2,471	-	
2.17	E-CBTR	Eliminate Non-Recurring BPA/Reardon	(\$3,307)	\$0	
<b>CB Restated Total</b>			<b>92,777</b>	<b>1,226,052</b>	<b>7.57%</b>

**Other**

CF WA Elec Conversion Factor

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AVISTA UTILITIES  
 WASHINGTON ELECTRIC RESULTS -CBR  
 TWELVE MONTHS ENDED DECEMBER 31, 2013  
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Results of Operations	Deferred FIT Rate Base	Deferred Debits and Credits	Working Capital	Eliminate B & O Taxes	Restate Property Tax
	Adjustment Number	1.00	1.01	1.02	1.03	2.01	2.02
	Workpaper Reference	E-ROO	E-DFIT	E-DDC	E-WC	E-EBO	E-RPT
<b>REVENUES</b>							
1	Total General Business	\$494,957	\$0	\$0	\$0	(\$17,313)	\$0
2	Interdepartmental Sales	884	-	-	-	-	-
3	Sales for Resale	93,476	-	-	-	-	-
4	Total Sales of Electricity	589,317	-	-	-	(17,313)	-
5	Other Revenue	107,445	-	-	-	(13)	-
6	Total Electric Revenue	696,762	-	-	-	(17,326)	-
<b>EXPENSES</b>							
<b>Production and Transmission</b>							
7	Operating Expenses	231,628	-	52	-	-	-
8	Purchased Power	128,148	-	-	-	-	-
9	Depreciation/Amortization	23,284	-	-	-	-	-
10	Regulatory Amortization	777	-	-	-	-	-
11	Taxes	12,851	-	-	-	-	62
12	Total Production & Transmission	396,688	-	52	-	-	62
<b>Distribution</b>							
13	Operating Expenses	20,878	-	-	-	-	-
14	Depreciation/Amortization	22,384	-	-	-	-	-
15	Taxes	41,281	-	-	-	(17,251)	122
16	Total Distribution	84,543	-	-	-	(17,251)	122
17	Customer Accounting	10,640	-	2	-	-	-
18	Customer Service & Information	16,594	-	-	-	-	-
19	Sales Expenses	5	-	-	-	-	-
<b>Administrative &amp; General</b>							
20	Operating Expenses	43,067	-	-	-	-	-
21	Depreciation/Amortization	14,721	-	-	-	-	-
22	Taxes	0	-	-	-	-	-
23	Total Admin. & General	57,788	-	-	-	-	-
24	Total Electric Expenses	566,258	-	54	-	(17,251)	184
25	OPERATING INCOME BEFORE FIT	130,504	-	(54)	-	(75)	(184)
<b>FEDERAL INCOME TAX</b>							
26	Current Accrual	22,056	-	(19)	-	(26)	(64)
27	Debt Interest	0	(5)	(0)	6	-	-
28	Deferred Income Taxes	10,616	-	-	-	-	-
29	Amortized ITC - Noxon	(130)	-	-	-	-	-
30	NET OPERATING INCOME	\$97,962	\$5	(35)	(\$6)	(\$49)	(\$120)
<b>RATE BASE</b>							
<b>PLANT IN SERVICE</b>							
31	Intangible	\$91,466	\$0	\$0	\$0	\$0	\$0
32	Production	738,315	-	-	-	-	-
33	Transmission	359,941	-	-	-	-	-
34	Distribution	796,640	-	-	-	-	-
35	General	179,134	-	-	-	-	-
36	Total Plant in Service	2,165,496	-	-	-	-	-
<b>ACCUMULATED DEPRECIATION/AMORT</b>							
37	Intangible	(17,667)	-	-	-	-	-
38	Production	(314,599)	-	-	-	-	-
39	Transmission	(122,308)	-	-	-	-	-
40	Distribution	(236,201)	-	-	-	-	-
41	General	(58,357)	-	-	-	-	-
42	Total Accumulated Depreciation	(749,132)	-	-	-	-	-
43	NET PLANT	1,416,364	-	-	-	-	-
44	DEFERRED TAXES	(221,804)	450	-	-	-	-
45	Net Plant After DFIT	1,194,560	450	-	-	-	-
46	DEFERRED DEBITS AND CREDITS	14,736	-	25	-	-	-
47	WORKING CAPITAL	16,850	-	-	(569)	-	-
48	TOTAL RATE BASE	1,226,146	\$450	\$25	(\$569)	\$0	\$0
49	RATE OF RETURN	7.99%	0				

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AVISTA UTILITIES  
WASHINGTON ELECTRIC RESULTS -CBR  
TWELVE MONTHS ENDED DECEMBER 31, 2013  
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Uncollectible Expense	Regulatory Expense	Injuries and Damages	FIT/DFIT Expense	Office Space Charges to Subsidiaries	Restate Excise Taxes
	Adjustment Number	2.03	2.04	2.05	2.06	2.07	2.08
	Workpaper Reference	E-UE	E-RE	E-ID	E-FIT	E-OSC	E-RET
<b>REVENUES</b>							
1	Total General Business	\$0	\$0	\$0	\$0	\$0	\$0
2	Interdepartmental Sales	-	-	-	-	-	-
3	Sales for Resale	-	-	-	-	-	-
4	Total Sales of Electricity	-	-	-	-	-	-
5	Other Revenue	-	-	-	-	-	-
6	Total Electric Revenue	-	-	-	-	-	-
<b>EXPENSES</b>							
<b>Production and Transmission</b>							
7	Operating Expenses	-	-	-	-	-	-
8	Purchased Power	-	-	-	-	-	-
9	Depreciation/Amortization	-	-	-	-	-	-
10	Regulatory Amortization	-	-	-	-	-	-
11	Taxes	-	-	-	-	-	-
12	Total Production & Transmission	-	-	-	-	-	-
<b>Distribution</b>							
13	Operating Expenses	-	-	-	-	-	-
14	Depreciation/Amortization	-	-	-	-	-	-
15	Taxes	-	-	-	-	-	(493)
16	Total Distribution	-	-	-	-	-	(493)
17	Customer Accounting	741	-	-	-	-	-
18	Customer Service & Information	-	-	-	-	-	-
19	Sales Expenses	-	-	-	-	-	-
<b>Administrative &amp; General</b>							
20	Operating Expenses	-	15	235	-	(26)	-
21	Depreciation/Amortization	-	-	-	-	-	-
22	Taxes	-	-	-	-	-	-
23	Total Admin. & General	-	15	235	-	(26)	-
24	Total Electric Expenses	741	15	235	-	(26)	(493)
25	OPERATING INCOME BEFORE FIT	(741)	(15)	(235)	-	26	493
<b>FEDERAL INCOME TAX</b>							
26	Current Accrual	(259)	(5)	(82)	10	9	173
27	Debt Interest	-	-	-	-	-	-
28	Deferred Income Taxes	-	-	-	(10)	-	-
29	Amortized ITC - Noxon	-	-	-	-	-	-
30	NET OPERATING INCOME	(\$482)	(\$10)	(\$153)	\$0	\$17	\$320
<b>RATE BASE</b>							
<b>PLANT IN SERVICE</b>							
31	Intangible	\$0	\$0	\$0	\$0	\$0	\$0
32	Production	-	-	-	-	-	-
33	Transmission	-	-	-	-	-	-
34	Distribution	-	-	-	-	-	-
35	General	-	-	-	-	-	-
36	Total Plant in Service	-	-	-	-	-	-
<b>ACCUMULATED DEPRECIATION/AMORT</b>							
37	Intangible	-	-	-	-	-	-
38	Production	-	-	-	-	-	-
39	Transmission	-	-	-	-	-	-
40	Distribution	-	-	-	-	-	-
41	General	-	-	-	-	-	-
42	Total Accumulated Depreciation	-	-	-	-	-	-
43	NET PLANT	-	-	-	-	-	-
44	DEFERRED TAXES	-	-	-	-	-	-
45	Net Plant After DFIT	-	-	-	-	-	-
46	DEFERRED DEBITS AND CREDITS	-	-	-	-	-	-
47	WORKING CAPITAL	-	-	-	-	-	-
48	TOTAL RATE BASE	\$0	\$0	\$0	\$0	\$0	\$0
49	RATE OF RETURN						

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AVISTA UTILITIES  
WASHINGTON ELECTRIC RESULTS - CBR  
TWELVE MONTHS ENDED DECEMBER 31, 2013  
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Net Gains / Losses	Miscellaneous Restating	Weather Normalization	Eliminate WA Power Cost Defer	Nez Perce Settlement Adjustment	Eliminate Adder Schedules
	Adjustment Number Workpaper Reference	2.09 E-NGL	2.10 E-MR	2.11 E-WN	2.12 E-EWPC	2.13 E-NPS	2.14 E-EAS
<b>REVENUES</b>							
1	Total General Business	\$0	\$0	(\$6,244)	\$4,171	\$0	(\$7,565)
2	Interdepartmental Sales	-	-	-	-	-	-
3	Sales for Resale	-	-	-	-	-	-
4	Total Sales of Electricity	-	-	(6,244)	4,171	-	(7,565)
5	Other Revenue	-	-	-	-	-	-
6	Total Electric Revenue	-	-	(6,244)	4,171	-	(7,565)
<b>EXPENSES</b>							
<b>Production and Transmission</b>							
7	Operating Expenses	-	(1)	-	3,963	13	-
8	Purchased Power	-	-	-	-	-	-
9	Depreciation/Amortization	-	-	-	-	-	-
10	Regulatory Amortization	-	-	-	-	-	7,852
11	Taxes	-	-	-	-	-	-
12	Total Production & Transmission	-	(1)	-	3,963	13	7,852
<b>Distribution</b>							
13	Operating Expenses	-	-	-	-	-	-
14	Depreciation/Amortization	(81)	-	-	-	-	-
15	Taxes	-	-	(241)	161	-	(291)
16	Total Distribution	(81)	-	(241)	161	-	(291)
17	Customer Accounting	-	-	(30)	18	-	(37)
18	Customer Service & Information	-	(4)	-	-	-	(15,074)
19	Sales Expenses	-	-	-	-	-	-
<b>Administrative &amp; General</b>							
20	Operating Expenses	-	38	(12)	8	-	(15)
21	Depreciation/Amortization	-	-	-	-	-	-
22	Taxes	-	-	-	-	-	-
23	Total Admin. & General	-	38	(12)	8	-	(15)
24	Total Electric Expenses	(81)	33	(283)	4,150	13	(7,565)
25	OPERATING INCOME BEFORE FIT	81	(33)	(5,961)	21	(13)	-
<b>FEDERAL INCOME TAX</b>							
26	Current Accrual	28	(12)	(2,086)	-	(5)	-
27	Debt Interest	-	-	-	-	-	-
28	Deferred Income Taxes	-	-	-	7	-	-
29	Amortized ITC - Noxon	-	-	-	-	-	-
30	NET OPERATING INCOME	\$53	(\$21)	(\$3,875)	\$14	(\$8)	\$0
<b>RATE BASE</b>							
<b>PLANT IN SERVICE</b>							
31	Intangible	\$0	\$0	\$0	\$0	\$0	\$0
32	Production	-	-	-	-	-	-
33	Transmission	-	-	-	-	-	-
34	Distribution	-	-	-	-	-	-
35	General	-	-	-	-	-	-
36	Total Plant in Service	-	-	-	-	-	-
<b>ACCUMULATED DEPRECIATION/AMORT</b>							
37	Intangible	-	-	-	-	-	-
38	Production	-	-	-	-	-	-
39	Transmission	-	-	-	-	-	-
40	Distribution	-	-	-	-	-	-
41	General	-	-	-	-	-	-
42	Total Accumulated Depreciation	-	-	-	-	-	-
43	NET PLANT	-	-	-	-	-	-
44	DEFERRED TAXES	-	-	-	-	-	-
45	Net Plant After DFIT	-	-	-	-	-	-
46	DEFERRED DEBITS AND CREDITS	-	-	-	-	-	-
47	WORKING CAPITAL	-	-	-	-	-	-
48	TOTAL RATE BASE	\$0	\$0	\$0	\$0	\$0	\$0
49	RATE OF RETURN						

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AVISTA UTILITIES  
WASHINGTON ELECTRIC RESULTS - CBR  
TWELVE MONTHS ENDED DECEMBER 31, 2013  
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Restate Debt Interest	CB Power Supply	Eliminate Non-Recurring BPA/Reardon	CB AMA 12/2013 Restated TOTAL
	Adjustment Number Workpaper Reference	2.15 E-RDI	2.16 E-CBPS	2.17 E-CBTR	R-TH
<b>REVENUES</b>					
1	Total General Business	\$0	\$0	\$0	\$468,006
2	Interdepartmental Sales	-	-	-	884
3	Sales for Resale	-	(18,127)	-	75,349
4	Total Sales of Electricity	-	(18,127)	-	544,239
5	Other Revenue	-	(86,402)	(7,622)	13,408
6	Total Electric Revenue	-	(104,529)	(7,622)	557,647
<b>EXPENSES</b>					
<b>Production and Transmission</b>					
7	Operating Expenses	-	(89,217)	(2,534)	143,904
8	Purchased Power	-	(19,114)	-	109,034
9	Depreciation/Amortization	-	-	-	23,284
10	Regulatory Amortization	-	-	-	8,629
11	Taxes	-	-	-	12,913
12	Total Production & Transmission	-	(108,331)	(2,534)	297,764
<b>Distribution</b>					
13	Operating Expenses	-	-	-	20,878
14	Depreciation/Amortization	-	-	-	22,303
15	Taxes	-	-	-	23,288
16	Total Distribution	-	-	-	66,469
17	Customer Accounting	-	-	-	11,334
18	Customer Service & Information	-	-	-	1,516
19	Sales Expenses	-	-	-	5
<b>Administrative &amp; General</b>					
20	Operating Expenses	-	-	-	43,310
21	Depreciation/Amortization	-	-	-	14,721
22	Taxes	-	-	-	-
23	Total Admin. & General	-	-	-	58,031
24	Total Electric Expenses	-	(108,331)	(2,534)	435,119
25	OPERATING INCOME BEFORE FIT	-	3,802	(5,088)	122,528
<b>FEDERAL INCOME TAX</b>					
26	Current Accrual	-	1,331	(1,781)	19,267
27	Debt Interest	-	-	-	1
28	Deferred Income Taxes	-	-	-	10,613
29	Amortized ITC - Noxon	-	-	-	(130)
30	NET OPERATING INCOME	-	\$2,471	(\$3,307)	92,777
<b>RATE BASE</b>					
<b>PLANT IN SERVICE</b>					
31	Intangible	\$0	\$0	\$0	\$91,466
32	Production	-	-	-	738,315
33	Transmission	-	-	-	359,941
34	Distribution	-	-	-	796,640
35	General	-	-	-	179,134
36	Total Plant in Service	-	-	-	2,165,496
<b>ACCUMULATED DEPRECIATION/AMORT</b>					
37	Intangible	-	-	-	(17,667)
38	Production	-	-	-	(314,599)
39	Transmission	-	-	-	(122,308)
40	Distribution	-	-	-	(236,201)
41	General	-	-	-	(58,357)
42	Total Accumulated Depreciation	-	-	-	(749,132)
43	NET PLANT	-	-	-	1,416,364
44	DEFERRED TAXES	-	-	-	(221,354)
45	Net Plant After DFIT	-	-	-	1,195,010
46	DEFERRED DEBITS AND CREDITS	-	-	-	14,761
47	WORKING CAPITAL	-	-	-	16,281
48	TOTAL RATE BASE	\$0	\$0	\$0	\$1,226,052
49	RATE OF RETURN				7.57%

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**AVISTA UTILITIES  
Actual Cost of Capital AMA 12/31/2013  
Washington - Electric System**

<b>Cap Structure</b>			
<u>Component</u>	<u>Capital Structure</u>	<u>Cost</u>	<u>Weighted Cost</u>
Total Debt	53.73%	5.56%	2.99% <b>WA wtd debt</b>
Common	46.27%	9.80%	4.53%
Total	<u>100.00%</u>		<u>7.52%</u>

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

<u>Line No.</u>	<u>Description</u>	<u>Factor</u>
1	<b>Revenues</b>	1.000000
	<b>Expense:</b>	
2	Uncollectibles	0.004849
3	Commission Fees	0.002000
4	Washington Excise Tax	0.038546
5	Total Expense	<u>0.045395</u>
6	Net Operating Income Before FIT	0.954605
7	Federal Income Tax @ 35%	<u>0.334112</u>
8	<b>REVENUE CONVERSION FACTOR</b>	<u><u>0.620490</u></u>

**AVISTA UTILITIES****Commission Basis Report  
Washington Electric Adjustment Descriptions  
Twelve Months Ended December 31, 2013****1.00 Per Results of Operation (ROO) Report**

ROO Report amounts are for the twelve months ended December 31, 2013. Amounts agree to the Company's financial general ledger records with the removal of certain prior period costs. Rate base was computed using the average-of-monthly-averages method. Rate base includes all rate base components, including net plant (costs, less accumulated depreciation, net of ADFIT), working capital, and all other regulatory deferred debits and credits.

**1.01 Accumulated Deferred FIT Rate Base**

Accumulated deferred FIT arises from accelerated depreciation, unamortized gains and losses on reacquired debt, and contributions in aid of construction. ADFIT that was included in ROO report were included in column (1.00). The adjustment was necessary to adjust the ROO balances to actual.

**1.02 Deferred Debits and Credits**

Deferred debits and credits that were included in the ROO Reports were included in column 1.00. This adjustment corrects the amounts as shown in ROO Reports. The Deferred Debits and Credits include the following regulatory deferrals:

- Colstrip 3 AFUDC Elimination  
This deferral reflects a reallocation of rate base and depreciation expense between jurisdictions. In Cause Nos. U-81-15 and U-82-10, the WUTC allowed the Company a return on a portion of Colstrip Unit 3 construction work in progress (CWIP). A much smaller amount of Colstrip Unit 3 CWIP was allowed in rate base in Case No. U-1008-144 by the IPUC. The Company eliminated the AFUDC associated with the portion of CWIP allowed in rate base in each jurisdiction. Since production facilities are allocated on the production/transmission percentages, the allocation is reversed and a direct assignment is made. This adjustment restates rate base and expense to the actual balances at 12/31/2013.
- Colstrip Common AFUDC  
Differing amounts of Colstrip common facilities were excluded from rate base by the WUTC and IPUC until Colstrip Unit No. 4 was placed in service. The Company was allowed to accrue AFUDC on the Colstrip common facilities during the time that they were excluded from rate base. It is necessary to directly assign the AFUDC because of the differing amounts of common facilities excluded from rate base by the WUTC and IPUC. In September 1988, an entry was made to comply with a FERC Audit Exception, which transferred Colstrip common AFUDC from the plant accounts to account 186. This deferral reflects a direct assignment of rate base for the appropriate average of monthly averages amounts of Colstrip common AFUDC to the Washington and Idaho jurisdictions.



**AVISTA UTILITIES****Commission Basis Report  
Washington Electric Adjustment Descriptions  
Twelve Months Ended December 31, 2013**

Amortization expense associated with the Colstrip common AFUDC is charged directly to the Washington and Idaho jurisdictions through Account 406. The ROO balance was appropriate; therefore, no CBR adjustment was needed.

- Kettle Falls Disallowance

This deferral reflects the Kettle Falls disallowance ordered by the WUTC in Cause No. U-83-26. The WUTC disallowed both a return of and a return on a certain portion of the investment in Kettle Falls. The disallowed investment and related depreciation expense, FIT expense, accumulated depreciation and deferred FIT are removed. The ROO balance was correct; therefore, no CBR adjustment was needed.

- Settlement Exchange Power

This deferral reflects the rate base associated with the recovery of 64.1% of the Company's investment in Settlement Exchange Power. The 64.1% recovery level was approved by the Commission's Second Supplemental Order in Cause No. U-86-99 dated February 24, 1987. Amortization expense and deferred FIT expense recorded during the test period are appropriately reflected in results of operations, therefore for CBR, no adjustment was needed.

- CDA Settlement Deferral

This deferral reflects the net asset balances on an AMA basis, net of ADFIT, associated with the 2008/2009 past storage and §10(e) charges, and CDA/SRR CDR (CDA Tribe Settlement 4(e) Spokane River Relicensing conditions) deferred for future recovery as approved in Docket No. UE-100467. The ROO balance was appropriate; therefore, no CBR adjustment was needed.

- Restating CDA/SRR (Spokane River Relicensing) CDR Deferral

This deferral reflects the net asset balances for the CDA Tribe settlement 4(e) Spokane River relicensing conditions deferred for future recovery. A ten-year amortization expense of the CDA/SRR CDR Deferral, as approved in Docket No. UE-100467 is accurately reflected in results of operations. The ROO balance was appropriate; therefore, no CBR adjustment was needed.

- Spokane River Deferral

This deferral reflects the net asset balances on an AMA basis, net of ADFIT, related to the Spokane River relicensing and PM&E costs deferred for future recovery, as approved in Docket No. UE-100467. The ROO balance was appropriate; therefore, no CBR adjustment was needed.

**AVISTA UTILITIES****Commission Basis Report  
Washington Electric Adjustment Descriptions  
Twelve Months Ended December 31, 2013**

- Montana Riverbed Lease  
This deferral reflects the net asset balances on an AMA basis, net of ADFIT, related to the costs associated with the Montana Riverbed lease settlement. In this settlement, the Company agreed to pay the State of Montana \$4.0 million annually beginning in 2007, with annual inflation adjustments, for a 10-year period for leasing the riverbed under the Noxon Rapids Project and the Montana portion of the Cabinet Gorge Project. The first two annual payments were deferred by Avista as approved in Docket No. UE-072131. In Docket No. UE-080416 (see Order No. 08), the Commission approved the Company's accounting treatment of the deferred payments, including accrued interest, to be amortized over the remaining eight years of the agreement starting on January 1, 2009. The ROO rate base balance was appropriate; therefore, no CBR adjustment was needed. Expenses were increased by \$8,000 to reflect the appropriate lease payment expense for 2013.
- Lancaster Amortization  
This deferral reflects the net asset balances on an AMA basis, net of ADFIT, related to the deferred Lancaster plant Power Purchase Agreement (PPA), as approved in Docket No. UE-100467. The ROO balance was appropriate; therefore, no CBR adjustment was needed.
- Customer Advances  
These amounts decrease rate base for customer advances, as they will most likely be recorded as contributions in aid of construction at some future time. These amounts are a component of actual ROO. The ROO balance was appropriate; therefore, no CBR adjustment was needed.
- Customer Deposits  
These amounts decrease rate base for the average-of-monthly averages of customer deposits held by the Company. The ROO rate base balance is correct; therefore, no adjustment was made. The corresponding interest paid on customer deposits is reclassified to an operating expense, at the UTC interest rate during 2013 of 0.14%. This adjustment is consistent with Docket No. UE-090134.

**1.03 Working Capital**

This adjustment updates the working capital rate base balance reflected in results of operations to the actual AMA working capital balance as of December 31, 2013 calculated using the Investor Supplied Working Capital (ISWC) method. This method is consistent with that used in the Company's most recent electric general rate case, Docket No. UE-120436.

**AVISTA UTILITIES**

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

**2.01 Eliminate B & O Taxes**

This adjustment removes the revenues and expenses associated with local business and occupation taxes. The adjustment eliminates any timing mismatch that exists between the revenues and expenses by eliminating the revenues and expenses in their entirety. This restating adjustment is consistent with prior dockets (including Docket No. UE-991606 forward).

**2.02 Restate Property Tax**

This adjustment restates the accrued levels of property taxes to reflect the actual amounts. This restating adjustment is consistent with prior dockets (including Docket No. UE-991606 forward).

**2.03 Uncollectible Expense**

This adjustment restates the accrued expense to the actual level of net write-offs for the test period. This restating adjustment is consistent with prior dockets (including Docket No. UE-991606 forward).

**2.04 Regulatory Expenses**

This adjustment restates regulatory expense to reflect the WUTC and IPUC assessment rates applied to revenues for the test period and the actual levels of FERC fees paid during the test period. This restating adjustment is consistent with prior dockets (including Docket No. UE-991606 forward).

**2.05 Injuries and Damages**

As a result of the Commission's Order in Docket No. U-88-2380-T the Company changed to the reserve method of accounting for injuries and damages not covered by insurance. This restating adjustment replaces the accrual with actuals to adjust to the six-year rolling average of injuries and damages payments not covered by insurance. This restating adjustment is consistent with prior dockets (including Docket No. UE-991606 forward).

**2.06 FIT and DFIT Expenses**

This adjustment removes the effect of certain Schedule M items. This restating adjustment is consistent with prior dockets (including Docket No. UE-991606 forward).

**AVISTA UTILITIES****Commission Basis Report  
Washington Electric Adjustment Descriptions  
Twelve Months Ended December 31, 2013****2.07 Office Space Charges to Subsidiaries**

This adjustment removes a portion of the office space costs (including, but not limited to office building operating and fixed costs, utilities, administrative, security, HVAC, depreciation and property taxes, as well as other costs related to employee use of phones, laptops, etc.) using the percentage of labor dollars charged to subsidiary activities by employee compared to total labor dollars by employee. These percentages are applied to the employees' office space (expressed in square feet) and multiplied by office space costs/per square foot. This restating adjustment is made as a result of the Commission's Third Supplemental Order in Docket No. U-88-2380-T, which required the company to perform a space utilization study to allocate costs to subsidiaries. This restating adjustment is consistent with prior dockets (including Docket No. UE-991606 forward).

**2.08 Restate Excise and Franchise Taxes**

This adjustment removes the effect of a one-month accrual lag in actual results to reflect the actual level of taxes paid. This restating adjustment is consistent with prior dockets (including Docket No. UE-991606 forward).

**2.09 Net Gains/Losses**

This adjustment reflects a ten-year amortization of net gains realized from the sale of real property disposed of between 2003 and 2013. This restating adjustment is made as a result of the Commission's Order in Docket No. UE-050842/UG-050483. This restating adjustment is consistent with prior general rate case dockets starting with Docket No. UE-050842/UG-050483.

**2.10 Miscellaneous restating**

This adjustment removes a number of non-operating or non-utility expenses associated with dues and donations, etc., included in error in the test period actual results, and removes or restates other expenses incorrectly charged between service and or jurisdiction. The Company also removed 50% of director meeting expenses, as ordered in Docket No. UE-090134, and restates director fee expenses to reflect a 90% Utility / 10% non-utility split per Company policies.

**2.11 Weather Normalization**

This adjustment normalizes weather sensitive electric kWh sales by eliminating the effect of temperature deviations above or below historical normals. This restating adjustment is required per WAC 480-100-208.

**AVISTA UTILITIES**

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

**2.12 Eliminate WA Power Cost Deferral**

This adjustment eliminates all power supply deferral and amortization entries, including net REC revenues, recorded in results of operations pursuant to the deferral and recovery mechanisms authorized in Docket No. UE-000972. This restating adjustment is consistent with prior general rate case dockets (including Docket No. UE-011595 forward.)

**2.13 Nez Perce Settlement Accounting Adjustment**

This adjustment directly assigns the Nez Perce Settlement expenses to the Washington and Idaho jurisdictions. This is necessary due to differing regulatory treatment in Idaho Case No. WWP-E-98-11 and Washington Docket No. UE-991606/UG-991607.

**2.14 Eliminate Adder schedules**

This adjustment removes the impact of adder schedule revenues and related expenses, such as Schedule 91 Tariff Rider (DSM), Schedule 93 ERM rebate, and Schedule 59 Residential Exchange credit, since these items are recovered/rebated by separate tariffs.

**2.15 Restate Debt Interest**

This adjustment restates debt interest using the Company's weighted average cost of debt, based on rate base as reported in column (1.00) resulting in a revised level of tax deductible interest expense on actual test period rate base. For each Commission Basis adjustment to rate base, the FIT expense is reflected on that adjustment for the impact of the restated debt interest.

**2.16 Normalized Power Supply**

This adjustment normalizes power supply related revenue and expenses. A dispatch simulation model is used to calculate normalized secondary sales, secondary purchases and thermal fuel costs. This restating adjustment is required per WAC 480-100-208.

**2.17 Eliminate Non-Recurring Revenues/Expenses**

This adjustment removes the non-recurring revenues and expenses associated with the BPA transmission revenues received in Q1, 2013, and the write-off of the Reardon Wind Project (per UE-130536).

AVISTA UTILITIES  
WASHINGTON ELECTRIC RESULTS -CBR  
TWELVE MONTHS ENDED DECEMBER 31, 2013  
(000'S OF DOLLARS)

1.00  
Revised

Line No.	DESCRIPTION	Results of Operations
	Adjustment Number	1.00
	Workpaper Reference	E-ROO
	REVENUES	
1	Total General Business	\$494,957
2	Interdepartmental Sales	884
3	Sales for Resale	93,476
4	Total Sales of Electricity	589,317
5	Other Revenue	107,445
6	Total Electric Revenue	696,762
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	231,628
8	Purchased Power	128,148
9	Depreciation/Amortization	23,284
10	Regulatory Amortization	777
11	Taxes	12,851
12	Total Production & Transmission	396,688
	Distribution	
13	Operating Expenses	20,878
14	Depreciation/Amortization	22,384
15	Taxes	41,281
16	Total Distribution	84,543
17	Customer Accounting	10,640
18	Customer Service & Information	16,594
19	Sales Expenses	5
	Administrative & General	
20	Operating Expenses	43,067
21	Depreciation/Amortization	14,721
22	Taxes	0
23	Total Admin. & General	57,788
24	Total Electric Expenses	566,258
25	OPERATING INCOME BEFORE FIT	130,504
	FEDERAL INCOME TAX	0
26	Current Accrual	22,056
27	Debt Interest	0
28	Deferred Income Taxes	10,616
29	Amortized ITC - Noxon	(130)
30	NET OPERATING INCOME	\$97,962 ✓
	RATE BASE	
	PLANT IN SERVICE	
31	Intangible	\$91,466
32	Production	738,315
33	Transmission	359,941
34	Distribution	796,640
35	General	179,134
36	Total Plant in Service	2,165,496
	ACCUMULATED DEPRECIATION/AMORT	
37	Intangible	(17,667)
38	Production	(314,599)
39	Transmission	(122,308)
40	Distribution	(236,201)
41	General	(58,357)
42	Total Accumulated Depreciation	(749,132)
43	NET PLANT	1,416,364
44	DEFERRED TAXES	(221,804)
45	Net Plant After DFIT	1,194,560
46	DEFERRED DEBITS AND CREDITS	14,736
47	WORKING CAPITAL	16,850
48	TOTAL RATE BASE	\$1,226,146 ✓

AVISTA UTILITIES  
ELECTRIC ADJUSTMENT SUMMARY  
TWELVE MONTHS ENDED DECEMBER 31, 2013  
(000'S OF DOLLARS)

1.00 - 1  
Revised

		PER RESULTS OF OPERATIONS REPORTS ELECTRIC		
Line No.	DESCRIPTION	System	Washington	Idaho
<b>REVENUES</b>				
1	Total General Business	\$494,957	\$494,957	\$0
2	Interdepartmental Sales	884	884	0
3	Sales For Resale	93,476	93,476	0
4	Total Sales of Electricity	589,317	589,317	0
5	Other Revenue	107,445	107,445	0
6	Total Electric Revenue	696,762	696,762	0
<b>EXPENSES</b>				
<b>Production and Transmission</b>				
7	Operating Expenses	231,628	231,628	0
8	Purchased Power	128,148	128,148	0
9	Depreciation/Amortization	23,284	23,284	0
10	Regulatory Amortization	777	777	0
11	Taxes	12,851	12,851	0
12	Total Production & Transmission	396,688	396,688	0
<b>Distribution</b>				
13	Operating Expenses	20,878	20,878	0
14	Depreciation/Amortization	22,384	22,384	0
15	Taxes	41,281	41,281	0
16	Total Distribution	84,543	84,543	0
17	Customer Accounting	10,640	10,640	0
18	Customer Service & Information	16,594	16,594	0
19	Sales Expenses	5	5	0
<b>Administrative &amp; General</b>				
20	Operating Expenses	43,067	43,067	0
21	Depreciation/Amortization	14,721	14,721	0
22	Taxes	0	0	0
23	Total Admin. & General	57,788	57,788	0
24	Total Electric Expenses	566,258	566,258	0
25	Operating Income before FIT	130,504	130,504	0
<b>Federal Income Taxes</b>				
26	Current Accrual	22,056	22,056	0
27	Debt Interest	35.0%		
28	Deferred Income Taxes	10,616	10,616	0
29	Amortized ITC	(130)	(130)	0
30	NET OPERATING INCOME	\$97,962	\$97,962	\$0

AVISTA UTILITIES  
ELECTRIC ADJUSTMENT SUMMARY  
TWELVE MONTHS ENDED DECEMBER 31, 2013  
(000'S OF DOLLARS)

1.00-2  
Revised

		PER RESULTS OF OPERATIONS REPORTS ELECTRIC		
Line No.	DESCRIPTION	System	Washington	Idaho
	RATE BASE			
	PLANT IN SERVICE			
31	Intangible	\$91,466	\$91,466	\$0
32	Production	738,315	738,315	0
33	Transmission	359,941	359,941	0
34	Distribution	796,640	796,640	0
35	General	179,134	179,134	0
36	Total Plant in Service	2,165,496	2,165,496	0
	ACCUMULATED DEPRECIATION/AMORTIZATION			
37	Intangible	(17,667)	(17,667)	\$0
38	Production	(314,599)	(314,599)	\$0
39	Transmission	(122,308)	(122,308)	\$0
40	Distribution	(236,201)	(236,201)	\$0
41	General	(58,357)	(58,357)	\$0
42	Total Accumulated Depreciation	(749,132)	(749,132)	0
43	NET PLANT BEFORE DFIT	1,416,364	1,416,364	0
44	DFIT	(221,804)	(221,804)	0
45	NET PLANT AFTER DFIT	1,194,560	1,194,560	0
46	DEFERRED DEBITS AND CREDITS	14,736	14,736	0
47	WORKING CAPITAL	16,850	16,850	0
48	TOTAL RATE BASE	\$1,226,146	\$1,226,146	\$0
		7.99%	7.99%	



RESULTS OF OPERATIONS		Report ID:
ELECTRIC RATE OF RETURN		E-ROR-12A
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)	152,275,701	97,958,465	54,317,236
	Adjustments			
	Adjusted Net Operating Income (Loss)	152,275,701	97,958,465	54,317,236
E-APL	Electric Net Rate Base	1,873,436,201	1,226,145,266	647,290,935
	RATE OF RETURN	8.128%	7.989%	8.391%

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.

*— Revised —  
Pages forward  
have been  
revised*

100-4

AVISTA UTILITIES

Report ID:  
E-ALL-12A

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

\* Revised

Basis	Ref	Description	Production/Transmission Ratio	Ratio	System	Washington	Idaho
1	Input		12-31-2013		100.0000%	65.1900%	34.8100%
2	Input	Number of Customers Percent	12-31-2013		363,312	238,379	124,933
					100.0000%	65.613%	34.387%
3	E-OPS	Direct Distribution Operating Expense Percent			23,031,763	15,087,433	7,944,330
					100.0000%	65.507%	34.493%
	Input	Jurisdictional 4-Factor Ratio	12-31-2013		20,271,611	12,708,520	7,563,091
		Direct O & M Accts 500 - 598			23,797,558	17,806,326	5,991,232
		Direct O & M Accts 901 - 935			44,069,169	30,514,846	13,554,323
		Total Percentage			100.0000%	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 Percentage			18,627,826	13,222,785	5,405,041
					100.0000%	70.984%	29.016%
		Number of Customers Percentage			366,305	240,426	125,879
					100.0000%	65.635%	34.365%
		Net Direct Plant Percentage			905,556,829	587,222,626	318,334,203
					100.0000%	64.847%	35.153%
4		Total Percentages Percent			400,000%	270.709%	129.291%
					100.0000%	67.677%	32.323%

AVISTA UTILITIES

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

Input	Ref	Description	System	Washington	Idaho
Elec/Gas North/Oregon 4-Factor		01-01-2013			
Direct O & M Accts 500 - 894			Total		Oregon Gas
Direct O & M Accts 901 - 935			68,965,506	60,243,237	5,651,108
Direct O & M Accts 901 - 905 Utility 9 Only			41,147,627	29,854,933	8,129,433
Adjustments			4,465,312	3,053,607	1,411,705
Total			114,578,445	93,151,777	15,192,246
Percentage			100.000%	81.300%	13.259%
Direct Labor Accts 500 - 894			65,772,800	51,029,386	10,468,202
Direct Labor Accts 901 - 935			5,175,642	3,333,358	497,385
Direct Labor Accts 901 - 905 Utility 9 Only			10,669,036	7,158,435	3,510,601
Total			81,617,478	61,521,179	14,476,188
Percentage			100.000%	75.377%	17.737%
Number of Customers at			685,332	362,462	226,219
Percentage			100.000%	52.888%	33.009%
Net Direct Plant			2,540,576,273	2,027,886,265	345,513,055
Percentage			100.000%	79.820%	13.600%
Total Percentages			400.000%	289.385%	77.604%
Average (CD AA)			100.000%	72.346%	19.401%
					33.010%
					8.253%

AVISTA UTILITIES

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

Input	Gas North/Oregon 4-Factor	01-01-2013	System	Washington	Idaho
Direct O & M Accts 500 - 894	8,210,713		Total	Electric	Gas North
Direct O & M Accts 901 - 935	10,885,298			0	5,319,674
Direct O & M Accts 901 - 905 Utility 9 Only	1,411,705			0	7,836,155
Total	20,507,716			0	1,411,705
Percentage	100.000%			0.000%	71.034%
Direct Labor Accts 500 - 894	11,244,329			0	7,983,762
Direct Labor Accts 901 - 935	1,531,702			0	413,533
Direct Labor Accts 901 - 905 Utility 9 Only	3,510,601			0	3,510,601
Total	16,286,632			0	11,907,896
Percentage	100.000%			0.000%	73.115%
Number of Customers at Percentage	322,870			0	226,219
	100.000%			0.000%	70.065%
Net Direct Plant Percentage	504,945,491			0	338,644,009
	100.000%			0.000%	67.065%
Total Percentages Average (GD AA)	400.000%			0.000%	281.279%
	100.000%			0.000%	70.320%
					118.721%
					29.680%

AVISTA UTILITIES

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

Input	System	Washington	Idaho
01-01-2013	Total		
Elect/Gas North 4-Factor			
Direct O & M Accts 500 - 894	65,927,810	60,243,237	5,684,573
Direct O & M Accts 901 - 935	37,981,681	29,854,933	8,126,748
Adjustments	0	0	0
Total	103,909,491	90,098,170	13,811,321
Percentage	100.000%	86.708%	13.292%
Oregon Gas	0	0	0.000%
Direct Labor Accts 500 - 894	61,509,081	51,029,386	10,479,695
Direct Labor Accts 901 - 935	3,968,432	3,333,358	635,074
Total	65,477,513	54,362,744	11,114,769
Percentage	100.000%	83.025%	16.975%
Number of Customers at Percentage	588,681	362,462	226,219
	100.000%	61.572%	38.428%
Net Direct Plant Percentage	2,348,249,795	2,009,605,786	338,644,009
	100.000%	85.579%	14.421%
Total Percentages Average (CD AN/ID/WA)	400.000%	316.884%	83.116%
	100.000%	79.221%	20.779%
E-PLT	Net Electric Distribution Plant Percent	865,906,081	560,438,316
10		100.000%	64.723%
		305,467,765	35.277%
Book Depreciation Percent		84,730,492	54,807,350
11		100.000%	64.684%
		29,923,142	35.316%

1.00-8

AVISTA UTILITIES

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

Report ID:  
 E-ALL-12A

Basis	Ref	Description	System	Washington	Idaho
12		Net Electric Plant (before DFIT) Percent		2,172,790,400 100.0000%	756,426,929 34.814%
13	E-PLT	Net Electric General Plant Percent		181,477,016 100.0000%	60,463,943 33.318%
14		Net Allocated Schedule M's Percent		-84,433,617 100.0000%	-30,690,421 36.349%
99		Input Not Allocated		0.0000%	0.0000%

Report ID:  
E-OPS-12A

AVISTA UTILITIES

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

Ref/Basis	Account	Description	SYSTEM *****		WASHINGTON *****		IDAHO *****		Total
			Direct	Allocated	Direct	Allocated	Direct	Allocated	
		REVENUE							
		SALES OF ELECTRICITY:							
99	440000	Residential	331,488,412	0	225,028,567	0	106,459,845	0	106,459,845
99	442200	Commercial - Firm & Int.	290,727,520	0	206,066,598	0	84,660,922	0	84,660,922
1	442300	Industrial	113,430,400	0	59,324,649	0	54,105,751	0	54,105,751
99	444000	Public Street & Highway Lighting	7,266,653	0	4,880,485	0	2,386,168	0	2,386,168
99	448000	Interdepartmental Revenue	1,103,974	0	883,608	0	220,366	0	220,366
99	499XXXX	Unbilled Revenue	(543,700)	0	(344,061)	0	(199,639)	0	(199,639)
		TOTAL SALES TO ULTIMATE CUSTOMERS	743,473,259	0	495,839,846	0	247,633,413	0	247,633,413
1	447XXX	Sales for Resale	0	143,390,565	93,476,309	0	0	49,914,256	49,914,256
		TOTAL SALES OF ELECTRICITY	743,473,259	143,390,565	589,316,155	93,476,309	247,633,413	49,914,256	297,547,669
99	449100	Provision for Rate Refund	(2,047,837)	0	0	0	(2,047,837)	0	(2,047,837)
99	451000	Miscellaneous Service Revenue	590,953	0	370,102	0	220,851	0	220,851
1	453000	Sales of Water & Water Power	432,332	0	281,837	0	150,495	0	150,495
1	454000	Rent from Electric Property	2,949,491	74,001	1,984,640	48,241	964,851	25,760	990,611
1	456XXX	Other Electric Revenues	324,247	160,269,892	280,085	104,479,943	44,162	55,789,949	55,834,111
		TOTAL OTHER OPERATING REVENUE	1,316,554	160,776,225	104,810,021	104,810,021	(817,873)	55,966,204	55,148,231
		TOTAL ELECTRIC REVENUE	745,290,113	304,166,790	694,126,176	198,286,330	246,815,440	105,880,460	352,695,900
		EXPENSE							
		STEAM POWER GENERATION EXPENSE:							
		OPERATION							
1	500000	Supervision & Engineering	0	281,941	183,797	0	0	98,144	98,144
1	501000	Fuel	0	24,772,509	16,149,199	0	8,623,310	8,623,310	8,623,310
1	502000	Steam Expense	0	4,198,197	2,756,805	0	1,461,392	1,461,392	1,461,392
1	506000	Electric Expense	0	1,017,827	663,521	0	354,306	354,306	354,306
1	506000	Miscellaneous Steam Power Generation Expense	148,375	2,732,165	1,877,349	0	931,067	1,003,191	1,003,191
1	507000	Rent	0	33,093	21,573	0	11,520	11,520	11,520
		MAINTENANCE							
1	510000	Supervision & Engineering	0	457,703	298,377	0	159,326	159,326	159,326
1	511000	Structures	0	680,769	443,793	0	236,976	236,976	236,976
1	512000	Boiler Plant	0	6,100,955	3,977,213	0	2,123,742	2,123,742	2,123,742
1	513000	Electric Plant	0	1,172,747	764,514	0	408,233	408,233	408,233
1	514000	Miscellaneous Steam Plant	0	799,354	521,099	0	278,255	278,255	278,255
		TOTAL STEAM POWER GENERATION EXP	148,375	42,247,260	27,540,989	96,251	14,706,271	14,706,271	14,758,395

Report ID:  
E-OPS-12A

AVISTA UTILITIES

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

Ref/Basis	Account	Description	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****		Total
			Direct	Allocated	Direct	Allocated	Direct	Allocated	
		<b>HYDRAULIC POWER GENERATION EXP:</b>							
		<b>OPERATION</b>							
1	535000	Supervision & Engineering	0	1,908,948	0	1,244,443	0	664,505	664,505
1	536000	Water for Power	0	1,303,492	0	849,746	0	453,746	453,746
1	537000	Hydraulic Expense	4,370,362	2,830,294	2,717,816	1,845,069	1,652,546	985,225	2,631,771
1	538000	Electric Expense	0	6,644,506	0	4,331,553	0	2,312,953	2,312,953
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	716,024	0	466,776	0	249,248	249,248
1	540000	Rent	0	1,262,181	0	822,816	0	439,365	439,365
1	540100	MT Trust Funds Land Settlement Rents	5,589,316	0	3,653,887	0	1,953,429	0	1,953,429
		<b>MAINTENANCE</b>							
1	541000	Supervision & Engineering	0	549,213	0	358,032	0	191,181	191,181
1	542000	Structures	0	979,941	0	638,824	0	341,117	341,117
1	543000	Reservoirs, Dams, & Waterways	0	1,781,796	0	1,161,553	0	620,243	620,243
1	544000	Electric Plant	0	4,157,781	0	2,710,457	0	1,447,324	1,447,324
1	545000	Miscellaneous Hydraulic Plant	0	578,169	0	376,908	0	201,261	201,261
		<b>TOTAL HYDRO POWER GENERATION EXP</b>	<b>9,959,678</b>	<b>22,712,345</b>	<b>6,553,703</b>	<b>14,806,177</b>	<b>3,605,975</b>	<b>7,906,168</b>	<b>11,512,143</b>
		<b>OTHER POWER GENERATION EXPENSE:</b>							
		<b>OPERATION</b>							
1	546000	Supervision & Engineering	0	1,394,573	0	909,122	0	485,451	485,451
1	547000	Fuel	0	110,462,332	0	72,010,394	0	38,451,938	38,451,938
1	548000	Generation Expense	0	2,146,858	0	1,399,537	0	747,321	747,321
1	549000	Miscellaneous Other Power Generation Expense	0	462,952	0	301,798	0	161,154	161,154
1	550000	Rent	0	(27,127)	0	(17,684)	0	(9,443)	(9,443)
		<b>MAINTENANCE</b>							
1	551000	Supervision & Engineering	0	1,080,319	0	704,260	0	376,059	376,059
1	552000	Structures	0	50,978	0	33,233	0	17,745	17,745
1	553000	Generating & Electric Equipment	0	1,994,695	0	1,300,342	0	694,353	694,353
1	554000	Miscellaneous Other Power Generation Plant	0	182,724	0	119,118	0	63,606	63,606
		<b>TOTAL OTHER POWER GENERATION EXP</b>	<b>0</b>	<b>117,748,504</b>	<b>0</b>	<b>76,760,120</b>	<b>0</b>	<b>40,988,184</b>	<b>40,988,184</b>
		<b>OTHER POWER SUPPLY EXPENSE:</b>							
E-555	555XXXX	Purchased Power	9,188,314	196,575,603	0	128,147,635	9,188,314	68,427,968	77,616,282
1	556000	System Control & Load Dispatching	0	965,965	0	629,713	0	336,252	336,252
E-557	557XXXX	Other Expense	(10,390,998)	132,058,119	(379,925)	86,088,688	(10,011,073)	45,969,431	35,958,358
		<b>TOTAL OTHER POWER SUPPLY EXPENSE</b>	<b>(1,202,684)</b>	<b>329,599,687</b>	<b>(379,925)</b>	<b>214,866,036</b>	<b>(822,759)</b>	<b>114,733,651</b>	<b>113,910,892</b>
		<b>TOTAL PRODUCTION OPERATING EXP</b>	<b>8,956,369</b>	<b>521,212,965</b>	<b>6,070,029</b>	<b>353,973,522</b>	<b>2,835,340</b>	<b>178,334,274</b>	<b>181,169,614</b>



Report ID:  
E-OFS-12A  
For Twelve Months Ended December 31, 2013  
Average of Monthly Averages Basis

AVISTA UTILITIES

Ref/Basis	Account	Description	SYSTEM		WASHINGTON		IDAHO		Total
			Direct	Allocated	Direct	Allocated	Direct	Allocated	
<b>TRANSMISSION OPERATING EXPENSE:</b>									
		<b>OPERATION</b>							
	560000	Supervision & Engineering	0	2,476,590	2,476,590	0	1,614,489	0	862,101
	561000	Lead Dispatching	0	2,428,536	2,428,536	0	1,583,163	0	845,373
	562000	Station Expense	0	457,928	457,928	0	298,523	0	159,405
	563000	Overhead Line Expense	0	525,234	525,234	0	342,400	0	182,934
	565000	Transmission of Electricity by Others	0	17,926,901	17,926,901	0	11,686,547	0	6,240,354
	566000	Miscellaneous Transmission Expense	0	1,969,445	1,969,445	0	1,283,881	0	685,564
	567000	Rent	0	101,823	101,823	0	66,378	0	35,445
		<b>MAINTENANCE</b>							
	568000	Supervision & Engineering	1,938	1,093,396	1,095,334	1,938	712,785	0	380,611
	569000	Structures	16,117	368,342	384,459	15,066	255,188	1,051	128,220
	570000	Station Equipment	543	1,353,335	1,353,878	543	882,782	0	471,096
	571000	Overhead Lines	12,340	1,460,710	1,473,050	7,342	952,237	4,998	513,471
	572000	Underground Lines	0	21,166	21,166	0	13,798	0	7,368
	573000	Service Miscellaneous	43	49,038	49,081	43	32,011	0	17,070
		<b>TOTAL TRANSMISSION OPERATING EXP</b>	<b>30,981</b>	<b>30,232,444</b>	<b>30,263,425</b>	<b>24,932</b>	<b>19,708,530</b>	<b>6,049</b>	<b>10,523,914</b>
		<b>DEPRECIATION EXPENSE-PRODUCTION</b>							
	E-DEPX	Depreciation Expense-Transmission	0	24,926,744	24,926,744	0	16,249,745	0	8,676,999
	E-AMTX	Amortization Expense-Franchises/Misc Intangibles	0	10,014,786	10,014,786	0	6,528,639	0	3,486,147
		Colstrip 3 AFUDC Reallocation Adj	0	1,000,859	1,000,859	0	652,460	0	348,399
	405930	Amort of Investment in WNP3 Exch Power	2,450,031	0	2,450,031	(1,472,888)	0	147,288	0
	406100	Amort of Acq Adj-Colstrip Common AFUDC	99,047	0	99,047	31,743	0	0	0
	407312	Amortization of Lanecaster Generation	1,360,000	0	1,360,000	1,360,000	0	0	0
	407320	Amortization of Colstrip Outage Return	70,084	0	70,084	70,084	0	0	0
	407322	Amortization of Spokane River Reliance	78,736	0	78,736	72,939	0	5,797	0
	407324	Amortization of CDA CDR Fund	11,065	200,000	211,065	11,065	141,445	0	69,620
	407331	Amortization of BPA Parallel Capacity Support	5,365,343	0	5,365,343	2,082,457	2,082,457	3,282,886	3,282,886
	407333	Amortization of CDA Settlement Costs	0	32,719	32,719	0	21,330	0	11,389
	407335	Amortization of ID DSIT	(160,414)	0	(160,414)	0	0	(160,414)	(160,414)
	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0
	407351	Amortization of CNC Transmission	252,637	0	252,637	164,618	0	88,019	88,019
	407360	Amortization of CS2 & COLSTRIP O&M	1,752,468	0	1,752,468	973,692	0	778,776	778,776
	407362	Amortization of LIDAR O&M	726,240	0	726,240	726,240	0	0	0
	407365	Amortization of Wind Generation	650,103	0	650,103	650,103	0	650,103	650,103
	407380	Amortization of Wartilla Generators	337,788	0	337,788	153,132	0	184,656	184,656
	407382	Amortization of CDA Settlement - Allocated	0	884,086	884,086	0	576,336	0	307,750
	407382	Amortization of CDA Settlement - Direct	183,093	0	183,093	152,118	0	30,975	30,975
	407395	Optional Renewable Power Revenue Offset	220,781	0	220,781	169,792	0	50,989	50,989
	407403	Amortization of Dissalwood K.F. Plant	(134,592)	0	(134,592)	(134,592)	0	0	(134,592)
	407405	Amortization of Boulder Park Write-Off - Idaho	(103,282)	0	(103,282)	0	0	(103,282)	(103,282)
	407420	Amortization of CS2 Levelized Return	500,500	0	500,500	0	0	500,500	500,500
	407450/407499	Amortization of BPA Residential Exchange Credit	(11,714,862)	0	(11,714,862)	(8,022,151)	0	(3,692,711)	(3,692,711)
	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(1,253,124)	0	(1,253,124)	(206,347)	0	(1,046,777)	(1,046,777)
	407462	Amortization of Deferred LIDAR O&M	(206,347)	0	(206,347)	(206,347)	0	0	(206,347)
	407495	Optional Renew Solar Project Offset	0	(8,415)	(8,415)	0	0	0	(8,415)
	407495	Def Palouse Wind & Thornton Sw St	0	19,713,650	19,713,650	0	12,851,329	0	6,862,321
	407496	Taxes Other Than FIT-Prod & Trans	485,295	56,764,429	57,249,724	(92,467)	37,004,733	577,762	19,159,696
		<b>TOTAL P/T DEPR/AM/INTON-FIT TAXES</b>	<b>9,421,645</b>	<b>599,304,469</b>	<b>608,726,114</b>	<b>6,002,494</b>	<b>390,686,383</b>	<b>3,413,151</b>	<b>208,617,884</b>
		<b>TOTAL PRODUCTION &amp; TRANSMISSION EXPEN</b>							
	E-OTX								

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Report ID:  
E-OFS-12A

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

AVISTA UTILITIES

Rpt/Basis	Account	Description	SYSTEM *****		WASHINGTON *****		IDAHO *****		Total
			Direct	Allocated	Direct	Allocated	Direct	Allocated	
		<b>DISTRIBUTION EXPENSES:</b>							
		<b>OPERATION:</b>							
3	580000	Supervision & Engineering	488,208	1,971,669	313,600	1,291,581	174,708	680,088	854,796
3	582000	Station Expense	589,230	68,883	541,097	45,123	248,183	23,760	271,943
3	583000	Overhead Line Expense	2,037,491	533,098	1,283,581	349,217	753,910	183,881	937,791
3	584000	Underground Line Expense	1,208,804	0	727,995	0	480,809	0	480,809
3	585000	Street Light & Signal System Operation Expense	96,082	0	12,320	0	84,172	0	84,172
3	586000	Meter Expense	2,430,431	105,379	1,956,874	69,031	473,557	36,348	509,905
3	587000	Customer Installations Expense	553,712	169,466	295,220	111,012	258,492	58,454	316,946
3	588000	Miscellaneous Distribution Expense	3,138,476	3,249,896	2,145,657	2,128,909	992,819	1,120,987	2,113,806
3	589000	Rent	3,438	161,852	3,138	106,024	300	55,828	56,128
		<b>MAINTENANCE:</b>							
3	590000	Supervision & Engineering	139,545	1,553,508	108,841	1,017,656	30,704	535,852	566,556
3	591000	Structures	335,647	2,985	187,188	1,955	148,459	1,030	149,489
3	592000	Station Equipment	839,545	238,687	619,930	150,357	239,595	82,330	321,925
3	593000	Overhead Lines	8,448,394	252,872	5,210,841	165,649	3,237,853	87,223	3,324,776
3	594000	Underground Lines	1,093,964	0	681,208	0	412,756	0	412,756
3	595000	Line Transformers	512,860	350,310	430,765	229,478	82,095	120,832	202,927
3	596000	Street Light & Signal System Maintenance Exp	809,998	0	555,388	0	254,600	0	254,600
3	597000	Meters	33,257	0	16,076	0	17,181	0	17,181
3	598000	Miscellaneous Distribution Expense	252,121	181,089	197,684	118,626	54,437	62,463	116,900
		<b>TOTAL DISTRIBUTION OPERATING EXP</b>	<b>23,031,763</b>	<b>8,839,694</b>	<b>15,087,433</b>	<b>5,790,618</b>	<b>7,944,330</b>	<b>3,049,076</b>	<b>10,993,406</b>
		<b>Depreciation Expense-Distribution</b>	<b>35,524,898</b>	<b>0</b>	<b>22,357,379</b>	<b>0</b>	<b>13,167,519</b>	<b>0</b>	<b>13,167,519</b>
E-DEPX		<b>Amortization Expense-Franchises/Misc Intangibles</b>	<b>26,997</b>	<b>0</b>	<b>26,997</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
E-AMITX		<b>Taxes Other Than FIT--Distribution</b>	<b>48,012,324</b>	<b>0</b>	<b>41,281,403</b>	<b>0</b>	<b>6,730,921</b>	<b>0</b>	<b>6,730,921</b>
E-OTX		<b>TOTAL DISTR DEPR/AMRT/NON-FIT TAXES</b>	<b>83,564,219</b>	<b>0</b>	<b>63,665,779</b>	<b>0</b>	<b>19,898,440</b>	<b>0</b>	<b>19,898,440</b>
		<b>TOTAL DISTRIBUTION EXPENSES</b>	<b>106,595,982</b>	<b>8,839,694</b>	<b>78,753,212</b>	<b>5,790,618</b>	<b>27,842,770</b>	<b>3,049,076</b>	<b>30,891,846</b>

Report ID:  
E-OFS-12A

AVISTA UTILITIES

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

Ref/Basis	Account	Description	SYSTEM *****		WASHINGTON *****		IDAHO *****		Total
			Direct	Allocated	Direct	Allocated	Direct	Allocated	
<b>CUSTOMER ACCOUNTS EXPENSES:</b>									
2	901000	Supervision	0	353,964	0	232,246	0	121,718	121,718
2	902000	Meter Reading Expenses	3,096,089	3,209,973	2,716,003	74,773	380,086	39,161	419,247
2	903XXX	Customer Records & Collection Expenses	2,013,500	6,837,669	1,311,667	4,486,400	701,833	2,351,269	3,053,102
2	904000	Uncollectible Accounts	0	2,534,132	0	1,662,720	555	871,412	871,967
2	905000	Misc Customer Accounts	5,110,144	237,659	0	155,935	0	81,724	81,724
		<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>	<b>15,187,452</b>	<b>10,077,208</b>	<b>4,027,670</b>	<b>6,612,024</b>	<b>1,082,474</b>	<b>3,465,284</b>	<b>4,547,758</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>									
E-908	908XXX	Customer Assistance Expenses	20,348,761	293,714	15,387,929	192,715	4,760,832	100,999	4,861,831
2	909000	Advertising	9,450	1,030,700	5,205	676,273	4,245	354,427	358,672
2	910000	Misc Customer Service & Info Exp	0	201,012	0	131,890	0	69,122	69,122
		<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>	<b>20,358,211</b>	<b>1,525,426</b>	<b>15,393,134</b>	<b>1,000,878</b>	<b>4,765,077</b>	<b>574,548</b>	<b>5,289,625</b>
<b>SALES EXPENSES:</b>									
2	912000	Demonstrating & Selling Expenses	0	7,402	0	4,857	0	2,545	2,545
2	913000	Advertising	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0
		<b>TOTAL SALES EXPENSES</b>	<b>0</b>	<b>7,402</b>	<b>0</b>	<b>4,857</b>	<b>0</b>	<b>2,545</b>	<b>2,545</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>									
4	920000	Salaries	551,603	24,444,015	405,515	16,542,976	146,088	7,901,039	8,047,127
4	921000	Office Supplies & Expenses	190,091	3,953,944	190,091	2,662,375	0	1,271,569	1,271,569
4	922000	Admin Exp Transferred—Credit	0	(102,053)	0	(69,066)	0	(32,987)	(32,987)
4	923000	Outside Services Employed	110,186	10,424,942	110,186	7,055,288	0	3,389,654	3,389,654
4	924000	Property Insurance Premium	0	1,449,064	0	980,683	0	468,381	468,381
4	925XXX	Injuries and Damages	23,419	3,077,094	24,258	2,082,485	(839)	994,609	993,770
4	926XXX	Employee Pensions and Benefits	0	1,214,926	0	822,225	0	392,701	392,701
4	927000	Franchise Requirements	5,747	0	0	0	5,747	0	5,747
1	928000	Regulatory Commission Expenses	2,102,900	3,735,965	1,301,234	2,432,476	801,666	1,300,489	2,102,155
4	930000	Miscellaneous General Expenses	146,421	2,962,003	99,121	2,004,595	47,300	957,408	1,004,708
4	931000	Rents	28,260	899,059	19,401	608,456	8,859	290,603	299,462
4	935000	Maintenance of General Plant	899,222	7,959,556	404,706	5,385,789	494,516	2,572,767	3,067,283
		<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>	<b>4,037,849</b>	<b>59,998,515</b>	<b>2,554,512</b>	<b>40,512,282</b>	<b>1,503,337</b>	<b>19,486,233</b>	<b>20,989,570</b>

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Report ID:  
E-OPS-12A

AVISTA UTILITIES

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

Ref/Basis	Account	Description	SYSTEM *****		WASHINGTON *****		IDAHO *****		Total
			Direct	Allocated	Direct	Allocated	Direct	Allocated	
E-DEPX		Depreciation Expense-General	1,400,010	12,765,005	1,000,871	8,638,972	399,139	9,639,843	4,525,172
E-AMITX		Amortization Expense-General Plant - 303000	0	190,929	0	129,023	0	129,023	61,906
E-AMITX		Amortization Expense-Miscellaneous IT Intangible	468,058	6,611,384	457,291	4,674,522	10,767	4,931,813	2,147,829
E-AMITX		Amortization Expense-General Plant - 390200, 396200	0	30,503	0	20,643	0	20,643	9,860
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	1,868,068	19,598,021	1,458,162	13,253,160	409,906	14,721,322	6,744,167
		TOTAL ADMIN & GENERAL EXPENSES	5,925,917	79,596,536	4,012,674	53,775,442	1,913,243	57,788,116	27,734,337
		TOTAL EXPENSES BEFORE FIT	147,411,899	699,350,835	108,389,184	457,870,494	39,022,715	566,239,588	280,503,146
		NET OPERATING INCOME (LOSS) BEFORE FIT	202,694,169					130,501,415	72,192,754
E-FIT		FEDERAL INCOME TAX--Normal Accrual	31,736,590					22,056,315	9,680,275
E-FIT		DEFERRED FEDERAL INCOME TAX	18,880,884					10,616,367	8,264,317
E-FIT		AMORTIZED ITC - NOXON	(199,000)					(129,732)	(69,274)
		ELECTRIC NET OPERATING INCOME (LOSS)	152,275,701					97,958,465	54,317,236

ALLOCATION RATIOS:  
 1 Production/Transmission Ratio 34.810%  
 2 Number of Customers 34.387%  
 3 Direct Distribution Operating Expense 34.493%  
 4 Jurisdictional 4-Factor Ratio 32.323%  
 99 Net Allocated 0.000%

100.000%  
 100.000%  
 100.000%  
 100.000%  
 0.000%

65.190%  
 65.613%  
 65.507%  
 67.677%  
 0.000%

1.00-15

RESULTS OF OPERATIONS  
 ELECTRIC ALLOCATION OF PURCHASED POWER COSTS  
 For Twelve Months Ended December 31, 2013  
 Average of Monthly Averages Basis

AVISTA UTILITIES

Report ID:  
E-555-1ZA

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	118,062,640	118,062,640	0	63,042,806	63,042,806
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	(237,395)	(237,395)	0	(126,763)	(126,763)
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	9,895,714	9,895,714	0	5,284,090	5,284,090
1	555710	Intercompany Purchase	0	654,511	654,511	0	426,676	426,676	0	227,835	227,835
TOTAL ACCOUNT 555			9,188,314	196,575,603	205,763,917	0	128,147,635	128,147,635	9,188,314	68,427,968	77,616,282

ALLOCATION RATIOS:

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

1.00-16

AVISTA UTILITIES

Report ID:  
E-557-12A

RESULTS OF OPERATIONS  
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES  
For Twelve Months Ended December 31, 2013  
Average of Monthly Averages Basis

Ref/Basis	Account	Description	SYSTEM		WASHINGTON		IDAHO		Total
			Direct	Allocated	Direct	Allocated	Direct	Allocated	
1	557000	Other Expenses	0	5,859,734	0	3,819,961	0	2,039,773	2,039,773
1	557010	Other Power Supply Expense - Financial	0	25,517,187	0	16,634,654	0	8,882,533	8,882,533
1	557150	Fuel - Economic Dispatch	0	50,018,543	0	32,607,088	0	17,411,455	17,411,455
1	557160	Power Supply Expense - Miscellaneous	794,462	1,077,442	794,462	978,397	0	98,505	98,505
99	557161	Unbilled Add-Ons	(395,640)	(395,640)	(292,162)	(292,162)	(103,478)	0	(103,478)
1	557170	Broker Fees - Power	0	1,021,323	0	665,800	0	355,523	355,523
1	557171	REC Broker Fees	49,593	18,262	49,593	61,498	0	6,357	6,357
1	557200	Nez Perce	818,702	818,702	497,498	497,498	0	0	0
99	557280	Washington ERM Deferred	(1,183,281)	(1,183,281)	(1,183,281)	(1,183,281)	0	0	0
99	557270	Other Power Supply Expense - Other Exp	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	0	0	0	0	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	1,203,687	1,203,687	1,203,687	1,203,687	0	0	0
1	557322	RECs Power Supply Expense Deferred	2,533,578	2,533,578	2,533,578	2,533,578	0	0	0
99	557331	Reardan Wind Costs	(6,937,644)	(6,937,644)	(6,937,644)	(6,937,644)	0	0	(6,937,644)
99	557380	Idaho PCA Deferred	(3,291,155)	(3,291,155)	(3,291,155)	(3,291,155)	0	0	(3,291,155)
99	557390	Idaho PCA Amortization	0	0	0	0	0	0	0
1	557395	Optional Renewable Power Expense Offset	0	(127,794)	0	(83,309)	0	(44,485)	(44,485)
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	3,016,719	0	1,966,599	0	1,050,120	1,050,120
1	557711	Turbine Gas Bookout Offset	0	(3,016,719)	0	(1,966,599)	0	(1,050,120)	(1,050,120)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	49,467,884	0	32,248,114	0	17,219,770	17,219,770
TOTAL ACCOUNT 557			(10,390,998)	132,058,119	(379,925)	86,088,688	(10,011,073)	45,969,431	35,938,358

ALLOCATION RATIOS:

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

AVISTA UTILITIES

Report ID:  
E-903-12A

**ELECTRIC ALLOCATION OF CUSTOMER ACCOUNTING EXPENSES**  
For Twelve Months Ended December 31, 2013  
Average of Monthly Averages Basis

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	2	903000	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	0	0	0	0	0	0	0	0	0
	12	903930	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	100.0000%	65.613%	34.387%
E-ALL	12	Net Electric Plant (before DFIT)	100.0000%	65.186%	34.814%

1.00-17

AVISTA UTILITIES

RESULTS OF OPERATIONS  
 ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES  
 For Twelve Months Ended December 31, 2013  
 Average of Monthly Averages Basis

Report ID:  
 E-908-12A

Ref/Basis	Account	Description	***** SYSTEM ***** WASHINGTON ***** IDAHO *****			***** WASHINGTON ***** IDAHO *****			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 100.0000% 65.613% 34.387%

E-ALL 99 Not Allocated 0.0000% 0.0000% 0.0000%

1.00-18



AVISTA UTILITIES

Report ID:  
E-INT-12A

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

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	1,873,436,201	1,226,145,266	647,290,935
	Interest Deduction for FIT Calculation	56,248,767	36,661,743	19,587,024

1 AMA Actual Debt Ratio  
 2 AMA Actual Debt Cost

1.00-19

AVISTA UTILITIES

RESULTS OF OPERATIONS		Report ID:
ELECTRIC FEDERAL INCOME TAXES		E-FIT-12A
For Twelve Months Ended December 31, 2013		
Average of Monthly Averages Basis		
Ref/Basis	Description	

	System	Washington	Idaho
E-OPS	1,049,456,903	696,761,003	352,695,900
E-OPS	684,482,702	450,960,221	233,522,481
E-OPS	94,554,058	61,166,635	33,387,423
E-OTX	67,725,974	54,132,732	13,593,242
	202,694,169	130,501,415	72,192,754
E-INT	56,248,767	36,661,743	19,587,024
E-OPS	0	(147,288)	147,288
E-SCM	(55,307,479)	(30,667,771)	(24,639,708)
	91,137,923	63,319,189	27,818,734
	35.00%	35.00%	35.00%
	31,898,273	22,161,716	9,736,557
1	(161,683)	(105,401)	(56,282)
1	0	0	0
E-DTE	31,736,590	22,056,315	9,680,275
1	18,880,884	10,616,367	8,264,517
	(199,006)	(129,732)	(69,274)
	50,418,468	32,542,950	17,875,518

ALLOCATION RATIOS:

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

\* Deferred taxes are in Deferred FIT balance

1.00-20

1.00 - 21

AVISTA UTILITIES

Report ID:  
E-SCM-12A

RESULTS OF OPERATIONS  
ELECTRIC SCHEDULE M ITEMS  
For Twelve Months Ended December 31, 2013  
Average of Monthly Averages Basis

Ref/Basis	Description	SYSTEM ***** WASHINGTON *****			***** IDAHO *****			Total		
		Direct	Allocated	Total	Direct	Allocated	Total			
12	997000 Book Depreciation & Amortization	37,419,964	55,540,410	92,960,374	23,842,539	36,694,004	60,536,543	13,577,425	18,846,406	32,423,831
2	997001 Contributions In Aid of Construction	0	3,261,825	3,261,825	0	2,126,253	2,126,253	0	1,135,572	1,135,572
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	(22,052)	(22,052)	0	(11,776)	(11,776)
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	1,022,005	1,022,005	0	545,824	545,824
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	337,788	0	337,788	153,132	(1,704,687)	(1,704,687)	0	(814,170)	(814,170)
99	997021 Wartsilla Generators Amortization	(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	(564,996)	0	(564,996)	(574,924)	2,046,610	2,046,610	0	1,093,036	1,093,036
4	997033 BPA Residential Exchange	1,037,316	0	1,037,316	676,632	0	676,632	9,928	0	9,928
99	997034 Montana Hydro Settlement	0	(367,684)	(367,684)	0	(239,693)	(239,693)	360,684	0	360,684
1	997041 Rathdrum Turbine Lease, Tax	(5,015,723)	0	(5,015,723)	(5,015,723)	0	(5,015,723)	0	(127,991)	(127,991)
99	997043 Washington Deferred Power Costs	0	(364,158)	(364,158)	0	(237,395)	(237,395)	0	(126,763)	(126,763)
1	997044 Non-Monetary Power Costs	0	(5,650,000)	(5,650,000)	0	(3,683,235)	(3,683,235)	0	(1,966,765)	(1,966,765)
1	997045 Section 199 Manufacturing Deduction	(16,796)	0	(16,796)	(22,008)	0	(22,008)	5,212	0	5,212
99	997046 Nez Perce Settlement	186,950	0	186,950	0	0	0	186,950	0	186,950
99	997047 Clark Fork Preventive Maint. Exp (PME's)	0	(2,695,870)	(2,695,870)	0	(1,757,330)	(1,757,330)	0	(938,540)	(938,540)
12	997048 AFUDC	0	(148,632,291)	(148,632,291)	0	(96,141,311)	(96,141,311)	0	(52,490,980)	(52,490,980)
11	997049 Tax Depreciation	500,500	0	500,500	0	0	0	500,500	0	500,500
99	997050 CS2 Levelized Return	(770,975)	0	(770,975)	0	0	0	(770,975)	0	(770,975)
99	997051 Wind Generation AFUDC - ID	0	0	0	0	0	0	0	0	0
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

1.00-22

AVISTA UTILITIES

RESULTS OF OPERATIONS  
ELECTRIC SCHEDULE M ITEMS  
For Twelve Months Ended December 31, 2013  
Average of Monthly Averages Basis

Ref/Basis	Description	SYSTEM *****		WASHINGTON *****		IDAHO *****		Total
		Direct	Allocated	Direct	Allocated	Direct	Allocated	
99	997059 Spokane River Relicensing PME	73,312	0	46,316	0	26,996	0	26,996
1	997061 CDA Fund Settlement	0	0	0	0	0	0	0
4	997062 Gain on Sale of Office Bldg	0	0	0	0	0	0	0
1	997063 CDA Lake Settlement	183,093	884,086	152,118	576,336	30,975	307,750	338,725
99	997064 Chicago Climate Exchange	0	0	0	0	0	0	0
99	997065 Amortization - Unbilled Revenue Add-Ins	319,771	0	350,300	0	(30,529)	0	(30,529)
1	997067 CDA IPA Fund	0	0	0	0	0	0	0
1	997068 Noxon	0	0	0	0	0	0	0
1	997069 Lancaster Deferral	1,360,000	0	1,360,000	0	0	0	0
1	997072 CDA Fund Settlement-Prepayment	0	0	0	0	0	0	0
99	997073 DSIT Amortization - ID	0	0	0	0	0	0	0
11	997080 Book Transportation Depreciation	0	5,366,311	0	3,471,145	0	1,895,166	1,895,166
4	997081 Deferred Compensation	0	936,707	0	633,935	0	302,772	302,772
4	997082 Meal Disallowances	0	344,317	0	233,023	0	111,294	111,294
4	997083 Paid Time Off	0	103,077	0	69,759	0	33,318	33,318
2	997084 Customer Uncollectibles	0	127,958	0	83,957	0	44,001	44,001
99	997088 Deferred O&M Colstrip & CS2	499,344	0	973,692	0	(474,348)	0	(474,348)
99	997089 CNC Transmission	252,637	0	164,618	0	88,019	0	88,019
99	997091 LIDAR O&M Reg Def DFIT	519,893	0	519,893	0	0	0	0
99	997092 Smart Grid	713,732	0	713,732	0	0	0	0
99	997093 EWEB Renewable Energy Credits	(93,222)	0	(93,222)	0	0	0	0
99	997094 Palouse Wind & Thornton	(80,774)	0	(80,774)	0	0	0	0
99	997095 WA REC Deferral	1,329,938	0	1,329,938	0	0	0	0
1	997096 CDA Settlement Costs	0	(23,073)	0	(15,041)	0	(8,032)	(8,032)
99	997097 BPA Parallel Capacity	3,282,886	0	3,282,886	0	3,282,886	0	3,282,886
99	997098 Provision for Rate Refund	2,047,837	0	2,047,837	0	2,047,837	0	2,047,837
TOTAL SCHEDULE M ADJUSTMENTS		29,126,137	(84,433,616)	23,075,424	(53,743,195)	6,050,713	(30,690,421)	(24,639,708)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	34.810%
E-ALL	2	Number of Customers	34.387%
E-ALL	4	Jurisdictional 4-Factor Ratio	32.323%
E-ALL	11	Book Depreciation	35.316%
E-ALL	12	Net Electric Plant (before DFIT)	34.814%
E-ALL	99	Not Allocated	0.000%

AVISTA UTILITIES

Report ID:  
E-DTE-12A  
ELECTRIC DEFERRED INCOME TAX EXPENSES  
For Twelve Months Ended December 31, 2013  
Average of Monthly Averages Basis

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	10,013,719	10,013,719	0	5,718,507	5,718,507
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	10,013,719	14,270,746	4,096,979	5,718,507	9,815,486
14	411100	Deferred Federal Income Tax Expense - Allocated	0	(464,693)	(464,693)	0	(295,782)	(295,782)	0	(168,911)	(168,911)
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)	(295,782)	(3,654,379)	(1,382,058)	(168,911)	(1,550,969)
		Total Deferred Federal Income Tax Expense	3,613,351	15,267,533	18,880,884	898,430	9,717,937	10,616,367	2,714,921	5,549,596	8,264,517

E-ALL 14 Net Allocated Schedule M's 36.349%  
E-ALL 99 Not Allocated 0.000%

100.000% 63.651%  
0.000% 0.000%

1.00-23

1.00-24

AVISTA UTILITIES

Report ID:  
E-OTX-12A  
RESULTS OF OPERATIONS  
ELECTRIC TAXES OTHER THAN FIT  
For Twelve Months Ended December 31, 2013  
Average of Monthly Averages Basis

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		<b>PRODUCTION &amp; TRANSMISSION</b>									
1	408130	State Excise Tax	0	22,045	22,045	0	14,371	14,371	0	7,674	7,674
1	408140	State Kwh Generation Tax	0	1,298,096	1,298,096	0	846,229	846,229	0	451,867	451,867
1	408150	R&P Property Tax--Production	0	12,974,696	12,974,696	0	8,458,204	8,458,204	0	4,516,492	4,516,492
1	408180	R&P Property Tax--Transmission	0	4,596,235	4,596,235	0	2,996,286	2,996,286	0	1,599,949	1,599,949
1	409100	State Income Tax--Montana & Oregon	0	822,578	822,578	0	536,239	536,239	0	286,339	286,339
		<b>TOTAL PRODUCTION &amp; TRANSMISSION</b>	0	19,713,650	19,713,650	0	12,851,329	12,851,329	0	6,862,321	6,862,321
		<b>DISTRIBUTION</b>									
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	698,624	0	698,624	0	0	698,624
		<b>TOTAL DISTRIBUTION</b>	48,012,324	0	48,012,324	41,281,403	0	41,281,403	6,730,921	0	6,730,921
		<b>TOTAL TAXES OTHER THAN FIT</b>	48,012,324	19,713,650	67,725,974	41,281,403	12,851,329	54,132,732	6,730,921	6,862,321	13,593,242

ALLOCATION RATIOS:

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

AVISTA UTILITIES

Report ID:  
E-PLT-12A

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

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>PLANT IN SERVICE</b>											
<b>INTANGIBLE PLANT:</b>											
		CDA Lake CDR Fund - Allocated	0	9,250,000	9,250,000	0	6,030,075	6,030,075	0	3,219,925	3,219,925
1	182324		0	2,000,000	2,000,000	0	1,303,800	1,303,800	0	696,200	696,200
1	182325	CDA Lake IPA Fund	0	1,326,501	1,326,501	0	864,746	864,746	0	461,755	461,755
1	182333	CDA Settlement Costs	0	35,842,305	35,842,305	0	23,365,599	23,365,599	0	12,476,706	12,476,706
1	182381	CDA Settlement Past Storage	602,704	44,651,922	44,651,922	602,704	28,715,685	29,318,389	0	15,333,533	15,333,533
1	302000	Franchises & Consents	153,179	4,850,557	5,003,736	153,179	3,230,429	3,383,608	0	1,620,128	1,620,128
1	303000	Misc Intangible Plant - (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	303100	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
4	303110	Misc Intangible Plant-FC Software (C-IPL)	0	134,125,110	137,225,159	3,046,426	88,419,888	91,466,314	53,623	45,705,222	45,758,845
<b>TOTAL INTANGIBLE PLANT</b>											
<b>STEAM PRODUCTION PLANT:</b>											
		Land & Land Rights	0	3,489,506	3,489,506	0	2,274,809	2,274,809	0	1,214,697	1,214,697
1	310XXX		0	126,995,177	126,995,177	0	82,788,156	82,788,156	0	44,207,021	44,207,021
1	311XXX	Structures & Improvements	0	173,006,693	173,006,693	0	112,783,063	112,783,063	0	60,223,630	60,223,630
1	312000	Boiler Plant	0	6,770	6,770	0	4,413	4,413	0	2,357	2,357
1	313000	Generators	0	52,968,675	52,968,675	0	34,550,279	34,530,279	0	18,438,396	18,438,396
1	314000	Turbogenerator Units	0	26,391,755	26,391,755	0	17,204,785	17,204,785	0	9,186,970	9,186,970
1	315000	Accessory Electric Equipment	0	16,179,380	16,179,380	0	10,547,338	10,547,338	0	5,632,042	5,632,042
1	316000	Miscellaneous Power Plant Equipment	0	399,037,956	399,037,956	0	260,132,843	260,132,843	0	138,905,113	138,905,113
<b>TOTAL STEAM PRODUCTION PLANT</b>											
<b>HYDRAULIC PRODUCTION PLANT:</b>											
		Land & Land Rights	0	58,131,120	58,131,120	0	37,895,677	37,895,677	0	20,235,443	20,235,443
1	330XXX		0	44,966,306	44,966,306	0	29,313,535	29,313,535	0	15,652,771	15,652,771
1	331XXX	Structures & Improvements	0	131,742,990	131,742,990	0	85,883,255	85,883,255	0	45,859,735	45,859,735
1	332XXX	Reservoirs, Dams, & Waterways	0	163,019,676	163,019,676	0	106,272,527	106,272,527	0	56,747,149	56,747,149
1	333000	Waterwheels, Turbines, & Generators	0	35,944,172	35,944,172	0	23,432,006	23,432,006	0	12,512,166	12,512,166
1	334000	Accessory Electric Equipment	0	8,181,359	8,181,359	0	5,333,428	5,333,428	0	2,847,931	2,847,931
1	335XXX	Miscellaneous Power Plant Equipment	0	2,034,100	2,034,100	0	1,326,030	1,326,030	0	708,070	708,070
1	336000	Roads, Railroads, & Bridges	0	444,019,723	444,019,723	0	289,456,458	289,456,458	0	154,563,265	154,563,265
<b>TOTAL HYDRAULIC PRODUCTION PLANT</b>											
<b>OTHER PRODUCTION PLANT:</b>											
		Land & Land Rights	0	905,168	905,168	0	590,079	590,079	0	315,089	315,089
1	340200		0	16,680,137	16,680,137	0	10,873,781	10,873,781	0	5,806,356	5,806,356
1	341000	Structures & Improvements	0	21,170,548	21,170,548	0	13,801,080	13,801,080	0	7,369,468	7,369,468
1	342000	Fuel Holders, Producers, & Accessories	0	23,887,942	23,887,942	0	15,572,549	15,572,549	0	8,315,393	8,315,393
1	343000	Prime Movers	0	206,001,213	206,001,213	0	134,292,191	134,292,191	0	71,709,022	71,709,022
1	344000	Generators	0	149,670	149,670	0	97,570	97,570	0	52,100	52,100
1	344010	Generators - Solar	0	18,960,311	18,960,311	0	12,360,227	12,360,227	0	6,600,084	6,600,084
1	345000	Accessory Electric Equipment	0	33,209	33,209	0	21,649	21,649	0	11,560	11,560
1	345010	Accessory Electric Equipment - Solar	0	1,713,333	1,713,333	0	1,116,922	1,116,922	0	596,411	596,411
1	346000	Miscellaneous Power Plant Equipment	0	289,501,531	289,501,531	0	188,726,048	188,726,048	0	100,775,483	100,775,483
<b>TOTAL OTHER PRODUCTION PLANT</b>											
<b>TOTAL PRODUCTION PLANT</b>											

1.00 - 25

AVISTA UTILITIES

Report ID:  
E-PLT-12A

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
*****WASHINGTON*****IDAHO*****											
1	350XXX	TRANSMISSION PLANT:	0	19,572,482	19,572,482	0	12,759,301	12,759,301	0	6,813,181	6,813,181
1	352XXX	Land & Land Rights	0	17,685,700	17,685,700	0	11,529,308	11,529,308	0	6,156,392	6,156,392
1	353000	Structures & Improvements	0	216,206,569	216,206,569	0	140,945,062	140,945,062	0	75,261,507	75,261,507
1	354000	Station Equipment	0	17,123,952	17,123,952	0	11,163,104	11,163,104	0	5,960,848	5,960,848
1	355000	Towers & Fixtures	0	156,887,300	156,887,300	0	102,274,831	102,274,831	0	54,612,469	54,612,469
1	356000	Poles & Fixtures	0	117,766,949	117,766,949	0	76,772,274	76,772,274	0	40,994,675	40,994,675
1	357000	Overhead Conductors & Devices	0	2,654,008	2,654,008	0	1,730,148	1,730,148	0	923,860	923,860
1	358000	Underground Conduit	0	2,330,233	2,330,233	0	1,519,079	1,519,079	0	811,154	811,154
1	359000	Underground Conductors & Devices	0	1,914,286	1,914,286	0	1,247,923	1,247,923	0	666,363	666,363
1		Roads & Trails	0	552,141,479	552,141,479	0	359,941,030	359,941,030	0	192,200,449	192,200,449
1		TOTAL TRANSMISSION PLANT	0	1,246,659,348	1,246,659,348	0	796,639,622	796,639,622	0	450,019,726	450,019,726
*****SYSTEM*****											
99	360200	DISTRIBUTION PLANT:	4,584,631	0	4,584,631	3,340,938	0	3,340,938	1,243,693	0	1,243,693
99	360400	Land & Land Rights	2,195,942	0	2,195,942	428,922	0	428,922	1,767,020	0	1,767,020
99	361000	Land Easements	18,049,955	0	18,049,955	12,775,647	0	12,775,647	5,274,308	0	5,274,308
99	362000	Structures & Improvements	114,451,699	0	114,451,699	75,968,354	0	75,968,354	38,483,345	0	38,483,345
99	364000	Station Equipment	271,256,851	0	271,256,851	169,528,924	0	169,528,924	101,727,927	0	101,727,927
99	365000	Poles, Towers, & Fixtures	181,196,176	0	181,196,176	113,751,100	0	113,751,100	67,445,076	0	67,445,076
99	365000	Overhead Conductors & Devices	86,214,647	0	86,214,647	54,792,113	0	54,792,113	31,422,534	0	31,422,534
99	366000	Underground Conduit	144,783,003	0	144,783,003	92,832,595	0	92,832,595	51,950,408	0	51,950,408
99	367000	Underground Conductors & Devices	203,783,439	0	203,783,439	136,441,581	0	136,441,581	67,341,858	0	67,341,858
99	368000	Line Transformers	134,067,174	0	134,067,174	86,538,632	0	86,538,632	47,528,542	0	47,528,542
99	369XXX	Services	47,971,165	0	47,971,165	26,780,285	0	26,780,285	21,190,880	0	21,190,880
99	370000	Meters	38,104,666	0	38,104,666	23,460,531	0	23,460,531	14,644,135	0	14,644,135
99	373XXX	Street Light & Signal Systems	1,246,659,348	0	1,246,659,348	796,639,622	0	796,639,622	450,019,726	0	450,019,726
*****WASHINGTON*****IDAHO*****											
4	389XXX	GENERAL PLANT: (From Report C-GPL)	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	Land & Land Rights	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	Structures & Improvements	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	Office Furniture & 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	Transportation 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	Stores 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	Tools, Shop & Garage Equipment	255,144	1,043,076	1,298,220	171,970	705,923	877,893	83,174	337,153	420,327
4	396XXX	Laboratory 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	Power Operated 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	Communications Equipment	3,849	356,628	360,477	1,511	241,355	242,866	2,338	115,273	117,611
4		Miscellaneous Equipment	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
4		TOTAL GENERAL PLANT	1,328,428,715	2,010,473,672	3,338,902,387	849,119,019	1,316,377,798	2,165,495,817	479,309,696	694,095,874	1,173,405,570
*****SYSTEM*****IDAHO*****											
4		TOTAL PLANT IN SERVICE	1,328,428,715	2,010,473,672	3,338,902,387	849,119,019	1,316,377,798	2,165,495,817	479,309,696	694,095,874	1,173,405,570

100-26



Report ID:  
E-PLT-12A

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

AVISTA UTILITIES

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
*****SYSTEM*****WASHINGTON*****IDAHO*****											
E-ADEP		ACCUMULATED DEPRECIATION									
E-ADEP		Steam Production Plant	0	(281,776,749)	(281,776,749)	0	(183,690,263)	(183,690,263)	0	(98,086,486)	(98,086,486)
E-ADEP		Hydro Production Plant	0	(119,530,627)	(119,530,627)	0	(77,922,016)	(77,922,016)	0	(41,608,611)	(41,608,611)
E-ADEP		Other Production Plant	0	(81,281,438)	(81,281,438)	0	(52,987,369)	(52,987,369)	0	(28,294,069)	(28,294,069)
E-ADEP		Transmission Plant	0	(187,618,439)	(187,618,439)	0	(122,308,460)	(122,308,460)	0	(65,309,979)	(65,309,979)
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)	(21,329,877)	(30,718,746)
E-ADEP		TOTAL ACCUMULATED DEPRECIATION	(403,606,104)	(736,194,591)	(1,139,800,695)	(249,664,484)	(481,566,359)	(731,230,843)	(153,941,620)	(254,628,232)	(408,569,852)
*****SYSTEM*****WASHINGTON*****IDAHO*****											
E-AAAMT		ACCUMULATED AMORTIZATION									
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(7,581,279)	(7,581,279)	0	(4,942,236)	(4,942,236)	0	(2,639,043)	(2,639,043)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(108,618)	0	(108,618)	(108,618)	0	(108,618)	0	0	0
E-AAAMT		General Plant - 303000	0	(132,070)	(132,070)	0	(88,337)	(88,337)	0	(43,733)	(43,733)
E-AAAMT		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-AAAMT		General Plant - 390200, 396200	(120,874)	(174,824)	(295,698)	(117,279)	(118,315)	(235,594)	(3,595)	(56,509)	(60,104)
E-AAAMT		TOTAL ACCUMULATED AMORTIZATION	(919,631)	(25,391,657)	(26,311,288)	(907,778)	(16,994,721)	(17,902,499)	(11,853)	(8,396,936)	(8,408,789)
*****SYSTEM*****WASHINGTON*****IDAHO*****											
TOTAL ACCUMULATED DEPR/AMORT											
			(404,525,735)	(761,586,248)	(1,166,111,983)	(250,572,262)	(498,561,080)	(749,133,342)	(153,953,473)	(263,025,168)	(416,978,641)
NET ELECTRIC UTILITY PLANT before DFIT											
			923,902,980	1,248,887,424	2,172,790,404	598,546,757	817,816,718	1,416,363,475	325,356,223	431,070,706	756,426,929
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	(211,275)	(211,275)	0	(112,816)	(112,816)
12		ADFIT - Electric Plant In Service (282900)	0	(290,314,383)	(290,314,383)	0	(189,570,264)	(189,570,264)	0	(101,244,119)	(101,244,119)
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	(8,177,960)	(8,177,960)	0	(4,366,847)	(4,366,847)
1		ADFIT - CDA Settlement Costs (283333)	0	352,410	352,410	0	229,736	229,736	0	122,674	122,674
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(4,385,353)	(4,385,353)	0	(2,858,636)	(2,858,636)	0	(1,526,717)	(1,526,717)
		TOTAL ACCUMULATED DFIT	0	(339,065,070)	(339,065,070)	0	(221,804,358)	(221,804,358)	0	(117,260,712)	(117,260,712)
NET ELECTRIC UTILITY PLANT											
			923,902,980	909,822,354	1,833,725,334	598,546,757	596,012,360	1,194,559,117	325,356,223	313,809,994	639,166,217

ALLOCATION RATIOS:  
E-ALL 1 100.000%  
E-ALL 4 100.000%  
E-ALL 12 100.000%  
E-ALL 99 0.000%  
Not Allocated

Production/Transmission Ratio 65.190%  
Jurisdictional 4-Factor Ratio 67.677%  
Net Electric Plant (before DFIT) 65.186%  
Not Allocated 0.000%

1.00-27

1.00-28

Report ID:  
E-APL-12A

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

AVISTA UTILITIES

Ref/Basis	Description (Accounts)	***** SYSTEM *****		***** WASHINGTON *****		***** IDAHO *****		Total
		Direct	Allocated	Direct	Allocated	Direct	Allocated	
E-PLT	NET ELECTRIC PLANT IN SERVICE	923,902,980	1,833,725,334	598,546,757	1,194,559,117	325,556,223	313,809,994	639,166,217
	OTHER ADJUSTMENTS							
4	Gain on Sale of General Office Bldg (253850)	0	0	0	0	0	0	0
4	ADFIT - Gain on Sale of General Office Bldg (190850)	0	0	0	0	0	0	0
99	Colstrip 3 AFUDC Reallocation	3,466,641	3,466,641	(967,727)	(967,727)	967,727	0	967,727
99	Colstrip Common AFUDC (186100)	(2,624,742)	(2,624,742)	1,110,999	1,110,999	2,355,642	0	2,355,642
99	Colstrip Disallowed AFUDC (111100)	(8,257,170)	(8,257,170)	(841,184)	(841,184)	(17,833,558)	0	(1,783,558)
99	Kettle Falls Disallowed Plant (101030)	7,024,445	7,024,445	(5,247,725)	(5,247,725)	(3,009,445)	0	(3,009,445)
99	Kettle Falls Disallowed Accumulated Depr (108030)	303,496	303,496	4,504,866	4,504,866	2,519,579	0	2,519,579
99	ADFIT - Kettle Falls Disallowed (190420)	(2,600,000)	(2,600,000)	303,496	303,496	(2,600,000)	0	(2,600,000)
99	Boulder Park Disallowed Plant (101050)	1,166,960	1,166,960	0	0	1,166,960	0	1,166,960
99	Boulder Park Disallowed Accumulated Depr (108050)	501,564	501,564	0	0	501,564	0	501,564
99	ADFIT - Boulder Park Disallowed (190040)	15,108,131	15,108,131	15,108,131	15,108,131	0	0	0
99	Investment in WNP3 Exchange Power (124900, 124930)	(2,715,195)	(2,715,195)	(2,715,195)	(2,715,195)	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	1,128,210	1,128,210	1,128,210	1,128,210	0	0	0
99	CDA Lake Settlement - WA (182382)	224,568	224,568	0	0	224,568	0	224,568
99	ADFIT - CDA Lake Settlement - Direct (283382)	(473,474)	(473,474)	(394,875)	(394,875)	(78,599)	0	(78,599)
99	CDA CDR Fund - Direct (182324)	82,066	82,066	82,066	82,066	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	582,994	582,994	540,968	540,968	42,026	0	42,026
99	ADFIT - Spokane River Relicensing (283322)	(204,024)	(204,024)	(189,520)	(189,520)	(14,704)	0	(14,704)
99	Spokane River PM&Es (182323)	539,230	539,230	343,510	343,510	195,720	0	195,720
99	ADFIT - Spokane River PM&Es (283323)	(188,755)	(188,755)	(120,253)	(120,253)	(68,502)	0	(68,502)
99	Montana Riverbed Settlement (186360)	3,540,387	3,540,387	2,368,164	2,368,164	1,172,223	0	1,172,223
99	ADFIT - Montana Riverbed Settlement (283365)	(1,239,136)	(1,239,136)	(828,858)	(828,858)	(410,278)	0	(410,278)
99	Lancaster Generation (182312)	3,286,667	3,286,667	3,286,667	3,286,667	0	0	0
99	ADFIT - Lancaster Generation (283312)	(1,150,333)	(1,150,333)	(1,150,333)	(1,150,333)	0	0	0
99	Weatherization Loans - Sandpoint (124350)	61,177	61,177	0	0	61,177	0	61,177
4	Customer Advances (252000)	(1,131,176)	(1,130,733)	(363,809)	(363,509)	(767,367)	143	(767,224)
99	Customer Deposits (235199)	(1,221,609)	(1,221,609)	(1,221,609)	(1,221,609)	0	0	0
C-WKC	Working Capital	16,849,660	24,499,502	16,849,660	16,849,660	0	7,649,842	7,649,842
99	DSM Programs (186710)	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	32,060,582	39,710,867	31,583,849	31,586,149	474,733	7,649,985	8,124,718
	NET RATE BASE	955,963,562	1,873,436,201	630,132,606	1,226,145,266	325,830,956	321,459,979	647,290,935

ALLOCATION RATIOS:  
E-ALL 4 Jurisdictional 4-Factor Ratio 100.0009%  
E-ALL 99 Not Allocated 0.0000%

67.677%  
0.0000%

32.323%  
0.0000%

AVISTA UTILITIES

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

Report ID:  
 E-DEPX-12A

Ref/Basis	System Total	Assigned or Allocated		Assigned or Allocated		***** ELECTRIC *****		***** WASHINGTON *****		***** IDAHO *****		
		to Electric	to Gas-North	to Gas-South	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
<b>Electric Production</b>												
1 Steam (ED-AN)	7,661,394	7,661,394				7,661,394	7,661,394	4,994,463	4,994,463	2,666,931	2,666,931	4,994,463
1 Hydro (ED-AN)	8,053,491	8,053,491				8,053,491	8,053,491	5,250,071	5,250,071	2,803,420	2,803,420	5,250,071
1 Other (ED-AN)	9,211,859	9,211,859				9,211,859	9,211,859	6,005,211	6,005,211	3,206,648	3,206,648	6,005,211
<b>Total Electric Production</b>	<b>24,926,744</b>	<b>24,926,744</b>				<b>24,926,744</b>	<b>24,926,744</b>	<b>16,249,745</b>	<b>16,249,745</b>	<b>8,676,999</b>	<b>8,676,999</b>	<b>16,249,745</b>
<b>Electric Transmission</b>												
1 ED-AN	10,014,786	10,014,786				10,014,786	10,014,786	6,528,639	6,528,639	3,486,147	3,486,147	6,528,639
<b>Total Electric Transmission</b>	<b>10,014,786</b>	<b>10,014,786</b>				<b>10,014,786</b>	<b>10,014,786</b>	<b>6,528,639</b>	<b>6,528,639</b>	<b>3,486,147</b>	<b>3,486,147</b>	<b>6,528,639</b>
<b>Electric Distribution</b>												
ED-ID	13,167,519	13,167,519				13,167,519	13,167,519	22,357,379	22,357,379	13,167,519	13,167,519	22,357,379
ED-WA	22,357,379	22,357,379				22,357,379	22,357,379	22,357,379	22,357,379	13,167,519	13,167,519	22,357,379
<b>Total Electric Distribution</b>	<b>35,524,898</b>	<b>35,524,898</b>				<b>35,524,898</b>	<b>35,524,898</b>	<b>44,714,758</b>	<b>44,714,758</b>	<b>26,335,038</b>	<b>26,335,038</b>	<b>44,714,758</b>
<b>Gas Underground Storage</b>												
GD-AN	540,299	540,299				540,299	540,299					
GD-OR	113,379	113,379				113,379	113,379					
<b>Total Gas Underground Storage</b>	<b>653,678</b>	<b>653,678</b>				<b>653,678</b>	<b>653,678</b>					
<b>Gas Distribution</b>												
GD-AN	62,498	62,498				62,498	62,498					
GD-ID	3,950,554	3,950,554				3,950,554	3,950,554					
GD-WA	7,883,063	7,883,063				7,883,063	7,883,063					
GD-OR	3,987,153	3,987,153				3,987,153	3,987,153					
<b>Total Gas Distribution</b>	<b>15,883,268</b>	<b>15,883,268</b>				<b>15,883,268</b>	<b>15,883,268</b>					
<b>General Plant</b>												
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	1,710,122
ED-ID	163,196	163,196				163,196	163,196			163,196	163,196	163,196
ED-WA	869,124	869,124				869,124	869,124					
7.4 CD-AA	13,404,402	13,404,402				13,404,402	13,404,402	869,124	869,124	3,134,539	3,134,539	869,124
9.4 CD-AN	682,355	682,355				682,355	682,355	6,563,010	6,563,010	174,728	174,728	6,563,010
9 CD-ID	297,829	297,829				297,829	297,829	365,840	365,840	235,943	235,943	365,840
9 CD-WA	166,303	166,303				166,303	166,303					
8 GD-AA	157,144	157,144				157,144	157,144					
GD-AN	36,085	36,085				36,085	36,085					
GD-ID	49,876	49,876				49,876	49,876					
GD-WA	211,935	211,935				211,935	211,935					
GD-OR	254,238	254,238				254,238	254,238					
<b>Total General Plant</b>	<b>18,819,575</b>	<b>18,819,575</b>				<b>18,819,575</b>	<b>18,819,575</b>	<b>9,639,843</b>	<b>9,639,843</b>	<b>4,126,033</b>	<b>4,126,033</b>	<b>9,639,843</b>
<b>Total Depreciation Expense</b>	<b>105,822,749</b>	<b>105,822,749</b>				<b>105,822,749</b>	<b>105,822,749</b>	<b>54,775,606</b>	<b>54,775,606</b>	<b>16,289,179</b>	<b>16,289,179</b>	<b>54,775,606</b>

Allocation Ratios:	Electric	Gas-North	Gas-South	Jurisdiction -	Production/Transmission Ratio
7 Elec/Gas North/Oregon 4-Factor	72.346%	19.401%	8.253%	1	65.190%
8 Gas North/Oregon 4-Factor	0.000%	70.320%	29.680%	4	67.677%
9 Elec/Gas North 4-Factor	79.221%	20.779%	0.000%		

1.00 - 29

AVISTA UTILITIES

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

Report ID:  
 E-AMTX-12A

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	Direct	Allocated	Direct	Allocated
<b>Production/Transmission</b>										
1 Franchises (302000)	918,400	918,400			918,400	918,400	598,705	598,705	319,695	319,695
1 Misc Intangible PIt (303000)	82,459	82,459			82,459	82,459	53,755	53,755	28,704	28,704
<b>Total Production/Transmission</b>	<b>1,000,859</b>	<b>1,000,859</b>			<b>1,000,859</b>	<b>1,000,859</b>	<b>652,460</b>	<b>652,460</b>	<b>348,399</b>	<b>348,399</b>
<b>Distribution</b>										
Franchises (302000)	24,153	24,153			24,153	24,153	2,844	2,844	2,844	2,844
Misc Intangible PIt (303000)	2,844	2,844			2,844	2,844				
<b>Total Distribution</b>	<b>26,997</b>	<b>26,997</b>			<b>26,997</b>	<b>26,997</b>				
<b>General Plant - 303000</b>										
7.4	253,258	183,222	49,135	20,901	183,222	183,222	123,999	123,999	59,223	59,223
9.1	9,728	7,707	2,021		7,707	7,707	5,024	5,024	2,683	2,683
	4,058		4,058							
	23,589		23,589							
<b>Total General Plant - 303000</b>	<b>298,411</b>	<b>190,929</b>	<b>78,803</b>	<b>28,679</b>	<b>190,929</b>	<b>190,929</b>	<b>129,023</b>	<b>129,023</b>	<b>61,906</b>	<b>61,906</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>										
7.4	8,881,258	6,425,235	1,723,053	732,970	6,425,235	6,425,235	4,348,406	4,348,406	2,076,829	2,076,829
9.4	6,339	5,022	1,317		5,022	5,022	3,399	3,399	1,623	1,623
9.4	7,599	6,020	1,579		6,020	6,020	6,020	6,020	6,020	6,020
4	181,327	181,327	4,747		181,327	181,327	122,717	122,717	58,610	58,610
	4,747	4,747			4,747	4,747			4,747	4,747
8	457,291	457,291	310,492	131,050	457,291	457,291	457,291	457,291		
	441,542		2,352							
<b>Total Miscellaneous IT Intangible PIt - 3031XX</b>	<b>9,982,705</b>	<b>7,079,642</b>	<b>2,038,793</b>	<b>864,270</b>	<b>7,079,642</b>	<b>7,079,642</b>	<b>4,474,522</b>	<b>4,474,522</b>	<b>2,137,062</b>	<b>2,137,062</b>
<b>Gas Underground Storage</b>										
	228		228							
<b>Total Gas Underground Storage</b>	<b>228</b>		<b>228</b>							
<b>General Plant - 390200, 396200</b>										
7.4	28,855	20,876	5,598	2,381	20,876	20,876	14,128	14,128	6,748	6,748
4	3,139	9,627			9,627	9,627	6,515	6,515	3,112	3,112
<b>Total General Plant - 390200, 396200</b>	<b>41,621</b>	<b>30,503</b>	<b>5,598</b>	<b>5,520</b>	<b>30,503</b>	<b>30,503</b>	<b>20,643</b>	<b>20,643</b>	<b>9,860</b>	<b>9,860</b>
<b>Total Amortization Expense</b>	<b>11,350,821</b>	<b>8,328,930</b>	<b>2,123,422</b>	<b>898,469</b>	<b>8,328,930</b>	<b>8,328,930</b>	<b>5,276,648</b>	<b>5,276,648</b>	<b>2,557,227</b>	<b>2,557,227</b>

Allocation Ratios:	Electric	Gas-North	Gas-South	Jurisdiction -	Production/Transmission Ratio	Ratio
7 Elec/Gas North/Oregon 4-Factor	72.346%	19.401%	8.253%	1	65.190%	65.190%
8 Gas North/Oregon 4-Factor	0.000%	70.320%	29.680%	4	67.677%	67.677%
9 Elec/Gas North 4-Factor	79.221%	20.779%	0.000%			

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AVISTA UTILITIES

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

Report ID:  
 E-ADEF-12A

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****	***** WASHINGTON *****	***** IDAHO *****	Total
		Direct	Direct	Direct	Allocated	Direct	Allocated	Total
<b>Electric Production</b>								
1 Steam (ED-AN)	(281,776,749)	(281,776,749)			(281,776,749)	(183,690,263)	(98,086,486)	(98,086,486)
1 Hydro (ED-AN)	(119,530,627)	(119,530,627)			(119,530,627)	(77,922,016)	(41,608,611)	(41,608,611)
1 Other (ED-AN)	(81,281,438)	(81,281,438)			(81,281,438)	(52,987,369)	(28,294,069)	(28,294,069)
<b>Total Electric Production</b>	<b>(482,588,814)</b>	<b>(482,588,814)</b>			<b>(482,588,814)</b>	<b>(314,599,648)</b>	<b>(167,989,166)</b>	<b>(167,989,166)</b>
<b>Electric Transmission</b>								
1 ED-AN	(187,618,439)	(187,618,439)			(187,618,439)	(122,308,460)	(65,309,979)	(65,309,979)
<b>Total Electric Transmission</b>	<b>(187,618,439)</b>	<b>(187,618,439)</b>			<b>(187,618,439)</b>	<b>(122,308,460)</b>	<b>(65,309,979)</b>	<b>(65,309,979)</b>
<b>Electric Distribution</b>								
ED-ID	(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)
<b>Total Electric Distribution</b>	<b>(380,753,267)</b>	<b>(380,753,267)</b>			<b>(380,753,267)</b>			<b>(380,753,267)</b>
<b>Gas Underground Storage</b>								
GD-AN	(12,693,867)	(12,693,867)						
GD-OR	(462,112)	(462,112)						
<b>Total Gas Underground Storage</b>	<b>(13,155,979)</b>	<b>(13,155,979)</b>						
<b>Gas Distribution</b>								
GD-AN	(1,474,842)	(1,474,842)						
GD-ID	(53,916,567)	(53,916,567)						
GD-WA	(107,637,589)	(107,637,589)						
GD-OR	(88,563,919)	(88,563,919)						
<b>Total Gas Distribution</b>	<b>(251,592,917)</b>	<b>(251,592,917)</b>						
<b>General Plant</b>								
4 ED-AN	(35,055,537)	(35,055,537)			(35,055,537)	(23,724,536)	(11,331,001)	(11,331,001)
ED-ID	(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)
7.4 CD-AA	(30,674,461)	(30,674,461)			(30,674,461)	(15,018,708)	(7,173,038)	(7,173,038)
9.4 CD-AN	(11,032,498)	(11,032,498)			(11,032,498)	(5,915,007)	(2,825,048)	(2,825,048)
9 CD-ID	(4,586,338)	(4,586,338)			(4,586,338)			(4,586,338)
9 CD-WA	(2,270,686)	(2,270,686)			(2,270,686)			(2,270,686)
8 GD-AA	(1,396,133)	(1,396,133)			(1,396,133)			(1,396,133)
GD-AN	(1,444,939)	(1,444,939)			(1,444,939)			(1,444,939)
GD-ID	(1,081,503)	(1,081,503)			(1,081,503)			(1,081,503)
GD-WA	(2,397,695)	(2,397,695)			(2,397,695)			(2,397,695)
GD-OR	(3,653,326)	(3,653,326)			(3,653,326)			(3,653,326)
<b>Total General Plant</b>	<b>(111,245,750)</b>	<b>(111,245,750)</b>			<b>(111,245,750)</b>	<b>(58,121,429)</b>	<b>(30,718,746)</b>	<b>(30,718,746)</b>
<b>Total Accumulated Depreciation</b>	<b>(1,426,955,136)</b>	<b>(1,139,800,695)</b>			<b>(1,139,800,695)</b>	<b>(481,566,359)</b>	<b>(254,628,333)</b>	<b>(408,569,852)</b>

Allocation Ratios:	Electric	Gas-North	Gas-South	Jurisdiction -	Production/Transmission Ratio	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	72.346%	19.401%	8.253%	1	65.190%	34.810%	34.810%
8 Gas North/Oregon 4-Factor	0.000%	70.320%	29.680%	4	67.677%	32.323%	32.323%
9 Elec/Gas North 4-Factor	79.221%	20.779%	0.000%				

1.00-31

AVISTIA UTILITIES

Report ID:  
E-AAAMI-12A

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

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****		***** WASHINGTON *****		***** IDAHO *****	
					Direct	Allocated	Direct	Allocated	Direct	Allocated
<b>Production/Transmission</b>										
1 Franchises (302000)	(6,926,953)	(6,926,953)			(6,926,953)	(6,926,953)	(4,515,681)	(4,515,681)	(2,411,272)	(2,411,272)
1 Misc Intangible Pft (303000)	(654,326)	(654,326)			(654,326)	(654,326)	(426,555)	(426,555)	(227,771)	(227,771)
<b>Total Production/Transmission</b>	<b>(7,581,279)</b>	<b>(7,581,279)</b>			<b>(7,581,279)</b>	<b>(7,581,279)</b>	<b>(4,942,236)</b>	<b>(4,942,236)</b>	<b>(2,639,043)</b>	<b>(2,639,043)</b>
<b>Distribution</b>										
Franchises (302000)	(84,853)	(84,853)			(84,853)	(84,853)	(84,853)	(84,853)	(29,121)	(29,121)
Misc Intangible Pft (303000)	(23,765)	(23,765)			(23,765)	(23,765)	(108,618)	(108,618)	(14,612)	(14,612)
<b>Total Distribution</b>	<b>(108,618)</b>	<b>(108,618)</b>			<b>(108,618)</b>	<b>(108,618)</b>				
<b>General Plant - 303000</b>										
7,4	(124,531)	(90,093)	(24,160)	(10,278)	(90,093)	(90,093)	(60,972)	(60,972)	(29,121)	(29,121)
9,1	(52,988)	(41,977)	(11,011)		(41,977)	(41,977)	(27,565)	(27,565)	(14,612)	(14,612)
CD-AN	(44,999)		(44,999)							
GD-WA	(87,742)		(87,742)							
GD-OR	(52,579)		(52,579)							
<b>Total General Plant - 303000</b>	<b>(362,839)</b>	<b>(132,070)</b>	<b>(167,912)</b>	<b>(62,857)</b>	<b>(132,070)</b>	<b>(132,070)</b>	<b>(88,337)</b>	<b>(88,337)</b>	<b>(43,733)</b>	<b>(43,733)</b>
<b>Miscellaneous IT Intangible Plant - 303LXX</b>										
7,4	(23,321,561)	(17,016,908)	(4,563,418)	(1,941,235)	(17,016,908)	(17,016,908)	(11,516,533)	(11,516,533)	(5,500,375)	(5,500,375)
9,4	(1,983)	(1,571)	(412)		(1,571)	(1,571)	(1,065)	(1,065)	(508)	(508)
CD-AN	(2,700)		(2,700)							
CD-ID	(485,005)		(485,005)							
ED-AN	(61,119)		(61,119)							
ED-ID	(681,881)		(681,881)							
ED-WA	(1,005,924)		(707,366)	(298,558)						
GD-AA	(8,604)		(8,604)							
GD-AN	(859)		(859)							
GD-OR	(25,714,636)	(18,193,623)	(5,280,361)	(2,240,652)	(18,193,623)	(18,193,623)	(11,845,833)	(11,845,833)	(6,258)	(6,258)
<b>Total Miscellaneous IT Intangible Plant - 303LXX</b>	<b>(23,321,561)</b>	<b>(17,016,908)</b>	<b>(4,563,418)</b>	<b>(1,941,235)</b>	<b>(17,016,908)</b>	<b>(17,016,908)</b>	<b>(11,516,533)</b>	<b>(11,516,533)</b>	<b>(5,500,375)</b>	<b>(5,500,375)</b>
<b>Gas Underground Storage</b>										
7,4	(173,422)	(125,464)	(33,646)	(14,312)	(125,464)	(125,464)	(84,910)	(84,910)	(40,554)	(40,554)
9	(4,538)	(3,595)	(943)		(3,595)	(3,595)			(3,595)	(3,595)
CD-WA	(8,332)		(8,332)							
ED-AN	(49,260)		(49,260)							
ED-WA	(110,678)		(110,678)							
GD-WA	(1,863)		(1,863)							
GD-OR	(398,253)	(295,698)	(38,183)	(50,160)	(295,698)	(295,698)	(118,315)	(118,315)	(56,509)	(56,509)
<b>Total Gas Underground Storage</b>	<b>(34,405,243)</b>	<b>(26,311,288)</b>	<b>(5,725,974)</b>	<b>(2,367,981)</b>	<b>(26,311,288)</b>	<b>(26,311,288)</b>	<b>(16,594,721)</b>	<b>(16,594,721)</b>	<b>(11,855)</b>	<b>(11,855)</b>
<b>Total Accumulated Amortization</b>										
<b>Allocation Ratios:</b>										
7 Elec/Gas North/Oregon 4-Factor		72.346%	19.401%	8.253%						
8 Gas North/Oregon 4-Factor		0.000%	70.320%	29.680%						
9 Elec/Gas North 4-Factor		79.221%	20.779%	0.000%						

Idaho  
34.810%  
32.323%

Washington  
65.190%  
67.677%

Jurisdiction -  
1  
4

Production/Transmission Ratio  
Jurisdictional 4-Factor Ratio

1.00-32

AVISTA UTILITIES  
Electric Copy

Report ID:  
C-GPL-12A

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

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
389XXX	99	Land & Land Rights	394,714	0	0	0	0	0	0	0	0	0	0	0
	99	ED-WA / ID / AN	394,714	0	0	0	0	0	0	0	0	0	0	0
	99	GD-WA / ID / AN	477,164	0	0	0	477,164	0	0	0	477,164	0	0	0
	99	GD-OR / AS	578,485	0	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	0
	7	CD-AA	3,939,110	0	0	0	0	0	0	0	0	0	0	0
	9	CD-WA / ID / AN	1,205,950	372,902	346,374	2,849,788	764,227	97,809	90,851	61,924	250,584	0	325,095	325,095
		TOTAL ACCOUNT	6,595,423	382,563	708,653	3,108,632	1,491,975	574,973	90,851	826,151	578,485	325,095	325,095	903,580
390XXX	99	Structures & Improvements	6,582,100	0	0	0	0	0	0	0	0	0	0	0
	99	ED-WA / ID / AN	6,582,100	0	0	0	0	0	0	0	0	0	0	0
	99	GD-WA / ID / AN	2,143,037	0	0	0	2,143,037	0	0	0	2,143,037	0	0	0
	99	GD-OR / AS	3,508,552	0	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	0
	7	CD-AA	67,929,044	0	0	0	0	0	0	0	0	0	0	0
	9	CD-WA / ID / AN	20,622,499	5,533,452	4,429,099	13,178,914	13,178,914	1,451,378	1,161,715	1,672,056	4,285,149	0	5,606,184	5,606,184
		TOTAL ACCOUNT	100,785,232	6,347,658	6,534,640	59,181,098	19,607,100	3,594,415	1,161,715	14,850,970	3,508,552	5,606,184	5,606,184	9,114,736
391XXX	99	Office Furniture & Equipment	8,016,784	0	0	0	0	0	0	0	0	0	0	0
	99	ED-WA / ID / AN	8,016,784	0	0	0	0	0	0	0	0	0	0	0
	99	GD-WA / ID / AN	6,650	0	0	0	6,650	0	0	0	6,650	0	0	0
	99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
	8	GD-AA	470,176	0	0	0	0	0	0	0	0	0	0	0
	7	CD-AA	46,865,467	0	0	0	0	0	0	0	0	0	0	0
	9	CD-WA / ID / AN	97,660	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	55,456,737	2,369,898	22,475	39,607,069	9,449,940	0	2,053	18,240	20,293	0	4,007,355	4,007,355
392XXX	99	Transportation Equipment	19,666,053	0	0	0	0	0	0	0	0	0	0	0
	99	ED-WA / ID / AN	19,666,053	0	0	0	0	0	0	0	0	0	0	0
	99	GD-WA / ID / AN	7,901,542	0	0	0	7,901,542	0	0	0	7,901,542	0	0	0
	99	GD-OR / AS	2,727,800	0	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	0
	7	CD-AA	529,797	0	0	0	0	0	0	0	0	0	0	0
	9	CD-WA / ID / AN	4,820,106	1,495,865	747,340	383,287	102,786	392,353	196,021	413,196	1,001,570	0	43,724	43,724
		TOTAL ACCOUNT	35,645,298	10,562,961	4,175,915	9,129,000	9,005,898	5,425,579	1,828,324	1,751,995	2,727,800	43,724	43,724	2,771,524

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AVISTA UTILITIES  
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Report ID:  
C-GPL-12A

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

Ref/Basis	Account	Description	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	395,329	0	0	0
99		GD-WA / ID / AN	84,271	0	0	84,271	84,271	0	0	0	84,271	0	0	0
99		GD-OR / AS	57,227	0	0	57,227	57,227	0	0	0	57,227	0	0	57,227
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
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	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	111,174	352,977	1,756,764	3,221,515	0	0	0	3,221,515	0	0	0
99		GD-WA / ID / AN	2,795,583	0	0	2,795,583	2,795,583	1,936,291	442,670	416,622	2,795,583	0	0	0
99		GD-OR / AS	909,984	0	0	909,984	909,984	0	0	0	909,984	0	0	909,984
8		GD-AA	1,359,730	0	0	1,359,730	1,359,730	0	0	956,162	956,162	0	403,568	403,568
7		CD-AA	8,878,448	0	0	8,878,448	8,878,448	0	0	1,722,508	1,722,508	0	752,738	752,738
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	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	913,442	0	0	0
99		GD-WA / ID / AN	170,343	0	0	170,343	170,343	55,434	18,079	96,830	170,343	0	0	0
99		GD-OR / AS	151,805	0	0	151,805	151,805	0	0	0	151,805	0	0	151,805
8		GD-AA	82,554	0	0	82,554	82,554	0	0	58,052	82,554	0	24,502	24,502
7		CD-AA	355,663	0	0	355,663	355,663	0	0	69,002	355,663	0	29,353	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	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
396000		Power Operated Equipment												
99		ED-WA / ID / AN	38,741,292	17,980,515	10,640,519	10,220,258	38,741,292	0	0	0	38,741,292	0	0	0
99		GD-WA / ID / AN	4,452,374	0	0	4,452,374	4,452,374	2,731,328	890,552	830,494	4,452,374	0	0	0
99		GD-OR / AS	43,834	0	0	43,834	43,834	0	0	0	43,834	0	0	43,834
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	554,037	0	0	554,037	554,037	0	0	107,489	554,037	0	45,725	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	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

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AVISTA UTILITIES  
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Report ID:  
C-CPL-12A

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

Ref/Basis	Account Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
397XXX	Communication Equipment	50,192,594	9,788,015	2,912,283	37,492,296	50,192,594	0	0	0	0	0	0	0
99	ED-WA / ID / AN	1,114,006	0	0	0	1,114,006	590,534	457,300	66,172	0	0	0	0
99	GD-WA / ID / AN	990,898	0	0	0	990,898	0	0	0	0	990,898	0	990,898
8	GD-OR / AS	992,932	0	0	0	992,932	0	0	0	0	0	294,702	294,702
7	GD-AA	18,804,340	0	0	13,604,188	13,604,188	0	0	698,230	698,230	0	1,551,922	1,551,922
9	CD-WA / ID / AN	12,943,153	389,113	3,211,523	6,653,060	10,253,696	102,061	842,355	1,745,041	2,689,457	0	0	0
	TOTAL ACCOUNT	85,037,923	10,177,128	6,123,806	57,749,544	74,050,478	692,595	1,299,655	6,157,673	8,149,923	990,898	1,846,624	2,837,522
398000	Miscellaneous Equipment	36,332	0	2,299	34,033	36,332	0	0	0	0	0	0	0
99	ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,367	0	0	0	2,367	0	0	0	0	2,367	0	2,367
8	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
7	GD-AA	440,393	0	0	318,606	318,606	0	0	85,441	85,441	0	36,346	36,346
9	CD-WA / ID / AN	6,992	1,511	40	3,989	5,540	396	10	1,046	1,452	0	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	8	9	99	Not Allocated
100.0000%	100.0000%	100.0000%	100.0000%	0.0000%	
72.346%	0.0000%	79.221%	0.0000%		
19.401%	0.0000%	20.779%	0.0000%		
8.253%					
29.680%					
0.0000%					
0.0000%					

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AVISTA UTILITIES  
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Report ID:  
C-IPL-12A

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

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct	Allocated	Total
***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****														
303000		Intangible Plant	2,101,673	153,179	0	1,948,494	2,101,673	0	0	0	0	0	0	0
99		ED-WA / ID / AN	2,101,673	0	0	1,948,494	2,101,673	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,146,018	0	0	0	1,146,018	0	0	0	0	0	0	0
99		GD-OR / AS	410,126	0	0	0	410,126	0	0	0	0	410,126	0	410,126
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	3,798,868	0	0	2,748,329	2,748,329	0	0	737,018	737,018	0	313,521	313,521
9		CD-WA / ID / AN	194,058	0	0	153,735	153,735	0	0	40,323	40,323	0	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
***** GAS NORTH *****														
303100		Misc Intangible Plant--Mainframe Software	3,212,367	2,290,543	0	921,824	3,212,367	0	0	0	0	0	0	0
99		ED-WA / ID / AN	3,212,367	2,290,543	0	921,824	3,212,367	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	2,176,401	0	0	0	2,176,401	0	0	1,530,445	1,530,445	0	645,956	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	3,784,063
9		CD-WA / ID / AN	69,676	0	30,099	25,099	55,198	0	7,895	6,383	14,478	0	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
***** OREGON GAS *****														
303110		Misc Intangible Plant--PC Software	61,169	0	0	61,169	61,169	0	0	0	0	0	0	0
99		ED-WA / ID / AN	61,169	0	0	61,169	61,169	0	0	0	0	0	0	0
99		GD-WA / ID / AN	11,526	0	0	0	11,526	0	0	11,526	11,526	0	0	0
99		GD-OR / AS	1,231	0	0	0	1,231	0	0	0	1,231	0	0	1,231
8		GD-AA	0	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	302,391
8		CD-WA / ID / AN	0	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
***** OREGON GAS *****														
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	100.0000%
E-ALL	8	Gas North/Oregon 4-Factor	100.0000%
E-ALL	9	Elec/Gas North 4-Factor	100.0000%
E-ALL	99	Not Allocated	0.0000%

8.253%	19.401%	72.346%
29.680%	70.320%	0.000%
0.000%	20.779%	79.221%
0.000%	0.000%	0.000%

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RESULTS OF OPERATIONS  
**COMMON ACCUMULATED DEFERRED FIT**  
 For Twelve Months Ended December 31, 2013  
 Average of Monthly Averages Basis

AVISTA UTILITIES

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Report ID:  
**C-DTX-12A**

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

Report ID:  
C-WKC-12A

AVISTA UTILITIES

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

Electric Copy  
\*\*\*\*\* SYSTEM \*\*\*\*\* ELECTRIC \*\*\*\*\* GAS NORTH \*\*\*\*\*

Ref/Basis	Account Description	Washington	Idaho	Total	Washington	Idaho	Total	Washington	Idaho	Total
1	151120 FUEL STOCK COAL-COLSTRIP	0	818,015	818,015	0	818,015	818,015	0	0	0
1	151210 FUEL STOCK HOG FUEL-KFGS	0	553,556	553,556	0	553,556	553,556	0	0	0
4	154100 PLANT MATERIALS & OPER SUPPLIES	0	6,741,329	6,741,329	0	5,477,332	5,477,332	1,263,997	1,263,997	1,263,997
1	154300 PLANT MATERIALS & OPER SUP-CS2	0	254,150	254,150	0	206,497	206,497	47,653	47,653	47,653
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP	0	715,355	715,355	0	581,226	581,226	134,129	134,129	134,129
4	154500 SUPPLY CHAIN RECEIVING INVENTORY	0	3,873	3,873	0	3,147	3,147	726	726	726
4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE	0	1,067	1,067	0	867	867	200	200	200
4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE	0	11,326	11,326	0	9,202	9,202	2,124	2,124	2,124
99	163998 COMMON WORKING CAPITAL	16,849,660	0	16,849,660	16,849,660	0	16,849,660	0	0	0
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	16,849,660	16,849,660	33,699,320	16,849,660	16,849,660	33,699,320	0	0	0
	TOTAL	16,849,660	9,098,671	25,948,331	16,849,660	7,649,842	24,499,502	0	1,448,829	1,448,829

ALLOCATION RATIOS:

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

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AVISTA UTILITIES  
 WASHINGTON ELECTRIC RESULTS -CBR  
 TWELVE MONTHS ENDED DECEMBER 31, 2013  
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Deferred
		FIT Rate Base
	Adjustment Number	1.01
	Workpaper Reference	E-DFIT
REVENUES		
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
EXPENSES		
Production and Transmission		
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	-
24	Total Electric Expenses	-
25	OPERATING INCOME BEFORE FIT	-
FEDERAL INCOME TAX		
26	Current Accrual	-
27	Debt Interest	(5)
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	\$5
RATE BASE		
PLANT IN SERVICE		
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	450
45	Net Plant After DFIT	450
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$450

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

		<u>Alloc</u>	<u>Electric</u>	<u>Washington</u>	<u>Idaho</u>
		<u>Basis</u>	<u>System</u>		
<b>ACCELERATED TAX DEPRECIATION</b>					
Electric	Intangible	1	(4,757,174)	(3,101,202)	(1,655,972)
	Production	1	(107,632,415)	(70,165,571)	(37,466,844)
	Transmission	1	(52,472,595)	(34,206,885)	(18,265,710)
	Distribution	10	(118,475,885)	(76,681,147)	(41,794,738)
	General Utility (Direct)	13	(7,476,314)	(4,985,356)	(2,490,958)
General/Intangible	CD AA	4	(29,422,951)	(19,912,571)	(9,510,381)
General/Intangible	CD AN	4	(1,530,600)	(1,035,864)	(494,736)
Subtotal			<u>(321,767,934)</u>	<u>(210,088,595)</u>	<u>(111,679,339)</u>
CDA Lake CDR Fund		1	0	0	0
CDA Lake IPA Fund		1	0	0	0
CDA Lake Settlement		1	(12,544,807)	(8,177,960)	(4,366,847)
CDA Lake Settlement-Costs		1	352,410	229,736	122,674
Subtotal			<u>(12,192,397)</u>	<u>(7,948,224)</u>	<u>(4,244,173)</u>
Total Plant DFIT			<u>(333,960,331)</u>	<u>(218,036,819)</u>	<u>(115,923,512)</u>
Colstrip PCB - Elec		1	(324,091)	(211,275)	(112,816)
AFUDC - CWIP Intangibles		4	(395,295)	(267,524)	(127,771)
FMB & MTN Redeemed		12	(4,385,353)	(2,839,078)	(1,546,276)
Total Other Deferred FIT			<u>(5,104,739)</u>	<u>(3,317,877)</u>	<u>(1,786,863)</u>
Total Deferred FIT			<u>(339,065,071)</u>	<u>(221,354,696)</u>	<u>(117,710,375)</u>
Amount in Results			(339,065,070)	(221,804,358)	(117,260,712)
Adjustment			(1) <span style="border: 1px solid black; padding: 2px;">449,662</span>		(449,663)
Allocation Notes:					
Production/Transmission		1	100.000%	65.190%	34.810%
Jurisdictional four-factor		4	100.000%	67.677%	32.323%
Net electric distribution plant - AMA		10	100.000%	64.723%	35.277%
Net electric plant - AMA		12	100.000%	64.740%	35.260%
Net electric general plant - AMA		13	100.000%	66.682%	33.318%
Direct		D			

Source of Allocation Factors: Results of Operations Report E-ALL-12A

Source of Allocation Factors: Results of Operations Report E-PLT-12A

*JP* 4/22/14

**Trial Balance**  
**Balance as of December 31, 2012**

	<b>YTD - Actual</b>	<b>Adjustments in</b>	<b>Adjustments in</b>	<b>Adjusted</b>
	<b>31-Dec-12</b>	<b>2013</b>	<b>2013</b>	<b>31-Dec-12</b>
282900 ADFIT CD AA	(35,556,263)	(2,726,109)		(38,282,372)
282900 ADFIT CD AN	(1,901,094)	-		(1,901,094)
282900 ADFIT ED AN	(283,643,461)	138,792		(283,504,669)
282900 ADFIT GD AN	(62,634,972)	(146,774)		(62,781,746)
282900 ADFIT GD OR	(34,847,223)	104,568		(34,742,655)
	<u>(418,583,013)</u>	<u>(2,629,523)</u>	<u>-</u>	<u>(421,212,536)</u> ✓
		(1)		

(1) NSJ001 (201309) - Adjust 2012 Tax Return to filed return in Sept 2013  
 This would restate the balance at 12/31/2012.

Trial Balance  
Balance as of December 31, 2013

	YTD - Actual 31-Dec-13	Adjustments in 2014	Adjusted 31-Dec-13		2012 Tax Return	Revised Accrual using 6 months ended Dec 31, 2013	10/2 run Annual Accrual	Per GL 12/31/2013
282900	AA	(43,057,167)		(43,057,167)			(4,774,795)	(43,057,167)
282900	CD	(1,963,033)		(1,963,033)			(61,939)	(1,963,033)
282900	ADFIT	(298,124,113)	21	(298,124,092)		(4,101,289)	(14,619,452)	(298,124,113)
282900	ADFIT	(66,047,312)	(2)	(66,047,314)		(30,968)	(3,265,566)	(66,047,312)
282900	ADFIT	(37,336,922)		(37,336,922)		(1,765,278)	(2,594,267)	(37,336,922)
		(446,528,547)	19	(446,528,528)		(1,669,614)	(25,316,019)	(446,528,547)
				(Rounding)		(7,856,438)		
					Balance 6/30/2013			
					per books			
282900	ADFIT	(35,556,263)		(35,556,263)		(2,726,109)		
282900	ADFIT	(1,901,094)		(1,901,094)		-		
282900	ADFIT	(283,643,453)		(283,643,453)		138,792		
282900	ADFIT	(62,634,972)		(62,634,972)		(146,774)		
282900	ADFIT	(34,847,223)		(34,847,223)		104,568		
		(418,583,005)		(418,583,005)		(2,629,523)		

(27,945,542)



1.01-4

AVISTA UTILITIES  
Accumulated Deferred Taxes  
Associated with Accelerated Tax Depreciation  
Balance at Dec 31, 2013

	GL account	SERVICE	JURISDICTION	Balance at 12-31-2012	Balance at 12-31-2013	Average Balance 12-31-2013
Electric	282900	ED	AN	(283,504,669)	(298,124,092)	(290,814,381)
Gas North	282900	GD	AN	(62,781,746)	(66,047,314)	(64,414,530)
Oregon Gas	282900	GD	OR	(34,742,655)	(37,336,922)	(36,039,788)
General Utility	282900	CD	AA	(38,282,372)	(43,057,167)	(40,669,769)
General Utility	282900	CD	AN	(1,901,094)	(1,963,033)	(1,932,064)
Total Accelerated Tax Depr				<u>(421,212,536)</u>	<u>(446,528,528)</u>	<u>(433,870,532)</u> ✓

1.01-5

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

		Total <u>System</u>	<u>Electric</u>	<u>Gas - North</u>	<u>Gas - South</u>
Electric		(290,814,381)	(290,814,381)		
GAS North		(64,414,530)		(64,414,530)	
GAS Oregon		(36,039,788)			(36,039,788)
General Utility	CD AA	(40,669,769)	(29,422,951)	(7,890,342)	(3,356,476)
General Utility	CD AN	(1,932,064)	(1,530,600)	(401,464)	
Total Accelerated Tax Depr		<u>(433,870,532)</u>	<u>(321,767,932)</u>	<u>(72,706,335)</u>	<u>(39,396,265)</u>
<b>Average of Monthly Averages</b>					
CDA Lake CDR Fund	283324 ED AN	0	0		
CDA Lake IPA Fund	283325 ED AN	0	0		
CDA Lake Settlement	283382 ED AN	(12,544,807) ✓	(12,544,807)		
CDA Lake Settlement - Costs	283333 ED AN	352,410	352,410		
Colstrip PCB	283200 ED AN	(324,091)	(324,091)		
AFUDC - CWIP Intangibles	283750 CD AA	(546,395)	(395,295)	(106,006)	(45,094)
FMB & MTN Redeemed	283850 CD AA	(6,061,639)	(4,385,353)	(1,176,019)	(500,267)
Total Other Deferred FIT		<u>(19,124,522)</u>	<u>(17,297,136)</u>	<u>(1,282,025)</u>	<u>(545,361)</u>
Total Deferred FIT		<u>(452,995,054)</u>	<u>(339,065,068)</u>	<u>(73,988,360)</u>	<u>(39,941,626)</u>

Source of Allocation Factors: Results of Operations Report E-ALL-12A

CD AA - 7	100.000%	72.346%	19.401%	8.253%
CD AN - 9	100.000%	79.221%	20.779%	0.000%

AVISTA UTILITIES  
Accumulated Deferred Taxes  
AMA Twelve Months Ended December 31, 2013

	CDA CDR Fund Elec <u>283324</u> <u>ED AN</u>	CDA IPA Fund Elec <u>283325</u> <u>ED AN</u>	CDA Settlement Elec <u>283382</u> <u>ED AN</u>	CDA SETTLEMENT - Deferred Costs Elec <u>283333</u> <u>ED AN</u>
Dec-12			(12,699,522)	346,684
Dec-13			(12,390,092)	358,136
Total	0	0	(25,089,613)	704,820
Average	0	0	(12,544,807)	352,410
Jan-13			(12,673,736)	347,638
Feb-13			(12,647,950)	348,593
Mar-13			(12,622,164)	349,547
Apr-13			(12,596,378)	350,501
May-13			(12,570,593)	351,456
Jun-13			(12,544,807)	352,410
Jul-13			(12,519,021)	353,364
Aug-13			(12,493,235)	354,318
Sep-13			(12,467,449)	355,273
Oct-13			(12,441,663)	356,227
Nov-13			(12,415,878)	357,181
Total	0	0	(150,537,681)	4,228,918
Average of monthly averages	0	0	(12,544,807)	352,410

1.01-7

AVISTA UTILITIES  
Accumulated Deferred Taxes  
AMA Twelve Months Ended December 31, 2013

ED            AN  
CD            AA

	Colstrip PCB Elec <u>283200</u> <u>ED.AN</u>	Bond Redemption <u>283850</u> <u>CD.AA</u>	AFUDC - CWIP Intangibles <u>283750</u> <u>CD.AA</u>
Dec-12	(359,958)	(6,391,308)	(546,395)
Dec-13	(288,225)	(5,731,970)	(546,395)
Total	(648,183)	(12,123,278)	(1,092,789)
Average	(324,091)	(6,061,639)	(546,395)
Jan-13	(353,981)	(6,336,363)	(546,395)
Feb-13	(348,003)	(6,281,418)	(546,395)
Mar-13	(342,025)	(6,226,473)	(546,395)
Apr-13	(336,047)	(6,171,529)	(546,395)
May-13	(330,069)	(6,116,584)	(546,395)
Jun-13	(324,091)	(6,061,639)	(546,395)
Jul-13	(318,114)	(6,006,694)	(546,395)
Aug-13	(312,136)	(5,951,749)	(546,395)
Sep-13	(306,158)	(5,896,805)	(546,395)
Oct-13	(300,180)	(5,841,860)	(546,395)
Nov-13	(294,202)	(5,786,915)	(546,395)
Total	(3,889,098)	(72,739,668)	(6,556,735)
Average of monthly averages	(324,091)	(6,061,639)	(546,395)

1.01-8

FERC Account Number	Description	ED	AN		
283324	ADFIT LAKE CDA CDR/IPA FUNDS				
Accounting Period	Beginning Balance	Monthly Activity	Balance Per GL	Adjustment in Results of Operations (1) (2) (3)	Ending Balance
201212	(3,278,333.46)	3,488,333.33	209,999.87	\$ (209,999.87)	\$ -
201301	\$ 209,999.87	\$ (204,166.54)	5,833.33	\$ (5,833.33)	\$ -
201302	\$ 5,833.33	\$ 5,833.33	11,666.66	\$ (11,666.66)	\$ -
201303	\$ 11,666.66	\$ 5,833.33	17,499.99	\$ (17,499.99)	\$ -
201304	\$ 17,499.99	\$ 5,833.33	23,333.32	\$ (23,333.32)	\$ -
201305	\$ 23,333.32	\$ 5,833.33	29,166.65	\$ (29,166.65)	\$ -
201306	\$ 29,166.65	\$ 5,833.33	34,999.98	\$ (34,999.98)	\$ -
201307	\$ 34,999.98	\$ (35,000.00)	(0.02)	\$ 0.02	\$ -
201308	\$ (0.02)	\$ -	(0.02)	\$ 0.02	\$ -
201309	\$ (0.02)	\$ -	(0.02)	\$ 0.02	\$ -
201310	\$ (0.02)	\$ 0.02	0.00	\$ (0.00)	\$ -
201311	\$ 0.00	\$ -	0.00	\$ (0.00)	\$ -
201312	\$ 0.00	\$ -	0.00	\$ (0.00)	\$ -
		\$ (209,999.87)			

(1) NSJ004 201212 - IRS Audit disallowed deduction, and had Company amortize CDA settlement for tax the same as for book/regulatory, therefore, ADFIT is zeroed out. We will adjust in ROO to zero out at beginning of year.

(2) NSJ009 201301 - Adjust for balance at 12/31/12, per IRS audit. For ROO, will zero out at beginning of year.

(3) NSJXXX 201307 - For Jan - June 2013, recurring journal had not been turned off. balance was reversed. We will adjust ROO as if it had been turned off 12/31/2012.

1.01-9

FERC Account Number	Description	ED	AN		
283325	ADFIT CdA IPA FUND DEPOSIT				
Accounting Period	Beginning Balance	Monthly Activity (1)	Balance Per GL	Adjustment in Results of Operations	Ending Balance
201212	(700,000.00)	700,000.00	-	-	\$ -
201301	\$ -	\$ -	-	-	\$ -
201302	\$ -	\$ -	-	-	\$ -
201303	\$ -	\$ -	-	-	\$ -
201304	\$ -	\$ -	-	-	\$ -
201305	\$ -	\$ -	-	-	\$ -
201306	\$ -	\$ -	-	-	\$ -
201307	\$ -	\$ -	-	-	\$ -
201308	\$ -	\$ -	-	-	\$ -
201309	\$ -	\$ -	-	-	\$ -
201310	\$ -	\$ -	-	-	\$ -
201311	\$ -	\$ -	-	-	\$ -
201312	\$ -	\$ -	-	-	\$ -
		\$ -			

(1) NSJ004 201212 - IRS Audit disallowed deduction, and had Company amortize CDA settlement for tax the same as for book/regulatory, therefore, ADFIT is zeroed out.

1,01-10

FERC Account Number	Description	ED	AN		
283382	ADFIT LAKE CDA STORAGE SETTLEMENT				
Accounting Period	Beginning Balance	Monthly Activity (1)	End Balance Per GL	Adjustment in Results of Operations	Ending Balance
201212	(13,416,170.40)	\$ 1,763,332.50	(11,652,837.90)	(1,046,683.81)	\$ (12,699,521.71)
201301	\$ (11,652,837.90)	\$ (1,020,897.98)	\$ (12,673,735.88)	-	\$ (12,673,735.88)
201302	\$ (12,673,735.88)	\$ 25,785.83	\$ (12,647,950.05)	-	\$ (12,647,950.05)
201303	\$ (12,647,950.05)	\$ 25,785.83	\$ (12,622,164.22)	-	\$ (12,622,164.22)
201304	\$ (12,622,164.22)	\$ 25,785.83	\$ (12,596,378.39)	-	\$ (12,596,378.39)
201305	\$ (12,596,378.39)	\$ 25,785.83	\$ (12,570,592.56)	-	\$ (12,570,592.56)
201306	\$ (12,570,592.56)	\$ 25,785.83	\$ (12,544,806.73)	-	\$ (12,544,806.73)
201307	\$ (12,544,806.73)	\$ 25,785.83	\$ (12,519,020.90)	-	\$ (12,519,020.90)
201308	\$ (12,519,020.90)	\$ 25,785.83	\$ (12,493,235.07)	-	\$ (12,493,235.07)
201309	\$ (12,493,235.07)	\$ 25,785.83	\$ (12,467,449.24)	-	\$ (12,467,449.24)
201310	\$ (12,467,449.24)	\$ 25,785.83	\$ (12,441,663.41)	-	\$ (12,441,663.41)
201311	\$ (12,441,663.41)	\$ 25,785.83	\$ (12,415,877.58)	-	\$ (12,415,877.58)
201312	\$ (12,415,877.58)	\$ 25,785.83	\$ (12,390,091.75)	-	\$ (12,390,091.75)
		\$ (737,253.85)			

## (1) Prior Period Adjustment

IRS Audit shortened amortization to 15 years (rather than 46 years for book) for the capitalized deferred legal fees. Due to this, the company moved these costs from 182381 to 182333, and the associated ADFIT from 283382 to 283333

1.01-11

FERC Account Number	Description	ED	AN				
283333	ADFIT LAKE CDA STORAGE SETTLEMENT - Deferred Costs						
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance Per GL	Adjustment in Results of Operations (1) (2) (3)	Ending Balance Per Results of Ops	Adjustment for Finalizing Tax Return	Ending Balance
201212	-	\$ (134,946.09)	(134,946.09)	\$ 481,630.00	\$ 346,683.91	-	346,683.91
201301	\$ (134,946.09)	\$ 1,562.61	(133,383.48)	\$ 481,021.71	\$ 347,638.23	-	347,638.23
201302	\$ (133,383.48)	\$ 1,562.61	(131,820.87)	\$ 480,413.42	\$ 348,592.55	-	348,592.55
201303	\$ (131,820.87)	\$ 1,562.61	(130,258.26)	\$ 479,805.13	\$ 349,546.87	-	349,546.87
201304	\$ (130,258.26)	\$ 1,562.61	(128,695.65)	\$ 479,196.84	\$ 350,501.19	-	350,501.19
201305	\$ (128,695.65)	\$ 1,562.61	(127,133.04)	\$ 478,588.55	\$ 351,455.51	-	351,455.51
201306	\$ (127,133.04)	\$ -	(127,133.04)	\$ 479,542.87	\$ 352,409.83	-	352,409.83
201307	\$ (127,133.04)	\$ (20,313.93)	(147,446.97)	\$ 500,811.12	\$ 353,364.15	-	353,364.15
201308	\$ (147,446.97)	\$ -	(147,446.97)	\$ 501,765.44	\$ 354,318.47	-	354,318.47
201309	\$ (147,446.97)	\$ -	(147,446.97)	\$ 502,719.76	\$ 355,272.79	-	355,272.79
201310	\$ (147,446.97)	\$ 503,674.05	356,227.08	\$ 0.03	\$ 356,227.11	-	356,227.11
201311	\$ 356,227.08	\$ 954.32	357,181.40	\$ 0.03	\$ 357,181.43	-	357,181.43
201312	\$ 357,181.40	\$ 954.32	358,135.72	\$ 0.03	\$ 358,135.75	-	358,135.75
		\$ 493,081.81					

(1) Prior Period Adjustment  
 IRS Audit shortened amortization to 15 years (rather than 46 years for book) for the capitalized deferred legal fees. Due to this, the company moved these costs from 182381 to 182333, and the associated ADFIT from 283382 to 283333 in Jan 2013 with NSJ 009 201301.



1.01-12

FERC Account Number	Description	ED	AN
283200	ADFIT COLSTRIP PCB		
Accounting Period	Beginning Balance	Monthly Activity	Adjustment in Results of Operations
201212			\$ (359,958.35)
201301	\$ (359,958.35)	\$ 5,977.81	\$ (353,980.54)
201302	\$ (353,980.54)	\$ 5,977.81	\$ (348,002.73)
201303	\$ (348,002.73)	\$ 5,977.81	\$ (342,024.92)
201304	\$ (342,024.92)	\$ 5,977.81	\$ (336,047.11)
201305	\$ (336,047.11)	\$ 5,977.81	\$ (330,069.30)
201306	\$ (330,069.30)	\$ 5,977.81	\$ (324,091.49)
201307	\$ (324,091.49)	\$ 5,977.81	\$ (318,113.68)
201308	\$ (318,113.68)	\$ 5,977.81	\$ (312,135.87)
201309	\$ (312,135.87)	\$ 5,977.81	\$ (306,158.06)
201310	\$ (306,158.06)	\$ 5,977.81	\$ (300,180.25)
201311	\$ (300,180.25)	\$ 5,977.81	\$ (294,202.44)
201312	\$ (294,202.44)	\$ 5,977.81	\$ (288,224.63)
		\$ 71,733.72	

1.01-13

FERC Account Number	Description	CD	AA		
283850	ADFIT FMB & MTN REDEEMED				
Accounting Period	Beginning Balance	Monthly Activity	Balance Per GL	Adjustment in Results of Operations (1)	Ending Balance
201212	(6,695,841.76)		(6,391,307.64)	-	\$ (6,391,307.64)
201301	\$ (6,391,307.64)	\$ 54,944.77	(6,336,362.87)	-	\$ (6,336,362.87)
201302	\$ (6,336,362.87)	\$ 54,944.77	(6,281,418.10)	-	\$ (6,281,418.10)
201303	\$ (6,281,418.10)	\$ 54,944.77	(6,226,473.33)		\$ (6,226,473.33)
201304	\$ (6,226,473.33)	\$ 54,944.77	(6,171,528.56)		\$ (6,171,528.56)
201305	\$ (6,171,528.56)	\$ 54,944.77	(6,116,583.79)		\$ (6,116,583.79)
201306	\$ (6,116,583.79)	\$ 54,944.77	(6,061,639.02)		\$ (6,061,639.02)
201307	\$ (6,061,639.02)	\$ 54,944.77	(6,006,694.25)		\$ (6,006,694.25)
201308	\$ (6,006,694.25)	\$ 54,944.77	(5,951,749.48)		\$ (5,951,749.48)
201309	\$ (5,951,749.48)	\$ 54,944.77	(5,896,804.71)		\$ (5,896,804.71)
201310	\$ (5,896,804.71)	\$ 54,944.77	(5,841,859.94)		\$ (5,841,859.94)
201311	\$ (5,841,859.94)	\$ 54,944.77	(5,786,915.17)		\$ (5,786,915.17)
201312	\$ (5,786,915.17)	\$ 54,944.77	(5,731,970.40)		\$ (5,731,970.40)
		\$ 659,337.24			

1.01-14

FERC Account Number	Description	CD	AA		
283750	DFIT-AFUDC CWIP Intangibles				
Accounting Period	Beginning Balance	Monthly Activity	Balance Per GL	Adjustment in Results of Operations (1)	Ending Balance Per ROO
201212	(309,025.60)		(309,025.60)	(237,369.00)	\$ (546,394.60)
201301	\$ (309,025.60)	\$ -	(309,025.60)	(237,369.00)	\$ (546,394.60)
201302	\$ (309,025.60)	\$ -	(309,025.60)	(237,369.00)	\$ (546,394.60)
201303	\$ (309,025.60)	\$ -	(309,025.60)	(237,369.00)	\$ (546,394.60)
201304	\$ (309,025.60)	\$ -	(309,025.60)	(237,369.00)	\$ (546,394.60)
201305	\$ (309,025.60)	\$ -	(309,025.60)	(237,369.00)	\$ (546,394.60)
201306	\$ (309,025.60)	\$ -	(309,025.60)	(237,369.00)	\$ (546,394.60)
201307	\$ (309,025.60)	\$ -	(309,025.60)	(237,369.00)	\$ (546,394.60)
201308	\$ (309,025.60)	\$ -	(309,025.60)	(237,369.00)	\$ (546,394.60)
201309	\$ (309,025.60)	\$ -	(309,025.60)	(237,369.00)	\$ (546,394.60)
201310	\$ (309,025.60)	\$ (237,369.00)	(546,394.60)		\$ (546,394.60)
201311	\$ (546,394.60)	\$ -	(546,394.60)		\$ (546,394.60)
201312	\$ (546,394.60)	\$ -	(546,394.60)		\$ (546,394.60)
		\$ (237,369.00)			

Adjustment for Finalizing Tax Return (2)	Ending Balance
	\$ (546,394.60)
	\$ (546,394.60)
	\$ (546,394.60)
	\$ (546,394.60)
	\$ (546,394.60)
	\$ (546,394.60)
	\$ (546,394.60)
	\$ (546,394.60)
	\$ (546,394.60)
	\$ (546,394.60)
	\$ (546,394.60)
	\$ (546,394.60)
	\$ (546,394.60)
	\$ (546,394.60)
	\$ (546,394.60)
	\$ (546,394.60)
	\$ (546,394.60)

(1) NSJ001 201309 - Adjustment to record final 2012 tax return. Included an addition (\$237,369), that would be accrued evenly throughout 2012.

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

Accumulated Deferred FIT Assignment to functions

	Washington	Intangible	Production	Transmission	Distribution	General
P Intangible	(3,101,202)	-	(3,101,202)	0	0	0
P Production	(70,165,571)	0	(70,165,571)	0	0	0
T Transmission	(34,206,885)	0	0	(34,206,885)	0	0
D Distribution	(76,681,147)	0	0	0	(76,681,147)	0
O General Utility	(4,985,356)	0	0	0	0	(4,985,356)
O ADFIT-COMMON ALL	(19,912,571)	(2,536,722)	0	0	0	(17,375,849)
O ADFIT-COMMON ALL WWVP	(1,035,864)	(131,962)	0	0	0	(903,902)
Total Accelerated Tax Depr	(210,088,595)	(2,668,684)	(73,266,773)	(34,206,885)	(76,681,147)	(23,265,107)
P CDA Lake CDR Fund	0	0	0	0	0	0
P CDA Lake IPA Fund	0	0	0	0	0	0
P CDA Settlement	(8,177,960)	0	(8,177,960)	0	0	0
P CDA Settlement Costs	229,736	0	229,736	0	0	0
Total Plant DFIT	(218,036,819)	(2,668,684)	(81,214,997)	(34,206,885)	(76,681,147)	(23,265,107)
P Colstrip PCB	(211,275)	0	(211,275)	0	0	0
I AFUDC CWIP Intangibles	(267,524)	(267,524)	0	0	0	0
D FMB/MTN Elec	(2,839,078)	(44,248)	(1,009,352)	(471,901)	(1,044,436)	(269,141)
Allocate by Plant	0	0	0	0	0	0
Total Other Deferred FIT	(3,317,877)	(311,772)	(1,220,627)	(471,901)	(1,044,436)	(269,141)
Total Deferred FIT	(221,354,696)	(2,980,455)	(82,435,624)	(34,678,786)	(77,725,583)	(23,534,248)
<b>Total Pro Forma Deferred FIT</b>	<b>(221,355,000)</b>	<b>(2,980,000)</b>	<b>(82,436,000)</b>	<b>(34,679,000)</b>	<b>(77,726,000)</b>	<b>(23,534,000)</b>

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

Accumulated Deferred FIT Assignment to functions

	<u>Idaho</u>	<u>Intangible</u>	<u>Production</u>	<u>Transmission</u>	<u>Distribution</u>	<u>Other</u>
P Intangib;e	(1,655,972)	-	(1,655,972)			0
P Production	(37,466,844)	0	(37,466,844)	0	0	0
T Transmission	(18,265,710)	0	0	(18,265,710)	0	0
D Distribution	(41,794,738)	0	0	0	(41,794,738)	0
O General Utility	(2,490,958)	0	0	0	0	(2,490,958)
O ADFIT-COMMON ALL	(9,510,381)	(722,397)	0	0	0	(8,787,983)
O ADFIT-COMMON ALL WWVP	(494,736)	(37,580)	0	0	0	(457,156)
Total Accelerated Tax Depr	(111,679,339)	(759,977)	(39,122,816)	(18,265,710)	(41,794,738)	(11,736,098)
P CDA Lake CDR Fund	0	0	0	0	0	0
P CDA Lake IPA Fund	0	0	0	0	0	0
P CDA Settlement	(4,366,847)	0	(4,366,847)	0	0	0
P CDA Settlement Costs	122,674	0	122,674	0	0	0
Total Plant DFIT	(115,923,512)	(759,977)	(43,366,989)	(18,265,710)	(41,794,738)	(11,736,098)
P Colstrip PCB	(112,816)	0	(112,816)	0	0	0
I AFUDC CWIP Intangibles	(127,771)	(127,771)	0	0	0	0
FMB/MTN Elec	(1,546,276)	(28,212)	(541,732)	(253,275)	(593,021)	(130,035)
Total Other Deferred FIT	(1,786,863)	(155,983)	(654,548)	(253,275)	(593,021)	(130,035)
Total Deferred FIT	(117,710,375)	(915,960)	(44,021,538)	(18,518,985)	(42,387,759)	(11,866,133)
Total Plant	1,173,405,570	21,408,784	411,098,447	192,200,449	450,019,726	98,678,164
		1.8245%	35.0346%	16.3797%	38.3516%	8.4096%

Revised 1.01-16

Revised 1.01-17

	System			WA			ID		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
(From PLT)									
182324 CDA Lake CDR Fund - Allocated	-	9,250,000	9,250,000	-	6,030,075	6,030,075	-	3,219,925	3,219,925
182325 CDA Lake IPA Fund	-	2,000,000	2,000,000	-	1,303,800	1,303,800	-	696,200	696,200
182333 CDA Settlement Costs	-	1,326,501	1,326,501	-	864,746	864,746	-	461,755	461,755
182381 CDA Settlement Past Storage	-	35,842,305	35,842,305	-	23,365,599	23,365,599	-	12,476,706	12,476,706
302000 Franchises & Consents	602,704	44,049,218	44,651,922	602,704	28,715,685	29,318,389	-	15,333,533	15,333,533
303000 Misc Intangible Plant- (C-IPL)	153,179	4,850,557	5,003,736	153,179	3,230,429	3,383,608	-	1,620,128	1,620,128
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
303110 Misc Intangible Plant-PC Software (C-IPL)	-	2,711,938	2,711,938	-	1,835,358	1,835,358	-	876,580	876,580
TOTAL INTANGIBLE PLANT	3,100,049	134,125,110	137,225,159	3,046,426	88,419,888	91,466,314	53,623	45,705,222	45,758,845
Production	-	1,132,559,210	1,132,559,210	-	738,315,349	738,315,349	-	394,243,861	394,243,861
Transmission	-	552,141,479	552,141,479	-	359,941,030	359,941,030	-	192,200,449	192,200,449
Distribution	1,246,659,348	-	1,246,659,348	796,639,622	-	796,639,622	450,019,726	-	450,019,726
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	1,328,428,715	2,010,473,672	3,338,902,387	849,119,019	1,316,377,798	2,165,496,817	479,309,696	694,095,874	1,173,405,570
(From IPL - Electric Data)									
303000 CD AA	-	2,748,329	2,748,329	-	1,791,636	1,791,636	-	956,693	956,693
CD AN	-	153,735	153,735	-	100,220	100,220	-	53,515	53,515
303100 CD AA	-	33,171,191	33,171,191	-	22,449,267	22,449,267	-	10,721,924	10,721,924
CD AN	-	25,099	25,099	-	16,986	16,986	-	8,113	8,113
303110 CD AA	-	2,650,768	2,650,768	-	1,793,960	1,793,960	-	856,808	856,808
CD AN	-	-	-	-	-	-	-	-	-
	-	38,749,122	38,749,122	-	26,152,069	26,152,069	-	12,597,053	12,597,053

303000 34.810%

303100 32.323%

303110 32.323%

→ 65.190%

67.677%

67.677%

Allocation Factors

1

4

4

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

AVISTA UTILITIES

Report ID:  
 E-PLT-12A

Ref/Basis	Account	Description	*****SYSTEM*****		*****WASHINGTON*****		*****DAHO*****	
			Direct	Allocated	Direct	Allocated	Direct	Allocated
<b>PLANT IN SERVICE</b>								
<b>INTANGIBLE PLANT:</b>								
1	182324	CDA Lake CDR Fund - Allocated	0	9,250,000	0	6,030,075	0	3,219,925
1	182325	CDA Lake IPA Fund	0	2,000,000	0	1,303,800	0	696,200
1	182333	CDA Settlement Costs	0	1,326,501	0	864,746	0	461,755
1	182381	CDA Settlement Post Storage	0	35,842,305	0	23,365,599	0	12,476,706
1	302000	Franchises & Consents	602,704	44,049,218	602,704	28,715,685	0	15,333,533
1.4	303000	Misc Intangible Plant - (C-IPL)	153,179	5,003,736	153,179	3,230,429	0	1,620,128
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	2,344,166	34,094,591	2,290,543	23,074,196	53,623	11,070,018
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	2,711,938	0	1,835,358	0	876,580
		TOTAL INTANGIBLE PLANT	3,100,949	134,125,110	3,046,426	88,419,888	53,623	45,705,222
		TOTAL PLANT IN SERVICE				91,468,314		
<b>STEAM PRODUCTION PLANT:</b>								
1	310XXX	Land & Land Rights	0	3,489,506	0	2,274,809	0	1,214,697
1	311XXX	Structures & Improvements	0	126,965,177	0	82,788,166	0	44,207,021
1	312000	Boiler Plant	0	173,006,693	0	112,783,063	0	60,223,630
1	313000	Generators	0	6,770	0	4,413	0	2,357
1	314000	Turbogenerator Units	0	52,968,675	0	34,530,279	0	18,438,396
1	315000	Accessory Electric Equipment	0	26,391,755	0	17,204,785	0	9,186,970
1	316000	Miscellaneous Power Plant Equipment	0	16,179,380	0	10,547,338	0	5,632,042
		TOTAL STEAM PRODUCTION PLANT	0	399,037,956	0	260,132,843	0	138,905,113
<b>HYDRAULIC PRODUCTION PLANT:</b>								
1	330XXX	Land & Land Rights	0	58,131,120	0	37,895,677	0	20,235,443
1	331XXX	Structures & Improvements	0	44,966,306	0	29,313,535	0	15,652,771
1	332XXX	Reservoirs, Dams, & Waterways	0	131,742,990	0	85,883,255	0	45,859,735
1	333000	Waterheads, Turbines, & Generators	0	163,019,676	0	106,272,527	0	56,747,149
1	334000	Accessory Electric Equipment	0	35,944,172	0	23,432,006	0	12,512,166
1	335XXX	Miscellaneous Power Plant Equipment	0	8,181,359	0	5,333,428	0	2,847,931
1	336000	Roads, Railroads, & Bridges	0	2,034,100	0	1,326,030	0	708,070
		TOTAL HYDRAULIC PRODUCTION PLANT	0	444,019,223	0	289,456,458	0	154,563,285
<b>OTHER PRODUCTION PLANT:</b>								
1	340200	Land & Land Rights	0	905,168	0	590,079	0	315,089
1	341000	Structures & Improvements	0	16,680,137	0	10,873,781	0	5,806,356
1	342000	Fuel Holders, Producers, & Accessories	0	21,170,548	0	13,801,080	0	7,369,468
1	343000	Prime Movers	0	23,887,942	0	15,572,549	0	8,315,393
1	344000	Generators	0	206,001,213	0	134,292,191	0	71,709,022
1	344010	Generators - Solar	0	149,670	0	97,570	0	52,100
1	345000	Accessory Electric Equipment	0	18,960,311	0	12,360,227	0	6,600,084
1	345010	Accessory Electric Equipment - Solar	0	33,209	0	21,649	0	11,560
1	346000	Miscellaneous Power Plant Equipment	0	1,713,333	0	1,116,922	0	596,411
		TOTAL OTHER PRODUCTION PLANT	0	289,501,531	0	188,726,048	0	100,775,483
		TOTAL PRODUCTION PLANT	0	1,132,559,210	0	738,315,349	0	394,243,861

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

AVISTA UTILITIES

Report ID: E-PL T-12A  
 \*\*\*\*\*SYSTEM \*\*\*\*\* WASHINGTON \*\*\*\*\* IDAHO \*\*\*\*\*

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>TRANSMISSION PLANT:</b>											
1	350XXX	Land & Land Rights	0	19,572,482	19,572,482	0	12,759,301	12,759,301	0	6,813,181	6,813,181
1	352XXX	Structures & Improvements	0	17,685,700	17,685,700	0	11,529,308	11,529,308	0	6,156,392	6,156,392
1	353000	Station Equipment	0	216,206,569	216,206,569	0	140,945,062	140,945,062	0	75,261,507	75,261,507
1	354000	Towers & Fixtures	0	17,123,952	17,123,952	0	11,163,104	11,163,104	0	5,960,848	5,960,848
1	355000	Poles & Fixtures	0	156,887,300	156,887,300	0	102,274,831	102,274,831	0	54,612,469	54,612,469
1	356000	Overhead Conductors & Devices	0	117,766,949	117,766,949	0	76,772,274	76,772,274	0	40,994,675	40,994,675
1	357000	Underground Conduit	0	2,654,008	2,654,008	0	1,730,148	1,730,148	0	923,860	923,860
1	358000	Underground Conductors & Devices	0	2,330,233	2,330,233	0	1,519,079	1,519,079	0	811,154	811,154
1	359000	Roads & Trails	0	1,914,286	1,914,286	0	1,247,923	1,247,923	0	666,363	666,363
		<b>TOTAL TRANSMISSION PLANT</b>	<b>0</b>	<b>552,141,479</b>	<b>552,141,479</b>	<b>0</b>	<b>359,941,030</b>	<b>359,941,030</b>	<b>0</b>	<b>192,200,449</b>	<b>192,200,449</b>
<b>DISTRIBUTION PLANT:</b>											
99	360200	Land & Land Rights	4,594,631	0	4,594,631	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
		<b>TOTAL DISTRIBUTION PLANT</b>	<b>1,246,659,348</b>	<b>0</b>	<b>1,246,659,348</b>	<b>796,639,622</b>	<b>0</b>	<b>796,639,622</b>	<b>450,019,726</b>	<b>0</b>	<b>450,019,726</b>
<b>GENERAL PLANT: (From Report C-GPL)</b>											
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	615,991	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
		<b>TOTAL GENERAL PLANT</b>	<b>78,669,318</b>	<b>191,647,873</b>	<b>270,317,191</b>	<b>49,432,971</b>	<b>128,701,531</b>	<b>179,134,502</b>	<b>29,236,347</b>	<b>61,946,342</b>	<b>91,182,689</b>
		<b>TOTAL PLANT IN SERVICE</b>	<b>1,328,428,715</b>	<b>2,010,473,672</b>	<b>3,338,902,387</b>	<b>849,119,019</b>	<b>1,316,377,798</b>	<b>2,165,496,817</b>	<b>479,309,696</b>	<b>694,065,874</b>	<b>1,173,405,570</b>



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

AVISTA UTILITIES

Report ID:  
 E-PL T-12A

Ref/Basis	Account	Description	SYSTEM		WASHINGTON		IDAHO		Total
			Direct	Allocated	Direct	Allocated	Direct	Allocated	
<b>ACCUMULATED DEPRECIATION</b>									
E-ADEP	Steam Production Plant		0	(281,776,749)	0	(183,690,263)	0	0	(98,086,486)
E-ADEP	Hydro Production Plant		0	(119,530,627)	0	(77,922,016)	0	0	(41,608,611)
E-ADEP	Other Production Plant		0	(81,281,438)	0	(52,987,369)	0	0	(28,294,069)
E-ADEP	Transmission Plant		0	(187,618,439)	0	(122,308,460)	0	0	(65,309,979)
E-ADEP	Distribution Plant		(380,753,267)	0	(236,201,306)	0	(144,551,961)	0	(761,506,534)
E-ADEP	General Plant		(22,852,837)	(65,987,338)	(13,463,178)	(44,658,251)	(9,389,659)	(21,329,087)	(30,718,746)
	TOTAL ACCUMULATED DEPRECIATION		(403,606,104)	(736,194,591)	(249,664,484)	(481,556,339)	(153,941,620)	(254,626,232)	(408,569,852)
<b>ACCUMULATED AMORTIZATION</b>									
E-AAAMT	Production/Transmission-Franchises/Misc Intangibles		0	(7,581,279)	0	(4,942,236)	0	0	(2,639,043)
E-AAAMT	Distribution-Franchises/Misc Intangibles		(108,618)	0	(108,618)	0	0	0	0
E-AAAMT	General Plant - 303000		0	(132,070)	0	(88,337)	0	0	(43,733)
E-AAAMT	Miscellaneous IT Intangible Plant - 3031XX		(690,139)	(17,503,484)	(681,881)	(11,845,833)	(8,298)	(5,657,651)	(5,665,909)
E-AAAMT	General Plant - 390200, 396200		(120,874)	(174,824)	(117,279)	(118,315)	(3,595)	(56,509)	(60,104)
	TOTAL ACCUMULATED AMORTIZATION		(919,631)	(25,391,657)	(907,778)	(16,994,721)	(11,853)	(8,396,936)	(8,408,789)
<b>TOTAL ACCUMULATED DEPR/AMORT</b>									
			(404,525,735)	(761,586,248)	(250,572,262)	(498,561,060)	(153,953,473)	(263,025,168)	(416,978,641)
<b>NET ELECTRIC UTILITY PLANT before DFIT</b>									
			923,902,980	1,248,887,424	598,546,757	817,816,718	325,356,223	431,070,705	756,426,929
<b>ACCUMULATED DFIT</b>									
12	ADFIT - FAS 109 Electric Plant (182310, 283170)		0	0	0	0	0	0	0
1	ADFIT - Coldstrip PCB (283200)		0	(324,091)	0	(211,275)	0	0	(112,816)
12	ADFIT - Electric Plant In Service (282900)		0	(290,814,383)	0	(189,570,264)	0	0	(101,244,119)
4	ADFIT - Common Plant (282900 from C-DTX)		0	(30,953,551)	0	(20,948,435)	0	0	(10,005,116)
4	ADFIT - Common Plant (283750 from C-DTX)		0	(395,295)	0	(267,524)	0	0	(127,771)
1	ADFIT - Lake CDA CDR Fund - Allocated (283324)		0	0	0	0	0	0	0
1	ADFIT - CDA IPA Fund Deposit (283325)		0	0	0	0	0	0	0
1	ADFIT - CDA Lake Settlement - Allocated (283382)		0	(12,544,807)	0	(8,177,960)	0	0	(4,366,847)
1	ADFIT - CDA Settlement Costs (283333)		0	352,410	0	229,736	0	0	122,674
12	ADFIT - Electric portion of Bond Redemptions (283850)		0	(4,385,353)	0	(2,858,636)	0	0	(1,526,717)
	TOTAL ACCUMULATED DFIT		0	(339,065,070)	0	(221,804,358)	0	0	(117,260,712)
<b>NET ELECTRIC UTILITY PLANT</b>									
			923,902,980	909,822,354	598,546,757	596,012,360	325,356,223	313,809,994	639,166,217

ALLOCATION RATIOS	Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-ALL	1	Production/Transmission Ratio		100.0000%	100.0000%	100.0000%	65.190%	65.190%	65.190%	34.810%	34.810%	34.810%
E-ALL	4	Jurisdictional 4-Factor Ratio		100.0000%	100.0000%	100.0000%	67.677%	67.677%	67.677%	32.323%	32.323%	32.323%
E-ALL	12	Net Electric Plant (before DFIT)		100.0000%	100.0000%	100.0000%	65.186%	65.186%	65.186%	34.814%	34.814%	34.814%
E-ALL	99	Net Allocated		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

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

AVISTA UTILITIES  
 Electric Copy

Report ID:  
 C-IPL-12A

\*\*\*\*\* OREGON GAS \*\*\*\*\*

\*\*\*\*\* GAS NORTH \*\*\*\*\*

\*\*\*\*\* ELECTRIC \*\*\*\*\*

Ref/Basis	Account	Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct	Allocated	Total		
<b>303000 Intangible Plant</b>												
99	ED-WA / ID / AN		2,101,673	153,179	0	1,948,494	2,101,673	0	0	0		
99	GD-WA / ID / AN		0	0	0	0	0	0	0	0		
99	GD-OR / AS		0	0	181,037	0	1,146,018	0	0	0		
8	GD-AA		0	0	0	0	0	410,126	0	410,126		
7	CD-AA		3,798,888	0	0	2,748,329	737,018	0	0	0		
9	CD-WA / ID / AN		194,058	0	0	153,735	40,323	0	0	0		
	TOTAL ACCOUNT		7,650,743	153,179	181,037	4,850,558	5,003,737	410,126	313,521	723,647		
<b>303100 Misc Intangible Plant—Matframe Software</b>												
99	ED-WA / ID / AN		3,212,367	2,290,543	23,524	898,300	3,212,367	0	0	0		
99	GD-WA / ID / AN		0	0	0	0	0	0	0	0		
99	GD-OR / AS		0	0	0	0	0	0	0	0		
8	GD-AA		2,176,401	0	0	0	1,530,445	0	0	0		
7	CD-AA		45,850,760	0	0	33,171,191	8,895,506	0	0	0		
9	CD-WA / ID / AN		69,676	0	30,099	25,099	14,478	0	0	0		
	TOTAL ACCOUNT		51,309,204	2,290,543	53,623	34,094,590	36,438,756	0	4,430,019	4,430,019		
<b>303110 Misc Intangible Plant—PC Software</b>												
99	ED-WA / ID / AN		61,169	0	0	61,169	61,169	0	0	0		
99	GD-WA / ID / AN		11,526	0	0	0	11,526	0	0	0		
99	GD-OR / AS		1,231	0	0	0	0	1,231	0	1,231		
8	GD-AA		0	0	0	0	0	0	0	0		
7	CD-AA		3,664,014	0	0	2,650,768	710,855	0	0	0		
8	CD-WA / ID / AN		0	0	0	0	0	0	302,391	302,391		
	TOTAL ACCOUNT		3,737,940	0	0	2,711,937	2,711,937	1,231	302,391	303,622		
<b>TOTAL</b>			<b>62,697,887</b>	<b>2,443,722</b>	<b>53,623</b>	<b>41,657,085</b>	<b>44,154,430</b>	<b>964,981</b>	<b>188,932</b>	<b>11,932,256</b>	<b>13,086,169</b>	<b>5,457,288</b>

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%

Revised

1.01-21

AVISTA UTILITIES  
 WASHINGTON ELECTRIC RESULTS -CBR  
 TWELVE MONTHS ENDED DECEMBER 31, 2013  
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Deferred Debits and Credits
	Adjustment Number	1.02
	Workpaper Reference	E-DDC
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	52
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	52
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	2
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	-
24	Total Electric Expenses	54
25	OPERATING INCOME BEFORE FIT	(54)
	FEDERAL INCOME TAX	
26	Current Accrual	(19)
27	Debt Interest	(0)
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	(\$35)
	RATE BASE	
	PLANT IN SERVICE	
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS	25
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$25

*gma*

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

Description	APL Reference	Normalized Balance	Rate Base		UE-110876 Treatment	Exp Acct	Work paper Ref
			Balance Per Results	Adjustment			
Deferred Gain on Office Building	1	-	-	-	Rate Year	931000	E-DDC-4
Colstrip 3 AFUDC Elimination Reallocation	2	(943,132)	(967,727)	24,595	Test Year	Steam Deprec	E-DDC-6
Colstrip Common AFUDC	3	269,815	269,815	-	Test Year	406100	E-DDC-7
Kettle Falls Disallowance	4	(439,347)	(439,363)	16	Test Year	407403	E-DDC-9
Settlement Exchange Power	6	12,392,936	12,392,936	-	Rate Year	405930	E-DDC-11
CDA Lake Settlement	7	733,336	733,335	1	Rate Year	407382	E-DDC-13
CDA/SRR CDR Fund	8	82,066	82,066	-	Rate Year	407324	E-DDC-15
Spokane River Deferral	9	351,633	351,648	(15)	Rate Year	407322	E-DDC-17
SRR PM&E Deferral	10	223,282	223,257	25	Rate Year	537000	E-DDC-19
Montana Riverbed Settlement	11	1,539,307	1,539,306	1	Rate Year	540100	E-DDC-21
Lancaster Amortization	12	2,136,334	2,136,334	-	Rate Year	407312	E-DDC-25
Customer Advances	13	(363,509)	(363,509)	-	Test Year	-	E-DDC-29
Customer Deposits	14	(1,221,609)	(1,221,609)	(0)	Test Year	905000	E-DDC-31
<b>Sub-Total Deferred Debits and Credits</b>		<b>14,761,112</b>	<b>14,736,489</b>	<b>24,623</b>			
Working Capital	15		16,849,660				
DSM Programs	16		-				
E-APL-12A Check total			31,586,149				

Normalized Expense	Expense Per Results	Adjustment	Exp Acct	Work paper Ref
(143,460)	(147,288)	3,828	Steam Deprec	E-DDC-6
31,743	31,743	-	406100	E-DDC-7
(135,060)	(134,592)	(468)	407403	E-DDC-9
2,450,031	2,450,031	-	405930	E-DDC-11
152,118	152,118	-	407382	E-DDC-13
11,065	11,065	-	407324	E-DDC-15
72,940	72,939	1	407322	E-DDC-17
46,316	46,316	(0)	537000	E-DDC-19
3,684,238	3,635,887	48,351	540100	E-DDC-21
1,360,000	1,360,000	-	407312	E-DDC-25
-	-	-	-	E-DDC-29
1,710	-	1,710	905000	E-DDC-31
<b>7,531,641</b>	<b>7,478,219</b>	<b>53,422</b>		

Rate Base Balances per Results are shown on Workpaper Ref. E-DDC-2  
 P/T Amortization Expenses per Results are shown on Workpaper Ref. E-DDC-3

Normalized Expense	Expense Per Results	Adjustment	Exp Acct	Work paper Ref
48,351	-	-	-	-
3,828	-	-	-	-
(467)	-	-	-	-
1,710	-	-	-	-
<b>53,422</b>	<b>53,422</b>	<b>53,422</b>		

Normalized Expense	Expense Per Results	Adjustment	Exp Acct	Work paper Ref
35%	(18,698)	-	-	-
35%	1,340	-	-	-
<b>17,358</b>	<b>17,358</b>	<b>17,358</b>		

Prep by: *AF* 1st Review: *JMA*  
 Date: 04-22-2014 Migr. Review: *JMA*

for Review

102-2  
Revised

AVISTA UTILITIES

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

Report ID:  
E-APL-12A

\*\*\*\*\* 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	909,822,354	1,833,725,334	598,546,757	596,012,360	1,194,559,117	325,356,223	313,809,994	639,166,217
	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	3,466,641	0	3,466,641	(967,727)	0	(967,727)	967,727	0	967,727
99	Colstrip Common AFUDC (186100)	(2,624,742)	0	(2,624,742)	1,110,999	0	1,110,999	2,355,642	0	2,355,642
99	Colstrip Disallowed AFUDC (111100)	(8,257,170)	0	(8,257,170)	(841,184)	0	(841,184)	(1,783,558)	0	(1,783,558)
99	Kettle Falls Disallowed Plant (101030)	7,024,445	0	7,024,445	(5,247,725)	0	(5,247,725)	(3,009,445)	0	(3,009,445)
99	Kettle Falls Disallowed Accumulated Depr (108030)	303,496	0	303,496	4,504,866	0	4,504,866	2,519,579	0	2,519,579
99	ADFIT - Kettle Falls Disallowed (190420)	(2,600,000)	0	(2,600,000)	303,496	0	303,496	0	0	0
99	Boulder Park Disallowed Plant (101050)	1,166,960	0	1,166,960	0	0	0	(2,600,000)	0	(2,600,000)
99	Boulder Park Disallowed Accumulated Depr (108050)	501,564	0	501,564	0	0	0	1,166,960	0	1,166,960
99	ADFIT - Boulder Park Disallowed (190040)	15,108,131	0	15,108,131	0	0	0	501,564	0	501,564
99	Investment in WNP3 Exchange Power (124900, 124930)	(2,715,195)	0	(2,715,195)	15,108,131	0	15,108,131	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	1,128,210	0	1,128,210	(2,715,195)	0	(2,715,195)	0	0	0
99	CDA Lake Settlement - WA (182382)	224,568	0	224,568	1,128,210	0	1,128,210	0	0	0
99	ADFIT - CDA Lake Settlement - Direct (283382)	(473,474)	0	(473,474)	0	0	0	224,568	0	224,568
99	CDA CDR Fund - Direct (182324)	82,066	0	82,066	(394,875)	0	(394,875)	(78,599)	0	(78,599)
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	82,066	0	82,066	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	16,849,660	7,649,842	24,499,502	16,849,660	0	16,849,660	0	7,649,842	7,649,842
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	32,060,582	7,650,285	39,710,867	31,585,849	300	31,586,149	474,733	7,649,985	8,124,718
	NET RATE BASE	955,963,562	917,472,639	1,873,436,201	630,132,606	596,012,660	1,226,145,266	325,830,956	321,459,979	647,290,935

ALLOCATION RATIOS:  
E-ALL 4 Jurisdictional 4-Factor Ratio 32.323%  
E-ALL 99 Not Allocated 0.000%

Revised

102-3  
Revised

RF

AVISTA UTILITIES

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

Report ID:  
E-OPS-12A

Ref/Basis	Account	Description	SYSTEM		WASHINGTON		IDAHO		Total
			Direct	Allocated	Direct	Allocated	Direct	Allocated	
<b>TRANSMISSION OPERATING EXPENSE:</b>									
<b>OPERATION</b>									
1	560000	Supervision & Engineering	0	2,476,590	0	1,614,489	0	862,101	862,101
1	561000	Lead Dispatching	0	2,428,536	0	1,583,163	0	845,373	845,373
1	562000	Station Expense	0	457,928	0	298,523	0	159,405	159,405
1	563000	Overhead Line Expense	0	525,234	0	342,400	0	182,834	182,834
1	565000	Transmission of Electricity by Others	0	17,926,901	0	11,686,547	0	6,240,354	6,240,354
1	566000	Miscellaneous Transmission Expense	0	1,969,445	0	1,283,881	0	685,564	685,564
1	567000	Rent	0	101,823	0	66,378	0	35,445	35,445
<b>MAINTENANCE</b>									
1	568000	Supervision & Engineering	1,938	1,095,334	1,938	714,723	0	380,611	380,611
1	569000	Structures	16,117	368,342	15,066	255,188	1,051	128,220	129,271
1	570000	Station Equipment	543	1,353,378	543	882,239	4,998	471,096	471,096
1	571000	Overhead Lines	12,340	1,472,050	7,342	959,579	4,998	508,473	513,471
1	572000	Underground Lines	0	21,166	0	13,798	0	7,368	7,368
1	573000	Service Miscellaneous	43	49,038	43	32,011	0	17,070	17,070
<b>TOTAL TRANSMISSION OPERATING EXP</b>			<b>30,981</b>	<b>30,232,444</b>	<b>24,932</b>	<b>19,708,530</b>	<b>6,049</b>	<b>10,523,914</b>	<b>10,529,965</b>
<b>E-DEPX</b>									
<b>E-DEPX</b>									
<b>E-AMTX</b>									
99	405930	Depreciation Expense-Production	0	24,926,744	0	16,249,745	0	8,676,999	8,676,999
99	406100	Depreciation Expense-Transmission	0	10,014,786	0	6,528,639	0	3,486,147	3,486,147
99	407312	Colstrip 3 AFUDC Reallocation Adj	0	1,000,859	0	652,460	0	348,399	348,399
99	407320	Amort of Inv in WNP3 Exch Power	2,450,031	0	0	0	147,288	0	147,288
99	407322	Amort of Acq Adj-Colstrip Common AFUDC	99,047	0	0	2,450,031	0	0	0
99	407331	Amortization of Lancaster Generation	1,360,000	0	0	1,360,000	0	0	0
99	407332	Amortization of Colstrip Outage Return	70,084	0	0	70,084	0	0	0
99	407333	Amortization of Spokane River Reliance	78,756	0	0	72,939	0	5,797	5,797
99	407334	Amortization of CDA CDR Fund	211,065	0	130,380	141,445	0	69,620	69,620
99	407335	Amortization of BPA Parallel Capacity Support	5,365,343	0	0	2,082,457	3,282,886	0	3,282,886
99	407335	Amortization of CDA Settlement Costs	0	32,719	0	21,330	11,389	0	11,389
99	407335	Amortization of ID DSIT	(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
99	407351	Amortization of CNC Transmission	252,637	0	164,618	88,019	0	88,019	88,019
99	407360	Amortization of CS2 & COLSTRIP O&M	1,752,468	0	973,692	778,776	0	778,776	778,776
99	407362	Amortization of LIDAR O&M	726,240	0	726,240	0	0	0	0
99	407365	Amortization of Wind Generation	650,103	0	0	650,103	0	0	650,103
99	407380	Amortization of Warhata Generators	337,788	0	153,132	184,656	0	184,656	184,656
99	407382	Amortization of CDA Settlement - Allocated	884,086	0	576,336	307,750	0	307,750	307,750
99	407382	Amortization of CDA Settlement - Direct	183,093	0	152,118	30,975	0	30,975	30,975
99	407395	Optional Renewable Power Revenue Offset	220,781	0	169,792	50,989	0	50,989	50,989
99	407403	Amortization of Disallowed K.F. Plant	(103,282)	0	(134,592)	(103,282)	0	0	(103,282)
99	407405	Amortization of Boulder Park Write Off- Idaho	500,500	0	0	(134,592)	0	0	(134,592)
99	407420	Amortization of CS2 Levelized Return	(11,714,862)	0	500,500	(8,022,151)	0	0	(103,282)
99	407460	Amortization of BPA Residential Exchange Credit	(1,253,124)	0	(1,253,124)	(8,022,151)	0	0	(3,692,711)
99	407462	Amortization of Deferred CS2 & COLSTRIP O&M	(206,347)	0	(206,347)	(206,347)	0	0	(1,253,124)
99	407495	Optional Renew Solar Project Offset	0	(8,415)	0	(5,486)	0	0	(2,929)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0
99	407496	Taxes Other Than FIT-Prod & Trans	485,295	0	19,713,650	12,851,329	0	6,862,321	6,862,321
<b>TOTAL P/T DEPR/AMRT/NON-FIT TAXES</b>			<b>485,295</b>	<b>56,764,429</b>	<b>(92,467)</b>	<b>36,912,266</b>	<b>577,762</b>	<b>19,759,696</b>	<b>20,337,458</b>
<b>TOTAL PRODUCTION &amp; TRANSMISSION EXPEN</b>			<b>9,421,645</b>	<b>599,304,469</b>	<b>6,002,494</b>	<b>390,686,583</b>	<b>3,419,151</b>	<b>208,617,884</b>	<b>212,037,035</b>

RF

AVISTA UTILITIES

Report ID:  
E-OFS-12A

ELECTRIC OPERATING STATEMENT  
For Twelve Months Ended December 31, 2013  
Average of Monthly Averages Basis

SYSTEM

WASHINGTON

DAHO

Ref/Basis	Account	Description	SYSTEM		WASHINGTON		DAHO		Total
			Direct	Allocated	Direct	Allocated	Direct	Allocated	
		<b>HYDRAULIC POWER GENERATION EXP:</b>							
		OPERATION							
1	535000	Supervision & Engineering	0	1,908,948	0	1,244,443	0	664,505	664,505
1	536000	Water for Power	0	1,303,492	0	849,746	0	453,746	453,746
1	537000	Hydraulic Expense	4,370,362	2,830,294	2,717,816	1,845,069	1,652,546	985,225	2,637,771
1	538000	Electric Expense	0	6,644,506	0	4,331,553	0	2,312,953	2,312,953
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	716,024	0	466,776	0	249,248	249,248
1	540000	Rent	0	1,262,181	0	822,816	0	439,365	439,365
1	540100	MT Trust Funds Land Settlement Rents	5,589,316	0	3,635,887	0	1,953,429	0	1,953,429
		<b>MAINTENANCE</b>							
1	541000	Supervision & Engineering	0	549,213	0	358,032	0	191,181	191,181
1	542000	Structures	0	979,941	0	638,824	0	341,117	341,117
1	543000	Reservoirs, Dams, & Waterways	0	1,781,796	0	1,161,553	0	620,243	620,243
1	544000	Electric Plant	0	4,157,781	0	2,710,457	0	1,447,324	1,447,324
1	545000	Miscellaneous Hydraulic Plant	0	578,169	0	376,908	0	201,261	201,261
		<b>TOTAL HYDRO POWER GENERATION EXP</b>	<b>9,959,678</b>	<b>22,712,343</b>	<b>6,355,703</b>	<b>14,806,177</b>	<b>3,605,975</b>	<b>7,906,168</b>	<b>11,512,143</b>
		<b>OTHER POWER GENERATION EXPENSE:</b>							
		OPERATION							
1	546000	Supervision & Engineering	0	1,394,573	0	909,122	0	485,451	485,451
1	547000	Fuel	0	110,462,332	0	72,010,394	0	38,451,938	38,451,938
1	548000	Generation Expense	0	2,146,838	0	1,399,557	0	747,281	747,281
1	549000	Miscellaneous Other Power Generation Expense	0	462,952	0	301,798	0	161,154	161,154
1	550000	Rent	0	(27,127)	0	(17,684)	0	(9,443)	(9,443)
		<b>MAINTENANCE</b>							
1	551000	Supervision & Engineering	0	1,080,319	0	704,260	0	376,059	376,059
1	552000	Structures	0	50,978	0	33,233	0	17,745	17,745
1	553000	Generating & Electric Equipment	0	1,994,695	0	1,300,342	0	694,353	694,353
1	554000	Miscellaneous Other Power Generation Plant	0	182,724	0	119,118	0	63,606	63,606
		<b>TOTAL OTHER POWER GENERATION EXP</b>	<b>0</b>	<b>1,177,448,304</b>	<b>0</b>	<b>76,760,120</b>	<b>0</b>	<b>40,988,184</b>	<b>40,988,184</b>
		<b>OTHER POWER SUPPLY EXPENSE:</b>							
E-555	555XXX	Purchased Power	9,188,314	196,575,603	0	128,147,635	9,188,314	68,427,968	77,616,282
1	556000	System Control & Load Dispatching	0	965,965	0	629,713	0	336,252	336,252
1	557XXX	Other Expense	(1,202,684)	(10,390,998)	(379,925)	(86,088,688)	(10,011,073)	(45,969,431)	(35,958,358)
		<b>TOTAL OTHER POWER SUPPLY EXPENSE</b>	<b>7,985,630</b>	<b>196,540,570</b>	<b>(379,925)</b>	<b>86,088,688</b>	<b>(10,011,073)</b>	<b>62,792,789</b>	<b>113,910,892</b>
		<b>TOTAL PRODUCTION OPERATING EXP</b>	<b>17,945,308</b>	<b>44,424,657</b>	<b>6,070,029</b>	<b>353,973,322</b>	<b>2,835,340</b>	<b>178,334,274</b>	<b>181,169,614</b>

**AVISTA UTILITIES**  
**COLSTRIP - REALLOCATION OF AFUDC ELIMINATION**  
**TWELVE MONTHS ENDED December 31, 2013**

AVERAGE MONTHLY AVERAGES (13 Month average)

<u>PERIOD</u>	<u>WASHINGTON</u>
Annual Depreciation	<span style="border: 1px solid black; padding: 2px;">-143,460</span>
Dec 2012	1,014,862
Dec 2013	871,402
	<hr style="width: 50%; margin-left: auto; margin-right: 0;"/>
	1,886,264
	÷ 2
Average of beginning and ending months	<hr style="width: 50%; margin-left: auto; margin-right: 0;"/> 943,132
Jan 2013	1,002,907
Feb 2013	990,952
Mar 2013	978,997
Apr 2013	967,042
May 2013	955,087
Jun 2013	943,132
Jul 2013	931,177
Aug 2013	919,222
Sep 2013	907,267
Oct 2013	895,312
Nov 2013	883,357
	<hr style="width: 50%; margin-left: auto; margin-right: 0;"/>
	11,317,584
	÷ 12
AVERAGE OF MONTHLY AVERAGES	<span style="border: 1px solid black; padding: 2px;">943,132</span>

Prep by: AK 1st Review: \_\_\_\_\_

Date: 04-22-2014

Mgr. Review: JMA



AVISTA UTILITIES											
COLSTRIP - REALLOCATION OF AFUDC ELIMINATION											
TWELVE MONTHS ENDED December 31, 2013											
	ACTUAL			ALLOCATED			REALLOCATION		ACCUM. AMORT		
	SYSTEM	WASH	IDAHO	SYSTEM	WASH	IDAHO	WASH	IDAHO	WASH	IDAHO	
<b>PLANT IN SERVICE ADJ</b>											
Actual AFUDC (1)	(22,333,736)	(21,877,680)	(456,056)	(22,333,736)	(14,559,362)	(7,774,374)	(7,318,318)	7,318,318			
	100.00%	97.96%	2.04%	100.00%	65.19%	34.81%					
<b>CURRENT DEPRECIATION ADJ</b>											
<b>Depreciation Exp Reallocation</b>											
Period 1/14/13-12/14/13	(437,748)	(428,808)	(8,940)	(437,724)	(285,348)	(152,376)	-143,460	143,436			
<b>ACCUM DEPRECIATION ADJ</b>											
12-14-2012	2.608%	(48,538)	(47,547)	(991)	(48,537)	(31,641)	(16,896)	(15,906)	15,905	(6,303,456)	6,303,324
01-14-2013	1.960%	(36,479)	(35,734)	(745)	(36,477)	(23,779)	(12,698)	(11,955)	11,953	(6,315,411)	6,315,277
02-14-2013	1.960%	(36,479)	(35,734)	(745)	(36,477)	(23,779)	(12,698)	(11,955)	11,953	(6,327,366)	6,327,230
03-14-2013	1.960%	(36,479)	(35,734)	(745)	(36,477)	(23,779)	(12,698)	(11,955)	11,953	(6,339,321)	6,339,183
04-14-2013	1.960%	(36,479)	(35,734)	(745)	(36,477)	(23,779)	(12,698)	(11,955)	11,953	(6,351,276)	6,351,136
05-14-2013	1.960%	(36,479)	(35,734)	(745)	(36,477)	(23,779)	(12,698)	(11,955)	11,953	(6,363,231)	6,363,089
06-14-2013	1.960%	(36,479)	(35,734)	(745)	(36,477)	(23,779)	(12,698)	(11,955)	11,953	(6,375,186)	6,375,042
07-14-2013	1.960%	(36,479)	(35,734)	(745)	(36,477)	(23,779)	(12,698)	(11,955)	11,953	(6,387,141)	6,386,995
08-14-2013	1.960%	(36,479)	(35,734)	(745)	(36,477)	(23,779)	(12,698)	(11,955)	11,953	(6,399,096)	6,398,948
09-14-2013	1.960%	(36,479)	(35,734)	(745)	(36,477)	(23,779)	(12,698)	(11,955)	11,953	(6,411,051)	6,410,901
10-14-2013	1.960%	(36,479)	(35,734)	(745)	(36,477)	(23,779)	(12,698)	(11,955)	11,953	(6,423,006)	6,422,854
11-14-2013	1.960%	(36,479)	(35,734)	(745)	(36,477)	(23,779)	(12,698)	(11,955)	11,953	(6,434,961)	6,434,807
12-14-2013	1.960%	(36,479)	(35,734)	(745)	(36,477)	(23,779)	(12,698)	(11,955)	11,953	(6,446,916)	6,446,760
		(19,674,156)	(19,272,396)	(401,760)	(19,674,000)	(12,825,480)	(6,848,520)	(6,446,916)	6,446,760		

Prep by: *RF* 1st Review: *fmo*  
 Date: 04-22-2014 Mgr. Review: *fmo*

102-7

Adjustment No. 1.02

Workpaper Ref. E-DDC-7

AVISTA UTILITIES  
COLSTRIP COMMON AFUDC ADJUSTMENT  
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AVERAGE MONTHLY AVERAGES (13 Month average)

PERIOD		WASHINGTON (acct 186100 / 111100 WA)	IDAHO (acct 186100 / 111100 ID)
	Annual Amortization	<b>31,743</b>	67,304
Dec	2012	285,686	605,736
Dec	2013	253,943	538,432
		<u>539,629</u>	<u>1,144,168</u>
		÷ 2	÷ 2
Average of beginning and ending months		269,815	572,084
Jan	2013	283,041	600,127
Feb	2013	280,396	594,518
Mar	2013	277,751	588,909
Apr	2013	275,106	583,300
May	2013	272,461	577,691
Jun	2013	269,816	572,082
Jul	2013	267,171	566,473
Aug	2013	264,526	560,864
Sept	2013	261,881	555,255
Oct	2013	259,236	549,646
Nov	2013	256,591	544,037
		<u>3,237,791</u>	<u>6,864,986</u>
		÷ 12	÷ 12
AVERAGE OF MONTHLY AVERAGES		<b>269,816</b>	<b>572,082</b>

Source: General Ledger, see attached

Prep by: RF 1st Review: [Signature]  
Date: 04-22-2014 Mgr. Review: [Signature]

GL Account Balance Ferc Account : '186100', Accounting Period : '2013%'

Ferc Acct:186100	Service:ED	Jurisdiction:ID	Ferc Acct Desc:REGULATORY ASSET AFUDC ALLOWED	
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance	
201301	2,355,642.00	0.00	2,355,642.00	
201302	2,355,642.00	0.00	2,355,642.00	
201303	2,355,642.00	0.00	2,355,642.00	
201304	2,355,642.00	0.00	2,355,642.00	
201305	2,355,642.00	0.00	2,355,642.00	
201306	2,355,642.00	0.00	2,355,642.00	
201307	2,355,642.00	0.00	2,355,642.00	
201308	2,355,642.00	0.00	2,355,642.00	
201309	2,355,642.00	0.00	2,355,642.00	
201310	2,355,642.00	0.00	2,355,642.00	
201311	2,355,642.00	0.00	2,355,642.00	
201312	2,355,642.00	0.00	2,355,642.00	
<b>Sum: 0.00</b>				

GL Account Balance Ferc Account : '186100', Accounting Period : '2013%'

Ferc Acct:186100	Service:ED	Jurisdiction:WA	Ferc Acct Desc:REGULATORY ASSET AFUDC ALLOWED	
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance	
201301	1,110,999.00	0.00	1,110,999.00	
201302	1,110,999.00	0.00	1,110,999.00	
201303	1,110,999.00	0.00	1,110,999.00	
201304	1,110,999.00	0.00	1,110,999.00	
201305	1,110,999.00	0.00	1,110,999.00	
201306	1,110,999.00	0.00	1,110,999.00	
201307	1,110,999.00	0.00	1,110,999.00	
201308	1,110,999.00	0.00	1,110,999.00	
201309	1,110,999.00	0.00	1,110,999.00	
201310	1,110,999.00	0.00	1,110,999.00	
201311	1,110,999.00	0.00	1,110,999.00	
201312	1,110,999.00	0.00	1,110,999.00	
<b>Sum: 0.00</b>				

GL Account Balance Ferc Account : '111100', Accounting Period : '2013%'

Ferc Acct:111100	Service:ED	Jurisdiction:ID	Ferc Acct Desc:ACC AMT COLSTRIP AFUDC COMMON	
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance	
201301	-1,749,905.64	-5,608.67	-1,755,514.31	
201302	-1,755,514.31	-5,608.67	-1,761,122.98	
201303	-1,761,122.98	-5,608.67	-1,766,731.65	
201304	-1,766,731.65	-5,608.67	-1,772,340.32	
201305	-1,772,340.32	-5,608.67	-1,777,948.99	
201306	-1,777,948.99	-5,608.67	-1,783,557.66	
201307	-1,783,557.66	-5,608.67	-1,789,166.33	
201308	-1,789,166.33	-5,608.67	-1,794,775.00	
201309	-1,794,775.00	-5,608.67	-1,800,383.67	
201310	-1,800,383.67	-5,608.67	-1,805,992.34	
201311	-1,805,992.34	-5,608.67	-1,811,601.01	
201312	-1,811,601.01	-5,608.67	-1,817,209.68	
<b>Sum: -67,304.04</b>				

GL Account Balance Ferc Account : '111100', Accounting Period : '2013%'

Ferc Acct:111100	Service:ED	Jurisdiction:WA	Ferc Acct Desc:ACC AMT COLSTRIP AFUDC COMMON	
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance	
201301	-825,312.87	-2,645.24	-827,958.11	
201302	-827,958.11	-2,645.24	-830,603.35	
201303	-830,603.35	-2,645.24	-833,248.59	
201304	-833,248.59	-2,645.24	-835,893.83	
201305	-835,893.83	-2,645.24	-838,539.07	
201306	-838,539.07	-2,645.24	-841,184.31	
201307	-841,184.31	-2,645.24	-843,829.55	
201308	-843,829.55	-2,645.24	-846,474.79	
201309	-846,474.79	-2,645.24	-849,120.03	
201310	-849,120.03	-2,645.24	-851,765.27	
201311	-851,765.27	-2,645.24	-854,410.51	
201312	-854,410.51	-2,645.24	-857,055.75	
<b>Sum: -31,742.88</b>				

Prep by: *RF* 1st Review: *JMA*

Date: 04-22-2014 Mgr. Review:

**AVISTA UTILITIES**

**Kettle Falls  
Reserve Balance and Amortization  
State of Washington  
December 1986 - December 2018**

		Washington				
		Reserve Balance	Amortization (32 Years)	Cumulative Amortization	Accumulated Depreciation	Amortization (Remaining 14 Years)
	Dec 1986	(\$5,247,725)			(\$405,000)	
1	Dec 1987	(5,083,733)	(\$163,992)	(\$163,992)	(405,000)	
22	Dec 2008	(1,639,901)	(163,992)	(3,607,824)	(289,272)	28,932
23	Dec 2009	(1,475,909)	(163,992)	(3,771,816)	(260,340)	28,932
24	Dec 2010	(1,311,917)	(163,992)	(3,935,808)	(231,408)	28,932
25	Dec 2011	(1,147,925)	(163,992)	(4,099,800)	(202,476)	28,932
26	Dec 2012	(983,933)	(163,992)	(4,263,792)	(173,544)	28,932
27	Dec 2013	(819,941)	(163,992)	(4,427,784)	(144,612)	28,932
28	Dec 2014	(655,949)	(163,992)	(4,591,776)	(115,680)	28,932
32	Dec 2018	0	(163,973)	(5,247,725)	0	28,884
Test Period Amortization			-\$163,992 + \$28,932 =	<b>(\$135,060)</b>		
Amortization per ROO - 407403				<b>(\$134,592)</b>		
Adjustment				<b>(\$468)</b>		

		Disallowance	Cumulative Amortization	Accumulated Depreciation	Combined Accum Depr And Amort
	Dec-12	\$5,247,725	\$4,263,792	\$173,544	4,437,336
	Dec-13	5,247,725	\$4,427,784	\$144,612	4,572,396
<b>Total</b>		<b>\$10,495,450</b>	<b>\$8,691,576</b>	<b>\$318,156</b>	<b>\$9,009,732</b>
Divide by 2		÷ 2	÷ 2	÷ 2	÷ 2
Average		\$5,247,725	\$4,345,788	\$159,078	\$4,504,866
Jan-13		5,247,725	4,277,458	171,133	4,448,591
Feb-13		5,247,725	4,291,124	168,722	4,459,846
Mar-13		5,247,725	4,304,790	166,311	4,471,101
Apr-13		5,247,725	4,318,456	163,900	4,482,356
May-13		5,247,725	4,332,122	161,489	4,493,611
Jun-13		5,247,725	4,345,788	159,078	4,504,866
Jul-13		5,247,725	4,359,454	156,667	4,516,121
Aug-13		5,247,725	4,373,120	154,256	4,527,376
Sep-13		5,247,725	4,386,786	151,845	4,538,631
Oct-13		5,247,725	4,400,452	149,434	4,549,886
Nov-13		5,247,725	4,414,118	147,023	4,561,141
<b>Total</b>		<b>\$62,972,700</b>	<b>\$52,149,456</b>	<b>\$1,908,936</b>	<b>\$54,058,392</b>
Divide by 12		÷ 12	÷ 12	÷ 12	÷ 12
Average of Monthly Averages		\$5,247,725	\$4,345,788	\$159,078	\$4,504,866

Rate Base Adjustment	
Disallowance	(5,247,725)
Accum Depr & Amort	4,504,866
Elim ADFIT on Disallowed Plt	303,512
Net Rate Base Adjustment	<b>(\$439,347)</b>

Prep by: RF      1st Review: Jma  
Date: 04-22-2014      Mgr. Review: Jma

AVISTA UTILITIES

Deferred FIT Associated with the  
Kettle Falls Disallowance  
State of Washington  
1983 - 2018  
\*\*\*\*\*

Disallowance	\$5,247,725	
Tax Basis at 95%	\$4,985,339	(Reflects ITC basis reduction.)

Book Depreciation Rates		
*****		
1983	1/35/12=	0.002381
1984-2017	1/35=	0.028571

Deferred taxes have been adjusted to a 35-year life.  
(In service for 1 month.)

Year	Book Deprec. Rate	Book Deprec. Amount	Tax Deprec. Rate	Tax Deprec. Amount	Book-Tax Depreciation	Tax Rate	Deferred Tax Expense	Deferred Tax Balance
****	*****	*****	*****	*****	*****	*****	*****	*****
1983	0.002381	\$11,870	0.05	\$249,267	(\$237,397)	0.460000	\$109,203	(\$109,203)
1984	0.028571	142,436	0.10	498,534	(356,098)	0.460000	163,805	(273,008)
1985	0.028571	142,436	0.09	448,681	(306,245)	0.460000	140,873	(413,881)
1986	0.028571	142,436	0.08	398,827	(256,391)	0.460000	117,940	(531,821)
1987	0.028571	142,436	0.07	348,974	(206,538)	0.400000	82,615	(614,436)
1988	0.028571	142,436	0.07	348,974	(206,538)	0.340000	70,223	(684,659)
1989	0.028571	142,436	0.06	299,120	(156,684)	0.340000	53,273	(737,932)
1990	0.028571	142,436	0.06	299,120	(156,684)	0.340000	53,273	(791,205)
1991	0.028571	142,436	0.06	299,120	(156,684)	0.340000	53,273	(844,478)
1992	0.028571	142,436	0.06	299,120	(156,684)	0.340000	53,273	(897,751)
1993	0.028571	142,436	0.06	299,120	(156,684)	0.350000	54,839	(952,590)
1994	0.028571	142,436	0.06	299,120	(156,684)	0.350000	54,839	(1,007,429)
1995	0.028571	142,436	0.06	299,120	(156,684)	0.350000	54,839	(1,062,268)
1996	0.028571	142,436	0.06	299,120	(156,684)	0.350000	54,839	(1,117,107)
1997	0.028571	142,436	0.06	299,120	(156,684)	0.350000	54,839	(1,171,946)
1998	0.028571	142,436	0	0	142,436	0.393355	-56,028	(1,115,918)
1999	0.028571	142,436	0	0	142,436	0.393355	-56,028	(1,059,890)
2000	0.028571	142,436	0	0	142,436	0.393355	-56,028	(1,003,862)
2001	0.028571	142,436	0	0	142,436	0.393355	-56,028	(947,834)
2002	0.028571	142,436	0	0	142,436	0.393355	-56,028	(891,806)
2003	0.028571	142,436	0	0	142,436	0.393355	-56,028	(835,778)
2004	0.028571	142,436	0	0	142,436	0.393355	-56,028	(779,750)
2005	0.028571	142,436	0	0	142,436	0.393355	-56,028	(723,722)
2006	0.028571	142,436	0	0	142,436	0.393355	-56,028	(667,694)
2007	0.028571	142,436	0	0	142,436	0.393355	-56,028	(611,666)
2008	0.028571	142,436	0	0	142,436	0.393355	-56,028	(555,638)
2009	0.028571	142,436	0	0	142,436	0.393355	-56,028	(499,610)
2010	0.028571	142,436	0	0	142,436	0.393355	-56,028	(443,582)
2011	0.028571	142,436	0	0	142,436	0.393355	-56,028	(387,554)
2012	0.028571	142,436	0	0	142,436	0.393355	-56,028	(331,526)
2013	0.028571	142,436	0	0	142,436	0.393355	-56,028	(275,498)
2014	0.028571	142,436	0	0	142,436	0.393355	-56,028	(219,470)
2015	0.028571	142,436	0	0	142,436	0.393355	-56,028	(163,442)
2016	0.028571	142,436	0	0	142,436	0.393355	-56,028	(107,414)
2017	0.028571	142,436	0	0	142,436	0.393355	-56,028	(51,386)
2018	0.026190	130,645	0	0	130,645	0.393355	-51,390	4
		4,985,339		4,985,337			-4	

Deferred Tax Balance at December 31, 2012  
Deferred Tax Balance at December 31, 2013

(\$331,526)  
(\$275,498)  
(\$607,024) (\$303,512) AMA

Prep by: RF 1st Review: \_\_\_\_\_

Date: 04-22-2014 Mgr. Review: Jra

102-11

Adjustment No. 102

Workpaper Ref. E-DDC-11

Avista Corporation  
Settlement Exchange Power (WNP3) Adjustment - Washington  
12 Months Ended 12/31/13

	<u>Annual</u>	
Normal amortization	\$2,450,030.76	
Amount recorded for 12ME 12/31/13	<u>2,450,030.76</u>	
Adjustment	\$0.00	
Normal deferred FIT expense	-\$440,304.00	
Amount recorded for 12ME 12/31/13	<u>-440,304.00</u>	
Adjustment	\$0.00	
RATE BASE		
Production	\$79,626,000	
Accum. amort. (AMA 2013)	-64,517,869	
Deferred FIT (AMA 2013)	<u>-2,715,195</u>	
Total Rate Base (AMA 2013)	<table border="1"><tr><td>\$12,392,936</td></tr></table>	\$12,392,936
\$12,392,936		

10-1-12

Adjustment No. 102  
Worksheet Ref. E-DDC-12

GL Account Balance Ferc Account : '124900', Accounting Period : '2013%'

Ferc Acct:124900	Service:ED	Jurisdiction:WA	Ferc Acct Desc:OTHER INVEST-WNP3 EXCHANGE POW		
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance		
201301	79,626,000.00	0.00	79,626,000.00		
201302	79,626,000.00	0.00	79,626,000.00		
201303	79,626,000.00	0.00	79,626,000.00		
201304	79,626,000.00	0.00	79,626,000.00		
201305	79,626,000.00	0.00	79,626,000.00		
201306	79,626,000.00	0.00	79,626,000.00		
201307	79,626,000.00	0.00	79,626,000.00		
201308	79,626,000.00	0.00	79,626,000.00		
201309	79,626,000.00	0.00	79,626,000.00		
201310	79,626,000.00	0.00	79,626,000.00		
201311	79,626,000.00	0.00	79,626,000.00		
201312	79,626,000.00	0.00	79,626,000.00		
<b>Sum:</b>				<b>0.00</b>	

Rate Case Calculation	
TOTAL	159,252,000
Divide by 2	+2
Beg/End Mo Avg	79,626,000
TOTAL	955,512,000
Divide by 12	+12
Ave Monthly Average	79,626,000

Commission Basis Calculation	
TOTAL	159,252,000
Divide by 2	+2
Beg/End Mo Avg	79,626,000
TOTAL	955,512,000
Divide by 12	+12
Ave Monthly Average	79,626,000

GL Account Balance Ferc Account : '124930', Accounting Period : '2013%'

Ferc Acct:124930	Service:ED	Jurisdiction:WA	Ferc Acct Desc:OTHER INVEST-AMT WNP3 EXCHANGE		
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance		
201301	-63,292,854.08	-204,169.23	-63,497,023.31		
201302	-63,497,023.31	-204,169.23	-63,701,192.54		
201303	-63,701,192.54	-204,169.23	-63,905,361.77		
201304	-63,905,361.77	-204,169.23	-64,109,531.00		
201305	-64,109,531.00	-204,169.23	-64,313,700.23		
201306	-64,313,700.23	-204,169.23	-64,517,869.46		
201307	-64,517,869.46	-204,169.23	-64,722,038.69		
201308	-64,722,038.69	-204,169.23	-64,926,207.92		
201309	-64,926,207.92	-204,169.23	-65,130,377.15		
201310	-65,130,377.15	-204,169.23	-65,334,546.38		
201311	-65,334,546.38	-204,169.23	-65,538,715.61		
201312	-65,538,715.61	-204,169.23	-65,742,884.84		
<b>Sum:</b>				<b>-2,450,030.76</b>	

TOTAL		(138,835,862)
Divide by 2	+2	
Beg/End Mo Avg	(69,417,931)	
TOTAL	(833,015,172)	
Divide by 12	+12	
Ave Monthly Average	(69,417,931)	

TOTAL		(129,035,739)
Divide by 2	+2	
Beg/End Mo Avg	(64,517,869)	
TOTAL	(774,214,434)	
Divide by 12	+12	
Ave Monthly Average	(64,517,869)	

GL Account Balance Ferc Account : '283120', Accounting Period : '2013%'

Ferc	Service:ED	Jurisdiction:WA	Ferc Acct Desc:ADFIT WNP3		
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance		
201301	-2,935,347.00	36,692.00	-2,898,655.00		
201302	-2,898,655.00	36,692.00	-2,861,963.00		
201303	-2,861,963.00	36,692.00	-2,825,271.00		
201304	-2,825,271.00	36,692.00	-2,788,579.00		
201305	-2,788,579.00	36,692.00	-2,751,887.00		
201306	-2,751,887.00	36,692.00	-2,715,195.00		
201307	-2,715,195.00	36,692.00	-2,678,503.00		
201308	-2,678,503.00	36,692.00	-2,641,811.00		
201309	-2,641,811.00	36,692.00	-2,605,119.00		
201310	-2,605,119.00	36,692.00	-2,568,427.00		
201311	-2,568,427.00	36,692.00	-2,531,735.00		
201312	-2,531,735.00	36,692.00	-2,495,043.00		
<b>Sum:</b>				<b>440,304.00</b>	

TOTAL		(3,669,174)
Divide by 2	+2	
Beg/End Mo Avg	(1,834,587)	
TOTAL	(22,015,044)	
Divide by 12	+12	
Ave Monthly Average	(1,834,587)	

TOTAL		(5,430,390)
Divide by 2	+2	
Beg/End Mo Avg	(2,715,195)	
TOTAL	(32,582,340)	
Divide by 12	+12	
Ave Monthly Average	(2,715,195)	

Prep by: RF 1st Review: gma  
Date: 04-22-2014 Mgr. Review: gma

102-13

Adjustment No. 102

Workpaper Ref. E-DDC-13

**Avista Utilites**  
 Couer d' Alene Tribe Settlement - Past Storage Deferrals  
WASHINGTON AMA

<u>PERIOD</u>		<b>WASHINGTON</b>		
		Book Cost	Book A/D	Deferred Tax Bal
Dec	2012	1,553,548	(349,278)	(421,494)
Dec	2013	1,553,548	(501,397)	(368,253)
<b>TOTAL</b>		<b>3,107,095</b>	<b>(850,675)</b>	<b>(789,747)</b>
Divide by 2		÷2	÷2	÷2
<b>Beg/End Mo Avg</b>		<b>1,553,548</b>	<b>(425,338)</b>	<b>(394,873)</b>
Jan	2013	1,553,548	(361,955)	(417,057)
Feb	2013	1,553,548	(374,632)	(412,621)
Mar	2013	1,553,548	(387,308)	(408,184)
Apr	2013	1,553,548	(399,985)	(403,747)
May	2013	1,553,548	(412,661)	(399,310)
Jun	2013	1,553,548	(425,338)	(394,873)
Jul	2013	1,553,548	(438,014)	(390,437)
Aug	2013	1,553,548	(450,691)	(386,000)
Sep	2013	1,553,548	(463,367)	(381,563)
Oct	2013	1,553,548	(476,044)	(377,126)
Nov	2013	1,553,548	(488,720)	(372,690)
<b>TOTAL</b>		<b>18,642,570</b>	<b>(5,104,051)</b>	<b>(4,738,482)</b>
Divide by 12		÷12	÷12	÷12
<b>Ave Monthly Average</b>		<b>1,553,548</b>	<b>(425,338)</b>	<b>(394,873)</b>

Total 2013 AMA Rate Base **\$733,336**

<b>Annual Expense</b>	
	407382 Direct
Normalized Amortization	152,118
Amortization per Results	<u>152,118</u>
Adjustment	0

Prep by: RE 1st Review: Jma  
 Date: 04-22-2014 Mgr. Review: Jma



REGULATORY ASSET									
WA	1/2010		1/2011		1/2011		1/2011		
Date	Total	Total Monthly Amortization Expense (Benefit)	Monthly Entry Regulatory Asset	Regulatory Asset - Ending Balance	Accumulated Amortization	Regulatory Asset - Ending Balance	DFIT - Operating Expense (Benefit)	ADFIT - Monthly Entry	ADFIT - Balance
DR (CR)	182382 ED WA	407382 ED WA	182382 ED WA	186382 ED ID		186382 ED ID	410100 ED ID	283382 ED ID	283382 ED ID
12-01-2009	1,553,547.51			1,553,547.51		1,553,547.51			(543,741.63)
12-31-2010	1,521,181.94	12,676.52	(12,676.52)	1,508,505.42	(45,042.09)	1,508,505.42	(4,436.78)	4,436.78	(527,976.90)
12-31-2011	1,369,063.74	12,676.52	(12,676.52)	1,356,387.23	(197,160.28)	1,356,387.23	(4,436.78)	4,436.78	(474,735.53)
12-31-2012	1,216,945.55	12,676.52	(12,676.52)	1,204,269.03	(349,278.48)	1,204,269.03	(4,436.78)	4,436.78	(421,494.16)
01-31-2013	1,204,269.03	12,676.52	(12,676.52)	1,191,592.52	(361,954.99)	1,191,592.52	(4,436.78)	4,436.78	(417,057.38)
02-28-2013	1,191,592.52	12,676.52	(12,676.52)	1,178,916.00	(374,631.51)	1,178,916.00	(4,436.78)	4,436.78	(412,620.60)
03-31-2013	1,178,916.00	12,676.52	(12,676.52)	1,166,239.48	(387,308.03)	1,166,239.48	(4,436.78)	4,436.78	(408,183.82)
04-30-2013	1,166,239.48	12,676.52	(12,676.52)	1,153,562.97	(399,984.54)	1,153,562.97	(4,436.78)	4,436.78	(403,747.04)
05-31-2013	1,153,562.97	12,676.52	(12,676.52)	1,140,886.45	(412,661.06)	1,140,886.45	(4,436.78)	4,436.78	(399,310.26)
06-30-2013	1,140,886.45	12,676.52	(12,676.52)	1,128,209.94	(425,337.57)	1,128,209.94	(4,436.78)	4,436.78	(394,873.48)
07-31-2013	1,128,209.94	12,676.52	(12,676.52)	1,115,533.42	(438,014.09)	1,115,533.42	(4,436.78)	4,436.78	(390,436.70)
08-31-2013	1,115,533.42	12,676.52	(12,676.52)	1,102,856.90	(450,690.61)	1,102,856.90	(4,436.78)	4,436.78	(385,999.92)
09-30-2013	1,102,856.90	12,676.52	(12,676.52)	1,090,180.39	(463,367.12)	1,090,180.39	(4,436.78)	4,436.78	(381,563.14)
10-31-2013	1,090,180.39	12,676.52	(12,676.52)	1,077,503.87	(476,043.64)	1,077,503.87	(4,436.78)	4,436.78	(377,126.36)
11-30-2013	1,077,503.87	12,676.52	(12,676.52)	1,064,827.36	(488,720.15)	1,064,827.36	(4,436.78)	4,436.78	(372,689.57)
12-31-2013	1,064,827.36	12,676.52	(12,676.52)	1,052,150.84	(501,396.67)	1,052,150.84	(4,436.78)	4,436.78	(368,252.79)
		1,553,547.51	(1,553,547.51)				(543,741.63)	543,741.63	

Prep by: RF 1st Review: J.P.M.  
 Date: 04-22-2014 Mgr. Review:

102-15

Adjustment No. 1.02

Workpaper Ref. E-DDC-15

**Avista Utilites**  
 Couer d' Alene Tribe Settlement - 4e (CDR Fund) Deferral  
WASHINGTON AMA

<u>PERIOD</u>		<b>WASHINGTON</b>		
		Book Cost	Book A/D	Deferred Tax Bal
Dec	2012	112,735	(25,136)	0
Dec	2013	112,735	(36,202)	0
<b>TOTAL</b>		225,470	(61,338)	0
Divide by 2		+2	+2	+2
Beg/End Mo Avg		112,735	(30,669)	0
Jan	2013	112,735	(26,059)	0
Feb	2013	112,735	(26,981)	0
Mar	2013	112,735	(27,903)	0
Apr	2013	112,735	(28,825)	0
May	2013	112,735	(29,747)	0
Jun	2013	112,735	(30,669)	0
Jul	2013	112,735	(31,591)	0
Aug	2013	112,735	(32,513)	0
Sep	2013	112,735	(33,435)	0
Oct	2013	112,735	(34,357)	0
Nov	2013	112,735	(35,279)	0
<b>TOTAL</b>		1,352,820	(368,028)	0
Divide by 12		+12	+12	+12
Ave Monthly Average		112,735	(30,669)	0

Total 2013 AMA Rate Base \$82,066

**Annual Expense**

	407324 Direct
Normal Amortization	11,065
Amortization per Results	11,065
Adjustment	<u>0</u>

Note: During the IRS audit of the 2008-2009 tax return in late 2012, the Company agreed to expense the same for tax as for book, therefore, no ADFIT is required.

Prep by: RS 1st Review: \_\_\_\_\_

Date: 04-22-2014 Mgr. Review: Jma

1.02-16

2009 P/T ratio	64.42%	595	5.00%	120	REGULATORY ASSET				DFT - Operating Expense (Benefit) (1)	DFT - Nonoperating Expense (Benefit)	ADFIT - Monthly Entry	ADFIT - Balance
WA Date	Total Monthly Deferral of costs Expense (Benefit)	Total Monthly Amortization Expense (Benefit)	Monthly Interest Expense (Benefit)	Accumulated Deferral Asset	Monthly Entry Regulatory Asset	Accumulated Amortization	Regulatory Asset - Balance	410100 ED WA	410200 ZZ ZZ	283324 ED WA	283324 ED WA	
DR (CR)	407424 ED WA	407324 ED WA	419324 ED WA		182324 ED WA		182324 ED WA					
10-31-2009	(10,736.67)		(26,841.67)	10,736.67	37,578.34		37,578.34					
11-30-2009	(10,736.67)		(26,841.67)	21,473.34	37,578.34		75,156.68					
12-31-2009	(10,736.67)		(26,841.67)	32,210.01	37,578.34		112,735.02					
01-31-2010		189.47			(189.47)	(189.47)	112,545.55					
02-28-2010		189.47			(189.47)	(378.94)	112,356.08					
03-31-2010		189.47			(189.47)	(568.41)	112,166.60					
04-30-2010		189.47			(189.47)	(757.88)	111,977.13					
05-31-2010		189.47			(189.47)	(947.35)	111,787.66					
06-30-2010		189.47			(189.47)	(1,136.82)	111,598.19					
07-31-2010		189.47			(189.47)	(1,326.29)	111,408.72					
08-31-2010		189.47			(189.47)	(1,515.76)	111,219.25					
09-30-2010		189.47			(189.47)	(1,705.24)	111,029.78					
10-31-2010		189.47			(189.47)	(1,894.71)	110,840.31					
11-30-2010		189.47			(189.47)	(2,084.18)	110,650.84					
12-31-2010		922.09			(922.09)	(3,006.27)	109,728.75					
01-31-2011		922.09			(922.09)	(3,928.36)	108,806.66					
02-28-2011		922.09			(922.09)	(4,850.45)	107,884.57					
03-31-2011		922.09			(922.09)	(5,772.54)	106,962.48					
04-30-2011		922.09			(922.09)	(6,694.63)	106,040.39					
05-31-2011		922.09			(922.09)	(7,616.72)	105,118.30					
06-30-2011		922.09			(922.09)	(8,538.81)	104,196.21					
07-31-2011		922.09			(922.09)	(9,460.90)	103,274.12					
08-31-2011		922.09			(922.09)	(10,382.99)	102,352.03					
09-30-2011		922.09			(922.09)	(11,305.08)	101,429.94					
10-31-2011		922.09			(922.09)	(12,227.17)	100,507.85					
11-30-2011		922.09			(922.09)	(13,149.26)	99,585.76					
12-31-2011		922.09			(922.09)	(14,071.35)	98,663.67					
01-31-2012		922.09			(922.09)	(14,993.44)	97,741.58					
02-29-2012		922.09			(922.09)	(15,915.53)	96,819.48					
03-31-2012		922.09			(922.09)	(16,837.62)	95,897.39					
04-30-2012		922.09			(922.09)	(17,759.71)	94,975.30					
05-31-2012		922.09			(922.09)	(18,681.80)	94,053.21					
06-30-2012		922.09			(922.09)	(19,603.89)	93,131.12					
07-31-2012		922.09			(922.09)	(20,525.98)	92,209.03					
08-31-2012		922.09			(922.09)	(21,448.07)	91,286.94					
09-30-2012		922.09			(922.09)	(22,370.16)	90,364.85					
10-31-2012		922.09			(922.09)	(23,292.25)	89,442.76					
11-30-2012		922.09			(922.09)	(24,214.34)	88,520.67					
12-31-2012		922.09			(922.09)	(25,136.44)	87,598.58					
01-31-2013		922.09			(922.09)	(26,058.53)	86,676.49					
02-28-2013		922.09			(922.09)	(26,980.62)	85,754.40					
03-31-2013		922.09			(922.09)	(27,902.71)	84,832.31					
04-30-2013		922.09			(922.09)	(28,824.80)	83,910.22					

Prep by: *RF* 1st Review: \_\_\_\_\_  
 Date: 02-25-2014 Mgr. Review: *[Signature]*

11-14

Adjustment No. 02

Worksheet Ref. E-DDC-16

REGULATORY ASSET											
2009 P/T ratio	64.42%										
WA	Total	595	120								
Date	Monthly Deferral of costs Expense (Benefit)	Total Monthly Amortization Expense (Benefit)	5.00% Monthly Interest Expense (Benefit)	Accumulated Deferral Asset	Monthly Entry Regulatory Asset	Accumulated Amortization	Regulatory Asset - Balance	DFIT - Operating Expense (Benefit)	DFIT - Nonoperating Expense (Benefit)	ADFIT - Monthly Entry	ADFIT - Balance
	Schedule M operating expenses (Benefit)	Schedule M operating expenses (Benefit)	Schedule M Nonoperating expenses (Benefit)								
DR (CR)	407424 ED WA	407324 ED WA	413324 ED WA		182324 ED WA		182324 ED WA	410100 ED WA	410200 ZZ ZZ	283324 ED WA	283324 ED WA
10-31-2009	(10,736.67)		(26,841.67)	10,736.67	37,578.34		37,578.34				
01-31-2013		922.09			(922.09)	(26,068.53)	86,676.49				
02-28-2013		922.09			(922.09)	(26,980.62)	85,754.40				
03-31-2013		922.09			(922.09)	(27,902.71)	84,832.31				
04-30-2013		922.09			(922.09)	(28,824.80)	83,910.22				
05-31-2013		922.09			(922.09)	(29,746.89)	82,988.13				
06-30-2013		922.09			(922.09)	(30,668.98)	82,066.04				
07-31-2013		922.09			(922.09)	(31,591.07)	81,143.95				
08-31-2013		922.09			(922.09)	(32,513.16)	80,221.86				
09-30-2013		922.09			(922.09)	(33,435.25)	79,299.77				
10-31-2013		922.09			(922.09)	(34,357.34)	78,377.68				
11-30-2013		922.09			(922.09)	(35,279.43)	77,455.59				
12-31-2013	(32,210.01)	112,735.02	(80,525.01)		0.00	(36,201.52)	76,533.50				

Prep by: RF 1st Review: JMA  
 Date: 04-22-2014 Mgr. Review: JMA

102-18

Adjustment No. 1.02

Workpaper Ref. E\_DDC-18

Avista Utilites  
Spokane River Relicensing - Capital Costs Deferrals  
WASHINGTON AMA

PERIOD		WASHINGTON		
		Book Cost	Book A/D	Deferred Tax Bal
Dec	2012	743,189	(165,745)	(202,105)
Dec	2013	743,189	(238,685)	(176,576)
TOTAL		1,486,377	(404,430)	(378,682)
Divide by 2		+2	+2	+2
Beg/End Mo Avg		743,189	(202,215)	(189,341)
Jan	2013	743,189	(171,823)	(199,978)
Feb	2013	743,189	(177,902)	(197,850)
Mar	2013	743,189	(183,980)	(195,723)
Apr	2013	743,189	(190,058)	(193,596)
May	2013	743,189	(196,137)	(191,468)
Jun	2013	743,189	(202,215)	(189,341)
Jul	2013	743,189	(208,293)	(187,213)
Aug	2013	743,189	(214,372)	(185,086)
Sep	2013	743,189	(220,450)	(182,959)
Oct	2013	743,189	(226,528)	(180,831)
Nov	2013	743,189	(232,607)	(178,704)
TOTAL		8,918,264	(2,426,580)	(2,272,089)
Divide by 12		+12	+12	+12
Ave Monthly Average		743,189	(202,215)	(189,341)

Total 2013 AMA Rate Base

**\$351,633**

Annual Expense

	407322 Direct
Normalized Amortization	72,940
Amortization per Results	72,939
Adjustment	1

Prep by: RF 1st Review: \_\_\_\_\_

Date: 04-22-2014

Mgr. Review: Jma

10-17-14

Adjustment No. 1.02  
 Workpaper Ref. E-DDC-1P

REGULATORY ASSET											
2009 P/T ratio	64.59%	593	Months to Amortize	120	Regulatory Asset -	DFIT -	ADFIT -	ADFIT -	ADFIT -	ADFIT -	ADFIT -
WA	Total	5.00%	Interest rate	Accumulated	Balance	Operating	Nonoperating	Monthly	Monthly	Monthly	Monthly
Date	Monthly Deferral of Fixed Asset Amortization Expense (Benefit)	Monthly Interest Expense (Benefit)	Accumulated Deferral Asset	Amortization	Balance	Expense (Benefit)	Expense (Benefit)	Entry	Entry	Entry	Entry
DR (CR)	407422 ED WA	419322 ED WA	182322 ED WA	182322 ED WA	410100 ED WA	410200 ZZ ZZ	283322 ED WA	283322 ED WA	283322 ED WA	283322 ED WA	283322 ED WA
Deferral											
12-31-2009	(30,989.86)	(77,483.52)	201,315.82	108,453.37	743,188.64	10,846.45	27,112.23	(37,958.68)			(260,116.03)
12-31-2010	6,078.36		200,062.55	(6,078.36)	723,324.33	(2,127.42)	-	2,127.42			(253,163.51)
12-31-2011	6,078.36		200,062.55	(6,078.36)	650,384.06	(2,127.42)	-	2,127.42			(227,834.42)
12-31-2012	6,078.36		200,062.55	(6,078.36)	577,443.79	(2,127.42)	-	2,127.42			(202,105.33)
01-31-2013	6,078.36		200,062.55	(6,078.36)	511,365.44	(2,127.42)	-	2,127.42			(199,977.90)
02-28-2013	6,078.36		200,062.55	(6,078.36)	559,208.72	(2,127.42)	-	2,127.42			(197,850.48)
03-31-2013	6,078.36		200,062.55	(6,078.36)	553,130.37	(2,127.42)	-	2,127.42			(193,595.63)
04-30-2013	6,078.36		200,062.55	(6,078.36)	547,052.01	(2,127.42)	-	2,127.42			(191,468.20)
05-31-2013	6,078.36		200,062.55	(6,078.36)	540,973.66	(2,127.42)	-	2,127.42			(189,340.78)
06-30-2013	6,078.36		200,062.55	(6,078.36)	534,895.30	(2,127.42)	-	2,127.42			(187,213.36)
07-31-2013	6,078.36		200,062.55	(6,078.36)	528,816.95	(2,127.42)	-	2,127.42			(185,085.93)
08-31-2013	6,078.36		200,062.55	(6,078.36)	522,738.59	(2,127.42)	-	2,127.42			(182,958.51)
09-30-2013	6,078.36		200,062.55	(6,078.36)	516,660.23	(2,127.42)	-	2,127.42			(180,831.08)
10-31-2013	6,078.36		200,062.55	(6,078.36)	510,581.88	(2,127.42)	-	2,127.42			(178,703.66)
11-30-2013	6,078.36		200,062.55	(6,078.36)	504,503.52	(2,127.42)	-	2,127.42			(176,576.23)
11-30-2020	(201,315.82)	(541,872.82)	200,062.55	(6,078.36)	(0.00)	(189,655.49)	189,655.49	(0.00)			(0.00)

Prep by: AK 1st Review: pmc  
 Date: 04-22-2014 Mgr. Review: pmc

**Avista Utilites**  
Spokane River Relicensing - PM&E Deferral  
WASHINGTON AMA

<u>PERIOD</u>	<b>WASHINGTON</b>		
	Book Cost	Book A/D	Deferred Tax Bal
Dec 2012	471,914	(105,246)	(128,334)
Dec 2013	471,914	(151,561)	(112,123)
<b>TOTAL</b>	<b>943,827</b>	<b>(256,807)</b>	<b>(240,457)</b>
Divide by 2	÷2	÷2	÷2
Beg/End Mo Avg	471,914	(128,403)	(120,229)
Jan 2013	471,914	(109,105)	(126,983)
Feb 2013	471,914	(112,965)	(125,632)
Mar 2013	471,914	(116,825)	(124,281)
Apr 2013	471,914	(120,684)	(122,930)
May 2013	471,914	(124,544)	(121,579)
Jun 2013	471,914	(128,403)	(120,229)
Jul 2013	471,914	(132,263)	(118,878)
Aug 2013	471,914	(136,123)	(117,527)
Sep 2013	471,914	(139,982)	(116,176)
Oct 2013	471,914	(143,842)	(114,825)
Nov 2013	471,914	(147,702)	(113,474)
<b>TOTAL</b>	<b>5,662,964</b>	<b>(1,540,842)</b>	<b>(1,442,743)</b>
Divide by 12	÷12	÷12	÷12
Ave Monthly Average	471,914	(128,403)	(120,229)

Total 2013 AMA Rate Base

**\$223,282**

**Annual Expense**

	537000 Direct
Normalized Amortization	46,316
Amortization per Results	46,316
Adjustment	(0)

Prep by: RF 1st Review: \_\_\_\_\_

Date: 04-22-2014

Mgr. Review: ma

102-20

Adjustment No. 1.02

Worksheet Ref. E-DDC-20

REGULATORY ASSET												
2009 P/T ratio WA	64.59% Total	Monthly Deferral of costs Expense (Benefit)	Total Monthly Amortization Expense (Benefit)	593 5.00%		Monthly Entry Regulatory Asset	Accumulated Amortization	Regulatory Asset - Balance	DFIT - Operating Expense (Benefit)	DFIT - Nonoperating Expense (Benefit)	ADFIT - Monthly Entry	ADFIT - Balance
				Monthly Interest Expense (Benefit)	Months to Amortize							
Date	18498 ZZ ZZ 18498 ZZ ZZ (28,504.54)	537000 ED WA	419323 ED WA	182323 ED WA	182323 ED WA	410100 ED WA	410200 ZZ ZZ	283323 ED WA	283323 ED WA	283323 ED WA	283323 ED WA	
DR (OR)												
01-31-2010				28,563.92		471,913.70		471,913.70	9,976.59	20.78	(9,997.37)	(165,169.80)
12-31-2010		3,859.67		(3,859.67)	(12,613.54)	459,300.16		459,300.16	(1,350.88)	-	1,350.88	(160,755.05)
12-31-2011		3,859.67		(3,859.67)	(58,929.53)	412,984.17		412,984.17	(1,350.88)	-	1,350.88	(144,544.46)
12-31-2012		3,859.67		(3,859.67)	(105,245.51)	366,668.19		366,668.19	(1,350.88)	-	1,350.88	(128,333.87)
01-31-2013		3,859.67		(3,859.67)	(109,105.17)	362,808.53		362,808.53	(1,350.88)	-	1,350.88	(126,982.98)
02-28-2013		3,859.67		(3,859.67)	(112,964.84)	358,948.86		358,948.86	(1,350.88)	-	1,350.88	(125,632.10)
03-31-2013		3,859.67		(3,859.67)	(116,824.50)	355,089.20		355,089.20	(1,350.88)	-	1,350.88	(124,281.22)
04-30-2013		3,859.67		(3,859.67)	(120,684.17)	351,229.53		351,229.53	(1,350.88)	-	1,350.88	(122,930.34)
05-31-2013		3,859.67		(3,859.67)	(124,543.83)	347,369.87		347,369.87	(1,350.88)	-	1,350.88	(121,579.45)
06-30-2013		3,859.67		(3,859.67)	(128,403.50)	343,510.20		343,510.20	(1,350.88)	-	1,350.88	(120,228.57)
07-31-2013		3,859.67		(3,859.67)	(132,263.17)	339,650.53		339,650.53	(1,350.88)	-	1,350.88	(118,877.69)
08-31-2013		3,859.67		(3,859.67)	(136,122.83)	335,790.87		335,790.87	(1,350.88)	-	1,350.88	(117,526.80)
09-30-2013		3,859.67		(3,859.67)	(139,982.50)	331,931.20		331,931.20	(1,350.88)	-	1,350.88	(116,175.92)
10-31-2013		3,859.67		(3,859.67)	(143,842.16)	328,071.54		328,071.54	(1,350.88)	-	1,350.88	(114,825.04)
11-30-2013		3,859.67		(3,859.67)	(147,701.83)	324,211.87		324,211.87	(1,350.88)	-	1,350.88	(113,474.16)
12-31-2013		3,859.67		(3,859.67)	(151,561.49)	320,352.21		320,352.21	(1,350.88)	-	1,350.88	(112,123.27)
11-30-2020		3,859.67		(3,859.67)	(471,913.70)	(0.00)		(0.00)	(1,350.88)	-	1,350.88	(0.00)
		(468,587.15)	471,913.70	(3,326.55)					(1,164.29)		(0.00)	

Prep by: *RF* 1st Review: *MD*  
 Date: 04-22-2014 Mgr. Review:



**Avista Utilites**  
**Montana Settlement Lease Payment**  
**Washington AMA**

PERIOD	WASHINGTON	
	Deferred Balance	Deferred Tax Bal
Dec 2012	2,706,480	(947,268)
Dec 2013	2,029,848	(710,447)
<b>TOTAL</b>	<b>4,736,328</b>	<b>(1,657,715)</b>
Divide by 2	+2	+2
<b>Beg/End Mo Avg</b>	<b>2,368,164</b>	<b>(828,857)</b>
Jan 2013	2,650,094	(927,533)
Feb 2013	2,593,708	(907,798)
Mar 2013	2,537,322	(888,063)
Apr 2013	2,480,936	(868,328)
May 2013	2,424,550	(848,593)
Jun 2013	2,368,164	(828,857)
Jul 2013	2,311,778	(809,122)
Aug 2013	2,255,392	(789,387)
Sep 2013	2,199,006	(769,652)
Oct 2013	2,142,620	(749,917)
Nov 2013	2,086,234	(730,182)
<b>TOTAL</b>	<b>28,417,968</b>	<b>(9,946,289)</b>
Divide by 12	+12	+12
<b>Ave Monthly Average</b>	<b>2,368,164</b>	<b>(828,857)</b>

Total 2013 AMA Rate Base **\$1,539,307**

Annual Expense

	TOTAL 100.00%	WA 65.19%	ID 34.81%
<b>Normalized:</b>			
2014 Annual Payment (2013 Expense)	\$ 4,613,600	\$3,007,606	\$ 1,605,994
Amortization of Deferral	1,037,316	676,632	360,684
<b>Total 2013 Annual Expense</b>	<b>\$ 5,650,916</b>	<b>\$3,684,238</b>	<b>\$ 1,966,678</b>
<b>Per Results</b>			
2014 Annual Payment (2013 Expense)	\$ 4,613,600	\$3,007,606	\$ 1,605,994
Amortization of Deferral	1,037,316	676,632	360,684
<b>Total 2013 Annual Expense</b>	<b>\$ 5,650,916</b>	<b>\$ 3,684,238</b>	<b>\$ 1,966,678</b>
Adjustment	\$ -	\$ -	\$ -

Both the Annual Payment and Amortization Expense are booked to Account 540100.

Prep by: AS 1st Review: \_\_\_\_\_  
 Date: 04-22-2014 Mgr. Review: Jma

102-23 Revised

Adjustment No. 102

Workpaper Ref. E-DDC-23

Avista Utilites  
Montana Settlement Lease Payment  
Annual Expense

Year	Payment Date	Base Rent	CPI Annual Average Index	Annual Rent	WA Allocation	ID Allocation	WA Rent	ID Rent
2007	February 2008	\$ 4,000,000	1	\$ 4,000,000	65.83%	34.17%	\$ 2,633,200	\$ 1,366,800
2008	February 2009	\$ 4,000,000	1.0428	\$ 4,171,200	64.59%	35.41%	\$ 2,694,178	\$ 1,477,022
2009	February 2010	\$ 4,000,000	1.0431	\$ 4,172,400	64.42%	35.58%	\$ 2,687,860	\$ 1,484,540
2010	February 2011	\$ 4,000,000	1.0705	\$ 4,282,000	64.87%	35.13%	\$ 2,777,733	\$ 1,504,267
2011	February 2012	\$ 4,000,000	1.0880	\$ 4,352,000	65.16%	34.84%	\$ 2,835,763	\$ 1,516,237
2012	February 2013	\$ 4,000,000	1.1198	\$ 4,479,200	65.24%	34.76%	\$ 2,922,230	\$ 1,556,970
2013	February 2014	\$ 4,000,000	1.1534	\$ 4,613,600	65.19%	34.81%	\$ 3,007,606	\$ 1,605,994
2014	February 2015	\$ 4,000,000	1.1880	\$ 4,752,000	65.19%	34.81%	\$ 3,097,829	\$ 1,654,171
2015	February 2016	\$ 4,000,000	1.2236	\$ 4,894,400	65.19%	34.81%	\$ 3,190,659	\$ 1,703,741
2016	February 2017	\$ 4,000,000	1.2603	\$ 5,041,200	65.19%	34.81%	\$ 3,286,358	\$ 1,754,842
							<u>\$ 29,133,417</u>	<u>\$ 15,624,583</u>

Note:  
Future year CPI's are increased by 3%.

Prep by: RF 1st Review: \_\_\_\_\_  
Date: 04-22-2014 Mgr. Review: Jma

**Avista Utilites**  
Montana Settlement Lease Payment  
Washington Deferred Payments at 12/31/08 and Amortization

The interest rate is the Company's weighted cost of debt (7.840% @ 12/31/07), updated semi-annually, and compounded semi-annually.

The rate is applied to the average of the beginning and ending month balance, net of deferred federal income taxes.

Payment Month	Beg Bal	Payment/Deferral	Interest	End Bal
Jan-08 \$	-		\$ -	\$ -
Feb-08	-	2,633,200	11,182	2,644,382
Mar-08	2,644,382		11,182	2,655,564
Apr-08	2,655,564		11,182	2,666,746
May-08	2,666,746		11,182	2,677,928
Jun-08	2,677,928		11,182	2,689,110
Jul-08	2,689,110		9,734	2,698,844
Aug-08	2,698,844		9,734	2,708,578
Sep-08	2,708,578		9,734	2,718,312
Oct-08	2,718,312		9,734	2,728,046
Nov-08	2,728,046		(9,216)	2,718,830
Dec-08 \$	2,718,830			\$ 2,718,830

January 1, 2009 Deferral of Feb. 2008 Payment, including interest	\$ 2,718,830
January 1, 2009 Deferral of Feb. 2009 Payment	2,694,178
<b>Total Deferral Balance</b>	<b>\$ 5,413,008</b>
Amortization Period	8
Annual Amortization	\$ 676,626
<b>Monthly Amortization</b>	<b>\$ 56,386</b>

	TOTAL	WA	ID
	100.00%	65.83%	34.17%
Payments:			
Feb-08 \$	4,000,000 \$	2,633,200 \$	1,366,800 \$

	TOTAL	WA	ID
	100.00%	64.59%	35.41%
Feb-09 \$	4,171,200 \$	2,694,178 \$	1,477,022 \$

		Ending Balance
Year 1	2009	4,736,376
Year 2	2010	4,059,744
Year 3	2011	3,383,112
Year 4	2012	2,706,480
Year 5	2013	2,029,848
Year 6	2014	1,353,216
Year 7	2015	676,584
Year 8	2016	0

Prep by: RF 1st Review: \_\_\_\_\_  
Date: 04-22-2014 Mgr. Review: Jma

**Avista Utilites**  
 Lancaster Settlement Deferred Balance  
Washington AMA

<u>PERIOD</u>	WASHINGTON	
	Deferred Balance	Deferred Tax Bal
Dec 2012	3,966,667	(1,388,333)
Dec 2013	2,606,667	(912,333)
<b>TOTAL</b>	<b>6,573,334</b>	<b>(2,300,667)</b>
Divide by 2	÷2	÷2
Beg/End Mo Avg	3,286,667	(1,150,333)
Jan 2013	3,853,334	(1,348,667)
Feb 2013	3,740,000	(1,309,000)
Mar 2013	3,626,667	(1,269,333)
Apr 2013	3,513,334	(1,229,667)
May 2013	3,400,000	(1,190,000)
Jun 2013	3,286,667	(1,150,333)
Jul 2013	3,173,334	(1,110,667)
Aug 2013	3,060,000	(1,071,000)
Sep 2013	2,946,667	(1,031,333)
Oct 2013	2,833,334	(991,667)
Nov 2013	2,720,000	(952,000)
<b>TOTAL</b>	<b>39,440,004</b>	<b>(13,804,001)</b>
Divide by 12	÷12	÷12
Ave Monthly Average	3,286,667	(1,150,333)

Total 2013 AMA Rate Base

**\$2,136,334**

**Annual Expense**

	407312
Pro Forma Amortization	1,360,000
Test Year Amortization	1,360,000
Adjustment	(0)

Prep by: RS

1st Review: \_\_\_\_\_

102-26

Adjustment No. 1-12  
 Worksheet Ref. E-DDC-26

AVISTA UTILITIES  
 LANCASTER  
 AMORTIZATION

WASHINGTON												
Deferral											ADFIT	
	Deferral	Interest	Amortization	Balance	Deferral	Interest	Amortization	Balance	Deferral	Interest	Amortization	Balance
Jan-10	1,219,688	1,850		1,221,538	(426,891)	(648)		(427,538)				
Feb-10	1,225,526	5,559		2,452,624	(428,934)	(1,946)		(858,418)				
Mar-10	1,319,479	9,420		3,781,523	(461,818)	(3,297)		(1,323,533)				
Apr-10	1,508,183	13,709		5,303,415	(527,864)	(4,798)		(1,856,195)				
May-10	1,471,714	18,230		6,793,359	(515,100)	(6,380)		(2,377,676)				
Jun-10	878,416	21,795		7,693,570	(307,446)	(7,628)		(2,692,749)				
Jul-10	(147,833)	24,497		7,570,233	51,742	(8,574)		(2,649,582)				
Aug-10				7,570,233	-	-		(2,649,582)				
Sep-10	(770,233)			6,800,000	269,582	-		(2,380,000)				
Oct-10				6,800,000		-		(2,380,000)				
Nov-10				6,800,000		-		(2,380,000)				
Dec-10			(113,333)	6,686,667		-	39,667	(2,340,333)				
Dec-11			(113,333)	5,326,667		-	39,667	(1,864,333)				
Dec-12			(113,333)	3,966,667		-	39,667	(1,388,333)				
Jan-13			(113,333)	3,853,334		-	39,667	(1,348,667)				
Feb-13			(113,333)	3,740,000		-	39,667	(1,309,000)				
Mar-13			(113,333)	3,626,667		-	39,667	(1,269,333)				
Apr-13			(113,333)	3,513,334		-	39,667	(1,229,667)				
May-13			(113,333)	3,400,000		-	39,667	(1,190,000)				
Jun-13			(113,333)	3,286,667		-	39,667	(1,150,333)				
Jul-13			(113,333)	3,173,334		-	39,667	(1,110,667)				
Aug-13			(113,333)	3,060,000		-	39,667	(1,071,000)				
Sep-13			(113,333)	2,946,667		-	39,667	(1,031,333)				
Oct-13			(113,333)	2,833,334		-	39,667	(991,667)				
Nov-13			(113,333)	2,720,000		-	39,667	(952,000)				
Dec-14			(113,333)	1,246,667		-	39,667	(436,333)				
Nov-15			(113,333)	0		-	39,667	(0)				
	6,704,940	95,060	(6,800,000)		(2,346,729)	(33,271)	2,380,000					

Prep by: AF 1st Review: Jma  
 Date: 04-22-2014 Mgr. Review: Jma

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

CALCULATION OF AVERAGE OF MONTHLY AVERAGES:

PERIOD		TOTAL			GAS		
		Customer Advance Bal 252000	EDWA Wash 252000	EDID Idaho 252000	Customer Advance Bal 252000	GDWA Wash 252000	GDID Idaho 252000
Dec	2012	(869,479)	(226,046)	(643,433)	(77,864)	(11,804)	(66,060)
Dec	2013	(1,380,878)	(562,430)	(818,448)	(77,864)	(11,804)	(66,060)
<b>TOTAL</b>		(2,250,357)	(788,476)	(1,461,881)	(155,728)	(23,608)	(132,120)
Divide by 2		+2	+2	+2	+2	+2	+2
Beg/End Mo Avg		(1,125,179)	(394,238)	(730,941)	(77,864)	(11,804)	(66,060)
Jan	2013	(974,376)	(226,046)	(748,330)	(77,864)	(11,804)	(66,060)
Feb	2013	(972,586)	(225,256)	(747,330)	(77,864)	(11,804)	(66,060)
Mar	2013	(987,208)	(256,820)	(730,388)	(77,864)	(11,804)	(66,060)
Apr	2013	(1,038,335)	(309,947)	(728,388)	(77,864)	(11,804)	(66,060)
May	2013	(1,109,261)	(302,873)	(806,388)	(77,864)	(11,804)	(66,060)
Jun	2013	(1,133,557)	(331,169)	(802,388)	(77,864)	(11,804)	(66,060)
Jul	2013	(1,162,676)	(370,899)	(791,777)	(77,864)	(11,804)	(66,060)
Aug	2013	(1,184,618)	(409,806)	(774,812)	(77,864)	(11,804)	(66,060)
Sep	2013	(1,176,573)	(409,806)	(766,767)	(77,864)	(11,804)	(66,060)
Oct	2013	(1,358,873)	(566,425)	(792,448)	(77,864)	(11,804)	(66,060)
Nov	2013	(1,350,878)	(562,430)	(788,448)	(77,864)	(11,804)	(66,060)
<b>TOTAL</b>		(13,574,120)	(4,365,715)	(9,208,405)	(934,368)	(141,648)	(792,720)
Divide by 12		+12	+12	+12	+12	+12	+12
Ave Monthly Average		(1,131,177)	(363,810)	(767,367)	(77,864)	(11,804)	(66,060)

PERIOD		TOTAL		ELECTRIC		GAS	
		Customer Advance Bal 252000	CDAA	Wash 252000	Idaho 252000	Wash 252000	Idaho 252000
Dec	2012		0				
Dec	2013	(375)					
<b>TOTAL</b>		(375)					
Divide by 2		+2					
Beg/End Mo Avg		(188)					
Jan	2013	0					
Feb	2013	0					
Mar	2013	0					
Apr	2013	0					
May	2013	0					
Jun	2013	3,765					
Jul	2013	3,765					
Aug	2013	0					
Sep	2013	0					
Oct	2013	0					
Nov	2013	0					
<b>TOTAL</b>		7,342					
Divide by 12		+12					
Ave Monthly Average		612	See allocation of unassigned customer advances worksheet.	300	143	86	33

ALLOCATION OF UNASSIGNED CUSTOMER ADVANCES:

		Note 7	Note 4	Unassigned Advances	
		Service	Jurisdiction	Account 252000	
WWP Elec		72.346%		300	143
	WA		67.677%		
	ID		32.323%		
WWP Gas		19.401%		86	33
	WA		72.185%		
	ID		27.815%		
WPNG Gas		8.067%		49	
	OR		100.000%		
<b>TOTAL</b>		0	300.000%	612	

RECAP

Account Number	TOTAL	ELECTRIC		GAS	
		Washington	Idaho	Washington	Idaho
252000 CDAA	562	300	143	86	33
252000 ED	(1,131,177)	(363,810)	(767,367)		
252000 GD	(77,864)			(11,804)	(66,060)
<b>TOTALS</b>	<b>(\$1,208,479)</b>	<b>(\$363,510)</b>	<b>(\$767,224)</b>	<b>(\$11,718)</b>	<b>(\$66,027)</b>

Prep by: RF 1st Review: [Signature]  
 Date: 04-22-2014 Mgr. Review: [Signature]

102-29

Adjustment No. 1.02

Workpaper Ref. E-DDC-28

GL Account Balance Ferc Account : '252%' , Accounting Period : '2013%'

Ferc Acct:252000 Service:ED Jurisdiction:ID			
Ferc Acct Desc:CUSTOMER ADVANCE ASSIGNED TO P			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201301	-643,433.00	-104,897.00	-748,330.00
201302	-748,330.00	1,000.00	-747,330.00
201303	-747,330.00	16,942.00	-730,388.00
201304	-730,388.00	2,000.00	-728,388.00
201305	-728,388.00	-78,000.00	-806,388.00
201306	-806,388.00	4,000.00	-802,388.00
201307	-802,388.00	10,611.00	-791,777.00
201308	-791,777.00	16,964.93	-774,812.07
201309	-774,812.07	8,045.00	-766,767.07
201310	-766,767.07	-25,681.00	-792,448.07
201311	-792,448.07	4,000.00	-788,448.07
201312	-788,448.07	-30,000.00	-818,448.07
<b>Sum: -175,015.07</b>			

GL Account Balance Ferc Account : '252%' , Accounting Period : '2013%'

Ferc Acct:252000 Service:ED Jurisdiction:WA			
Ferc Acct Desc:CUSTOMER ADVANCE ASSIGNED TO P			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201301	-226,045.50	0.00	-226,045.50
201302	-226,045.50	790.00	-225,255.50
201303	-225,255.50	-31,564.00	-256,819.50
201304	-256,819.50	-53,127.00	-309,946.50
201305	-309,946.50	7,074.00	-302,872.50
201306	-302,872.50	-28,296.00	-331,168.50
201307	-331,168.50	-39,730.00	-370,898.50
201308	-370,898.50	-38,907.00	-409,805.50
201309	-409,805.50	0.00	-409,805.50
201310	-409,805.50	-156,619.74	-566,425.24
201311	-566,425.24	3,995.00	-562,430.24
201312	-562,430.24	0.00	-562,430.24
<b>Sum: -336,384.74</b>			

GL Account Balance Ferc Account : '252%' , Accounting Period : '2013%'

Ferc Acct:252000 Service:GD Jurisdiction:ID			
Ferc Acct Desc:CUSTOMER ADVANCE ASSIGNED TO P			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201301	-66,059.73	0.00	-66,059.73
201302	-66,059.73	0.00	-66,059.73
201303	-66,059.73	0.00	-66,059.73
201304	-66,059.73	0.00	-66,059.73
201305	-66,059.73	0.00	-66,059.73
201306	-66,059.73	0.00	-66,059.73
201307	-66,059.73	0.00	-66,059.73
201308	-66,059.73	0.00	-66,059.73
201309	-66,059.73	0.00	-66,059.73
201310	-66,059.73	0.00	-66,059.73
201311	-66,059.73	0.00	-66,059.73
201312	-66,059.73	0.00	-66,059.73
<b>Sum: 0.00</b>			

GL Account Balance Ferc Account : '252%' , Accounting Period : '2013%'

Ferc Acct:252000 Service:GD Jurisdiction:WA			
Ferc Acct Desc:CUSTOMER ADVANCE ASSIGNED TO P			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201301	-11,804.07	0.00	-11,804.07
201302	-11,804.07	0.00	-11,804.07
201303	-11,804.07	0.00	-11,804.07
201304	-11,804.07	0.00	-11,804.07
201305	-11,804.07	0.00	-11,804.07
201306	-11,804.07	0.00	-11,804.07
201307	-11,804.07	0.00	-11,804.07
201308	-11,804.07	0.00	-11,804.07
201309	-11,804.07	0.00	-11,804.07
201310	-11,804.07	0.00	-11,804.07
201311	-11,804.07	0.00	-11,804.07
201312	-11,804.07	0.00	-11,804.07
<b>Sum: 0.00</b>			

GL Account Balance Ferc Account : '252%' , Accounting Period : '2013%'

Ferc Acct:252000 Service:CD Jurisdiction:AA			
Ferc Acct Desc:CUSTOMER ADVANCE ASSIGNED TO P			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201301	0.00	0.00	0.00
201302	0.00	0.00	0.00
201303	0.00	0.00	0.00
201304	0.00	0.00	0.00
201305	0.00	0.00	0.00
201306	0.00	3,765.30	3,765.30
201307	3,765.30	0.00	3,765.30
201308	3,765.30	-3,765.30	0.00
201309	0.00	0.00	0.00
201310	0.00	0.00	0.00
201311	0.00	0.00	0.00
201312	0.00	-375.00	-375.00
<b>Sum: -375.00</b>			

102-28

Adjustment No. 102

Workpaper Ref. E-DDC-29

**AVISTA UTILITIES  
Washington Customer Deposits**

Date	No. of Accounts	Deposits Held
12-30-2012	8,407	1,826,848.22
01-31-2013	7,868	1,647,843.69
02-28-2013	7,635	1,569,457.99
03-31-2013	7,539	1,538,678.52
04-30-2013	7,438	1,509,708.27
05-31-2013	7,388	1,510,665.13
06-30-2013	7,228	1,492,335.87
07-31-2013	7,063	1,483,547.56
08-31-2013	6,989	1,450,569.29
09-30-2013	6,933	1,423,498.92
10-31-2013	7,336	1,497,944.69
11-30-2013	7,957	1,618,540.20
12-31-2013	8,375	1,696,220.42

(Dec. 2012 + Dec. 2013) / 2 \$1,761,534.32

**AMA Deposits** \$1,542,027.04

**Allocate WA Deposits to Service (1):**

WA Electric	79.221%	<u>\$1,221,609.24</u>
WA Gas	20.779%	<u>320,417.80</u>
<b>TOTAL</b>		<u>\$1,542,027.04</u>

For Commission Basis Historical 2013 Rate  
Int. Rate Per

WAC for 2013	Allocate to Service:
0.14%	<u>\$1,710.25</u>
0.14%	<u>\$448.58</u>
	<u>\$2,158.84</u>

(1) Allocation based on Allocation Factor 9 from Results of Operations Report E-ALL-12A.  
This allocation factor provides similar electric/gas assignment as the Sales Revenue analysis  
used in prior cases, without the necessity of developing a separate allocator.



AVISTA UTILITIES  
WASHINGTON ELECTRIC RESULTS -CBR  
TWELVE MONTHS ENDED DECEMBER 31, 2013  
(000'S OF DOLLARS)

Revised  
1.03

Line No.	DESCRIPTION	Working Capital
	Adjustment Number	1.03
	Workpaper Reference	E-WC
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	-
24	Total Electric Expenses	-
25	OPERATING INCOME BEFORE FIT	-
	FEDERAL INCOME TAX	
26	Current Accrual	-
27	Debt Interest	6
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	(\$6)
	RATE BASE	
	PLANT IN SERVICE	
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	(569)
48	TOTAL RATE BASE	(\$569)

fma

Avista Corp Combined Working Capital For the Twelve Month Period Ended December 31, 2013, AMA														
Proposed W/C Line	Allocation Factor-Note	Allocation Factor-Ser-Jur	Combined Note & Ser-Jur	Total	Non-Operating	Operating	Electric	Gas North	ED-WA	GD-WA	ED-WA	GD-WA	ED-WA	GD-WA
Sum of Dec12AMA				1,535,962										
1	ED-AN		0.1 ED-AN	22,089,637	(631,519)	21,239,118	100.00%	100.00%	65.19%	66.40%	65.19%	66.40%	13,845,781	-
	GD-AN		0.1 GD-AN	-			100.00%	100.00%		66.40%	0.00%	66.40%	-	-
	GD-ID		0.1 GD-ID	7,553	(291)	7,262				100.00%	0.00%	100.00%	-	7,262
	GD-OR		0.1 GD-OR	7,221,745	(278,374)	6,943,371				100.00%	0.00%	100.00%	-	-
	GD-WA		0.1 GD-WA	19,328	(745)	18,583				0.00%	0.00%	0.00%	-	-
1 Total				(4,211,827)	1,704,216	(42,507,610)	32.89%	33.01%	65.64%	66.40%	34.71%	21.92%	(14,755,935)	(9,316,500)
	CD-AA		0.2 CD-AA	10,646,375	(410,382)	10,235,993	61.57%	38.43%	100.00%	100.00%	61.57%	38.43%	13,467,920	8,405,569
	CD-ID		0.2 CD-ID	22,750,442	(876,953)	21,873,489	61.57%	38.43%	100.00%	100.00%	61.57%	38.43%	13,467,920	8,405,569
	ED-AN		0.2 ED-AN	(51,207)	1,974	(49,233)	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	(1,461,886)	-
	ED-WA		0.2 ED-WA	(1,520,496)	58,610	(1,461,886)	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	(1,461,886)	-
	GD-AN		0.2 GD-AN	(4,691)	177	(4,414)		70.07%		66.40%	0.00%	66.40%	-	(2,931)
	GD-AN		0.2 GD-AN	(18)	1	(18)		100.00%		100.00%	0.00%	100.00%	-	(18)
2 Total				41,335,186	(1,612,605)	40,222,581	72.35%	19.40%	67.68%	72.19%	48.96%	14.00%	19,493,620	5,633,016
	CD-AN		0.4 CD-AN	(41,442)	1,597	(39,844)	79.22%	20.78%	67.68%	72.19%	53.61%	15.00%	(21,362)	(5,976)
	CD-ID		0.4 CD-ID	(8,092)	312	(7,780)	79.22%	20.78%			0.00%	0.00%	-	-
	CD-WA		0.4 CD-WA	(335,902)	12,948	(322,954)	79.22%	20.78%	100.00%	100.00%	79.22%	20.78%	(255,847)	(67,107)
	ED-AN		0.4 ED-AN	(10,648,655)	410,470	(10,238,185)	100.00%	100.00%	100.00%	100.00%	67.68%	0.00%	(6,928,896)	-
	ED-ID		0.4 ED-ID	2,395,858	(92,352)	2,303,506	100.00%	100.00%			0.00%	0.00%	-	-
	ED-MT		0.4 ED-MT	1,261	(49)	1,212	100.00%	100.00%			67.68%	0.00%	821	-
	ED-WA		0.4 ED-WA	7,141,259	(275,271)	6,865,979	100.00%	100.00%	100.00%	100.00%	100.00%	0.00%	6,865,979	-
	GD-AA		0.4 GD-AA	5,298,446	(369,988)	4,928,458		70.32%		72.19%	0.00%	50.76%	-	4,684,411
	GD-AA		0.4 GD-AA	(3,255,200)	129,332	(3,125,868)		100.00%		72.19%	0.00%	72.19%	-	(2,328,593)
	GD-ID		0.4 GD-ID	1,244,754	(47,981)	1,196,773		100.00%			0.00%	0.00%	-	-
	GD-WA		0.4 GD-WA	1,886,141	(72,704)	1,813,437		100.00%		100.00%	0.00%	100.00%	-	1,813,437
4 Total				(4,376,567)	168,702	(4,207,865)	45.90%	54.10%	65.19%	65.19%	29.92%	0.00%	(1,259,086)	-
	ED-MT		0.20 ED-MT	(5,049,833)	194,654	(4,855,179)	100.00%	100.00%	65.19%	65.19%	65.19%	0.00%	(3,105,891)	-
	ED-OR		0.20 ED-OR	246,758	(9,512)	237,247	100.00%	100.00%	65.19%	65.19%	65.19%	0.00%	154,661	-
	ED-WA		0.20 ED-WA	(12,240,714)	471,838	(11,768,876)	46.40%	100.00%	65.19%	65.19%	83.83%	0.00%	(9,867,966)	-
	GD-ID		0.20 GD-ID	(1,438,253)	55,440	(1,382,813)					0.00%	0.00%	-	-
	GD-OR		0.20 GD-OR	(703,088)	27,102	(675,986)					0.00%	0.00%	-	-
	GD-WA		0.20 GD-WA	(3,252,974)	125,391	(3,127,583)					0.00%	0.00%	-	(3,127,583)
20 Total				39,846,874	(1,535,962)	38,310,912							16,280,595	5,694,987
Grand Total									Washington Electric - 2013 Amount Per ROO (1)	Washington Gas - 2013 Amount Per ROO (2)	Adjustment		(16,849,660)	

*[Handwritten Signature]* 4/23/14

Revised

1,03-2

Adjustment No. \_\_\_\_\_  
 Workpaper Ref. WC-2

Avista Corp			
Combined Working Capital			
For the Twelve Month Period Ended December 31, 2013 AMA			
Line No.	Description		12-31-2013 AMA
1	<b>AVERAGE INVESTED CAPITAL</b>		
2	Common Equity		1,293,822,423
3	Trust Originated Preferred Securities		51,547,000
4	Long-Term Debt		1,229,604,399
5	Unamortized Debt Expense & Reacq. Gain/Loss		(31,190,388)
6	Current Portion Long Term Debt		47,916,667
7	Notes Payable - Current		39,407,367
8			
9	<b>Total Average Invested Capital</b>		<b>2,631,107,468</b>
10			
11	<b>AVERAGE OPERATING INVESTMENTS</b>		
12			
13	Electric Utility Plant		3,153,311,503
14	Electric Accumulated Depreciation		(1,104,952,284)
15	Gas Utility Plant		806,558,383
16	Gas Accumulated Depreciation		(276,064,678)
17	WPNG Acquisition Adjustment		-
18	WPNG Acquisition Adju. Accum. Amort.		-
19	Common Plant		246,248,091
20	Common Accumulated Depreciation		(72,787,130)
21	Customer Deposits and Advances		(3,715,685)
22	Accumulated Deferred Taxes		(482,351,573)
23	Other Regulatory Assets/Liabilities		13,004,627
24	Unrecovered Purchased Gas Costs - PGA		(5,003,260)
25	Conservation Programs		5,474,396
26	Provision for Pensions		59,579,969
27	Investment in Exchange Power		15,108,131
28	<b>Total Average Operating Investment</b>		<b>2,354,410,490</b>
29			
30			
31	<b>Construction Work in Progress</b>		
32			
33	Electric and Gas Construction Work in Process		140,251,525
34	Preliminary Surveys		2,205,475
35	<b>Total Construction Work in Progress</b>		<b>142,457,000</b>
36			
37	<b>Non-Utility / Nonoperating Investments</b>		
38			
39	Non-Utility Property		4,570,350
40	Investment in Subsidiaries		89,531,286
41	Other Investments & FAS 133		12,149,478
42	Other Special Funds		(13)
43	Special Deposits and Temporary Investments		39,777
44	Misc. Deferred Charges / Other Deferred Credits Net		(36,639,632)
45	Receivable/Payable Associated Co.-Net		1,608,735
46	Derivative Assets/Liabilities Net		26,078,468
47	Accumulated Deferred Federal Income Tax		(2,219,528)
48	FAS 109 Regulatory Asset/Liability Net		-
49	Other Accounts and Notes Receivable		91,523
50	Other Current and Accrued Liabilities		(817,339)
51	<b>Total Non Operating Investment</b>		<b>94,393,105</b>
52			
53	<b>Total Average Investments</b>		<b>2,591,260,595</b>
54			
55	<b>Total Investor Supplied Capital</b>		<b>39,846,873</b>
56			
61	<b>I - ALLOCATION OF WORKING CAPITAL - OPERATING &amp; NON-OPERATING</b>		
62	Total Investment		2,591,260,595
63	Less:		
64	Electric and Gas Construction Work in Progress		(140,251,525)
65	Preliminary Survey		(2,205,475)
66	Total Investment - Net of CWIP and Preliminary Survey		2,448,803,595
67			
68	<b>Total Investor Supplied Working Capital</b>		<b>39,846,873</b>
1	Investor Supplied Working Capital Ratio		1.627%
2			
3	Total Average Operating Investment		\$ 2,354,410,490
4			
5	Total Operating Working Capital		\$ 38,310,911
6			
7	Total Non-Operating Working Capital		\$ 1,535,962

JP 4/23/14

2.01

AVISTA UTILITIES  
 WASHINGTON ELECTRIC RESULTS -CBR  
 TWELVE MONTHS ENDED DECEMBER 31, 2013  
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Eliminate B & O Taxes
	Adjustment Number	2.01
	Workpaper Reference	E-EBO
REVENUES		
1	Total General Business	(\$17,313)
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	(17,313)
5	Other Revenue	(13)
6	Total Electric Revenue	(17,326)
EXPENSES		
Production and Transmission		
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	(17,251)
16	Total Distribution	(17,251)
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	-
24	Total Electric Expenses	(17,251)
25	OPERATING INCOME BEFORE FIT	(75)
FEDERAL INCOME TAX		
26	Current Accrual	(26)
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	(\$49)
RATE BASE		
PLANT IN SERVICE		
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

*Jma*

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

		<u>Washington</u>
<b>Expense per Account 408.12</b>	E-EBO-4	17,349,475.79
Adjustments to 408120		<u>0.00</u>
<b>Expense per Account 408.12 (Results Report E-OTX-12A)</b>		<u>17,349,475.79</u>
<b>Excise Tax exemption for Tribal members on Tribal land per WAC 458-20-192</b>	E-EBO-2	(98,453.34)
<b>B&amp;O Taxes Collected through Schedule 58 and 58A</b>	E-EBO-2	<u>17,326,075.76</u> ✓
<b>Net Impact on NOI Before FIT (before ID SIT)</b>		<u>(75,053.31)</u>
		<u><u>\$ (17,251,022)</u></u>

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

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

DESCRIPTION	CLASS		Schedule 58		Schedule 58A (1)	12ME 12/13 Total
<b>WASHINGTON</b>						
<b>GENERAL BUSINESS</b>			<u>From</u>		<u>To</u>	
Residential	1	E-EBO-3	7,603,162.93	E-EBO-4	(48,749.19)	7,554,413.74
Commercial	21	E-EBO-3	8,854,468.65	E-EBO-4	(47,845.97)	8,806,622.68
Industrial-Firm-Misc	31	E-EBO-3	727,705.62	E-EBO-4	0.00	727,705.62
-Firm-Pumping	39	E-EBO-3	9,825.96	E-EBO-4	(1,127.92)	8,698.04
Street Lighting	51	E-EBO-3	216,455.83	E-EBO-4	(730.26)	215,725.57
Total General Business			17,411,618.99		(98,453.34)	<b>\$ 17,313,166</b>
<b>OTHER REVENUES</b>						
-Theft of Service	18		0.00		0.00	0.00
-Energy Exchanger	61-63		0.00		0.00	0.00
-Rent Electric Prop.	85	E-EBO-3	12,910.11		0.00	12,910.11
Total Other Revenues			12,910.11		0.00	<b>\$ 12,910</b>
<b>TOTAL</b>			<u>17,424,529.10</u>		<u>(98,453.34)</u>	<u>17,326,075.76</u> ✓
(1) Reverse Interdepartmental	80	E-EBO-3	1,537.25			1,537.25

(1) Schedule 58A reflects refunded WA excise tax embedded in rates to tribal members on tribal land per WAC 458-20-192. This amount needs to be added back to the excise tax expense to offset the elimination of the refund.

(1) Interdepartmental revenues are not subject to B&O taxes and any entries in the revenue runs are due to errors in the revenue system and the amounts should be reversed. They are not included in the expense accrual.

source: Revenue Runs

Prep by: SS  
Mgr. Review: jme

2.01-3

Electric Revenue Meters Report by Location Twelve Months Ended for Report Date : Revenue Class : %

Rate Schedule Num:058

State Cde	Ferc Acct	Revenue Class	201301	201302	201303	201304	201305	201306	201307	201308	201309	201310	201311	201312	12 Month Total
WA	440000	01 RESIDENTIAL	824,280.08	830,629.84	694,634.65	610,291.19	540,850.54	492,575.03	509,508.19	584,560.69	564,947.98	547,797.77	575,506.44	827,469.63	7,603,162.83 E-ERO-2
	442200	21 FIRM COMMERCIAL	742,868.09	739,258.30	700,471.23	680,148.68	702,044.11	727,730.89	739,510.13	809,594.87	808,753.48	759,880.35	688,420.09	775,518.43	8,854,468.65 E-ERO-2
	442300	31 FIRM-INDUSTRIAL	59,632.36	60,385.01	57,570.49	58,697.86	58,670.77	60,714.52	59,588.96	64,191.19	66,563.84	61,966.16	59,855.25	59,858.99	727,705.62 E-ERO-2
		39 FIRM-PUMPING-IRRIGATION ONLY	351.44	286.76	356.85	443.89	802.13	1,161.05	1,407.72	1,838.43	1,577.75	854.74	381.77	351.31	9,825.96 E-ERO-2
	444000	51 LIGHTING-PUBLIC STREET AND HWAY	17,866.35	18,685.75	18,988.68	19,037.70	18,802.29	18,801.84	18,806.78	18,655.92	18,735.72	10,487.14	18,697.67	18,690.99	216,455.83 E-ERO-2
	448000	80 INTERDEPARTMENT REVENUE	116.52	140.12	133.08	83.33	111.41	152.28	128.48	135.34	120.88	142.74	138.9	134.17	1,537.25 E-ERO-2
	454000	85 MISC-RENT FROM ELECTRIC PROPERTY	1,076.08	1,074.46	1,077.70	1,076.07	1,075.48	1,075.76	1,075.76	1,075.76	1,075.76	1,075.76	1,075.76	1,075.76	12,910.11 E-ERO-2
<b>Total</b>			<b>1,646,252.04</b>	<b>1,650,713.26</b>	<b>1,473,210.78</b>	<b>1,369,776.72</b>	<b>1,322,456.73</b>	<b>1,302,211.37</b>	<b>1,330,436.02</b>	<b>1,480,052.20</b>	<b>1,461,775.41</b>	<b>1,382,004.66</b>	<b>1,324,075.88</b>	<b>1,683,099.28</b>	<b>17,426,066.35</b>

Prep by: \_\_\_\_\_

Date: 02-13-2014

Mgr. Review: \_\_\_\_\_

2014 WA CBR - Eliminate E&O Tax

2.01-4

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

Rate Schedule Num:058A

State Ferc Acct Revenue Class	Revenue Amt												
	201301	201302	201303	201304	201305	201306	201307	201308	201309	201310	201311	201312	12 Month Total
WA 440000 01 RESIDENTIAL	(6,203.63)	(6,045.34)	(4,422.78)	(4,181.24)	(3,439.76)	(2,944.71)	(2,745.19)	(2,816.83)	(2,816.44)	(3,165.46)	(3,918.61)	(6,049.20)	(48,749.19) E-EBO-2
442200 21 FIRM COMMERCIAL	(5,068.87)	(5,069.69)	(4,552.56)	(3,982.41)	(3,638.02)	(3,308.57)	(3,575.45)	(3,529.94)	(3,552.48)	(3,443.75)	(3,796.22)	(4,328.00)	(47,845.97) E-EBO-2
442300 38 FIRM-PUMPING-IRRIGATION ON	(69.94)	(57.79)	(77.92)	(175.47)	26.63	(119.50)	(118.65)	(167.23)	(134.69)	(74.32)	(78.76)	(80.28)	(1,127.92) E-EBO-2
444000 51 LIGHTING-PUBLIC STREET AND	(55.82)	(58.19)	(59.27)	(59.27)	(59.27)	(60.69)	(62.46)	(62.62)	(63.16)	(63.17)	(63.17)	(63.17)	(730.26) E-EBO-2
<b>Total</b>	<b>(11,398.26)</b>	<b>(11,231.01)</b>	<b>(9,112.53)</b>	<b>(8,398.39)</b>	<b>(7,110.42)</b>	<b>(6,433.47)</b>	<b>(6,501.76)</b>	<b>(6,576.62)</b>	<b>(6,566.77)</b>	<b>(6,746.70)</b>	<b>(7,856.76)</b>	<b>(10,520.65)</b>	<b>(98,453.34)</b>

Prep by: ds 1st Review: \_\_\_\_\_  
 Date: 02-13-2014 Mgr. Review: \_\_\_\_\_



Adjustment No. \_\_\_\_\_

Workpaper Ref. E-EBO-5

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

Ferc Accf Service	Jurisdiction	Transaction Amount	Electric Amt SUM	Gas North Amt SUM	Gas South Amt SUM
408120 ED	ID	3,212,542.52	3,212,542.52	0.00	0.00
	WA	✓ 17,349,475.79 E-EBO-1	17,349,475.79	0.00	0.00
		20,562,018.31	20,562,018.31	0.00	0.00
GD	ID	1,189,501.67	0.00	1,189,501.67	0.00
	OR	3,553,091.58	0.00	0.00	3,553,091.58
	WA	5,571,742.43	0.00	5,571,742.43	0.00
		10,314,335.68	0.00	6,761,244.10	3,553,091.58
<b>Total</b>		<b>30,876,353.99</b>	<b>20,562,018.31</b>	<b>6,761,244.10</b>	<b>3,553,091.58</b>

Expense per Account 408.12 (Results Report E-OIX-12A)

2.01-5

Prep by: SS  
Mgr. Review: MG

Date: 02-13-2014

2.02  
Revised

AVISTA UTILITIES  
WASHINGTON ELECTRIC RESULTS -CBR  
TWELVE MONTHS ENDED DECEMBER 31, 2013  
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Restate Property Tax 2.02 E-RPT
	Adjustment Number	
	Workpaper Reference	
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	62
12	Total Production & Transmission	62
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	122
16	Total Distribution	122
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	-
24	Total Electric Expenses	184
25	OPERATING INCOME BEFORE FIT	(184)
	FEDERAL INCOME TAX	
26	Current Accrual	(64)
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	(\$120)
	RATE BASE	
	PLANT IN SERVICE	
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

*John*

	PAYMENTS MADE TO JURISDICTIONS FOR ELECTRIC					ALLOCATION		Total
	Washington	Idaho	Montana	Oregon	Colstrip	Washington	Idaho	
<b>Actual Per Results</b>						65.19%	34.81%	
P/T:								
408150	2,404,179	1,231,037	7,146,583	2,189,949	2,948	8,458,204	4,516,492	12,974,696
408180	2,241,240	1,314,600	1,035,237	5,158		2,996,285	1,599,949	4,596,234
P/T Total	4,645,419	2,545,637	8,181,819	2,195,108	2,948	11,454,489	6,116,441	17,570,930
<b>Dist:</b>								
408170	5,006,583	2,819,751				5,006,583	2,819,751	7,826,334
<b>Actual Per Results</b>	9,652,002	5,365,388	8,181,819	2,195,108	2,948	16,461,072	8,936,192	25,397,264

	Current Period					Total
	Expense	Washington	Idaho	Montana	Oregon	
P/T:						
408150	2,462,841	1,229,578	7,130,182	2,193,594	2,943	13,019,138
408180	2,295,926	1,313,041	1,032,861	5,167		4,646,995
P/T	4,758,767	2,542,619	8,163,043	2,198,761	2,943	17,666,133
<b>Dist:</b>						
408170	5,128,743	2,816,409				7,945,152
<b>Actual Per Results</b>	9,887,510	5,359,028	8,163,043	2,198,761	2,943	25,611,285
<b>Expense</b>	9,887,510	5,359,028	8,163,043	2,198,761	2,943	25,611,285

	Adjustment					Total
	Expense	Washington	Idaho	Montana	Oregon	
P/T:						
408150	58,662	(1,459)	(16,400)	3,645	(5)	44,442
408180	54,686	(1,558)	(2,376)	9	-	50,761
P/T	113,348	(3,018)	(18,776)	3,653	(5)	95,203
<b>Dist:</b>						
408170	122,160	(3,343)	-	-	-	118,818
<b>Actual Per Results</b>	235,508	(6,360)	(18,776)	3,653	(5)	214,020
<b>Expense</b>	235,508	(6,360)	(18,776)	3,653	(5)	214,020

Prep by: [Signature] 1st Review: [Signature]

Date: 04-22-2014

Mgr. Review: [Signature]

2.02-2

Adjustment No. 2.02

Workpaper Ref. E-RPT-1

Service:ED Jurisdiction:WA

				0		
				Dr Cr Code	D	Sum
Ferc Acct	Accounting Period	Source Id	Journal Name	0		
408150	201301	GL	500-TAX OTHER THAN INC 201301 DJ USD		200,893.00	200,893.00
	201302	GL	500-TAX OTHER THAN INC 201302 DJ USD		200,893.00	200,893.00
	201303	GL	500-TAX OTHER THAN INC 201303 DJ USD		200,893.00	200,893.00
	201304	GL	500-TAX OTHER THAN INC 201304 DJ USD		200,893.00	200,893.00
	201305	GL	500-TAX OTHER THAN INC 201305 DJ USD		200,893.00	200,893.00
	201306	GL	500-TAX OTHER THAN INC 201306 DJ USD	35,680.49	236,573.49	200,893.00
	201307	GL	500-TAX OTHER THAN INC 201307 DJ USD		184,667.00	184,667.00
	201308	GL	500-TAX OTHER THAN INC 201308 DJ USD		184,667.00	184,667.00
	201309	GL	500-TAX OTHER THAN INC 201309 DJ USD		184,667.00	184,667.00
	201310	GL	500-TAX OTHER THAN INC 201310 DJ USD		214,940.00	214,940.00
	201311	GL	500-TAX OTHER THAN INC 201311 DJ USD		214,940.00	214,940.00
	201312	GL	500-TAX OTHER THAN INC 201312 DJ USD		214,940.00	214,940.00
		Sum			35,680.49	2,439,859.49
408170	201301	GL	500-TAX OTHER THAN INC 201301 DJ USD		386,334.00	386,334.00
	201302	GL	500-TAX OTHER THAN INC 201302 DJ USD		386,334.00	386,334.00
	201303	GL	500-TAX OTHER THAN INC 201303 DJ USD		386,334.00	386,334.00
	201304	GL	500-TAX OTHER THAN INC 201304 DJ USD		386,334.00	386,334.00
	201305	GL	500-TAX OTHER THAN INC 201305 DJ USD		386,334.00	386,334.00
	201306	GL	500-TAX OTHER THAN INC 201306 DJ USD	68,616.33	454,950.33	386,334.00
	201307	GL	500-TAX OTHER THAN INC 201307 DJ USD		414,150.00	414,150.00
	201308	GL	500-TAX OTHER THAN INC 201308 DJ USD		414,150.00	414,150.00
	201309	GL	500-TAX OTHER THAN INC 201309 DJ USD		414,150.00	414,150.00
	201310	GL	500-TAX OTHER THAN INC 201310 DJ USD		482,043.00	482,043.00
	201311	GL	500-TAX OTHER THAN INC 201311 DJ USD		482,043.00	482,043.00
	201312	GL	500-TAX OTHER THAN INC 201312 DJ USD		482,043.00	482,043.00
		Sum			68,616.33	5,075,199.33
408180	201301	GL	500-TAX OTHER THAN INC 201301 DJ USD		185,440.00	185,440.00
	201302	GL	500-TAX OTHER THAN INC 201302 DJ USD		185,440.00	185,440.00
	201303	GL	500-TAX OTHER THAN INC 201303 DJ USD		185,440.00	185,440.00
	201304	GL	500-TAX OTHER THAN INC 201304 DJ USD		185,440.00	185,440.00
	201305	GL	500-TAX OTHER THAN INC 201305 DJ USD		185,440.00	185,440.00
	201306	GL	500-TAX OTHER THAN INC 201306 DJ USD	32,935.84	218,375.84	185,440.00
	201307	GL	500-TAX OTHER THAN INC 201307 DJ USD		173,850.00	173,850.00
	201308	GL	500-TAX OTHER THAN INC 201308 DJ USD		173,850.00	173,850.00
	201309	GL	500-TAX OTHER THAN INC 201309 DJ USD		173,850.00	173,850.00
	201310	GL	500-TAX OTHER THAN INC 201310 DJ USD		202,350.00	202,350.00
	201311	GL	500-TAX OTHER THAN INC 201311 DJ USD		202,350.00	202,350.00
	201312	GL	500-TAX OTHER THAN INC 201312 DJ USD		202,350.00	202,350.00
		Sum			32,935.84	2,274,175.84
Sum				137,232.66	9,789,234.66	9,652,002.00

WA 2012 Electric Property Tax

137,232.66

Prep by RF

1st Review: \_\_\_\_\_

Date: 03-13-2014

Mgr. Review: Jma

2.02-3  
Adjustment No. 202

Workpaper Ref. E-RPT-2

Service:ED Jurisdiction:ID

				0		
				Dr Cr Code	D	Sum
Ferc Acct	Accounting Period	Source Id	Journal Name			
408150	201301	GL	500-TAX OTHER THAN INC 201301 DJ USD		105,485.03	105,485.03
			NSJ016 - Reclass ID Irrigation expense 2		3,436.96	3,436.96
	201302	GL	500-TAX OTHER THAN INC 201302 DJ USD		102,560.00	102,560.00
	201303	GL	500-TAX OTHER THAN INC 201303 DJ USD		102,560.00	102,560.00
	201304	GL	500-TAX OTHER THAN INC 201304 DJ USD		102,560.00	102,560.00
	201305	GL	500-TAX OTHER THAN INC 201305 DJ USD		102,560.00	102,560.00
	201306	GL	500-TAX OTHER THAN INC 201306 DJ USD		102,560.00	102,560.00
	201307	GL	500-TAX OTHER THAN INC 201307 DJ USD		93,158.00	93,158.00
	201308	GL	500-TAX OTHER THAN INC 201308 DJ USD		93,158.00	93,158.00
	201309	GL	500-TAX OTHER THAN INC 201309 DJ USD		93,158.00	93,158.00
	201310	GL	500-TAX OTHER THAN INC 201310 DJ USD		102,242.00	102,242.00
	201311	GL	500-TAX OTHER THAN INC 201311 DJ USD		102,242.00	102,242.00
	201312	GL	500-TAX OTHER THAN INC 201312 DJ USD		125,357.02	125,357.02
	Sum				1,231,037.01	1,231,037.01
408170	201301	GL	500-TAX OTHER THAN INC 201301 DJ USD		217,940.00	217,940.00
	201302	GL	500-TAX OTHER THAN INC 201302 DJ USD		217,940.00	217,940.00
	201303	GL	500-TAX OTHER THAN INC 201303 DJ USD		217,940.00	217,940.00
	201304	GL	500-TAX OTHER THAN INC 201304 DJ USD		217,940.00	217,940.00
	201305	GL	500-TAX OTHER THAN INC 201305 DJ USD		217,940.00	217,940.00
	201306	GL	500-TAX OTHER THAN INC 201306 DJ USD		217,940.00	217,940.00
	201307	GL	500-TAX OTHER THAN INC 201307 DJ USD		231,187.00	231,187.00
	201308	GL	500-TAX OTHER THAN INC 201308 DJ USD		231,187.00	231,187.00
	201309	GL	500-TAX OTHER THAN INC 201309 DJ USD		231,187.00	231,187.00
	201310	GL	500-TAX OTHER THAN INC 201310 DJ USD		253,729.00	253,729.00
	201311	GL	500-TAX OTHER THAN INC 201311 DJ USD		253,729.00	253,729.00
	201312	GL	500-TAX OTHER THAN INC 201312 DJ USD		311,092.41	311,092.41
		Sum				2,819,751.41
408180	201301	GL	500-TAX OTHER THAN INC 201301 DJ USD		106,833.00	106,833.00
	201302	GL	500-TAX OTHER THAN INC 201302 DJ USD		106,833.00	106,833.00
	201303	GL	500-TAX OTHER THAN INC 201303 DJ USD		106,833.00	106,833.00
	201304	GL	500-TAX OTHER THAN INC 201304 DJ USD		106,833.00	106,833.00
	201305	GL	500-TAX OTHER THAN INC 201305 DJ USD		106,833.00	106,833.00
	201306	GL	500-TAX OTHER THAN INC 201306 DJ USD		106,833.00	106,833.00
	201307	GL	500-TAX OTHER THAN INC 201307 DJ USD		102,987.00	102,987.00
	201308	GL	500-TAX OTHER THAN INC 201308 DJ USD		102,987.00	102,987.00
	201309	GL	500-TAX OTHER THAN INC 201309 DJ USD		102,987.00	102,987.00
	201310	GL	500-TAX OTHER THAN INC 201310 DJ USD		113,029.00	113,029.00
	201311	GL	500-TAX OTHER THAN INC 201311 DJ USD		113,029.00	113,029.00
	201312	GL	500-TAX OTHER THAN INC 201312 DJ USD		138,582.76	138,582.76
		Sum				1,314,599.76
Sum					5,365,388.18	5,365,388.18

Prep by: RF 1st Review: \_\_\_\_\_  
Date: 03-10-2014 Mgr. Review: [Signature]

Adjustment No. 202

Workpaper Ref. E-RPT-3

2.02.4

Service:ED Jurisdiction:MT

		0		0		Sum	
Ferc Acct	Accounting Period	Source Id	Journal Name	Dr Cr Code	D		Sum
408150	201301	GL	500-TAX OTHER THAN INC 201301 DJ USD			617,467.00	617,467.00
	201302	GL	500-TAX OTHER THAN INC 201302 DJ USD			593,267.00	593,267.00
	201303	GL	500-TAX OTHER THAN INC 201303 DJ USD			593,267.00	593,267.00
	201304	GL	500-TAX OTHER THAN INC 201304 DJ USD			593,267.00	593,267.00
	201305	GL	500-TAX OTHER THAN INC 201305 DJ USD			593,267.00	593,267.00
	201306	GL	500-TAX OTHER THAN INC 201306 DJ USD			593,267.00	593,267.00
	201307	GL	500-TAX OTHER THAN INC 201307 DJ USD			584,503.00	584,503.00
	201308	GL	500-TAX OTHER THAN INC 201308 DJ USD			584,503.00	584,503.00
	201309	GL	500-TAX OTHER THAN INC 201309 DJ USD			539,129.00	539,129.00
	201310	GL	500-TAX OTHER THAN INC 201310 DJ USD			539,129.00	539,129.00
	201311	GL	500-TAX OTHER THAN INC 201311 DJ USD			731,013.61	731,013.61
	201312	GL	500-TAX OTHER THAN INC 201312 DJ USD			7,146,582.61	7,146,582.61
	Sum						
408180	201301	GL	500-TAX OTHER THAN INC 201301 DJ USD			84,200.00	84,200.00
	201302	GL	500-TAX OTHER THAN INC 201302 DJ USD			80,900.00	80,900.00
	201303	GL	500-TAX OTHER THAN INC 201303 DJ USD			80,900.00	80,900.00
	201304	GL	500-TAX OTHER THAN INC 201304 DJ USD			80,900.00	80,900.00
	201305	GL	500-TAX OTHER THAN INC 201305 DJ USD			80,900.00	80,900.00
	201306	GL	500-TAX OTHER THAN INC 201306 DJ USD			80,900.00	80,900.00
	201307	GL	500-TAX OTHER THAN INC 201307 DJ USD			89,664.00	89,664.00
	201308	GL	500-TAX OTHER THAN INC 201308 DJ USD			89,664.00	89,664.00
	201309	GL	500-TAX OTHER THAN INC 201309 DJ USD			89,664.00	89,664.00
	201310	GL	500-TAX OTHER THAN INC 201310 DJ USD			82,703.00	82,703.00
	201311	GL	500-TAX OTHER THAN INC 201311 DJ USD			82,703.00	82,703.00
	201312	GL	500-TAX OTHER THAN INC 201312 DJ USD			112,138.59	112,138.59
	Sum						
Sum							

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

Adjustment No. 202

Workpaper Ref. E-RPT-4

2,02-5

Service:ED Jurisdiction:AN

Ferc Acct	Accounting Period	Source Id	Journal Name	Transaction Amt SUM		
				Dr Cr Code	D	
408150	201301	GL	401-COL EXP 201301 DJ USD		248.22	248.22
	201302	GL	401-COL EXP 201302 DJ USD		248.26	248.26
	201303	GL	401-COL EXP 201303 DJ USD		248.26	248.26
	201304	GL	401-COL EXP 201304 DJ USD		248.26	248.26
	201305	GL	401-COL EXP 201305 DJ USD		252.82	252.82
	201306	GL	401-COL EXP 201306 DJ USD		248.26	248.26
	201307	GL	401-COL EXP 201307 DJ USD		248.26	248.26
	201308	GL	401-COL EXP 201308 DJ USD		248.26	248.26
	201309	GL	401-COL EXP 201309 DJ USD		248.26	248.26
	201310	GL	401-COL EXP 201310 DJ USD		248.26	248.26
	201311	GL	401-COL EXP 201311 DJ USD		248.26	248.26
	201312	GL	401-COL EXP 201312 DJ USD		212.62	212.62
Sum					2,948.00	2,948.00
Sum					2,948.00	2,948.00

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

Adjustment No. 202

Workpaper Ref. E-RPT-5

2.02-6

Service:ED Jurisdiction:OR

Ferc Acct	Accounting Period	Source Id	Journal Name	Transaction Amt SUM	
				Dr Cr Code	D
408150	201301	GL	500-TAX OTHER THAN INC 201301 DJ USD		170,362.42
	201302	GL	500-TAX OTHER THAN INC 201302 DJ USD		170,362.42
	201303	GL	500-TAX OTHER THAN INC 201303 DJ USD		170,362.42
	201304	GL	500-TAX OTHER THAN INC 201304 DJ USD		170,362.42
	201305	GL	500-TAX OTHER THAN INC 201305 DJ USD		170,362.42
	201306	GL	500-TAX OTHER THAN INC 201306 DJ USD		170,362.42
	201307	GL	500-TAX OTHER THAN INC 201307 DJ USD		174,833.00
	201308	GL	500-TAX OTHER THAN INC 201308 DJ USD		174,833.00
	201309	GL	500-TAX OTHER THAN INC 201309 DJ USD		236,498.83
	201310	GL	500-TAX OTHER THAN INC 201310 DJ USD		236,498.83
	201311	GL	500-TAX OTHER THAN INC 201311 DJ USD		170,278.23
	201312	GL	500-TAX OTHER THAN INC 201312 DJ USD		2,189,949.41
	Sum				
408180	201301	GL	500-TAX OTHER THAN INC 201301 DJ USD		66.50
	201302	GL	500-TAX OTHER THAN INC 201302 DJ USD		66.50
	201303	GL	500-TAX OTHER THAN INC 201303 DJ USD		66.50
	201304	GL	500-TAX OTHER THAN INC 201304 DJ USD		66.50
	201305	GL	500-TAX OTHER THAN INC 201305 DJ USD		66.50
	201306	GL	500-TAX OTHER THAN INC 201306 DJ USD		66.50
	201307	GL	500-TAX OTHER THAN INC 201307 DJ USD		666.67
	201308	GL	500-TAX OTHER THAN INC 201308 DJ USD		666.67
	201309	GL	500-TAX OTHER THAN INC 201309 DJ USD		666.67
	201310	GL	500-TAX OTHER THAN INC 201310 DJ USD		1,000.00
	201311	GL	500-TAX OTHER THAN INC 201311 DJ USD		1,000.00
	201312	GL	500-TAX OTHER THAN INC 201312 DJ USD		759.17
	Sum				
Sum					2,195,107.59

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



2.02-7

Adjustment No. 7.02

Workpaper Ref. HPA-1

**REVISED 2013**

**SUMMARY:**

**ELECTRIC:**

WASHINGTON  
 EST ADJ TO WASH  
 IDAHO  
 MONTANA  
 OREGON - Transm line only  
 OREGON - Coyote Springs II

**SUBTOTAL**

**GAS:**

WASHINGTON  
 IDAHO  
 OREGON

**OTHER**

**SUBTOTAL**

**TOTAL EST TAX**

Actual / Estimate 2013	
	9,888 ✓
	5,359 ✓
	8,163 ✓
	9 ✓
	2,189 ✓
	25,608
	2,489
	1,255
	2,137
	0
	5,882
	31,490

Uses 0,1,5,2% levy increases  
**3.641%**

Prep by: RF

1st Review: \_\_\_\_\_

Date: 03-10-2014

Mgr. Review: Jmo

2.03

AVISTA UTILITIES  
 WASHINGTON ELECTRIC RESULTS -CBR  
 TWELVE MONTHS ENDED DECEMBER 31, 2013  
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Uncollectible Expense
	Adjustment Number	2.03
	Workpaper Reference	E-UE
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	741
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	-
24	Total Electric Expenses	741
25	OPERATING INCOME BEFORE FIT	(741)
	FEDERAL INCOME TAX	
26	Current Accrual	(259)
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	(\$482) ✓
	RATE BASE	
	PLANT IN SERVICE	
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

*Jma*

**AVISTA UTILITIES  
UNCOLLECTIBLES ADJUSTMENT  
TWELVE MONTHS ENDED DECEMBER 31, 2013**

**CALCULATION OF ADJUSTMENT:**

	<u>SYSTEM</u>	<u>WASHINGTON</u>	<u>IDAHO</u>
<b>ELECTRIC</b>			
Actual Net Write-offs (1)	3,050,079	2,404,197 ✓	645,882
Less:			
Accrual for Write-offs (2)	<u>2,534,687</u>	<u>1,662,720</u>	<u>871,967</u>
Equals			
Net Under (Over) Accrued	<u><u>515,392</u></u>	<u><u>741,477</u></u>	<u><u>(226,085)</u></u>
<b>GAS</b>			
Actual Net Write-offs (1)	919,960	743,482	176,478
Less:			
Accrual for Write-offs (2)	<u>1,581,975</u>	<u>1,050,122</u>	<u>531,853</u>
Equals			
Net Under (Over) Accrued	<u><u>(662,015)</u></u>	<u><u>(306,640)</u></u>	<u><u>(355,375)</u></u>

Notes:

- (1) Actual Net Write-offs from calculation below, "Allocation of Write-offs to Services."
- (2) Accrual for Write-offs from E-OPS and G-OPS Results of Operations reports, Account 904 totals.



**ALLOCATION OF WRITE-OFFS TO SERVICES:**

	<u>Sales to Ultimate Customers (1)</u> (a)	<u>Percent</u> (b)	<u>Allocated Net Write-offs (2)</u> (c)
<b>WASHINGTON TOTALS</b>			
Electric	✓ 495,839,846	76.380%	2,404,197
Gas	153,295,045	23.620%	743,482
Total	✓ <u>649,134,891</u>	<u>100.000%</u>	<u>3,147,679</u>
<b>IDAHO TOTALS</b>			
Electric	247,633,413	78.540%	645,882
Gas	67,678,590	21.460%	176,478
Total	✓ <u>315,312,003</u>	<u>100.000%</u>	<u>822,360</u>
<b>Total Company</b>	<u>964,446,894</u>		<u>3,970,039</u>

- (1) Sales to Ultimate Customers plus Transportation Revenue from E-OPS and G-OPS Results of Operations reports.
- (2) Allocated Write-offs from Account 144xxx Query.

	<u>Acct 144 Sub</u>	<u>Amount</u>	
<u>Washington</u>			
Write-Offs WA	200	4,686,636	C-UE-2
Reinstatements WA	600	(848,375)	C-UE-2
Recoveries WA	700	<u>(690,582)</u>	C-UE-2
		3,147,679	
<u>Idaho</u>			
Write-Offs ID	200	1,477,742	C-UE-2
Reinstatements ID	600	(383,199)	C-UE-2
Recoveries ID	700	<u>(272,184)</u>	C-UE-2
		822,360	
		3,970,038	

1 check

Prep by: SS 1st Review: \_\_\_\_\_  
Date: 03-25-2014 Mgr. Review: Jma

Jurisdiction: WA  
12ME 201312

Ferc Acct	Transaction Desc	Journal Name	Accounting	Transaction Amount	Beginning Balance	Monthly Activity Amt	Ending Balance
144200	AVA CSSCAE 201301 CSS CAE Non-	AVA CSSCAE 201301 CSS CAE Non-Revenue Ot	201301	301,479.70	56,688,093.39	(3,776,289.10)	52,911,804.29
	AVA CSSCAE 201302 CSS CAE Non-	AVA CSSCAE 201302 CSS CAE Non-Revenue Ot	201302	277,764.54	52,911,804.29	(3,094,709.70)	49,817,094.59
	AVA CSSCAE 201303 CSS CAE Non-	AVA CSSCAE 201303 CSS CAE Non-Revenue Ot	201303	374,847.04	49,817,094.59	(17,381,106.15)	32,435,988.44
	AVA CSSCAE 201304 CSS CAE Non-	AVA CSSCAE 201304 CSS CAE Non-Revenue Ot	201304	363,675.92	32,435,988.44	360,829.06	32,796,817.50
	AVA CSSCAE 201305 CSS CAE Non-	AVA CSSCAE 201305 CSS CAE Non-Revenue Ot	201305	447,037.09	32,796,817.50	2,387,030.49	35,183,847.99
	AVA CSSCAE 201306 CSS CAE Non-	AVA CSSCAE 201306 CSS CAE Non-Revenue Ot	201306	477,727.41	35,183,847.99	477,727.41	35,661,575.40
	AVA CSSCAE 201307 CSS CAE Non-	AVA CSSCAE 201307 CSS CAE Non-Revenue Ot	201307	451,108.54	35,661,575.40	446,978.95	36,108,554.35
	AVA CSSCAE 201308 CSS CAE Non-	AVA CSSCAE 201308 CSS CAE Non-Revenue Ot	201308	424,860.26	36,108,554.35	424,860.26	36,533,414.61
	AVA CSSCAE 201309 CSS CAE Non-	AVA CSSCAE 201309 CSS CAE Non-Revenue Ot	201309	369,985.03	36,533,414.61	369,985.03	36,903,399.64
	AVA CSSCAE 201310 CSS CAE Non-	AVA CSSCAE 201310 CSS CAE Non-Revenue Ot	201310	379,317.93	36,903,399.64	379,317.93	37,282,717.57
	AVA CSSCAE 201311 CSS CAE Non-	AVA CSSCAE 201311 CSS CAE Non-Revenue Ot	201311	285,828.49	37,282,717.57	285,828.49	37,568,546.06
	AVA CSSCAE 201312 CSS CAE Non-	AVA CSSCAE 201312 CSS CAE Non-Revenue Ot	201312	533,003.73	37,568,546.06	533,003.73	38,101,549.79
				4,686,635.68	479,891,853.83	(18,586,543.60)	461,305,310.23
				(3,372,474.24)	52,911,804.29	(3,094,709.70)	49,817,094.59
				48,115.00	56,688,093.39	(3,776,289.10)	52,911,804.29
				(228.18)	54,971,354.38	455,477.82	55,426,832.20
				1,939,993.40	32,796,817.50	2,387,030.49	35,183,847.99
				(17,755,953.19)	49,817,094.59	(17,381,106.15)	32,435,988.44
				(2,846.86)	32,435,988.44	360,829.06	32,796,817.50
				(4,125,883.80)	56,688,093.39	(3,776,289.10)	52,911,804.29
				(23,269,277.87)	336,309,245.98	(24,825,056.68)	311,484,189.30
<b>Sum</b>				<b>(18,582,642.19)</b>	<b>816,201,099.81</b>	<b>(43,411,600.28)</b>	<b>772,789,499.53</b>
144600	AVA CSSCAE 201301 CSS CAE Non-	AVA CSSCAE 201301 CSS CAE Non-Revenue Ot	201301	(56,792.25)	(10,584,122.60)	(20,581.47)	(10,604,704.07)
	AVA CSSCAE 201302 CSS CAE Non-	AVA CSSCAE 201302 CSS CAE Non-Revenue Ot	201302	(77,678.27)	(10,604,704.07)	155,785.35	(10,448,918.72)
	AVA CSSCAE 201303 CSS CAE Non-	AVA CSSCAE 201303 CSS CAE Non-Revenue Ot	201303	(84,120.95)	(10,448,918.72)	292,480.03	(10,156,438.69)
	AVA CSSCAE 201304 CSS CAE Non-	AVA CSSCAE 201304 CSS CAE Non-Revenue Ot	201304	(77,419.34)	(10,156,438.69)	(77,419.34)	(10,233,858.03)
	AVA CSSCAE 201305 CSS CAE Non-	AVA CSSCAE 201305 CSS CAE Non-Revenue Ot	201305	(85,957.48)	(10,233,858.03)	(85,957.48)	(10,319,815.51)
	AVA CSSCAE 201306 CSS CAE Non-	AVA CSSCAE 201306 CSS CAE Non-Revenue Ot	201306	(68,097.44)	(20,639,631.02)	(136,194.88)	(20,775,825.90)
	AVA CSSCAE 201307 CSS CAE Non-	AVA CSSCAE 201307 CSS CAE Non-Revenue Ot	201307	(69,586.84)	(10,387,912.95)	(69,586.84)	(10,457,499.79)
	AVA CSSCAE 201308 CSS CAE Non-	AVA CSSCAE 201308 CSS CAE Non-Revenue Ot	201308	(73,506.10)	(10,457,499.79)	(73,506.10)	(10,531,005.89)
	AVA CSSCAE 201309 CSS CAE Non-	AVA CSSCAE 201309 CSS CAE Non-Revenue Ot	201309	(74,232.74)	(10,531,005.89)	(74,232.74)	(10,605,238.63)
	AVA CSSCAE 201310 CSS CAE Non-	AVA CSSCAE 201310 CSS CAE Non-Revenue Ot	201310	(61,851.02)	(10,605,238.63)	(61,851.02)	(10,667,089.65)
	AVA CSSCAE 201311 CSS CAE Non-	AVA CSSCAE 201311 CSS CAE Non-Revenue Ot	201311	(63,559.20)	(10,667,089.65)	(63,559.20)	(10,730,648.85)
	AVA CSSCAE 201312 CSS CAE Non-	AVA CSSCAE 201312 CSS CAE Non-Revenue Ot	201312	(55,573.34)	(10,730,648.85)	(55,573.34)	(10,786,222.19)
				(848,374.97)	(136,047,068.89)	(270,197.03)	(136,317,265.92)
				233,463.62	(10,604,704.07)	155,785.35	(10,448,918.72)
				36,210.78	(10,584,122.60)	(20,581.47)	(10,604,704.07)
				376,600.96	(10,448,918.72)	292,480.03	(10,156,438.69)
				646,275.38	(31,637,745.39)	427,683.91	(31,210,061.48)
<b>Sum</b>				<b>(202,099.59)</b>	<b>(167,684,814.28)</b>	<b>157,486.88</b>	<b>(167,527,327.40)</b>

C-UE-1

C-UE-1

2.03-3

Journal Name	Accounting	Transaction Amount	Beginning Balance	Monthly Activity Amt	Ending Balance
AVA CSSCAE 201301 CSS CAE Non-	201301	(59,965.84)	(17,876,488.66)	7,467,486.00	(10,409,002.66)
AVA CSSCAE 201302 CSS CAE Non-	201302	(80,890.66)	(10,409,002.66)	384,409.76	(10,024,592.90)
AVA CSSCAE 201303 CSS CAE Non-	201303	(54,993.92)	(10,024,592.90)	988,920.36	(9,035,672.54)
AVA CSSCAE 201304 CSS CAE Non-	201304	(53,053.59)	(9,035,672.54)	(106,107.18)	(9,141,779.72)
AVA CSSCAE 201305 CSS CAE Non-	201305	(59,965.02)	(9,141,779.72)	(119,930.04)	(9,261,709.76)
AVA CSSCAE 201306 CSS CAE Non-	201306	(42,042.42)	(9,261,709.76)	(9,345,794.60)	(9,345,794.60)
AVA CSSCAE 201307 CSS CAE Non-	201307	(58,961.54)	(9,345,794.60)	(117,923.08)	(9,463,717.68)
AVA CSSCAE 201308 CSS CAE Non-	201308	(68,657.06)	(9,463,717.68)	(137,714.12)	(9,601,431.80)
AVA CSSCAE 201309 CSS CAE Non-	201309	(52,664.40)	(9,601,431.80)	(105,328.80)	(9,706,760.60)
AVA CSSCAE 201310 CSS CAE Non-	201310	(70,077.57)	(9,706,760.60)	(140,155.14)	(9,846,915.74)
AVA CSSCAE 201311 CSS CAE Non-	201311	(39,653.75)	(9,846,915.74)	(79,307.00)	(9,926,223.24)
AVA CSSCAE 201312 CSS CAE Non-	201312	(49,456.28)	(9,926,223.24)	(99,094.08)	(10,025,317.32)
		(690,582.05)	(123,640,089.90)	7,851,171.34	(115,788,918.56)
CSS Write-off Purge		273,140.51	(5,204,501.33)	192,204.88	(5,012,296.45)
Journal Import Created		3,793,708.84	(8,938,244.33)	3,733,743.00	(5,204,501.33)
On-line Cash Recon		(44.97)	(5,204,501.33)	192,204.88	(5,012,296.45)
WO Purged Accounts		(90.76)	(4,963,111.62)	(49,547.04)	(5,012,658.66)
		549,454.10	(5,012,296.45)	494,460.18	(4,517,836.27)
		4,616,167.72	(29,322,655.06)	4,563,065.90	(24,759,589.16)
<b>Sum</b>		<b>3,925,585.67</b>	<b>(152,962,744.96)</b>	<b>12,414,237.24</b>	<b>(140,548,507.72)</b>

Journal Name	Accounting	Transaction Amount	Beginning Balance	Monthly Activity Amt	Ending Balance
AVA CSSCAE 201301 CSS CAE Non-	201301	71,322.56	25,578,104.00	(2,042,450.20)	23,535,653.74
AVA CSSCAE 201302 CSS CAE Non-	201302	76,164.47	23,535,654.00	(1,563,749.57)	21,971,904.17
AVA CSSCAE 201303 CSS CAE Non-	201303	111,000.75	21,971,904.00	(6,174,946.83)	15,796,957.34
AVA CSSCAE 201304 CSS CAE Non-	201304	124,265.01	15,796,957.00	124,265.01	15,921,222.35
AVA CSSCAE 201305 CSS CAE Non-	201305	179,870.20	15,921,222.00	289,692.77	16,210,915.12
AVA CSSCAE 201306 CSS CAE Non-	201306	203,798.59	16,210,915.00	203,798.59	16,414,713.71
AVA CSSCAE 201307 CSS CAE Non-	201307	160,369.75	16,414,714.00	160,369.75	16,575,083.46
AVA CSSCAE 201308 CSS CAE Non-	201308	147,697.78	16,575,083.00	147,697.78	16,722,781.24
AVA CSSCAE 201309 CSS CAE Non-	201309	123,817.91	16,722,781.00	123,817.91	16,846,599.15
AVA CSSCAE 201310 CSS CAE Non-	201310	107,463.40	16,846,599.00	107,463.40	16,954,062.55
AVA CSSCAE 201311 CSS CAE Non-	201311	95,346.83	16,954,063.00	95,346.83	17,049,409.38
AVA CSSCAE 201312 CSS CAE Non-	201312	76,624.68	17,049,409.00	76,624.68	17,126,034.06
		1,477,741.93	219,577,405.00	(8,452,069.88)	211,125,336.27
<b>Sum</b>		<b>(8,452,069.88)</b>	<b>306,584,289.00</b>	<b>(17,943,623.71)</b>	<b>288,640,766.64</b>

Journal Name	Accounting	Transaction Amount	Beginning Balance	Monthly Activity Amt	Ending Balance
AVA CSSCAE 201301 CSS CAE Non-	201301	(27,141.05)	(4,952,144.00)	52,162.90	(4,899,981.02)
AVA CSSCAE 201302 CSS CAE Non-	201302	(35,605.46)	(4,899,981.00)	144,195.64	(4,755,785.38)
AVA CSSCAE 201303 CSS CAE Non-	201303	(37,186.99)	(4,755,785.00)	126,490.29	(4,629,295.09)
AVA CSSCAE 201304 CSS CAE Non-	201304	(28,674.46)	(4,629,295.00)	(28,674.46)	(4,657,969.55)
AVA CSSCAE 201305 CSS CAE Non-	201305	(32,483.48)	(4,657,970.00)	(32,483.48)	(4,690,453.03)
AVA CSSCAE 201306 CSS CAE Non-	201306	(25,882.80)	(4,690,453.00)	(25,882.80)	(4,716,335.83)
AVA CSSCAE 201307 CSS CAE Non-	201307	(35,544.84)	(4,716,336.00)	(35,544.84)	(4,751,880.67)
AVA CSSCAE 201308 CSS CAE Non-	201308	(26,963.91)	(4,751,881.00)	(26,963.91)	(4,778,844.58)
AVA CSSCAE 201309 CSS CAE Non-	201309	(35,289.19)	(4,778,845.00)	(35,289.19)	(4,814,133.77)
AVA CSSCAE 201310 CSS CAE Non-	201310	(39,693.18)	(4,814,134.00)	(39,693.18)	(4,853,806.95)
AVA CSSCAE 201311 CSS CAE Non-	201311	(35,075.82)	(4,853,807.00)	(35,075.82)	(4,888,882.77)
AVA CSSCAE 201312 CSS CAE Non-	201312	(23,695.62)	(4,888,883.00)	(23,695.62)	(4,912,578.39)
<b>Sum</b>		<b>(4,952,144.00)</b>	<b>(4,952,144.00)</b>	<b>(17,943,623.71)</b>	<b>288,640,766.64</b>

Journal Name	Accounting	Transaction Amount	Beginning Balance	Monthly Activity Amt	Ending Balance
451-CSS RECON 201301 SJ USD	201301	(2,113,772.76)	25,578,104.00	(2,042,450.20)	23,535,653.74
451-CSS RECON 201302 SJ USD	201302	(1,639,914.04)	23,535,654.00	(1,563,749.57)	21,971,904.17
451-CSS RECON 201303 SJ USD	201303	(6,285,947.58)	21,971,904.00	(6,174,946.83)	15,796,957.34
451-CSS RECON 201305 SJ USD	201305	109,822.57	15,921,222.00	289,692.77	16,210,915.12
		(9,929,811.81)	87,006,884.00	(9,491,453.83)	77,515,430.37
<b>Sum</b>		<b>(8,452,069.88)</b>	<b>306,584,289.00</b>	<b>(17,943,623.71)</b>	<b>288,640,766.64</b>

Journal Name	Accounting	Transaction Amount	Beginning Balance	Monthly Activity Amt	Ending Balance
AVA CSSCAE 201301 CSS CAE Non-	201301	(27,141.05)	(4,952,144.00)	52,162.90	(4,899,981.02)
AVA CSSCAE 201302 CSS CAE Non-	201302	(35,605.46)	(4,899,981.00)	144,195.64	(4,755,785.38)
AVA CSSCAE 201303 CSS CAE Non-	201303	(37,186.99)	(4,755,785.00)	126,490.29	(4,629,295.09)
AVA CSSCAE 201304 CSS CAE Non-	201304	(28,674.46)	(4,629,295.00)	(28,674.46)	(4,657,969.55)
AVA CSSCAE 201305 CSS CAE Non-	201305	(32,483.48)	(4,657,970.00)	(32,483.48)	(4,690,453.03)
AVA CSSCAE 201306 CSS CAE Non-	201306	(25,882.80)	(4,690,453.00)	(25,882.80)	(4,716,335.83)
AVA CSSCAE 201307 CSS CAE Non-	201307	(35,544.84)	(4,716,336.00)	(35,544.84)	(4,751,880.67)
AVA CSSCAE 201308 CSS CAE Non-	201308	(26,963.91)	(4,751,881.00)	(26,963.91)	(4,778,844.58)
AVA CSSCAE 201309 CSS CAE Non-	201309	(35,289.19)	(4,778,845.00)	(35,289.19)	(4,814,133.77)
AVA CSSCAE 201310 CSS CAE Non-	201310	(39,693.18)	(4,814,134.00)	(39,693.18)	(4,853,806.95)
AVA CSSCAE 201311 CSS CAE Non-	201311	(35,075.82)	(4,853,807.00)	(35,075.82)	(4,888,882.77)
AVA CSSCAE 201312 CSS CAE Non-	201312	(23,695.62)	(4,888,883.00)	(23,695.62)	(4,912,578.39)
<b>Sum</b>		<b>(4,952,144.00)</b>	<b>(4,952,144.00)</b>	<b>(17,943,623.71)</b>	<b>288,640,766.64</b>

✓	(383,198.80)	C-DE-1	(57,389,494.00)	39,565.53	(57,349,927.03)
	79,303.95		(4,952,144.00)	52,162.90	(4,899,981.02)
	179,801.10		(4,899,981.00)	144,195.64	(4,755,785.36)
	163,659.28		(4,755,785.00)	126,490.29	(4,629,295.09)
	422,764.33		(14,607,910.00)	322,848.83	(14,285,061.49)
	<b>39,565.53</b>		<b>(71,997,404.00)</b>	<b>362,414.36</b>	<b>(71,634,988.52)</b>
144700					
	(15,344.42)		(4,374,416.00)	1,830,152.00	(2,544,263.96)
	(38,049.22)		(2,544,264.00)	76,885.19	(2,467,378.77)
	(25,244.40)		(2,467,379.00)	187,815.87	(2,279,562.90)
	(21,440.88)		(2,279,563.00)	(21,440.88)	(2,301,003.78)
	(20,918.25)		(2,301,004.00)	(20,918.25)	(2,321,922.03)
	(19,804.90)		(2,321,922.00)	(19,804.90)	(2,341,726.93)
	(24,317.29)		(2,341,727.00)	(24,317.29)	(2,366,044.22)
	(27,780.15)		(2,366,044.00)	(27,780.15)	(2,393,824.37)
	(19,613.87)		(2,393,824.00)	(19,613.87)	(2,413,438.24)
	(20,844.82)		(2,413,438.00)	(20,844.82)	(2,434,283.06)
	(20,123.66)		(2,434,283.00)	(20,123.66)	(2,454,406.72)
	(15,701.65)		(2,454,407.00)	(15,701.65)	(2,470,108.37)
✓	(272,183.51)	C-DE-1	(30,692,271.00)	1,904,307.59	(28,787,963.35)
	1,845,496.42		(4,374,416.00)	1,830,152.00	(2,544,263.96)
	114,934.41		(2,544,264.00)	76,885.19	(2,467,378.77)
	216,060.27		(2,467,379.00)	187,815.87	(2,279,562.90)
	2,176,491.10		(9,386,059.00)	2,094,853.06	(7,291,205.63)
	<b>1,904,307.59</b>		<b>(40,078,330.00)</b>	<b>3,999,160.65</b>	<b>(36,079,168.98)</b>
201301					
201302					
201303					
AVA CSSCAE 201301	CSS CAE Non-	Revenue Ot			
AVA CSSCAE 201302	CSS CAE Non-	Revenue Ot			
AVA CSSCAE 201303	CSS CAE Non-	Revenue Ot			
AVA CSSCAE 201304	CSS CAE Non-	Revenue Ot			
AVA CSSCAE 201305	CSS CAE Non-	Revenue Ot			
AVA CSSCAE 201306	CSS CAE Non-	Revenue Ot			
AVA CSSCAE 201307	CSS CAE Non-	Revenue Ot			
AVA CSSCAE 201308	CSS CAE Non-	Revenue Ot			
AVA CSSCAE 201309	CSS CAE Non-	Revenue Ot			
AVA CSSCAE 201310	CSS CAE Non-	Revenue Ot			
AVA CSSCAE 201311	CSS CAE Non-	Revenue Ot			
AVA CSSCAE 201312	CSS CAE Non-	Revenue Ot			
451-CSS RECON 201301	SJ USD				
451-CSS RECON 201302	SJ USD				
451-CSS RECON 201303	SJ USD				
Sum					

2.04  
Revised

AVISTA UTILITIES  
WASHINGTON ELECTRIC RESULTS -CBR  
TWELVE MONTHS ENDED DECEMBER 31, 2013  
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Regulatory Expense
	Adjustment Number	2.04
	Workpaper Reference	E-RE
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	15
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	15
24	Total Electric Expenses	15
25	OPERATING INCOME BEFORE FIT	(15)
	FEDERAL INCOME TAX	
26	Current Accrual	(5)
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	(\$10)
	RATE BASE	
	PLANT IN SERVICE	
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

*John*

*Revised*

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

	<u>System</u>		<u>Washington</u>		<u>Idaho</u>
Revised Expense:					
WUTC	996,999	E-RE-2	996,999		
IPUC	629,958			E-RE-2	629,958
FERC	2,451,578	E-RE-4	1,598,183		853,394
Total Revised Expense	<u>4,078,535</u>		<u>2,595,182</u>		<u>1,483,352</u>
Note 1 - Prod/Trans Ratio (Results Report E-ALL-12A)	100.000%		65.190%		34.810%
Less Accrual:					
WUTC	957,405	E-RE-3	957,405		
IPUC	573,860			E-RE-3	573,860
FERC	2,489,696	E-RE-3	1,623,033		866,663
Total Accrual	<u>4,020,961</u>		<u>2,580,437</u>		<u>1,440,523</u>
Adjustment	<u>57,574</u>		<u>14,745</u>		<u>42,829</u>



*Revised*

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

	WUTC AND IPUC FEES		
	Total	Washington	Idaho
<b>Electric Revenues: (1)</b>			
Sales to Ultimate Consumers:			
(499) Unbilled	-543,700	-344,061	-199,639
(440) Residential	331,488,412	225,028,567	106,459,845
(442) Commercial / Industrial	404,157,920	265,391,247	138,766,673
(444) Public Street & Highway	7,266,653	4,880,485	2,386,168
(448) Interdepartmental Revenues	1,103,974	883,608	220,366
Total Sales to Ultimate Consumers	<u>743,473,259</u>	<u>495,839,846</u>	<u>247,633,413</u>
Other Operating Revenues:			
(451) Misc Service Revenues	590,953	370,102	220,851 <sup>†</sup>
(453) Sales of Water/Water Power	432,332	281,837	150,495 <sup>‡</sup>
(454) Rent from Electric Property	3,023,492	2,032,881	990,611 <sup>‡</sup>
Total Other Operating Revenues	<u>4,046,777</u>	<u>2,684,820</u>	<u>1,361,957</u>
<b>Total Electric Subject to Fees</b>	<u>747,520,036</u>	<u>498,524,666</u>	<u>248,995,370</u>
<b>Fee Calculation</b>			
First \$50,000 @ .001 (Washington)		0.001000	
Fee Rate (2)		<u>0.002000</u>	0.002530
<b>REGULATORY FEES</b>	<u>1,626,957</u>	<u>996,999</u>	<u>629,958</u>

- Electric excludes: Acct 456 , Other Elec Revenues and Acct 447, Sales for Resale on the basis that those services are resold and taxed at the retail level.

- Electric includes: Acct 448, Interdepartmental Revenues, since Avista is end user.

## Notes:

- (1) Figures from Results report E-OPS-12A
- (2) Rate from 2013 Commission Fees letters/orders:  
WA, Per Letter dated April 19, 2013, assessment rate is .002530  
ID, Order No. 32781

Prep by: RFMgr. Review: jma

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

Ferc Acct:928000	Service:ED	Expenditure Type:928 Regulatory Fees
---------------------	------------	--

				Dr Cr Code	Total
Jurisdiction	Accounting Period	Ava Jet	Project Number		
AN	201301	465-PS ACC	9800545		213,511.00
	201302	465-PS ACC	9800545		213,511.00
	201303	465-PS ACC	9800545		213,511.00
	201304	465-PS ACC	9800545		213,511.00
	201305	465-PS ACC	9800545		213,511.00
	201306	465-PS ACC	9800545		213,511.00
	201307	465-PS ACC	9800545		213,511.00
	201308	465-PS ACC	9800545		236,594.00
	201309	465-PS ACC	9800545		121,348.59
	201310	465-PS ACC	9800545		212,392.00
	201311	465-PS ACC	9800545		212,392.00
	201312	465-PS ACC	9800545		212,392.00
		<b>Sum</b>			
ID	201301	102-MISC A	3805013		49,692.00
	201302	102-MISC A	3805013		49,692.00
	201303	102-MISC A	3805013		49,692.00
	201304	102-MISC A	3805013		49,692.00
	201305	102-MISC A	3805013		49,692.00
	201306	102-MISC A	3805013		49,692.00
	201307	102-MISC A	3805013		49,692.00
	201308	102-MISC A	3805013		49,692.00
	201309	102-MISC A	3805013		49,692.00
	201310	102-MISC A	3805013		42,210.75
	201311	102-MISC A	3805013		42,210.75
	201312	102-MISC A	3805013		42,210.74
		<b>Sum</b>			
WA	201301	102-MISC A	2805036		79,792.00
	201302	102-MISC A	2805036		79,792.00
	201303	102-MISC A	2805036		79,792.00
	201304	102-MISC A	2805036		79,781.00
	201305	102-MISC A	2805036		79,781.00
	201306	102-MISC A	2805036		79,781.00
	201307	102-MISC A	2805036		79,781.00
	201308	102-MISC A	2805036		79,781.00
	201309	102-MISC A	2805036		79,781.00
	201310	102-MISC A	2805036		79,781.00
	201311	102-MISC A	2805036		79,781.00
	201312	102-MISC A	2805036		79,780.81
		<b>Sum</b>			
<b>Total for 928 Regulatory Fees</b>					<b>4,020,960.64</b>

Prep by: RF

Adjustment No. 208-4

Workpaper Ref. E-RE-4

*Revised*

FERC ELECTRIC CHARGES

242310 ED AN

	Expense Accrual	Payments	Ending Balance
201301	(29,511.00)		(29,511.00)
201302	(29,511.00)		(59,022.00)
201303	(29,511.00)		(88,533.00)
201304	(29,511.00)		(118,044.00)
201305	(29,511.00)		(147,555.00)
201306	(29,511.00)		(177,066.00)
201307	(29,511.00)		(206,577.00)
201308	(52,594.00)	347,693.00	88,522.00
201309	(32,464.00)		56,058.00
201310	(32,464.00)		23,594.00
201311	(32,464.00)		(8,870.00)
201312	(32,464.00)		(41,334.00)
	<b>(389,027.00)</b>	<b>347,693.00</b>	

FERC HYDRO CHARGES

242300 ED AN

	Expense Accrual	Payments	Ending Balance
201301	(184,000.00)		(184,000.00)
201302	(184,000.00)		(368,000.00)
201303	(184,000.00)		(552,000.00)
201304	(184,000.00)		(736,000.00)
201305	(184,000.00)		(920,000.00)
201306	(184,000.00)		(1,104,000.00)
201307	(184,000.00)		(1,288,000.00)
201308	(184,000.00)	2,103,884.59	631,884.59
201309	(88,884.59)		543,000.00
201310	(179,928.00)		363,072.00
201311	(179,928.00)		183,144.00
201312	(179,928.00)		3,216.00
	<b>(2,100,668.59)</b>	<b>2,103,884.59</b>	

Total FERC payments **2,451,577.59**

Allocate to Jurisdictions

Note 1	65.190%	1,598,183.43
	34.810%	853,394.16
		<u><b>2,451,577.59</b></u>

Total FERC Accrual **2,489,695.59**

Allocate to Jurisdictions

Note 1	65.190%	1,623,032.56
	34.810%	866,663.03
		<u><b>2,489,695.59</b></u>

AVISTA UTILITIES  
 WASHINGTON ELECTRIC RESULTS -CBR  
 TWELVE MONTHS ENDED DECEMBER 31, 2013  
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Injuries and Damages 2.05 E-ID
	Adjustment Number	
	Workpaper Reference	
REVENUES		
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
EXPENSES		
Production and Transmission		
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	235 ✓
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	235
24	Total Electric Expenses	235
25	OPERATING INCOME BEFORE FIT	(235)
FEDERAL INCOME TAX		
26	Current Accrual	(82)
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	(\$153)
RATE BASE		
PLANT IN SERVICE		
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

*Jma*

**Avista Utilities  
Electric System  
Injuries and Damages Adjustment  
Account 925  
Twelve Months Ended December 31, 2013**

	<u>System</u>	<u>Washington</u>	<u>Idaho</u>
Accrual per Results			
Directly Assigned	0	0	0
Allocated (4)	142,212	96,245	45,967
Total	<u>142,212</u>	<u>96,245</u>	<u>45,967</u>
 Revised Annual Accrual-Direct 6 yr avg	 <u>379,856</u>	 <u>330,902</u>	 <u>48,955</u>
 Increase (Decrease) in Expense	 237,644	 <span style="border: 1px solid black; padding: 2px;">234,657</span>	 2,988

✓

Allocation Note 4: Jurisdictional Four Factor	100.000%	67.677%	32.323%
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Prep by: RF      1st Review: \_\_\_\_\_  
Date: 02-25-2014      Mgr. Review: Jma

Avista Utilities  
Injuries and Damages Adjustment  
Twelve Months Ended December 31, 2013

**Six Year Average Injuries and Damages Payments**

Year	Electric			Gas		
	Washington	Idaho	Total	Washington	Idaho	Total
2008	48,274	43,309	91,583	66,083	70,493	136,576
2009	338,526	74,222	412,748	74,628	12,556	87,184
2010	491,252	48,250	539,502	1,045,712	8,936	1,054,648
2011	338,738	45,067	383,805	161,811	6,825	168,636
2012	633,307	31,811	665,118	6,882	8,076	14,958
2013	135,313	51,068	186,381	324,872	756,811	1,081,683
6 yr Avg	<b>330,902</b>	<b>48,955</b>	<b>379,856</b>	<b>279,998</b>	<b>143,949</b>	<b>423,948</b>

Payments from Account 228210 by Service and State

Prep by: RF 1st Review: \_\_\_\_\_

Date: 02-25-2014

Mgr. Review: fine

Accounting Year:2013

				Transaction Amt
Ferc Acct	Ferc Acct Desc	Service	Jurisdiction	
228200	ACCUM PROV FOR INJURY & DAMAGE	ED	AN	-142,211.79
		GD	AN	-666,236.40
			OR	-9,149.66
	Sum			-817,597.85
228210	PAYMENT/REFUND INJURY & DAMAGE	ED	ID	51,068.27 ✓
			MT	830.72 ✗
			WA	135,312.80 ✓
		GD	ID	756,810.91 ✓
			OR	9,149.66 ✗
			WA	324,872.17 ✓
		ZZ	ZZ	.00
Sum			1,278,044.53	
Sum			460,446.68	

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

Adjustment No. 205

Workpaper Ref. C-ID-4

2.054

Ferc Acct:925100      Ava Jet:208-DC PAY

Ferc Acct Desc	Service	Jurisdiction	Transaction Desc	Electric Amt SUM	Gas North Amt SUM	Gas South Amt SUM	Transaction Amt
INJURIES & DAMAGES NON PB	ED	AN	WAID Electric - Provision for	142,211.79	.00	.00	139,371.78
	GD	AA	WAID Gas - Provision for Major	.00	405,476.49	171,139.67	592,062.84
		AN	WAID Gas - Provision for Major	.00	89,620.24	.00	89,620.24
		OR	OR Gas - Provision for Major/M	.00	.00	9,149.66	8,872.93
Sum				142,211.79	495,096.73	180,289.33	829,927.79

✓

Prep by: RF      1st Review: [Signature]  
 Date: 02-25-2014      Mgr. Review: [Signature]



AVISTA UTILITIES  
WASHINGTON ELECTRIC RESULTS -CBR  
TWELVE MONTHS ENDED DECEMBER 31, 2013  
(000'S OF DOLLARS)

2.06  
Revised

Line No.	DESCRIPTION	FIT/DFIT Expense
	Adjustment Number	2.06
	Workpaper Reference	E-FIT
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	-
24	Total Electric Expenses	-
25	OPERATING INCOME BEFORE FIT	-
	FEDERAL INCOME TAX	
26	Current Accrual	10
27	Debt Interest	-
28	Deferred Income Taxes	(10)
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	\$0
	RATE BASE	
	PLANT IN SERVICE	
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0



*Jma*

Revised

2:06 - 1

Adjustment No. \_\_\_\_\_

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

Workpaper Ref. E-FIT

	System	Washington	Idaho
Taxable NOI per Results (Per E-FIT-12A)	91,137,923	63,319,189	27,818,734
<b>Schedule M Reallocations and Adjustments</b>			
(1) Injuries and Damages Elim Orig Alloc	45,000	29,526	15,474
Reallocated Taxable NOI	91,182,923	63,348,715	27,834,208
FIT Normal Accrual per Results (Per E-FIT-12A)	31,898,273	22,161,716	9,736,557
Adjusted FIT Normal Accrual	31,914,023	22,172,049	9,741,973
<b>Total Current FIT Adjustment</b>	<b>15,750</b>	<b>10,334</b>	<b>5,416</b>

	System	Washington	Idaho
<b>Deferred FIT Adjustment</b>			
(1) Injuries and Damages Elim Orig Alloc	(15,750)	(10,334)	(5,416)
<b>Total Deferred FIT Adjustment</b>	<b>(15,750)</b>	<b>(10,334)</b>	<b>(5,416)</b>

<b>Amortized Investment Tax Credit Adjustment</b>			
ITC Normal Amortization per Results (Per E-FIT-12A, 6 months amort allowed)	(199,006)	(129,732)	(69,274)
Adjusted ITC Normal Accrual (annualized)	(199,006)	(129,732)	(69,274)
<b>Amortized Investment Tax Credit - Noxon</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>Effective Tax Rate Test</b>			
Net Operating Income Before FIT	202,694,169	130,501,415	72,192,754
Less: Colstrip Reallocation	0	(147,288)	147,288
Less: Allocated Interest Charges	56,248,767	36,661,743	19,587,024
	146,445,402	93,986,960	52,458,442
Current FIT per ROO	31,898,273	22,161,716	9,736,557
Deferred FIT per ROO	18,880,884	10,616,367	8,264,517
Investment Tax Credit - Noxon	0	0	0
Adjustment to Tax Expense	0	0	0
Adjusted FIT Expense	50,779,157	32,778,083	18,001,074
Effective Tax Rate	34.67%	34.88%	34.31%
<b>Net FIT/DFIT/ITC Adjustment</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FIT Adjustment for Production Tax Credit</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Tax Adjustment</b>	<b>0</b>	<b>0</b>	<b>0</b>

Prep by: AP 1st Review: \_\_\_\_\_  
 Date: 04-22-2014 Mgr. Review: Jma

2.06-2

Adjustment No. \_\_\_\_\_

Workpaper Ref. E-FIT-1

FIT Adjustments and Reallocations  
Electric System  
For the Twelve Months Ended December 31, 2013

(1) Injuries and Damages

Reverse Schedule M and Deferred Tax amounts for actual payment and accrual so that tax expense reflects the accrued level of injuries & damages expense which is adjusted in Injuries & Damages Adjustment.

	AMOUNT
Sch M	(\$45,000)
DFIT	15,750

Allocation		
Sch M	(\$45,000)	# 2
WA	(29,526)	65.613%
ID	(15,474)	34.387%

Allocation		
DFIT	\$15,750	# 2
WA	10,334	65.613%
ID	5,416	34.387%

Prep by: \_\_\_\_\_ 1st Review: \_\_\_\_\_

Date: 03-19-2014

Mgr. Review: Jma

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

AVISTA UTILITIES

Total		Ref/Basis	Description	System	Washington	Idaho
Calculation of Taxable Operating Income:						
E-OPS			Operating Revenue	1,049,456,903	696,761,003	352,695,900
E-OPS			Less: Operating & Maintenance Expense	684,482,702	450,960,221	233,522,481
E-OPS			Less: Book Deprec/Amort and Reg Amortizations	94,554,058	61,166,635	33,387,423
E-OTX			Less: Taxes Other than FIT	67,725,974	54,132,732	13,593,242
			Net Operating Income Before FIT	202,694,169	130,501,415	72,192,754
E-INT			Less: Interest Expense	56,248,767	36,661,743	19,587,024
E-OPS			Less: Colstrip 3 AFUDC Reallocation Adj	0	(147,288)	147,288
E-SCM			Plus: Schedule M Adjustments	(55,307,479)	(30,667,771)	(24,639,708)
			Taxable Net Operating Income	91,137,923	63,319,189	27,818,734
22197			Tax Rate	35.00%	35.00%	35.00%
			Total Federal Income Tax	31,898,273	22,161,716	9,736,557
19329	1		Production Tax Credit	(161,683)	(105,401)	(56,282)
61076	1		Investment Tax Credit - Noxon *	0	0	0
			Total Net Federal Income Tax	31,736,590	22,056,315	9,680,275
E-DTE			Deferred FIT	18,880,884	10,616,367	8,264,517
58521	1	411400	Amortized Investment Tax Credit - Noxon	(199,006)	(129,732)	(69,274)
			Total Net FIT/Deferred FIT	50,418,468	32,542,950	17,875,518
ALLOCATION RATIOS:						
E-ALL	1		Production/Transmission Ratio	100.000%	65.190%	34.810%
E-ALL	99		Not Allocated	0.000%	0.000%	0.000%
* Deferred taxes are in Deferred FIT balance						
<b>EFFECTIVE TAX RATE</b>				<b>0.3443</b>	<b>0.3468</b>	<b>0.3398</b>

Schedule Ms	Washington Electric	Idaho Electric	Washington Gas	Idaho Gas	Oregon Gas	Jurisdiction Total
997017	1,192,020	-	-	-	-	1,192,020
997035	(3,683,235)	(1,966,765)	-	-	(102,492)	(102,492)
997045	233,023	111,294	66,652	25,683	39,279	(5,650,000)
997082	(2,258,192)	(1,855,471)	66,652	25,683	(63,213)	475,931
						(4,084,541)
997000	60,536,543	32,423,831	12,173,293	5,633,761	6,406,146	117,173,574
997001	2,126,253	1,135,572	175,397	87,311	224,620	3,749,153
997009	(22,052)	(11,776)	-	-	-	(33,828)
997012	273,406	130,580	78,203	30,134	607,471	607,471
997015	56,482	287,272	-	-	46,085	558,408
997019	(239,693)	(127,991)	-	-	-	343,754
997041	(1,757,330)	(938,540)	(137,143)	(68,268)	(98,834)	(367,684)
997048	(96,141,311)	(52,490,980)	(18,277,364)	(8,668,874)	(14,407,644)	(3,000,115)
997049	3,471,145	1,895,166	954,719	452,819	-	(189,986,173)
997080	713,732	-	-	-	-	6,773,849
997092	(30,982,825)	(17,696,866)	(5,032,895)	(2,533,117)	(7,222,156)	713,732
						(63,467,859)
997002	(29,526)	(15,474)	(275,836)	(139,611)	-	(460,447)
997004	-	(103,282)	-	-	-	(103,282)
997005	2,824,545	1,349,022	807,912	311,312	-	5,292,791
997007	-	(10,228,799)	-	-	-	(10,228,799)
997008	-	-	-	-	(102,661)	(102,661)
997010	-	-	2,804,224	2,365,274	(445,103)	4,724,395
997016	1,022,005	545,824	244,010	121,466	-	1,933,305
997017	1,258,011	-	-	-	-	1,258,011
997018	(3,865,787)	(2,936,535)	-	-	-	(6,802,322)
997020	(1,704,687)	(814,170)	(487,596)	(187,885)	-	(3,194,338)
997021	153,132	184,656	-	-	-	337,788
997024	(134,592)	-	-	-	-	(134,592)
997027	-	-	-	-	14,597	14,597
997030	-	-	-	-	(1,429)	(1,429)
997031	-	-	87,769	-	-	87,769
997032	2,046,610	1,093,036	562,133	279,825	358,161	4,339,765
997033	(574,924)	9,928	(195,272)	(145,278)	-	(905,546)
997034	676,632	360,684	-	-	-	1,037,316
997043	(5,015,723)	-	-	-	-	(5,015,723)
997044	(237,395)	(126,763)	-	-	-	(364,158)
997046	(22,008)	5,212	-	-	-	(16,796)
997047	-	186,950	-	-	-	186,950
997050	-	500,500	-	-	-	500,500

SP 4/23/11

Revised

2.06-5

Schedule Ms	Washington Electric	Idaho Electric	Washington Gas	Idaho Gas	Oregon Gas	Jurisdiction Total
997051	-	(770,975)	-	-	-	(770,975)
997053	32,189	15,373	-	-	-	47,562
997054	72,939	5,797	-	-	-	78,736
997055	-	-	7	3	-	10
997059	46,316	26,996	-	-	-	73,312
997063	728,454	338,725	-	-	-	1,067,179
997065	350,300	(30,529)	45,063	-	-	364,834
997069	1,360,000	-	-	-	-	1,360,000
997081	633,935	302,772	181,326	69,870	106,857	1,294,760
997083	69,759	33,318	19,953	7,689	11,759	142,478
997084	83,957	44,001	22,783	11,531	-	162,272
997085	-	-	-	-	476,107	476,107
997086	-	-	-	-	(287,343)	(287,343)
997087	-	-	-	-	155,470	155,470
997088	973,692	(474,348)	-	-	-	499,344
997089	164,618	88,019	-	-	-	252,637
997090	-	-	-	-	273,740	273,740
997091	519,893	-	-	-	-	519,893
997093	(93,222)	-	-	-	-	(93,222)
997094	(80,774)	-	-	-	-	(80,774)
997095	1,329,938	-	-	-	-	1,329,938
997096	(15,041)	(8,032)	-	-	-	(23,073)
997097	-	3,282,886	-	-	-	3,282,886
997098	-	2,047,837	-	441,849	-	2,489,686
	2,573,246	(5,087,371)	3,816,476	3,136,045	560,155	4,998,551
<b>TOTAL</b>	<b>(30,667,771)</b>	<b>(24,639,708)</b>	<b>(1,149,767)</b>	<b>628,611</b>	<b>(6,725,214)</b>	<b>(62,553,849)</b>
DFIT Plant - Calculated	10,843,989	6,193,903	1,761,513	886,591	2,527,755	22,213,751
Additional Plant DFIT	642,296	442,698	1,029,503	527,187	460,576	3,102,260
Plant DFIT	11,486,285	6,636,601	2,791,016	1,413,778	2,988,331	25,316,011
Other DFIT	(900,636)	1,780,580	(1,335,767)	(1,097,616)	(196,054)	(1,749,493)
TOTAL DFIT Calculated using Schedule M's	10,585,649	8,417,181	1,455,250	316,162	2,792,277	23,566,518
PER ROO DFIT	10,616,367	8,264,517	1,499,567	314,049	2,831,664	23,526,164
Difference - Immaterial	30,718	(152,664)	44,317	(2,113)	39,387	(40,354)

2.06-6

	<u>CD AA</u>	<u>CD AN</u>	<u>ED AN</u>	<u>GD AN</u>	<u>GD OR</u>	<u>Total</u>
DJ 140	4,936,243	61,939	15,725,571	3,471,313	2,670,741	26,865,807
Manual Adjustment	(161,448)		(1,106,127)	(205,747)	(76,474)	(1,549,796)
	4,774,795	61,939	14,619,444	3,265,566	2,594,267	25,316,011
Allocation of CD AA	(4,774,795)		3,454,373	926,358	394,064	-
Allocation of CD AN		(61,939)	49,069	12,870		-
Total Plant DFIT Expense	-	-	18,122,886	4,204,794	2,988,331	25,316,011

Allocation Factors	
CD AA	CD AN
72.346%	79.221%
19.401%	20.779%
8.253%	

Revised


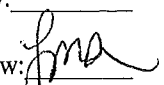
2.06-7

Avista Corporation  
 Electricity Production Tax Credit - Open-Loop Biomass/Hydro Upgrade  
Applicable to Production at the Cabinet Gorge Unit 4 Upgrade

	Cabinet Upgrade (1)
Cabinet Gorge estimated net generation	1,042,428 MWh
X	1,000
	1,042,428,000 kWh
(Incremental increase in generation)	1.41%
	14,698,235 kWh
	-\$0.01100 \$/kWh
	-\$161,682
	100.00%
Total Cabinet Gorge Production Tax Credit	-\$161,683

	System	WA	ID
Total pro forma Production Tax Credit	-\$161,683	-\$105,401	-\$104,786
Production Tax Credit per ROO (E-FIT-12A)	-161,683	-\$105,401	-\$104,787
Adjustment to FIT for pro forma qualified generation	\$0	\$0	\$0
Production/Transmission Ratio	130.00%	✓ 65.19%	64.81%

(1) PTC - 2007 Cabinet Gorge effective April 2007. 10 Year Production Tax Credit Available 4/2007 - 3/2017.

Prep By:  1st Review: \_\_\_\_\_  
 Prep Date: 4/22/14 Mgr. Review: 



2.07

AVISTA UTILITIES  
WASHINGTON ELECTRIC RESULTS -CBR  
TWELVE MONTHS ENDED DECEMBER 31, 2013  
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Office Space Charges to Subsidiaries
	Adjustment Number	2.07
	Workpaper Reference	E-OSC
REVENUES		
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
EXPENSES		
Production and Transmission		
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	(26)
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	(26)
24	Total Electric Expenses	(26)
25	OPERATING INCOME BEFORE FIT	26
FEDERAL INCOME TAX		
26	Current Accrual	9
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	\$17
RATE BASE		
PLANT IN SERVICE		
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

**AVISTA UTILITIES  
OFFICE SPACE CHARGES TO SUBSIDIARIES  
TWELVE MONTHS ENDED DECEMBER 31, 2013**

	<u>TOTAL</u>	<u>ELECTRIC</u>	<u>GAS</u>	<u>WPNG</u>
Total Company Allocation to Subsidiaries --	osc-2 \$ ✓ 50,617	\$36,620	\$9,820	\$4,177
Per utility 4 factor note 7 *	100.000%	72.346%	19.401%	8.253%
Per jurisdictional 4 factor note 4 * (WA portion only).		72.185%	67.677%	
Allocation to WA by service	<u>\$33,080</u>	<u>\$26,434</u>	<u>\$6,646</u>	
Adjustment to remove portion of office space for subsidiaries		-26,434	-6,646	

\* See Results of Operations Report E-ALL-12A and G-ALL-12A

Prep by: JS

**AVISTA UTILITIES  
OFFICE SPACE CHARGES TO SUBSIDIARIES  
TWELVE MONTHS ENDED DECEMBER 31, 2013**

**Total hours charged** OSC-3 15,907.43

**(Excluding Executive Officers)**

Hours charged 13,849.78

FTEs 6.66 a

Standard office space 82 b square feet  
 \$30.60 c Office Space Cost / per sq ft.  
 \$3,765 d Annual Cost/Workstation

\$ 41,777 a\*b\*c+ a\*d

**(Executive Officers)**

Hours charged OSC-3 2,057.65

FTEs 0.99 a

Average Executive Square footage 169 b square feet  
 \$30.60 c Office Space Cost / per sq ft.  
 \$3,765 d Annual Cost/Workstation

\$ 8,840 a\*b\*c+ a\*d

\$ 50,617 All Employees

**Notes:**

(c) Office space rate is \$30.60, developed by Facilities, which includes Office Building Operating and Fixed Costs. Including Utilities, Admin, Security, HVAC, Electrical Systems, Building and Grounds Operations & Maintenance, Remodeling, Cafeteria Space, Depreciation and Property Tax.

(d) Approximate annual incremental costs for laptop, phone, cell phone, monitor, mouse and keyboard is \$3,765 per workstation.

Prep by: JSS  
 Mgr. Review: Jma

Transaction Detail Selection: Organization : '%', Project Number : '%', MAC : '343'

Summary Exp Category: Labor

Ferc Acct	Mac	Accounting Period	Expenditure Organization	Organization Desc	Expenditure Category	Project Number	Project Desc	Transaction Amount	Transaction Qty SUM
			A04 Total					2,074.93	34.00
			A52 Total					1,196.58	25.00
			B02 Total					25.99	1.00
			B08 Total					618.01	12.00
			B09 Total					53.85	1.50
			C09 Total					92.00	2.75
			C54 Total					11,816.54	210.00
			D54 Total					51,050.41	1,781.00
			D55 Total					46,232.43	556.50
			E01 Total					341,853.34	2,057.65
			E14 Total					11,922.87	318.00
			E55 Total					2,747.12	37.00
			F54 Total					627.12	28.00
			H07 Total					2,325.40	90.00
			J09 Total					350.48	7.50
			J54 Total					11,331.34	233.00
			M54 Total					438,538.08	5,816.00
			N08 Total					68.17	3.00
			P07 Total					9,010.00	112.00
			R09 Total					1,563.02	31.00
			S04 Total					108,697.32	3,752.00
			S54 Total					6,414.21	146.50
			T52 Total					5,139.32	208.00
			V08 Total					150.25	5.00
			W09 Total					163.10	3.75
			Y01 Total					14,931.44	339.60
			Y54 Total					4,967.43	94.80
			Y55 Total					694.95	18.50
			Z89 Total					(341.33)	(17.62)
			Grand Total					1,074,314.37	15,907.43

osc-2

osc-2

2.08

AVISTA UTILITIES  
 WASHINGTON ELECTRIC RESULTS -CBR  
 TWELVE MONTHS ENDED DECEMBER 31, 2013  
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Restate Excise Taxes
	Adjustment Number	2.08
	Workpaper Reference	E-RET
REVENUES		
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
EXPENSES		
Production and Transmission		
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	(493)
16	Total Distribution	(493)
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	-
24	Total Electric Expenses	(493)
25	OPERATING INCOME BEFORE FIT	493
FEDERAL INCOME TAX		
26	Current Accrual	173
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	\$320
RATE BASE		
PLANT IN SERVICE		
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

*Jma*

2.08-1

Adjustment No. \_\_\_\_\_

Workpaper Ref. RET-1

**Avista Utilities**  
**Restate Public Utility Excise Tax to Actual**  
**TWELVE MONTHS ENDED DECEMBER 31, 2013**

* Actual Payments:		Electric		Gas
Jan-13	RET-4	1,880,694.49	RET-4	880,727.01
Feb-13	RET-4	2,141,927.94	RET-4	904,785.25
Mar-13	RET-4	1,328,607.34	RET-4	699,910.29
Apr-13	RET-4	1,487,761.66	RET-4	530,897.30
May-13	RET-4	1,446,885.36	RET-4	373,459.60
Jun-13	RET-4	1,437,966.82	RET-4	242,877.40
Jul-13	RET-4	1,240,687.93	RET-4	120,253.06
Aug-13	RET-4	1,553,739.60	RET-4	143,349.35
Sep-13	RET-4	1,446,522.73	RET-4	107,207.87
Oct-13	RET-4	1,476,374.88	RET-4	277,921.32
Nov-13	RET-4	1,504,872.25	RET-4	510,518.88
Dec-13	RET-4	1,481,064.18	RET-4	969,584.00
Total Actual Payments		✓ \$18,427,105.19		\$5,761,491.33
Deduct Washington		RET-2 ✓✱ 18,920,091.46	RET-2	5,763,594.86
Add Back Timing Difference (1)		\$0		\$0
Adjustment of Washington State Excise Tax		\$ (492,986.27)		\$ (2,103.53)

\* Source: Combined Monthly Excise Tax Return Lines 52 (Electric), 53 (Gas),  
 (these values now incorporate LIHEAP tax credit and Renewable energy credits  
 as assigned to service).

(1)	LIHEAP Tax credit assigned to service	RET-5	(251,232.61)	RET-5	(167,488.43)
	LIHEAP Tax credit benefit to acct 908610 ✓	RET-3	251,232.62	RET-3	167,488.42
			0.01		(0.01)

Note: To maintain matching of the tax credit with customer benefit expense, either increase 908610 to match credits in actual payments or reverse timing difference in actual payments

2.08-2

Transaction Analysis Selection: Accounting Period : 12ME122013', GI Ferc Account : 408110', Statind Parameter 1 : 'DL'

Ferc Acct Service	Jurisdiction	Transaction Desc	Transaction Amount	Electric Amt SUM	Gas North Amt SUM	Gas South Amt SUM
408110 ED	WA	WA Electric Excise LIHEAP Tax	(251,232.62)	(251,232.62)	-	-
			*(251,232.62)	(251,232.62)	-	-
		WA Electric Excise Tax Current	19,528,429.75	19,528,429.75	-	-
		WA Electric Excise Tax True Up	(357,105.67)	(357,105.67)	-	-
			*19,171,324.08	19,171,324.08	-	-
		WA Natural gas "Other" April 2	472.40	472.40	-	-
		WA Natural gas "Other" August	50.62	50.62	-	-
		WA Natural gas "Other" Decembe	924.39	924.39	-	-
		WA Natural gas "Other" Feb 201	937.32	937.32	-	-
		WA Natural gas "Other" Jan 201	765.00	765.00	-	-
		WA Natural gas "Other" July 20	(2.48)	(2.48)	-	-
		WA Natural gas "Other" June 20	272.03	272.03	-	-
		WA Natural gas "Other" March 2	721.52	721.52	-	-
		WA Natural gas "Other" May 201	294.89	294.89	-	-
		WA Natural gas "Other" Novembe	500.09	500.09	-	-
		WA Natural gas "Other" October	168.58	168.58	-	-
		WA Natural gas "Other" Prior m	90.05	90.05	-	-
		WA Natural gas "Other" Septemb	57.80	57.80	-	-
			5,252.21	5,252.21	-	-
			<b>18,925,343.67</b>	<b>18,925,343.67</b>	-	-
					(167,488.42)	(167,488.42)
					5,937,052.78	5,937,052.78
					(639.16)	(639.16)
					488.06	488.06
					(1,144.14)	(1,144.14)
					(1,045.45)	(1,045.45)
					(1,849.56)	(1,849.56)
					448.86	448.86
					160.58	160.58
					(1,054.20)	(1,054.20)
					(157.82)	(157.82)
					(1,308.88)	(1,308.88)
					(174.23)	(174.23)
					306.44	306.44
					5,763,594.86	5,763,594.86
					5,763,594.86	5,763,594.86
					24,688,938.53	24,688,938.53
					18,925,343.67	18,925,343.67
					5,763,594.86	5,763,594.86

Prep by: BS  
 Mgr. Review: me

Date: 02-14-2014

Adjustment No. \_\_\_\_\_

Worksheet Ref. RET-3

2.08-3

Transaction Analysis Selection: Accounting Period : '12ME 122013', GI Ferc Account : '908610', Statind Parameter 1 : 'DL'

Ferc Acct	Service	Jurisdiction	Transaction Desc	Transaction Amount	Electric Amt SUM	Gas North Amt SUM	Gas South Amt SUM
908610	ED	WA	July 2013 LIHEAP credit from S	101,929.14	101,929.14	-	-
			November 2013 LIHEAP credit fr	24,125.48	24,125.48	-	-
			October 2013 LIHEAP credit fro	93,118.91	93,118.91	-	-
			September 2013 LIHEAP credit f	32,059.09	32,059.09	-	-
			<b>RET-1</b>	<b>251,232.62</b>	<b>251,232.62</b>	<b>-</b>	<b>-</b>
			July 2013 LIHEAP credit from S	67,952.76	-	67,952.76	-
			November 2013 LIHEAP credit fr	16,083.65	-	16,083.65	-
			October 2013 LIHEAP credit fro	62,079.28	-	62,079.28	-
			September 2013 LIHEAP credit f	21,372.73	-	21,372.73	-
			<b>RET-1</b>	<b>167,488.42</b>	<b>-</b>	<b>167,488.42</b>	<b>-</b>
			<b>Total</b>	<b>418,721.04</b>	<b>251,232.62</b>	<b>167,488.42</b>	<b>-</b>

Prep by: SS  
Mgr. Review: ma



Date: 02-14-2014



2.08-4

**STATE OF WASHINGTON COMBINED EXCISE TAX RETURN**

	12ME 122013	January-13	February-13	March-13	April-13	May-13	June-13	July-13	August-13	September-13	October-13	November-13	December-13
<b>2013 STATE PUBLIC UTILITY TAX</b>													
Power - Electricity Addendum	503,381,182.42	49,078,076.67	55,897,382.04	35,022,683.47	39,063,373.69	38,121,305.39	38,020,526.59	38,778,416.34	42,332,533.25	40,405,768.24	39,500,026.13	38,732,148.10	48,238,942.51
Gross Amount	7,712,426.49	523,977.26	598,989.30	721,879.46	653,664.98	766,904.68	896,376.83	779,644.27	832,037.38	594,723.30	648,571.21	495,348.81	200,309.01
Deductions	493,668,755.93	48,534,099.41	55,298,392.74	34,300,804.01	38,409,708.71	37,354,400.71	37,124,149.76	37,998,772.07	41,500,495.87	39,811,044.94	38,851,454.92	38,851,454.92	38,256,799.29
Taxable Amount	18,836,017.96	1,880,694.49	2,141,927.94	1,328,607.34	1,487,761.66	1,446,885.36	1,437,966.82	1,471,844.44	1,607,480.21	1,542,041.01	1,504,872.25	1,504,872.25	1,481,064.18
Tax Due @ 0.038734	(157,680.16)	0.00	0.00	0.00	0.00	0.00	0.00	(129,227.37)	(21,681.52)	(4,371.90)	0.00	0.00	0.00
Renewable Energy Credit	(251,292.61)	0.00	0.00	0.00	0.00	0.00	0.00	(101,929.14)	(32,059.09)	(93,118.91)	(24,125.47)	0.00	0.00
60% Allocated LIHEAP Credit	18,427,105.19	1,880,694.49	2,141,927.94	1,328,607.34	1,487,761.66	1,446,885.36	1,437,966.82	1,240,687.93	1,553,739.60	1,446,522.73	1,476,374.88	1,504,872.25	1,481,064.18
Total Electric Tax:		REF-1	REF-1	REF-1	REF-1	REF-1	REF-1	REF-1	REF-1	REF-1	REF-1	REF-1	REF-1
Gas Distribution Addendum	154,087,327.05	22,883,421.77	23,501,909.11	18,191,270.33	13,798,339.24	9,708,265.69	6,313,220.80	4,889,935.50	4,278,692.48	4,397,146.21	7,638,629.76	13,265,359.49	25,721,136.67
Gross Amount	167,811.00	19,273.10	13,195.36	21,221.39	15,958.62	13,052.76	7,992.38	4,010.74	2,418.37	2,360.50	6,101.60	12,013.70	50,212.48
Deductions	153,919,516.05	22,864,148.67	23,488,713.75	18,170,048.94	13,782,380.62	9,695,212.93	6,305,228.42	4,885,924.76	4,276,274.11	4,394,785.71	7,632,528.16	13,253,345.79	25,170,924.19
Taxable Amount	5,928,979.76	880,777.01	904,785.25	699,910.29	530,897.30	373,459.60	242,877.40	188,205.82	164,722.08	169,287.15	294,004.98	510,518.88	969,584.00
Tax Due @ 0.03852	(167,488.43)	0.00	0.00	0.00	0.00	0.00	0.00	(67,932.76)	(21,372.73)	(62,079.23)	(16,083.66)	0.00	0.00
40% Allocated LIHEAP Credit	5,761,491.33	880,777.01	904,785.25	699,910.29	530,897.30	373,459.60	242,877.40	170,253.06	143,349.35	107,207.87	277,921.32	510,518.88	969,584.00
Total Gas Tax:		REF-1	REF-1	REF-1	REF-1	REF-1	REF-1	REF-1	REF-1	REF-1	REF-1	REF-1	REF-1

Prep by:   
Date: 02-14-2014  
Mfr. Review: 

2.09

AVISTA UTILITIES  
 WASHINGTON ELECTRIC RESULTS -CBR  
 TWELVE MONTHS ENDED DECEMBER 31, 2013  
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Net Gains / Losses
	Adjustment Number	2.09
	Workpaper Reference	E-NGL
REVENUES		
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
EXPENSES		
Production and Transmission		
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	(81)
15	Taxes	-
16	Total Distribution	(81)
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	-
24	Total Electric Expenses	(81)
25	OPERATING INCOME BEFORE FIT	81
FEDERAL INCOME TAX		
26	Current Accrual	28
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	\$53
RATE BASE		
PLANT IN SERVICE		
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

*Jma*

2.09-1

Avista Utilities  
 Property Dispositions  
 12 Months Ended December 31, 2013

ELECTRIC Year	AMORTIZATION PERIOD													TOTAL
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	
2003	(116,425)	(11,643)	(11,643)	(11,643)	(11,643)	(11,643)	(11,643)	(11,643)	(11,643)	(11,643)	11,018	24,418	24,418	(116,430)
2004	110,176	11,018	11,018	11,018	11,018	11,018	11,018	11,018	11,018	11,018	11,018	24,418	24,418	110,180
2005	244,184	24,418	24,418	24,418	24,418	24,418	24,418	24,418	24,418	24,418	24,418	24,418	24,418	244,180
2006	65,410	6,541	6,541	6,541	6,541	6,541	6,541	6,541	6,541	6,541	6,541	6,541	6,541	65,410
2007	166,676	16,668	16,668	16,668	16,668	16,668	16,668	16,668	16,668	16,668	16,668	16,668	16,668	166,680
2008	172,857	17,286	17,286	17,286	17,286	17,286	17,286	17,286	17,286	17,286	17,286	17,286	17,286	172,860
2009	35,772	3,577	3,577	3,577	3,577	3,577	3,577	3,577	3,577	3,577	3,577	3,577	3,577	35,770
2010	10,483	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	10,480
2011	(261)	(26)	(26)	(26)	(26)	(26)	(26)	(26)	(26)	(26)	(26)	(26)	(26)	(260)
2012	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2013	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	1,266,794	46,149	81,585	88,126	104,794	122,080	82,094	80,684	79,690	68,887	80,530	69,512	45,094	1,266,790

12 ME December 31, 2013 80,530

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

12 ME December 31, 2013 620

*SS*  
*SS*

Prep by: \_\_\_\_\_  
 Mgr. Review: \_\_\_\_\_

Date: 02-18-2014

Avista Utilities Property Dispositions 12 Months Ended December 31, 2013											
Description	Gain (Loss)	Svc/ Juris Alloce	Total Electric	WA Electric	ID Electric	North Gas	WA Gas	ID Gas	OR Gas	TOTAL	
1	0	NGL-4	0	0	0	0	0	0	0	0	
2	0	NGL-4	0	0	0	0	0	0	0	0	
3	0	NGL-4	0	0	0	0	0	0	0	0	
4	0	NGL-4	0	0	0	0	0	0	0	0	
Total Gain	0		0	0	0	0	0	0	0	0	
Total Loss	\$0										
Klamath Falls	-										
Net Gain	0	GL Balance 421100 & 421200									
Net Gain for Amortization	0		0	0	0	0	0	0	0	0	
Service allocators:											
ED (Electric Direct)											
7 (4-Factor, Common All Services)	100.000%		72.346%			19.401%				8.253%	
9 (4-Factor, Common Electric and Gas North)	100.000%		79.221%			20.779%					
Jurisdictional allocators:											
1 (Production/Transmission Ratio)			100.000%	64.310%	35.690%	100.000%	72.185%	27.815%			
4 (Jurisdictional 4-Factor)			100.100%	67.777%	32.323%						

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Prep by: *SS*  
 Mgr. Review: *MG*

Date: 02-18-2014

**SCHEDULE 27**  
**12 Months Ended December 31, 2013**  
**OTHER PROPERTY DISPOSITIONS**

**BOOK**

**TAX**

- 1. (a) Brief Description of Property Disposed:
- (b) Permanent Record Reference
- (c) Date Property disposed of
- (d) Primary Plant Account Credited
- (e) Gross Sale Price
- (f) Expense of Sale
- (g) Original Cost:
- (h) Accumulated Depreciation
- (i) Location
- (j) Date of Purchase
- (k) Gain on Disposition of Property
  
- 2. (a) Brief Description of Property Disposed:
- (b) Permanent Record Reference
- (c) Date Property disposed of
- (d) Primary Plant Account Credited
- (e) Gross Sale Price
- (f) Expense of Sale
- (g) Original Cost:
- (h) Accumulated Depreciation
- (i) Location
- (j) Date of Purchase
- (k) Gain on Disposition of Property
  
- 3. (a) Brief Description of Property Disposed:
- (b) Permanent Record Reference
- (c) Date Property disposed of
- (d) Primary Plant Account Credited
- (e) Gross Sale Price
- (f) Expense of Sale
- (g) Original Cost:
- (h) Accumulated Depreciation
- (i) Location
- (j) Date of Purchase
- (k) Gain on Disposition of Property
  
- 4. (a) Brief Description of Property Disposed:
- (b) Permanent Record Reference
- (c) Date Property disposed of
- (d) Primary Plant Account Credited
- (e) Gross Sale Price
- (f) Expense of Sale
- (g) Original Cost:
- (h) Accumulated Depreciation
- (i) Location
- (j) Date of Purchase
- (k) Gain on Disposition of Property

Prep by: JS

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

Adjustment no. \_\_\_\_\_


Workpaper Ref. NGL-4

Transaction Analysis Selection: Accounting Period : '12ME122013%' , GI Ferc Account : '421%' , Statind Parameter 1 : 'DL'

Ferc Acct    Accounting Service    Jurisdiction    Transaction Desc    Long    Transaction Amount

No Activity for 12 months ended December 2013

2.09-4

Prep by: 

Date: 02-18-2014    Mgr. Review: \_\_\_\_\_

AVISTA UTILITIES  
 WASHINGTON ELECTRIC RESULTS -CBR  
 TWELVE MONTHS ENDED DECEMBER 31, 2013  
 (000'S OF DOLLARS)

2.10  
 Revised

Line No.	DESCRIPTION	Miscellaneous Restating
	Adjustment Number	2.10
	Workpaper Reference	E-MR
REVENUES		
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
EXPENSES		
Production and Transmission		
7	Operating Expenses	(1)
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	(1)
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	(4)
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	38
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	38
24	Total Electric Expenses	33
25	OPERATING INCOME BEFORE FIT	(33)
FEDERAL INCOME TAX		
26	Current Accrual	(12)
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	(\$21)
RATE BASE		
PLANT IN SERVICE		
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

*ama*

*Revised*

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

		<u>WA</u> <u>Electric</u>		<u>WA</u> <u>Gas</u>
<b><u>Misc. Restating Adjustments:</u></b>				
Board of Directors Meeting Costs	E-MR-1	3,908	G-MR-1	1,118
Board of Directors Fees	E-MR-1	34,151	G-MR-1	9,768
Non-Utility Removals	E-MR-1	(7,293)	G-MR-1	(4,472)
Reclassifications	E-MR-1	240	G-MR-1	(83)
Plane Reclassifications	E-MR-1	2,112	G-MR-1	(6,524)
<b>Total Misc. Restating Adjustments</b>		<u><b>33,118</b></u>		<u><b>(193)</b></u>

Prep by: \_\_\_\_\_



Adjustment # 2,10-3  
*Reviewed*  
 Worksheet Ref. E-MR-1

**WA-ELECTRIC**

Account	BOD Meeting Costs	BOD Fees	Non-Utility Removals	Reclassifications	Plane Reclassification	Total	Account	Amount	Category
935000			(26.60)			(26.60)	935000	38,131.13	A&G
930200	3,908.00	34,151.00	(1,546.74)		1,831.22	36,512.26	930200		
928000						1,831.22	928000		
925100			(2.94)			(2.94)	925100		
921000			(182.81)			(182.81)	921000		
920000			-			-	920000		
912000			-			-	912000		Sales
910000			-			-	910000	(4,435.09)	Cust Ser & Info
909000			(4,376.60)			(4,376.60)	909000		
908000			(58.49)			(58.49)	908000		
905000			(31.54)			(31.54)	905000		(31.54) Cus Accnts
901000			-			-	901000		
870000			-		280.32	280.32	870000	158.09	Dist Oper
589000			-			-	589000		
588000			(69.11)			(69.11)	588000		
586000			-			-	586000		
584000			-	240.24		240.24	584000		
580000			(293.36)			(293.36)	580000		
571000			-			-	571000	(704.67)	P/T Oper
560000			-			-	560000		
566000			(4.23)			(4.23)	566000		
557000			-			-	557000		
546000			-			-	546000		
541000			(622.15)			(622.15)	541000		
539000			-			-	539000		
537000			(39.24)			(39.24)	537000		
537300			-			-	537300		
536000			-			-	536000		
535000			(39.05)			(39.05)	535000		
510000			-			-	510000		
501200			-			-	501200		
	3,908.00	34,151.00	(7,292.86)	240.24	2,111.54	33,117.92		33,117.92	


MR-BOD-1 MR-BOD-3 MR-NU-1 MR-RC-1 MR-FR-1

Prep by: *Jme*  
 Date: 4/22/2014 Mgr. Review: \_\_\_\_\_

WA - GAS

Account	BOD Meeting Costs	BOD Fees	Non-Utility Removals	Reclassifications	Plane Reclassification	Total	Account	Amount	Category
935000			(7.61)			(7.61)	935000	3,614.88	A&G
930200	1,118.00	9,768.00	(1,016.03)		(6,265.66)	3,604.31	930200		
928000			-		70.47	70.47	928000		
921000			(52.29)			(52.29)	921000		
920000			-			-	920000		
912000			-			-	912000		Sales
910000			-			-	910000	(2,800.57)	Cust Ser & Info
909000			(2,764.06)			(2,764.06)	909000		
908000			(36.51)			(36.51)	908000		
905000			(19.92)			(19.92)	905000		(19.92) Cus Accts
901000			-			-	901000		
870000			(5.84)		(328.41)	(334.25)	870000		(987.68) Dist Oper
874000			(569.94)			(569.94)	874000		
589000			-			-	589000		
588000			-			-	588000		
586000			-			-	586000		
584000			-	268.45		268.45	584000		
580000			-	(351.94)		(351.94)	580000		
571000			-			-	571000		P/T Oper
560000			-			-	560000		
566000			-			-	566000		
557000			-			-	557000		
546000			-			-	546000		
541000			-			-	541000		
539000			-			-	539000		
537000			-			-	537000		
537300			-			-	537300		
536000			-			-	536000		
535000			-			-	535000		
510000			-			-	510000		
501200			-			-	501200		
	1,118.00	9,768.00	(4,472.20)	(83.49)	(6,523.60)	(193.29)		(193.29)	
	MR-BOD-1	MR-BOD-3	MR-NU-1	MR-RC-1	MR-PR-1				

Prep by: 

Date: 03-26-2014 Mgr. Review: 

MISCELLANEOUS RESTATING ADJUSTMENTS

BOARD OF DIRECTORS MEETING EXPENSES

MR-BOD-WORKPAPERS

**Avista Utilities**  
**Board of Directors Meetings Allocation**  
**For the twelve months ended December 31, 2013**

Board Meeting Costs:	As Recorded
Charged to 930200	MR-BOD-2 \$ 14,404.47
Charged to 923000	MR-BOD-2 \$ -
Charged to 417100 (non-utility)	MR-BOD-2 \$ 30,368.43
Total Utility expenses to be shared 50/50	MR-BOD-2 \$ 44,772.90
	50/50 \$ 22,386.45
Less amount already charged to non-utility	\$ (30,368.43)
Amount to move to non-utility	\$ (7,981.98)
	<b>Board Meeting Expenses</b>
Total Adjustment	\$ 7,982
<u>Allocated to Washington Electric</u>	
72.346% E - Note 7	
67.677% E - Note 4	\$ 3,908 ✓
<u>Allocated to Washington Gas</u>	
19.401% E - Note 7	
72.185% G - Note 4	\$ 1,118 ✓
<u>Allocated to Idaho Electric</u>	
72.346%	
32.323% E - Note 4	\$ 1,867
<u>Allocated to Idaho Gas</u>	
19.401%	
27.815% G - Note 4	\$ 431
<u>Allocated to Oregon</u>	
8.253% E - Note 7	\$ 659
	\$ 7,983
1.0000 E - Note 7	<i>(Results of Operation E-ALL-12A, pg. 2)</i>
1.0000 E - Note 4	<i>(Results of Operation E-ALL-12A, pg. 1)</i>
1.0000 G - Note 4	<i>(Results of Operation G-ALL-12A, pg. 1)</i>

(Note: New policies for Board meetings regarding expenses to charge to non-utility, and sharing of 90/10 for Utility expenses was effective Jan 1, 2011. The Company included total expenses (before splitting the total by 50/50). This was then used to determine the amount to charge to non-utility. Since a total of \$30,368 was already charged to non-utility, the 50% non-utility amount was compared to that already charged to account 417 non-utility, this adjustment adjusts for the difference that should be moved back to the Utility.

Prep by: SS

Mgr. Review: Jma

Board of Directors Meeting Expenses  
 For the twelve months ended December 31, 2013

Source: This document includes all Org Code Y01, where all Board of Director activities are recorded. This document excludes the Board of Directors Fees, which has been evaluated at worksheet MR-BOD-4. This document also excludes expenditure types for Incentive/Bonus Pay and Payroll, as these have also been evaluated as part of the Board of Directors Fees.

Expenditure Organization	(All)	Project Number	(All)	Sum of Transaction Amount	Ferc Acct	Service	Jurisdiction	Expenditure Type	Vendor Name	Transaction Desc	Total
930200	CD		AA					205 Airfare	JOHN F KELLY	TRAVEL EXPENSES	775.64
									MICHAEL L NOEL	TRAVEL EXPENSES	310.23
									REBECCA A KLEIN	TRAVEL EXPENSES	367.74
									DONALD C BURKE	TRAVEL EXPENSES	1,081.53
									MICHAEL L NOEL	TRAVEL EXPENSES	18.31
									RICK R HOLLEY	TRAVEL EXPENSES	17.80
									AZAR'S FOOD SERVICES	2/12/13 INVOICE	608.94
									CORP CREDIT CARD	LINDA WILLIAMS-SQ JUST A COUPLE OF MOMS	507.74
									JOHN F KELLY	LINDA WILLIAMS-GLOVER REDROCK	1,800.00
									MICHAEL L NOEL	TRAVEL EXPENSES	109.98
									REBECCA A KLEIN	NOV 2012 BOARD MEETING	188.18
									THE DAVENPORT HOTEL	TRAVEL EXPENSES	22.30
									RICK R HOLLEY	TRAVEL EXPENSES	27.90
									CORP CREDIT CARD	BOD MEETINGS	3,113.26
									JOHN F KELLY	TRAVEL EXPENSES	9.00
									MARC F RACICOT	LINDA WILLIAMS-BLACKSTAR LIMOUSINE SE	83.98
									JOHN F KELLY	TRAVEL EXPENSES	187.74
									THE DAVENPORT HOTEL	TRAVEL EXPENSES	427.59
									JOHN F KELLY	BOARD MEETINGS	120.67
									EXEC COMP LODGING	BOB LODGING	105.84
									LINDA WILLIAMS-FAREWAY STORE00032557	BOB LODGING-FEB, MITG	107.64
									CORP CREDIT CARD	LINDA WILLIAMS-ROSAUERS SUPERMARKE	2,147.65
									JOHN F KELLY	TRAVEL EXPENSES	10.78
									MARC F RACICOT	NOV 2012 BOARD MEETING	7.36
									MICHAEL L NOEL	TRAVEL EXPENSES	87.89
									REBECCA A KLEIN	TRAVEL EXPENSES	21.56
									THE DAVENPORT HOTEL	TRAVEL EXPENSES	78.47
									RICK R HOLLEY	TRAVEL EXPENSES	101.70
									CORP CREDIT CARD	BOD MEETINGS	23.63
									JOHN F KELLY	TRAVEL EXPENSES	1,673.96
									THE DAVENPORT HOTEL	TRAVEL EXPENSES	4.50
									DONALD C BURKE	TRAVEL EXPENSES	142.74
									RICOH USA INC	PERFORMANCE REPORTS	4.78
									CORP CREDIT CARD	SUE FLEMING-ALASKA AIR 0272127483293	14,404.47
930200 Total									HEIDI B STANLEY	TRAVEL EXPENSES	311.60
417100			ZZ					205 Airfare	JOHN F KELLY	TRAVEL EXPENSES/AIR	80.36
									REIMBURSEMENT - TRAVEL	TRAVEL EXPENSES	215.52
									ECOVA BOD	AIR	300.06
										REIMBURSEMENT - TRAVEL	145.24
										ECOVA BOD	612.80
											217.90

2.10-6

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

2.10-7

Expenditure Organization Project Number	(All) (All)	Sum of Transaction Amount	Service	Jurisdiction	Expenditure Type	Vendor Name	Transaction Desc	Total
417100	ZZ	ZZ	205 Airfare	ZZ		MICHAEL L NOEL	TRAVEL EXPENSES	34.47
						REBECCA A KLEIN	BOARD OF DIRECTORS TRAVEL EXPENSES	34.48
						RICK R HOLLEY	TRAVEL EXPENSES	96.02
						DONALD C BURKE	AIR	50.11
						JOHN F KELLY	BOARD OF DIRECTORS TRAVEL EXPENSES	78.25
						MARC F RACICOT	TRAVEL EXPENSES	280.96
						MICHAEL L NOEL	AIR	39.28
						RICK R HOLLEY	TRAVEL EXPENSES	1,919.97
						DONALD C BURKE	AIR	94.52
						JOHN F KELLY	TRAVEL EXPENSES	120.17
						MARC F RACICOT	ECOVA BOARD MTG	795.60
						MICHAEL L NOEL	MILEAGE	17.18
						RICK R HOLLEY	ECOVA BOD	171.76
						DONALD C BURKE	TRAVEL EXPENSES	42.48
						JOHN F KELLY	TRAVEL EXPENSES	2.03
						MARC F RACICOT	BOARD OF DIRECTORS TRAVEL EXPENSES	14.18
						MICHAEL L NOEL	TRAVEL EXPENSES	24.86
						RICK R HOLLEY	TRAVEL EXPENSES	5.87
						DONALD C BURKE	EXPENSE REIMBURSEMENT	2.03
						JOHN F KELLY	TRAVEL EXPENSES	129.46
						MARC F RACICOT	MILEAGE	8.14
						MICHAEL L NOEL	ECOVA BOARD MTG	40.68
						REBECCA A KLEIN	CATERING	343.96
						RICK R HOLLEY	LINDA W - BOARD OF DIRECTORS	103.88
						DONALD C BURKE	LINDA WILLIAMS-BEACON HILL EVENTS	2,612.60
						JOHN F KELLY	LINDA WILLIAMS-SQ JUST A COUPLE OF MOMS	56.41
						MARC F RACICOT	LINDA WILLIAMS-GLOVER REDROCK	1,344.36
						MICHAEL L NOEL	SUE FLEMING-ITALIA TRATTORIA	3,861.00
						REBECCA A KLEIN	SUE FLEMING-SCRAITCH RESTAURANT & LOUN	1,313.52
						JOHN F KELLY	TRAVEL EXPENSES/FOOD	15.17
						MARC F RACICOT	FOOD	8.85
						RICK R HOLLEY	TRAVEL EXPENSES	24.55
						JOHN F KELLY	NOV 2012 BOARD MEETING	20.91
						MARC F RACICOT	REIMBURSEMENT - TRAVEL	36.98
						REBECCA A KLEIN	TRAVEL EXPENSES	2.48
						JOHN F KELLY	BOARD OF DIRECTORS TRAVEL EXPENSES	3.54
						MARC F RACICOT	TRAVEL EXPENSES	4.10
						REBECCA A KLEIN	BOARD OF DIRECTORS TRAVEL EXPENSES	6.90
						JOHN F KELLY	BOD MEETINGS	1,351.87
						MARC F RACICOT	ENV. CMITEE-BOD	79.04
						REBECCA A KLEIN	BOD MEETINGS-MAY	162.92
						JOHN F KELLY	SEPT. 2013 BOARD OF DIRECTORS	1,292.61
						MARC F RACICOT	BOD MTGS NOV 13	252.50
						REBECCA A KLEIN	FOOD	1.00
						JOHN F KELLY	TRAVEL EXPENSES	7.28
						MARC F RACICOT	LINDA WILLIAMS-BLACKSTAR LIMOUSINE SE	58.82
						REBECCA A KLEIN	TRAVEL EXPENSES	225.20
						JOHN F KELLY	CAR	9.71
						MARC F RACICOT	TRAVEL EXPENSES	95.84
						REBECCA A KLEIN	CAR	27.46
						JOHN F KELLY	ECOVA BOARD MTGS	50.00

Prep by:   
 Mgr. Review: 

2.10-8

Expenditure Organization	(All)
Project Number	(All)

Sum of Transaction Amount	Service	Jurisdiction	Expenditure Type	Vendor Name	Transaction Desc	Total
417100	ZZ	ZZ	220 Employee Car Rental	THE DAVENPORT HOTEL	AUDIT CMTEE MTG	2.50
			230 Employee Lodging	CORP CREDIT CARD	LOGGING-ECOVA BOD	503.40
				JOHN F KELLY	SUE FLEMING-SHERATON SAN DIEGO MARINA	787.96
				MICHAEL L NOEL	TRAVEL EXPENSES	13.41
				THE DAVENPORT HOTEL	REIMBURSEMENT - TRAVEL	134.88
					BOARD OF DIRECTORS TRAVEL EXPENSES	28.40
					BOARD MEETINGS	11.76
					ECOVA LODGING	553.40
					EXEC COMP LODGING	11.96
					BOD LODGING	11.96
					BOD LODGING-FEB MTG	238.63
					ECOVA BOARD MTGS	480.14
					AUDIT CMTEE MTG	11.96
					AUDIT CMTEE-LODGING	40.88
					MAY BOD LODGING	161.56
					BOD LODGING-SEPT 2013	293.39
					ECOVA DIRECTOR LODGING	550.14
					BOD LODGING & GIFT CERT.	185.46
			235 Employee Misc Expenses	CORP CREDIT CARD	LINDA WILLIAMS-SAFEWAY STORE00032557	120.68
					LINDA WILLIAMS-ROSAUERS SUPERMARKET	0.82
					LINDA WILLIAMS-NORTHWESTERN STAGE LINES	76.50
					SUE FLEMING-DIAMOND PARK AND JET	26.05
			830 Dues	EWI OF SPOKANE	1 QTR DUES & DINNERS	95.00
					2ND QTR DUES	60.00
			885 Miscellaneous	CORP CREDIT CARD	LINDA WILLIAMS-PEBBLE BEACH ON-LINE#460	2,008.95
				HEIDI B STANLEY	TRAVEL EXPENSES/MISC	20.40
				JOHN F KELLY	MISC	11.31
					TRAVEL EXPENSES	29.76
					NOV 2012 BOARD MEETING	2.40
					REIMBURSEMENT - TRAVEL	44.00
					ECOVA BOD	92.85
					TRAVEL EXPENSES	8.72
				MARC F RACICOT	TRAVEL EXPENSES	11.30
				MICHAEL L NOEL	TRAVEL EXPENSES	14.53
				REBECCA A KLEIN	BOARD OF DIRECTORS TRAVEL EXPENSES	11.19
					MISC	5.92
					TRAVEL EXPENSES	11.80
				THE DAVENPORT HOTEL	BOARD OF DIRECTORS TRAVEL EXPENSES	185.99
					BOD MEETINGS	39.80
					ENV. CMTEE-BOD	132.40
					BOD MBETINGS-MAY	20.00
					ECOVA BOARD MTGS	241.68
					SEPT. 2013 BOARD OF DIRECTORS	130.67
					BOD MTGS NOV 13	2,838.60
				ADVENTURES IN ADVERTISING	BOARD OF DIRECTORS JACKETS	2.50
				RICK R HOLLEY	MISC	4.00
					TRAVEL EXPENSES	12.07
				DONALD C BURKE	MISC	125.00
					TRAVEL EXPENSES	15.86
					ECOVA BOARD MTG	49.40
					TRAIN FARE	26.68
			615 Internet	CABLE ONE	CABLE ONE	410.42
					MIKE NOEL	199.95
						30,368.43
						44,772.90
417100 Total						
Grand Total						

Prep by: SS  
 Mgr. Review: Jm

**Avista Utilities**  
**Board of Directors Fees Allocation**  
**For the twelve months ended December 31, 2013**

		<u>BOD Fee Adjustment</u>
Total Adjustment	MR-BOD-4	\$ 69,750
 <u>Allocated to Washington Electric</u>		
72.346% E - Note 7		
67.677% E - Note 4		<u>\$ 34,151</u> ✓
 <u>Allocated to Washington Gas</u>		
19.401% E - Note 7		
72.185% G - Note 4		<u>\$ 9,768</u> ✓
 <u>Allocated to Idaho Electric</u>		
72.346%		
32.323% E - Note 4		<u>\$ 16,311</u>
 <u>Allocated to Idaho Gas</u>		
19.401%		
27.815% G - Note 4		<u>\$ 3,764</u>
 <u>Allocated to Oregon</u>		
8.253% E - Note 7		<u>\$ 5,756</u>
		 \$ 69,750
		 0

- 1.0000 E - Note 7 *(Results of Operation E-ALL-12A, pg. 2)*
- 1.0000 E - Note 4 *(Results of Operation E-ALL-12A, pg. 1)*
- 1.0000 G - Note 4 *(Results of Operation G-ALL-12A, pg. 1)*

Prep by: SS  
Mgr. Review: Jma



2.10-10

Adjustment No. \_\_\_\_\_

Workpaper Ref. MR-BOD-4

**Board of Directors Fees**  
For the twelve months ended December 31, 2013

Purpose: To verify that all fees were appropriately recorded in the BOD Activities, we reviewed transaction descriptions on a line by line basis.

<b>Board of Director Compensation Expenses:</b>		<b>12ME12/31/2013</b>	
Quarterly Payments/Retainers	\$	980,297.42	MR-BOD-5
Stock Compensation	\$	487,814.40	MR-BOD-5
Total Utility expenses to be shared 90/10	\$	1,468,111.82	
Quarterly Payments/Retainers Ecova	\$	45,000.00	MR-BOD-5
Total Utility expenses to 100% Non-Utility	\$	45,000.00	
Total Board of Director Compensation	\$	1,513,111.82	✓
<b>Should be Charge to</b>		<b>90%</b>	<b>10%</b>
		<b>Utility</b>	<b>Non-Utility</b>
Quarterly Payments/Retainers	\$	882,267.68	\$ 98,029.74
Stock Compensation	\$	439,032.96	\$ 48,781.44
Quarterly Payments/Retainers Ecova	\$	-	\$ 45,000.00
	\$	1,321,300.64	\$ 191,811.18
As Recorded	\$	1,251,550.66	\$ 261,561.17
Miscellaneous Adjustment Needed	\$	69,749.98	\$ (69,749.99)

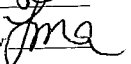
MR-BOD-3

Project Number	(All)
Expenditure Organization	(All)

Sum of Transaction Amount	Ferc Acct	Accounting Period	Transaction Desc	Total
ERIK J ANDERSON	930200	201306	QUARTERLY RETAINER	21,842.28
		201303	EXPENSES	20,475.00
		201309	QUARTERLY RETAINER	22,012.50
		201312	RETAINERS/BOARD MEETINGS	22,387.50
930200 Total				86,717.28
417100		201306	QUARTERLY RETAINER	9,176.92
		201303	EXPENSES	9,025.00
		201309	QUARTERLY RETAINER	6,195.83
		201312	RETAINERS/BOARD MEETINGS	9,237.50
417100 Total				33,635.25
ERIK J ANDERSON Total				120,352.53
HEIDI B STANLEY	930200	201306	QUARTERLY RETAINER	22,067.28
		201303	EXPENSES	20,700.00
		201309	QUARTERLY RETAINER	22,050.00
		201312	RETAINERS/BOARD MEETINGS	23,400.00
930200 Total				88,217.28
417100		201306	QUARTERLY RETAINER	2,451.92
		201303	EXPENSES	2,300.00
		201309	QUARTERLY RETAINER	2,450.00
		201312	RETAINERS/BOARD MEETINGS	2,600.00
417100 Total				9,801.92
HEIDI B STANLEY Total				98,019.20
JOHN F KELLY	930200	201306	QUARTERLY RETAINER	21,842.28
		201303	EXPENSES	21,825.00
		201309	QUARTERLY RETAINER	25,762.50
		201312	RETAINERS/BOARD MTGS	26,887.50
930200 Total				96,317.28
417100		201306	QUARTERLY RETAINER	12,926.92
		201303	EXPENSES	12,925.00
		201309	QUARTERLY RETAINER	9,612.50
		201312	RETAINERS/BOARD MTGS	9,737.50
417100 Total				45,201.92
JOHN F KELLY Total				141,519.20
KRISTIANNE BLAKE	930200	201306	QUARTERLY RETAINER	25,008.86
		201303	EXPENSES	23,641.58
		201309	QUARTERLY RETAINER	25,216.58
		201312	RETAINERS/BOARD MEETINGS	25,666.58
930200 Total				99,533.60
417100		201306	QUARTERLY RETAINER	12,028.76
		201303	EXPENSES	11,876.84
		201309	QUARTERLY RETAINER	12,051.84
		201312	RETAINERS/BOARD MEETINGS	12,101.84
417100 Total				48,059.28
KRISTIANNE BLAKE Total				147,592.88
MARC F RACICOT	930200	201306	QUARTERLY RETAINER	20,717.28
		201303	EXPENSES	19,350.00
		201309	QUARTERLY RETAINER	20,700.00
		201312	RETAINERS/BOARD MEETINGS	20,700.00
930200 Total				81,467.28
417100		201306	QUARTERLY RETAINER	2,301.92
		201303	EXPENSES	2,150.00
		201309	QUARTERLY RETAINER	2,300.00
		201312	RETAINERS/BOARD MEETINGS	2,300.00
417100 Total				9,051.92
MARC F RACICOT Total				90,519.20
MICHAEL L NOEL	930200	201306	QUARTERLY RETAINER	27,149.85
		201303	EXPENSES	28,499.85
930200 Total				55,649.70

Prep by: 

Date: 03-03-2014


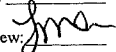
Mgr. Review 

2-10-11

Adjustment No. \_\_\_\_\_

Workpaper Ref. MR-BOD-4

MICHAEL L NOEL	417100	201306	QUARTERLY RETAINER	2,456.53	
		201303	EXPENSES	3,166.65	
		201308	QUARTERLY RETAINER	560.12	
		417100 Total			6,183.30
	MICHAEL L NOEL Total				61,833.00
R JOHN TAYLOR	930200	201306	QUARTERLY RETAINER	17,956.70	
		201303	EXPENSES	17,933.66	
		201309	QUARTERLY RETAINER	16,658.66	
		201312	RETAINERS/BOARD MEETINGS	18,158.66	
	930200 Total			70,707.68	
	417100	201306	QUARTERLY RETAINER	1,995.19	
		201303	EXPENSES	1,992.63	
		201309	QUARTERLY RETAINER	1,850.96	
201312		RETAINERS/BOARD MEETINGS	2,017.63		
417100 Total			7,856.41		
R JOHN TAYLOR Total				78,564.09	MR-BOD-5
REBECCA A KLEIN	930200	201306	QUARTERLY RETAINER	19,598.04	
		201303	EXPENSES	19,575.00	
		201309	QUARTERLY RETAINER	19,762.50	
		201312	RETAINERS/BOARD MTGS	20,137.50	
	930200 Total			79,073.04	
	417100	201306	QUARTERLY RETAINER	2,177.56	
		201303	EXPENSES	2,175.00	
		201309	QUARTERLY RETAINER	2,195.83	
201312		RETAINERS/BOARD MTGS	2,237.50		
417100 Total			8,785.89		
REBECCA A KLEIN Total				87,858.93	MR-BOD-5
REBECCA A KLEIN	930200	201305	Director issuance 90% allocation	439,032.96	
		201302	QUARTERLY PAYMENT	0.00	
			QUARTERLY EXPENSES	0.00	
	930200 Total			439,032.96	
	417100	201305	Director Issuance 10% allocation	48,781.44	
417100 Total			48,781.44		
- Total				487,814.40	MR-BOD-5
RICK R HOLLEY	930200	201306	QUARTERLY RETAINER	20,717.28	
		201303	EXPENSES	19,350.00	
		201309	QUARTERLY RETAINER	20,700.00	
		201312	RETAINER/BOARD MTGS	22,050.00	
	930200 Total			82,817.28	
	417100	201306	QUARTERLY RETAINER	2,301.92	
		201303	EXPENSES	2,150.00	
		201309	QUARTERLY RETAINER	2,300.00	
201312		RETAINER/BOARD MTGS	2,450.00		
417100 Total			9,201.92		
RICK R HOLLEY Total				92,019.20	MR-BOD-5
DONALD C BURKE	930200	201306	QUARTERLY RETAINER	18,017.28	
		201303	EXPENSES	16,650.00	
		201309	QUARTERLY RETAINER	18,000.00	
		201312	RETAINERS/BOARD MEETINGS	19,350.00	
	930200 Total			72,017.28	
	417100	201306	QUARTERLY RETAINER	8,751.92	
		201303	EXPENSES	8,600.00	
		201309	QUARTERLY RETAINER	8,750.00	
201312		RETAINERS/BOARD MEETINGS	8,900.00		
417100 Total			35,001.92		
DONALD C BURKE Total				107,019.20	MR-BOD-5
Grand Total				1,513,111.83	✓

Prep by:   
Mgr. Review: 

2.10-12

Prep by: SS  
 Mgr. Review: Jma

Date: 03-03-2014

	ANDERSON	BLAKE	BURKE	HOLLEY	KELLY	KLEIN	NOEL	RACICOT	STANLEY	TAYLOR	TOTAL COMP.
2013 Stock Issuance	\$ 47,980.80	\$ 47,980.80	\$ 65,980.80	\$ 47,980.80	\$ 47,980.80	\$ 57,974.40	\$ -	\$ 47,980.80	\$ 47,980.80	\$ 75,974.40	\$ 487,814.40
TOTAL STOCK COMPENSATION	\$ 47,980.80	\$ 47,980.80	\$ 65,980.80	\$ 47,980.80	\$ 47,980.80	\$ 57,974.40	\$ -	\$ 47,980.80	\$ 47,980.80	\$ 75,974.40	\$ 487,814.40
Amount withheld for B&O Taxes - add back in for gross total	\$ 2,850.50	\$ -	\$ 3,062.96	\$ 2,398.90	\$ 3,283.37	\$ 2,540.07	\$ 1,139.17	\$ 2,378.74	\$ 2,526.21	\$ 2,669.73	\$ 22,849.65
TOTAL QUARTERLY PAYMENTS - SUBS	\$ 9,000.00	\$ 12,000.00	\$ 12,000.00	\$ -	\$ 12,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,000.00
TOTAL QUARTERLY PAYMENTS	\$ 108,502.03	\$ 135,592.87	\$ 91,956.24	\$ 89,620.30	\$ 126,235.83	\$ 85,318.86	\$ 60,693.83	\$ 88,140.46	\$ 95,492.99	\$ 75,894.36	\$ 957,447.77
Stock Option Exercises	\$ -	\$ 40,350.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,350.00
TOTAL RETAINER COMPENSATION	\$ 120,352.53	\$ 147,592.87	\$ 107,019.20	\$ 92,019.20	\$ 141,519.20	\$ 87,858.93	\$ 61,833.00	\$ 90,519.20	\$ 98,019.20	\$ 78,564.09	\$ 1,065,647.42
TOTAL COMPENSATION	\$ 168,333.33	\$ 195,573.67	\$ 173,000.00	\$ 140,000.00	\$ 189,500.00	\$ 145,833.33	\$ 61,833.00	\$ 138,500.00	\$ 146,000.00	\$ 154,538.49	\$ 1,553,461.82

2.10-13

*[Signature]*

Q1 2013

	ANDERSON	BLAKE	BURKE	HOLLEY	KELLY	KLEIN	NOEL	RACICOT	STANLEY	TAYLOR	TOTAL
Quarterly Retainer	\$ 17,000.00	\$ 17,000.00	\$ 12,500.00	\$ 17,000.00	\$ 17,000.00	\$ 14,500.00	\$ 24,166.50	\$ 17,000.00	\$ 17,000.00	\$ 10,000.00	\$ 163,166.50
Chair Retainer	\$ 1,250.00	\$ 2,500.00			\$ 1,250.00	\$ 1,250.00				\$ 2,250.00	\$ 8,500.00
Sub Audit Chair Retainer		\$ 2,500.00									\$ 2,500.00
Lead Director Retainer					\$ 3,750.00						\$ 3,750.00
Sub Director Retainer	\$ 3,750.00	\$ 3,750.00	\$ 3,750.00		\$ 3,750.00						\$ 15,000.00
Jan 11 Comp Conf. Call					\$ 1,500.00	\$ 1,500.00	\$ 1,500.00			\$ 1,500.00	\$ 6,000.00
Jan 22/23 - Ecova Bd & Com. Migs	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00		\$ 3,000.00						\$ 12,000.00
Feb 7 - Environmental	\$ 1,500.00			\$ 1,500.00		\$ 1,500.00		\$ 1,500.00			\$ 6,000.00
Feb 7 - Governance Mtg		\$ 1,500.00			\$ 1,500.00			\$ 1,500.00	\$ 1,500.00		\$ 6,000.00
Feb 7 - Audit Meeting		\$ 1,500.00	\$ 1,500.00				\$ 1,500.00		\$ 1,500.00		\$ 6,000.00
Feb 7 - Comp. Mtg					\$ 1,500.00	\$ 1,500.00	\$ 1,500.00		\$ 1,500.00		\$ 6,000.00
Feb 7 - Finance Mtg	\$ 1,500.00		\$ 1,500.00	\$ 1,500.00					\$ 1,500.00		\$ 6,000.00
Feb 8 - Board Meeting	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 15,000.00
Feb 19 - Audit Conf. Call		\$ 1,500.00	\$ 1,500.00				\$ 1,500.00		\$ 1,500.00		\$ 6,000.00
Deferred - Mar 2013 Div		\$ 768.42								\$ 1,676.29	\$ 2,444.71
B&O taxes withheld for 1st Quarter	\$ (531.00)		\$ (490.15)	\$ (391.83)	\$ (653.33)	\$ (399.89)	\$ (579.05)	\$ (397.12)	\$ (414.00)	\$ (358.67)	\$ (4,217.04)
<b>TOTAL</b>	\$ 28,969.00	\$ 35,518.42	\$ 24,759.85	\$ 21,108.17	\$ 34,094.67	\$ 21,350.11	\$ 31,087.45	\$ 21,102.88	\$ 22,586.00	\$ 19,567.62	\$ 260,144.17

2.10-14


Q2 2013

	ANDERSON	BLAKE	BURKE	HOLLEY	KELLY	KLEIN	NOEL	RACICOT	STANLEY	TAYLOR	TOTAL
Quarterly Retainer	\$ 17,000.00	\$ 17,000.00	\$ 12,500.00	\$ 17,000.00	\$ 17,000.00	\$ 14,500.00	\$ 24,166.50	\$ 17,000.00	\$ 17,000.00	\$ 10,000.00	\$ 163,166.50
Chair Retainer	\$ 1,250.00	\$ 2,500.00			\$ 1,250.00	\$ 1,250.00				\$ 2,250.00	\$ 8,500.00
Sub Audit Chair Retainer		\$ 2,500.00									\$ 2,500.00
Lead Director Retainer					\$ 3,750.00						\$ 3,750.00
Sub Director Retainer	\$ 3,750.00	\$ 3,750.00	\$ 3,750.00		\$ 3,750.00						\$ 15,000.00
April 22/23 - Ecova Bd & Com Migs	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00		\$ 3,000.00						\$ 12,000.00
April 29 - Audit Conf Call		\$ 1,500.00	\$ 1,500.00			\$ 1,500.00	\$ 1,500.00		\$ 1,500.00		\$ 6,000.00
May 8 - Environmental	\$ 1,500.00			\$ 1,500.00		\$ 1,500.00		\$ 1,500.00		\$ 1,500.00	\$ 6,000.00
May 9 - Governance Mtg		\$ 1,500.00			\$ 1,500.00						\$ 6,000.00
May 9 - Audit Meeting		\$ 1,500.00	\$ 1,500.00						\$ 1,500.00		\$ 6,000.00
May 9 - Comp. Mtg					\$ 1,500.00	\$ 1,500.00	\$ 1,500.00		\$ 1,500.00		\$ 6,000.00
May 9 - Finance Mtg	\$ 1,500.00		\$ 1,500.00	\$ 1,500.00							\$ 6,000.00
May 9 - Annual Meeting	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 15,000.00
May 10 - Board Meeting	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00		\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 13,500.00
Deferred - June 2013 Div		\$ 768.42								\$ 1,676.29	\$ 2,444.71
Stock Issuance Fractional Share	\$ 19.20	\$ 19.20	\$ 19.20	\$ 19.20	\$ 19.20	\$ 25.60	\$ -	\$ 19.20	\$ 19.20	\$ 25.60	\$ 185.60
B&O taxes withheld for 2nd Quarter	\$ (1,422.00)		\$ (1,702.16)	\$ (1,282.33)	\$ (1,509.07)	\$ (1,452.95)	\$ (560.12)	\$ (1,278.00)	\$ (1,305.00)	\$ (1,728.91)	\$ (12,240.54)
<b>TOTAL</b>	\$ 29,597.20	\$ 37,037.62	\$ 25,067.04	\$ 21,736.87	\$ 33,260.13	\$ 20,322.65	\$ 29,606.38	\$ 21,741.20	\$ 23,214.20	\$ 18,222.98	\$ 259,806.27

\*Don Burke was absent the second day of the Ecova meetings and Erik was absent both days.

Q3 2013

	ANDERSON	BLAKE	BURKE	HOLLEY	KELLY	KLEIN	NOEL	RACICOT	STANLEY	TAYLOR	TOTAL
Quarterly Retainer	\$ 17,000.00	\$ 17,000.00	\$ 12,500.00	\$ 17,000.00	\$ 17,000.00	\$ 14,500.00		\$ 17,000.00	\$ 17,000.00	\$ 10,000.00	\$ 139,000.00
Chair Retainer	\$ 1,250.00	\$ 2,500.00			\$ 1,250.00	\$ 1,250.00				\$ 2,250.00	\$ 8,500.00
Prorated Chair Retainer - Effective September 2013	\$ 208.33	\$ 250.00			\$ 625.00	\$ 208.33				\$ 83.33	\$ 1,374.99
Sub Audit Chair Retainer		\$ 2,500.00									\$ 2,500.00

Prep by: 

Date: 03-03-2014 Mgr. Review: \_\_\_\_\_

2.10-15


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Lead Director Retainer																		\$ 3,750.00					\$ 3,750.00
Sub Director Retainer	\$ 3,750.00	\$ 3,750.00	\$ 3,750.00	\$ 3,750.00	\$ 3,750.00	\$ 3,750.00	\$ 3,750.00	\$ 3,750.00	\$ 3,750.00	\$ 3,750.00	\$ 3,750.00	\$ 3,750.00	\$ 3,750.00	\$ 3,750.00	\$ 3,750.00	\$ 3,750.00	\$ 3,750.00	\$ 3,750.00					\$ 15,000.00
July 22/24 - Ecova Bd & Com Mths			\$ 3,000.00	\$ 3,000.00				\$ 3,000.00										\$ 3,000.00					\$ 9,000.00
Aug 5 - Audit Conf Call	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00				\$ 1,500.00										\$ 1,500.00					\$ 4,500.00
Sep 4 - Environmental	\$ 1,500.00	\$ 1,500.00		\$ 1,500.00	\$ 1,500.00													\$ 1,500.00			\$ 1,500.00		\$ 6,000.00
Sep 4 - Governance	\$ 1,500.00	\$ 1,500.00		\$ 1,500.00	\$ 1,500.00													\$ 1,500.00			\$ 1,500.00		\$ 6,000.00
Sep 4 - Audit Meeting	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00														\$ 1,500.00			\$ 1,500.00		\$ 6,000.00
Sep 4 - Finance Mtg	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00													\$ 1,500.00			\$ 1,500.00		\$ 6,000.00
Sep 4 - Comp. Mtg	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00													\$ 1,500.00			\$ 1,500.00		\$ 6,000.00
Sep 5 - Board Retreat	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00													\$ 1,500.00			\$ 1,500.00		\$ 13,500.00
Sep 6 - Board Meeting	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00													\$ 1,500.00			absent		\$ 12,000.00
Deferred - Sep 2013 Div B&O taxes withheld for 3rd Quarter	\$ (423.12)	\$ 768.42	\$ (424.16)	\$ (351.72)	\$ (551.92)	\$ (342.69)												\$ (356.46)			\$ (379.55)	\$ (277.64)	\$ (3,107.26)
<b>TOTAL</b>	\$ 27,785.21	\$ 37,268.42	\$ 26,325.84	\$ 22,648.28	\$ 34,823.08	\$ 21,615.64	\$ -	\$ 22,643.54	\$ 24,120.45	\$ 18,231.98	\$ 235,462.44												

Q4 2013																						
	ANDERSON	BLAKE	BURKE	HOLLEY	KELLY	KLEIN	NOEL	RACIOT	STANLEY	TAYLOR	TOTAL											
Quarterly Retainer	\$ 17,000.00	\$ 17,000.00	\$ 12,500.00	\$ 17,000.00	\$ 17,000.00	\$ 14,500.00		\$ 17,000.00	\$ 17,000.00	\$ 10,000.00	\$ 139,000.00											
Chair Retainer	\$ 1,875.00	\$ 3,250.00			\$ 1,875.00	\$ 1,875.00				\$ 2,500.00	\$ 11,375.00											
Sub Audit Chair Retainer		\$ 2,500.00									\$ 2,500.00											
Lead Director Retainer					\$ 5,000.00						\$ 5,000.00											
Sub Director Retainer	\$ 3,750.00	\$ 3,750.00	\$ 3,750.00		\$ 3,750.00						\$ 15,000.00											
Aug 19 - Special Finance Committee Meeting	\$ 1,500.00		\$ 1,500.00	\$ 1,500.00					\$ 1,500.00		\$ 6,000.00											
Oct 22/23 - Ecova Bd & Com Mths	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00						\$ 12,000.00											
Oct 31 - Bd Conf Call	Absent	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00		\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 12,000.00											
Nov 5 - Audit Conf. Call		\$ 1,500.00	\$ 1,500.00						\$ 1,500.00		\$ 4,500.00											
Nov 7 - Environmental	\$ 1,500.00			\$ 1,500.00		\$ 1,500.00		\$ 1,500.00			\$ 6,000.00											
Nov 7 - Governance Mtg		\$ 1,500.00			\$ 1,500.00			\$ 1,500.00		\$ 1,500.00	\$ 6,000.00											

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Nov 7 - Audit Meeting	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 4,500.00
Nov 7 - Comp. Mtg		\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 4,500.00
Nov 7 - Finance Mtg	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 6,000.00
Nov 8 - Board Meeting	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 13,500.00
Deferred - Dec 2013 Div		\$ 768.42									\$ 1,676.29	\$ 2,444.71
B&O taxes withheld for 4th Quarter	\$ (474.38)		\$ (446.49)	\$ (373.02)	\$ (567.05)	\$ (344.54)	\$ (347.16)	\$ (427.66)	\$ (304.51)	\$ (304.51)	\$ (304.51)	\$ (3,284.81)
<b>TOTAL</b>	\$ 31,150.62	\$ 37,768.42	\$ 27,803.51	\$ 24,126.98	\$ 36,057.95	\$ 22,030.46	\$ -	\$ 22,652.84	\$ 25,572.34	\$ 19,871.78	\$ 19,871.78	\$ 247,034.90

Prep by: 

Date: 03-03-2014 Mgr. Review: \_\_\_\_\_

2.10-17

MISCELLANEOUS RESTATING ADJUSTMENTS

NON UTILITY REMOVALS

MR-NU-WORKPAPERS



Adjuster

Workpaper Ref. MR-NU-1

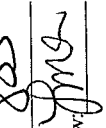
2.10-18

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

Ferc Acct	Removed i	CD		AN		ID		WA		ED		ID		WA		GD		Grand Total	
		AA	AA	AN	AN	ID	ID	WA	WA	AN	AN	ID	ID	WA	WA	AA	AA		
935000			54.33					28.85										83.18	MR-NU-2
930200			1,288.02		5,388.02		8.30	132.24		-3,069.60								2,610.98	MR-NU-2
928000																			MR-NU-2
925100			0.00		0.00					4.35								4.35	MR-NU-2
921000			373.37															373.37	MR-NU-2
909000					10,833.37													1,840.00	MR-NU-2
908000							62.13	95.00										78.48	MR-NU-2
905000			90.88															90.88	MR-NU-2
880000																		627.16	MR-NU-2
874000																		68.75	MR-NU-2
870000																		57.22	MR-NU-2
588000																		68.75	MR-NU-2
580000																		8.48	MR-NU-2
566000																		115.39	MR-NU-2
541000																		69.11	MR-NU-2
537000																		450.00	MR-NU-2
535000																		6.49	MR-NU-2
																		954.37	MR-NU-2
																		60.20	MR-NU-2
																		59.89	MR-NU-2
<b>Grand Total</b>			<b>1,806.60</b>		<b>16,221.39</b>		<b>99.28</b>	<b>227.24</b>		<b>-1,534.30</b>				<b>115.39</b>			<b>69.11</b>	<b>4,655.43</b>	<b>569.94</b>

ELECTRIC

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

Prep by: 

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Adjustment 1

Worksheet Ref. MR-NU-1

Revised

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

Ferc Acct	Removed	CD		AN		ID		WA		ED		AN		ID		WA		GD		Grand Total	
		AA	AA	AA	AA	AA	AA	AA	AA	AA	AA	AA	AA	AA	AA	AA	AA	AA	AA		
GAS																					
935000	7		19.401%	20.779%	20.779%	20.779%	20.779%	20.779%	20.779%	20.779%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%
930200	7		19.401%	20.779%	20.779%	20.779%	20.779%	20.779%	20.779%	20.779%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%
928000	7		19.401%	20.779%	20.779%	20.779%	20.779%	20.779%	20.779%	20.779%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%
925100	7		19.401%	20.779%	20.779%	20.779%	20.779%	20.779%	20.779%	20.779%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%
921000	7		19.401%	20.779%	20.779%	20.779%	20.779%	20.779%	20.779%	20.779%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%
909000	7		33.009%	38.428%	38.428%	38.428%	38.428%	38.428%	38.428%	38.428%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%
908000	7		33.009%	38.428%	38.428%	38.428%	38.428%	38.428%	38.428%	38.428%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%
905000	7		33.009%	38.428%	38.428%	38.428%	38.428%	38.428%	38.428%	38.428%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%
880000	7		19.401%	20.779%	20.779%	20.779%	20.779%	20.779%	20.779%	20.779%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%
874000	7		19.401%	20.779%	20.779%	20.779%	20.779%	20.779%	20.779%	20.779%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%
870000	7		19.401%	20.779%	20.779%	20.779%	20.779%	20.779%	20.779%	20.779%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%
588000	7		19.401%	20.779%	20.779%	20.779%	20.779%	20.779%	20.779%	20.779%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%
580000	7		19.401%	20.779%	20.779%	20.779%	20.779%	20.779%	20.779%	20.779%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%
566000	7		19.401%	20.779%	20.779%	20.779%	20.779%	20.779%	20.779%	20.779%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%
541000	7		19.401%	20.779%	20.779%	20.779%	20.779%	20.779%	20.779%	20.779%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%
537000	7		19.401%	20.779%	20.779%	20.779%	20.779%	20.779%	20.779%	20.779%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%
535000	7		19.401%	20.779%	20.779%	20.779%	20.779%	20.779%	20.779%	20.779%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%

WA - ELECTRIC

935000	4		67.677%	67.677%	67.677%	67.677%	67.677%	67.677%	67.677%	67.677%	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
930200	4		67.677%	67.677%	67.677%	67.677%	67.677%	67.677%	67.677%	67.677%	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
928000	4		67.677%	67.677%	67.677%	67.677%	67.677%	67.677%	67.677%	67.677%	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
925100	4		67.677%	67.677%	67.677%	67.677%	67.677%	67.677%	67.677%	67.677%	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
921000	4		67.677%	67.677%	67.677%	67.677%	67.677%	67.677%	67.677%	67.677%	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
909000	2		65.613%	65.613%	65.613%	65.613%	65.613%	65.613%	65.613%	65.613%	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
908000	2		65.613%	65.613%	65.613%	65.613%	65.613%	65.613%	65.613%	65.613%	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
905000	2		65.613%	65.613%	65.613%	65.613%	65.613%	65.613%	65.613%	65.613%	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
880000	3		65.507%	65.507%	65.507%	65.507%	65.507%	65.507%	65.507%	65.507%	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
874000	3		65.507%	65.507%	65.507%	65.507%	65.507%	65.507%	65.507%	65.507%	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
870000	3		65.507%	65.507%	65.507%	65.507%	65.507%	65.507%	65.507%	65.507%	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
588000	3		65.507%	65.507%	65.507%	65.507%	65.507%	65.507%	65.507%	65.507%	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
580000	1		65.190%	65.190%	65.190%	65.190%	65.190%	65.190%	65.190%	65.190%	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
566000	1		65.190%	65.190%	65.190%	65.190%	65.190%	65.190%	65.190%	65.190%	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
541000	1		65.190%	65.190%	65.190%	65.190%	65.190%	65.190%	65.190%	65.190%	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
537000	1		65.190%	65.190%	65.190%	65.190%	65.190%	65.190%	65.190%	65.190%	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
535000	1		65.190%	65.190%	65.190%	65.190%	65.190%	65.190%	65.190%	65.190%	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

Prep by: *EF*  
Mgr. Review: *MA*

Date: 04-22-2014

Adjustment N° 2.10.20

Worksheet Ref. MR-NU-1

Revised

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

Ferc Acct	Removed i AA	CD			ED			GD			Grand Total
		AN	ID	WA	AN	ID	WA	AA	OR	WA	
WA - GAS											
935000	4	72.185%	72.185%	0%	100%	0%	0%	0%	72.185%	0%	100%
930200	4	72.185%	72.185%	0%	100%	0%	0%	0%	72.185%	0%	100%
928000	4	72.185%	72.185%	0%	100%	0%	0%	0%	72.185%	0%	100%
925100	4	72.185%	72.185%	0%	100%	0%	0%	0%	72.185%	0%	100%
921000	4	72.185%	72.185%	0%	100%	0%	0%	0%	72.185%	0%	100%
909000	2	66.395%	66.395%	0%	100%	0%	0%	0%	66.395%	0%	100%
908000	2	66.395%	66.395%	0%	100%	0%	0%	0%	66.395%	0%	100%
905000	2	66.395%	66.395%	0%	100%	0%	0%	0%	66.395%	0%	100%
880000	3	68.886%	68.886%	0%	100%	0%	0%	0%	68.886%	0%	100%
874000	3	68.886%	68.886%	0%	100%	0%	0%	0%	68.886%	0%	100%
870000	3	68.886%	68.886%	0%	100%	0%	0%	0%	68.886%	0%	100%
588000	3	68.886%	68.886%	0%	100%	0%	0%	0%	68.886%	0%	100%
580000	1	70.270%	70.270%	0%	100%	0%	0%	0%	70.270%	0%	100%
566000	1	70.270%	70.270%	0%	100%	0%	0%	0%	70.270%	0%	100%
541000	1	70.270%	70.270%	0%	100%	0%	0%	0%	70.270%	0%	100%
537000	1	70.270%	70.270%	0%	100%	0%	0%	0%	70.270%	0%	100%
535000	1	70.270%	70.270%	0%	100%	0%	0%	0%	70.270%	0%	100%
<hr/>											
WA - ELECTRIC											
935000	4	26.60	-	-	-	-	-	-	-	-	26.60
930200	4	630.64	2,888.75	-	104.76	(2,077.41)	-	-	-	-	1,546.74
928000	4	-	-	-	-	2.94	-	-	-	-	2.94
925100	4	-	-	-	-	-	-	-	-	-	182.81
921000	4	182.81	-	-	-	-	-	-	-	-	4,376.60
909000	2	-	-	-	-	-	-	-	-	-	58.49
908000	2	-	-	-	58.49	-	-	-	-	-	31.54
905000	2	31.54	-	-	-	-	-	-	-	-	-
880000	2	-	-	-	-	-	-	-	-	-	-
874000	3	-	-	-	-	-	-	-	-	-	-
870000	3	-	-	-	-	-	-	-	-	-	-
588000	3	-	-	-	-	-	69.11	-	-	-	69.11
580000	1	-	-	-	-	293.36	-	-	-	-	293.36
566000	1	-	-	-	-	4.23	-	-	-	-	4.23
541000	1	-	-	-	-	622.15	-	-	-	-	622.15
537000	1	-	-	-	-	39.24	-	-	-	-	39.24
535000	1	-	-	-	-	39.04	-	-	-	-	39.04
<hr/>											
		\$ 871.58	\$ 7,265.35	\$ -	\$ 163.26	\$ (1,076.44)	\$ -	\$ 69.11	\$ -	\$ -	\$ 7,292.86

Prep by: EF

Mgr. Review: JMN

Date: 04-22-2014

3 of 4

Adjustm to \_\_\_\_\_

Worksheet Ref. MR-NU-1

2.10.21

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

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

Prep by: JSS  
Mgr. Review: JMG

Date: 03-03-2014

2.10-22

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

Ferc Acct	Sum of Transa Service		Jurisdiction				ED				GD			Grand Total
	CD	AA	AN	ID	WA	AN	AN	ID	WA	AA	AA	OR	WA	
935000		54.33			28.85									83.18
930200		1,288.02	5,388.02		8.30	132.24	-3,069.60					2,610.98		6,357.96
925100		0.00	0.00				4.35							4.35
921000		373.37										1,840.00		373.37
909000			10,833.37									78.48		12,673.37
908000					62.13	95.00								235.61
905000		90.88										57.22	569.94	90.88
880000												68.75		627.16
874000											8.48			68.75
870000								115.39		69.11				8.48
588000														184.50
580000							450.00							450.00
566000							6.49							6.49
541000							954.37							954.37
537000							60.20							60.20
535000							59.89							59.89
<b>Grand Total</b>		<b>1,806.60</b>	<b>16,221.39</b>		<b>99.28</b>	<b>227.24</b>	<b>-1,534.30</b>	<b>115.39</b>		<b>69.11</b>	<b>8.48</b>	<b>4,655.43</b>	<b>569.94</b>	<b>22,238.56</b>

MR-NU-1

Prep by: SS  
 Mgr. Review: ma

Date: 03-03-2014

2.10-23

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

Purpose: This document is a detailed transaction listing of all transaction that were removed from the rate case as they were items that were improperly coded as a Utility transaction, when in fact they should have been coded as a Non-Utility transaction.  
 Process: In Order to identify this population, the company reviewed all transaction detail in FERC accounts 500 through 935, searching for specific words, reviewing specific Program Descriptions, and expenditure types.

Miscellaneous Ren Yes

Ferc Acct	Service	Jurisdiction	Expenditure Type	Vendor Name	Transaction Desc	Total
537000	ED	AN	210 Employee Auto Mileage	TIMOTHY J SWANT	Mileage, Personnel vehicle mileage to and from Thompson Falls for golf tournament meet	45.20
			235 Employee Misc Expenses	BRUCE F HOWARD	Misc, WSU Board Mtg	5.50
					Parking, WSU Board Mtg	9.50
537000 Total						60.20
588000	ED	WA	890 Office Supplies	FURNITURE EXCHANGE	FLOWERS	115.39
			235 Employee Misc Expenses	CORP CREDIT CARD	KIRK LITTLE-TLF FLOWERSHOPPING COM	69.11
588000 Total						184.50
880000	GD	OR	215 Employee Business Meals	JEFFREY DANIELS	Meals, United Way Board luncheon	13.68
			885 Miscellaneous	CAPITAL ONE COMMERCIAL	TERESA STEINKAMP RETIREMENT	33.54
			215 Employee Business Meals	ROSEBURG ROTARY CLUB	CHRISTMAS GIFTING	10.00
			235 Employee Misc Expenses	TIMOTHY G MAIR	Meals, Retirement for Randy	19.94
				TIMOTHY G MAIR	Misc, Retirement gift for R Chandler	550.00
880000 Total						627.16
908000	CD	ID	210 Employee Auto Mileage	SHARMON E SCHMITT	Mileage, United Way	4.52
			885 Miscellaneous	SIMPLY NORTHWEST INC	GIFT BASKET	57.61
			215 Employee Business Meals	BUILDING OWNERS & MANAGERS ASSO	BOMA: LUNCH, MIXER, SPONSOR	95.00
			210 Employee Auto Mileage	Victor Bautista	Mileage, Travel to meeting with United Way	8.48
			215 Employee Business Meals	Victor Bautista	Meals, Lunch meeting for 4, Regence Blue Cross and United Way	70.00
908000 Total						235.61
921000	CD	AA	210 Employee Auto Mileage	PATRICIA J SHEA	Mileage, Safety Mgr. Position Mtg. with Brown; CDA United Way Mtg.	48.59
			215 Employee Business Meals	Jennifer Boetcher	Mileage, Meet Goodwill staff following donation	3.39
			235 Employee Misc Expenses	DAWNELL L ELLENSON	Meals, Celebration of employee's retirement - 8 meals plus tip	33.49
			885 Miscellaneous	LAURA THI VICKERS	Meals, Phil Robinson retirement (Phil Robinson, Laura Vickers, Neil Thorson, Julie Lee, i	38.06
			205 Airfare	CORP CREDIT CARD	HAULIE ROWLAND-FTD APPELWAY FLORIST &	51.01
			215 Employee Business Meals	RANDEL P GNAEDINGER	Misc, Retirement card & gift to Teresa Steinkamp	54.34
			885 Miscellaneous	SIMPLY NORTHWEST INC	Misc, Retirement card & gift to Teresa Steinkamp	144.49
921000 Total						373.37
950200	CD	AA	210 Employee Auto Mileage	Jennifer Boetcher	Mileage, INBA Expo & Whitworth Seize the Moment	9.04
			235 Employee Misc Expenses	SCOTT L MORRIS	Parking, Gonzaga Board of Trustees Retreat	95.00
			885 Miscellaneous	MIKE B HANSON	Misc, Gonzaga University	150.00
			915 Printing	CORP CREDIT CARD	Misc, Get well gift certificate for Terry Bushnell.	25.00
			205 Airfare	RICOH USA INC	LINDA WILLIAMS-SPOKANE SYMPHONY ASSOC	500.00
			215 Employee Business Meals	SCOTT L MORRIS	VALENTINE COOKIES LABELS	118.28
			235 Employee Misc Expenses	JEFFREY J SCOTT	Airfare, Southwest 5262491849, Trip to Arizona for Gonzaga Trustee Board Retreat	390.70
			885 Miscellaneous	JEFFREY J SCOTT	Meals, Community Service	41.09
			215 Employee Business Meals	JEFFREY J SCOTT	Meals, Community Service	10.07
			885 Miscellaneous	ORFNO BUILDERS SUPPLY INC	Misc, Grangeville 4H Donation	40.00
			810 Advertising Expenses	OTHELLO NAZARENE CHURCH	XMAS DECORATIONS	26.86
			826 Sponsorships	TEKOA GOLF & COUNTRY CLUB	COMMUNITY GARDEN PLOT	-30.00
			215 Employee Business Meals	SPOKANE SHOCK FOOTBALL LLC	DONATION	300.00
			210 Employee Auto Mileage	MICHAEL T TATKO	SPOKANE SHOCK ADV	5,000.00
			215 Employee Business Meals	SCOTT L MORRIS	Meals, Twin County United Way Meeting	8.30
			210 Employee Auto Mileage	SCOTT L MORRIS	Mileage, Gonzaga Board Meeting	45.20
					Mileage, Gonzaga Trustee Meeting	9.04
					Mileage, Gonzaga Trustees Meeting	2.83

Prep by: *SSS*  
 Mgr. Review: *JMA*

2.10-24

Sum of Transaction Amount	Service	Jurisdiction	Expenditure Type	Vendor Name	Transaction Desc	Total
930200	CD	WA	210 Employee Auto Mileage	SCOTT L MORRIS	Mileage, Nazareth Guild Luncheon	4.52
			215 Employee Business Meals	SCOTT L MORRIS	Meals, Gonzaga Board Meeting	20.65
					Meals, Gonzaga Retirement Dinner for Dean Barnes	50.00
					MONTANA OUTREACH - GOLF TOURNEY	-240.00
					MONTANA OUTREACH GOLF FLYER	-45.00
					MONTANA OUTREACH GOLF TOURNAMENT	-165.00
					MONTANA OUTREACH GOLF TOURNAMENT POSTER	-105.00
					MONTANA OUTREACH GOLF TOURNAMENT REGISTRATION FORM	-240.00
					MT OUTREACH GOLF TOURNEY	-1,240.20
					MONTANA OUTREACH GOLF TOURNAMENT	-221.25
					MONTANA OUTREACH GOLF TOURNAMENT	-813.15
					Mileage, Transport retired company vehicle for donation	108.48
					2013 DONATION	75.00
					DONATION	125.00
					SPONSORSHIP-JANUARY	225.00
					FORUM TABLE SPONSOR 2013-14	2,077.50
						6,357.96
930200 Total					Misc, Gift for Margie and Jen Admins Day	54.33
935000	CD	AA	235 Employee Misc Expenses	ERIC N BOWLES	FLOWERS	28.85
			890 Office Supplies	FURNITURE EXCHANGE		83.18
935000 Total					Mileage, Travel to and from Downtown parking garage to document damage to garage ant	4.35
925100	ED	AN	210 Employee Auto Mileage	Darrel Moss		4.35
925100 Total					Mileage, Volunteer to help tour with local high school students for MESA Reward Tour. (	45.20
535000	ED	AN	210 Employee Auto Mileage	Dana Hildebrand		14.69
				PHILLIP J HENSCHIED	Mileage, Gonzaga Senior Design Tour	59.89
535000 Total					Misc, Sympathy cards	6.49
566000	ED	AN	235 Employee Misc Expenses	VIRGINIA L OMOTO		6.49
566000 Total					Mileage, Whitworth Meeting	8.48
870000	GD	AA	210 Employee Auto Mileage	DAVID R HOWELL		8.48
870000 Total					Misc, Xmas Cards	19.24
905000	CD	AA	235 Employee Misc Expenses	FRANCES M SHANE		71.64
				PAM R MANCHENI	Misc, Customer Service Week-QAGift baskets stuff-powerade, ping pong balls for game. )	90.88
905000 Total					CUST COMMUNICATIONS-HOLIDAY	10,154.90
909000	CD	AN	020 Professional Services	MONIGLE ASSOCIATES INC		18.47
			235 Employee Misc Expenses	DAWN Y DONAHOO	Misc, flower for Loretta for help at PAPA/PAW workshop 11/15/13	660.00
			885 Miscellaneous	PIPELINE ASSOCIATION FOR	JJ RODEO CLOWN SPONSORSHIP	340.00
			805 Adjustments	PIPELINE ASSOCIATION FOR	JJ RODEO CLOWN SPONSORSHIP	1,500.00
			810 Advertising Expenses	OREGON UTILITY NOTIFICATION CENTER	CONTRIBUTION FOR 8K @ OUNC	12,673.37
909000 Total					Mileage, United Way - Valley Call Center, Dollar Road; Mirabeau	15.37
541000	ED	AN	210 Employee Auto Mileage	KAREN TERESA TERPAK		939.00
			880 Materials & Equipment	STORAGE BATTERY SYSTEMS INC	WSU SENIOR PROJECT SUPPLIES	954.37
541000 Total					Meals, Recognition for Retirement approximately 75	450.00
580000	ED	AN	215 Employee Business Meals	Diane Johnson		450.00
580000 Total					SPONSORSHIP	68.75
874000	GD	OR	885 Miscellaneous	ROSEBURG AREA CHAMBER OF COMMERCE		68.75
874000 Total						22,238.56 MR-NU-2
Grand Total						

888  
 Prep by: *[Signature]*  
 Mgr. Review: \_\_\_\_\_

Date: 03-03-2014

2.10-25

MISCELLANEOUS RESTATING ADJUSTMENTS

RECLASSIFICATIONS

MR-RC WORKPAPERS



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

Ferc Acct	ED		WA	GD		OR	WA	Grand Total	
	Removed in AN	ID		AN	ID				
874000	-	-	-	834.96	(528.24)	-	(306.72)	-	MR-RC-2
870000	-	-	-	-	-	351.94	(351.94)	-	MR-RC-2
584000	834.96	(528.24)	(306.72)	-	-	-	-	-	MR-RC-2
<b>Grand Total</b>	<b>834.96</b>	<b>-528.24</b>	<b>-306.72</b>	<b>834.96</b>	<b>-528.24</b>	<b>351.94</b>	<b>-658.66</b>	<b>0.00</b>	<b>MR-RC-2</b>

**ELECTRIC**

874000	7	100%	100%	100%	0%	0%	0%	0%
870000	7	100%	100%	100%	0%	0%	0%	0%
584000	7	100%	100%	100%	0%	0%	0%	0%

**GAS**

874000	7	0%	0%	0%	100%	100%	100%	100%
870000	7	0%	0%	0%	100%	100%	100%	100%
584000	7	0%	0%	0%	100%	100%	100%	100%

**WA - ELECTRIC**

874000	3	65.507%	0%	100%	0%	0%	0%	0%
870000	3	65.507%	0%	100%	0%	0%	0%	0%
584000	3	65.507%	0%	100%	0%	0%	0%	0%

**WA - GAS**

874000	3	0%	0%	0%	68.886%	0%	0%	100%
870000	3	0%	0%	0%	68.886%	0%	0%	100%
584000	3	0%	0%	0%	68.886%	0%	0%	100%

**WA - ELECTRIC**

874000	3	-	-	-	-	-	-	-	-
870000	3	-	-	-	-	-	-	-	-
584000	3	546.96	-	(306.72)	-	-	-	240.24	
		546.96	-	(306.72)	-	-	-	240.24	E-MR-1

**WA - GAS**

874000	3	-	-	-	575.17	-	(306.72)	268.45	
870000	3	-	-	-	-	-	(351.94)	(351.94)	
584000	3	-	-	-	-	-	-	-	
		-	-	-	575.17	-	(658.66)	(83.49)	G-MR-1

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

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

Balances as Recorded									Grand Total
Ferc Acct	ED AN	ID	WA	GD AN	ID	OR	WA		
874000					528.24			306.72	834.96
870000							351.94		351.94
586000									-
584000			528.24	306.72					834.96
<b>Grand Total</b>			<b>528.24</b>	<b>306.72</b>		<b>528.24</b>		<b>658.66</b>	<b>2,021.86</b> MR-RC-3

Balances with Corrected Recording									Grand Total
Ferc Acct	ED AN	ID	WA	GD AN	ID	OR	WA		
874000				834.96					834.96
870000						351.94			351.94
586000									-
584000	834.96								834.96
<b>Grand Total</b>	<b>834.96</b>			<b>834.96</b>		<b>351.94</b>			<b>2,021.86</b> MR-RC-3

Net Adjustment									Grand Total
Ferc Acct	ED AN	ID	WA	GD AN	ID	OR	WA		
874000				834.96	(528.24)			(306.72)	-
870000						351.94		(351.94)	-
586000									-
584000	834.96	(528.24)	(306.72)						-
<b>Grand Total</b>	<b>834.96</b>	<b>(528.24)</b>	<b>(306.72)</b>	<b>834.96</b>	<b>(528.24)</b>	<b>351.94</b>		<b>(658.66)</b>	<b>-</b> MR-RC-2
	MR-RC-1	MR-RC-1	MR-RC-1	MR-RC-1	MR-RC-1	MR-RC-1	MR-RC-1	MR-RC-1	MR-RC-1

Prep by: JSS

Mgr. Review: Jma

2.10-28

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

Date: 03-03-2014

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

Fund Acct	Fund Acct Desc	Jurisdiction	Service	Accounting Period	Transaction Desc	Expenditure Type	Transaction Amount	Miscellaneous Reclassifications	Correct Jurisdiction	Correct Service
584000	DISTRIBUTION OPER-UG LINE EXP	ID	ED	201306	WASHINGTON/IDAHO - PULLMAN/MOSCOW LOCATES	015 Construction Services	528.24	Yes - Description Reads WA/ID, but classified to WA	AN	ED
584000	DISTRIBUTION OPER-UG LINE EXP	WA	ED	201306	WASHINGTON/IDAHO - PULLMAN/MOSCOW LOCATES	015 Construction Services	306.72	Yes - Description Reads WA/ID, but classified to WA	AN	ED
586000	DISTRIBUTION OPER-METER EXPS	WA	ED	201302	S-2034 (06-11) FIELD ACTIVITY NOTICE - IDAHO	415 Material Issues	-	Yes - Description Reads Idaho, but classified to WA	ID	ED
870000	OPER SUPV/ENG	WA	GD	201302	Managers meeting in Oregon	215 Employee Business Meals	-	Yes - Description Reads OR, but classified to WA	OR	GD
870000	OPER SUPV/ENG	WA	GD	201302	Managers meeting in Oregon	230 Employee Lodging	-	Yes - Description Reads OR, but classified to WA	OR	GD
870000	OPER SUPV/ENG	WA	GD	201302	Managers meeting in Oregon	235 Employee Misc Expenses	-	Yes - Description Reads OR, but classified to WA	OR	GD
870000	OPER SUPV/ENG	WA	GD	201302	Managers meeting in Oregon	215 Employee Business Meals	-	Yes - Description Reads OR, but classified to WA	OR	GD
870000	OPER SUPV/ENG	WA	GD	201303	Managers meeting in Oregon	235 Employee Misc Expenses	-	Yes - Description Reads OR, but classified to WA	OR	GD
870000	OPER SUPV/ENG	WA	GD	201303	Managers meeting in Oregon	230 Employee Lodging	-	Yes - Description Reads OR, but classified to WA	OR	GD
870000	OPER SUPV/ENG	WA	GD	201303	Managers meeting in Oregon	235 Employee Misc Expenses	37.83	Yes - Description Reads OR, but classified to WA	OR	GD
870000	OPER SUPV/ENG	WA	GD	201303	Managers meeting in Oregon	215 Employee Business Meals	91.30	Yes - Description Reads OR, but classified to WA	OR	GD
870000	OPER SUPV/ENG	WA	GD	201303	Managers meeting in Oregon	230 Employee Lodging	30.00	Yes - Description Reads OR, but classified to WA	OR	GD
870000	OPER SUPV/ENG	WA	GD	201304	Managers meeting in Oregon	235 Employee Misc Expenses	86.51	Yes - Description Reads OR, but classified to WA	OR	GD
870000	OPER SUPV/ENG	WA	GD	201304	Managers meeting in Oregon	215 Employee Business Meals	91.30	Yes - Description Reads OR, but classified to WA	OR	GD
870000	OPER SUPV/ENG	WA	GD	201304	Managers meeting in Oregon	230 Employee Lodging	15.00	Yes - Description Reads OR, but classified to WA	OR	GD
870000	OPER SUPV/ENG	WA	GD	201304	Managers meeting in Oregon	235 Employee Misc Expenses	528.24	Yes - Description Reads WA/ID, but classified to WA	AN	GD
874000	DIST EXPENSES OPER-MAINS&SVCS	ID	GD	201306	WASHINGTON/IDAHO - PULLMAN/MOSCOW LOCATES	015 Construction Services	306.72	Yes - Description Reads WA/ID, but classified to WA	AN	GD
874000	DIST EXPENSES OPER-MAINS&SVCS	WA	GD	201306	WASHINGTON/IDAHO - PULLMAN/MOSCOW LOCATES	015 Construction Services	2,021.86	Yes - Description Reads WA/ID, but classified to WA	AN	GD

2.10-29

MISCELLANEOUS RESTATING ADJUSTMENTS

PLANE RECLASSIFICATION

MR-PR WORKPAPERS

2.10-30

Adjustment No. \_\_\_\_\_

Workpaper Ref. MR-PR-1

**Miscellaneous Adjustment  
Plane Reclassifications  
Washington Commission Basis  
For the Twelve Months Ended December 31, 2013**

Ferc Acct	CD		ED	GD		Grand Total
	AA	WA	WA	AA	OR	
870000	591.50	-	-	(591.50)	-	-
928000	(5,135.00)	3,800.00	1,335.00	-	-	-
930200	-	-	-	(8,680.00)	8,680.00	-
<b>Grand Total</b>	<b>(4,543.50)</b>	<b>3,800.00</b>	<b>1,335.00</b>	<b>(9,271.50)</b>	<b>8,680.00</b>	<b>-</b>

MR-PR-2

**ELECTRIC**

870000	7	72.346%	79.221%	100%	0%	0%
928000	7	72.346%	79.221%	100%	0%	0%
930200	7	72.346%	79.221%	100%	0%	0%

**GAS**

870000	7	19.401%	20.779%	0%	100%	100%
928000	7	19.401%	20.779%	0%	100%	100%
930200	7	19.401%	20.779%	0%	100%	100%

**WA - ELECTRIC**

870000	3	65.507%	100%	100%	0%	0%
928000	4	67.677%	100%	100%	0%	0%
930200	4	67.677%	100%	100%	0%	0%

**WA - GAS**

870000	3	68.886%	100%	0%	68.886%	0%
928000	4	72.185%	100%	0%	72.185%	0%
930200	4	72.185%	100%	0%	72.185%	0%

**WA - ELECTRIC**

870000	3	280.32	-	-	-	280.32	E-MR-1
928000	4	(2,514.18)	3,010.40	1,335.00	-	1,831.22	E-MR-1
930200	4	-	-	-	-	-	E-MR-1
		(2,233.86)	3,010.40	1,335.00	-	2,111.54	E-MR-1 ✓

**WA - GAS**

870000	3	79.05	-	-	(407.46)	(328.41)	G-MR-1
928000	4	(719.14)	789.60	-	-	70.47	G-MR-1
930200	4	-	-	-	(6,265.66)	(6,265.66)	G-MR-1
		(640.09)	789.60	-	(6,673.12)	(6,523.60)	G-MR-1 ✓

- 0.00 - 0.00 - -

Prep by: JSS

Mgr. Review: Jma

2.10-31

Adjustment No. \_\_\_\_\_

Workpaper Ref. MR-PR-2

**Miscellaneous Adjustment  
Plane Reclassifications  
Washington Commission Basis  
For the Twelve Months Ended December 31, 2013**

Balances As Recorded							
Ferc Acct	CD		ED	GD		OR	Grand Total
	AA	WA	WA	AA	WA		
870000				591.50			591.50
928000	5,135.00		3,800.00				8,935.00
930200				8,680.00			8,680.00
<b>Grand Total</b>	<b>5,135.00</b>	<b>-</b>	<b>3,800.00</b>	<b>9,271.50</b>	<b>-</b>	<b>-</b>	<b>18,206.50</b>

MR-PR-3

Balances with Corrected Recording							
Ferc Acct	CD		ED	GD		OR	Grand Total
	AA	WA	WA	AA	WA		
870000	591.50			-			591.50
928000		3,800.00	5,135.00				8,935.00
930200						8,680.00	8,680.00
<b>Grand Total</b>	<b>591.50</b>	<b>3,800.00</b>	<b>5,135.00</b>	<b>-</b>	<b>-</b>	<b>8,680.00</b>	<b>18,206.50</b>

MR-PR-3

Net Adjustment							
Ferc Acct	CD		ED	GD		OR	Grand Total
	AA	WA	WA	AA	WA		
870000	591.50	-	-	(591.50)	-	-	-
928000	(5,135.00)	3,800.00	1,335.00	-	-	-	-
930200		-	-	(8,680.00)	-	8,680.00	-
<b>Grand Total</b>	<b>(4,543.50)</b>	<b>3,800.00</b>	<b>1,335.00</b>	<b>(9,271.50)</b>	<b>-</b>	<b>8,680.00</b>	<b>0.00</b>

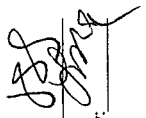
MR-PR-1

Transaction Detail Selection:

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

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

Sum of Transaction Amount	Reclassified Service			Reclassified Jurisdiction			Grand Total
	CD	ED	WA	ED	GD	OR	
870000		591.50					591.50
928000			3,800.00		5,135.00		8,935.00
930200			3,800.00		8,680.00		8,680.00
<b>Grand Total</b>		<b>591.50</b>	<b>3,800.00</b>		<b>5,135.00</b>		<b>18,206.50</b>

Prep by:   
 Mgr. Review: \_\_\_\_\_

Date: 03-03-2014

2.11

AVISTA UTILITIES  
 WASHINGTON ELECTRIC RESULTS -CBR  
 TWELVE MONTHS ENDED DECEMBER 31, 2013  
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Weather Normalization
	Adjustment Number	2.11
	Workpaper Reference	E-WN
	REVENUES	
1	Total General Business	(\$6,244)
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	(6,244)
5	Other Revenue	-
6	Total Electric Revenue	(6,244)
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	(241)
16	Total Distribution	(241)
17	Customer Accounting	(30)
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	(12)
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	(12)
24	Total Electric Expenses	(283)
25	OPERATING INCOME BEFORE FIT	(5,961)
	FEDERAL INCOME TAX	-
26	Current Accrual	(2,086)
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	(\$3,875)
	RATE BASE	
	PLANT IN SERVICE	
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

*imo*



2013	Total	January	February	March	April	May	June	July	August	September	October	November	December
WS weighted block Base Rates (Excluding Adder Schedules ERM, BPA ResX, and PP Rider)													
WA Sch 1	0.08920	0.08920	0.08920	0.08920	0.08920	0.08920	0.08920	0.08920	0.08920	0.08920	0.08920	0.08920	0.08920
WA Sch 11	0.08105	0.08105	0.08105	0.08105	0.08105	0.08105	0.08105	0.08105	0.08105	0.08105	0.08105	0.08105	0.08105
WA Sch 21	0.06632	0.06632	0.06632	0.06632	0.06632	0.06632	0.06632	0.06632	0.06632	0.06632	0.06632	0.06632	0.06632
WS weighted block Base Rates (Excluding Adder Schedules PCA, BPA ResX, SIT, and PP Rider)													
ID Sch 1	0.08764	0.08764	0.08764	0.08764	0.08764	0.08764	0.08764	0.08764	0.08764	0.08764	0.09096	0.09096	0.09096
ID Sch 11	0.06958	0.06958	0.06958	0.06958	0.06958	0.06958	0.06958	0.06958	0.06958	0.06958	0.07178	0.07178	0.07178
ID Sch 21	0.05154	0.05154	0.05154	0.05154	0.05154	0.05154	0.05154	0.05154	0.05154	0.05154	0.05373	0.05373	0.05373
<b>Revenue Adjustment</b>													
WA Sch 1	(\$5,714,826)	(\$1,339,682)	\$510,555	\$520,146	(\$109,042)	\$435,392	(\$8,837)	(\$1,880,165)	(\$1,478,370)	(\$1,383,879)	(\$383,571)	(\$125,518)	(\$471,855)
WA Sch 11	(\$503,642)	(\$102,346)	\$39,252	\$40,036	(\$4,896)	\$19,606	(\$2,249)	(\$171,733)	(\$135,337)	(\$126,129)	(\$17,355)	(\$5,698)	(\$36,793)
WA Sch 21	(\$25,275)	(\$7,845)	\$2,988	\$2,949	(\$480)	\$1,920	(\$34)	(\$7,946)	(\$6,255)	(\$5,833)	(\$1,680)	(\$548)	(\$2,511)
<b>Total WA</b>	<b>(\$6,243,743)</b>	<b>(\$1,449,873)</b>	<b>\$552,795</b>	<b>\$563,131</b>	<b>(\$114,418)</b>	<b>\$456,918</b>	<b>(\$11,120)</b>	<b>(\$2,059,844)</b>	<b>(\$1,619,962)</b>	<b>(\$1,515,841)</b>	<b>(\$402,606)</b>	<b>(\$131,764)</b>	<b>(\$511,159)</b>
<b>ID Sch 1</b>													
ID Sch 11	(\$2,471,375)	(\$660,435)	\$251,681	\$256,626	(\$57,438)	\$229,524	(\$213)	(\$781,379)	(\$614,282)	(\$575,848)	(\$209,668)	(\$68,607)	(\$241,336)
ID Sch 21	(\$390,485)	(\$69,708)	\$26,618	\$27,135	(\$4,037)	\$16,153	(\$1,715)	(\$134,935)	(\$106,170)	(\$99,001)	(\$14,641)	(\$4,799)	(\$25,385)
<b>Total ID</b>	<b>(\$2,874,353)</b>	<b>(\$732,618)</b>	<b>\$279,242</b>	<b>\$284,723</b>	<b>(\$61,600)</b>	<b>\$246,176</b>	<b>(\$1,983)</b>	<b>(\$920,597)</b>	<b>(\$723,824)</b>	<b>(\$677,993)</b>	<b>(\$224,746)</b>	<b>(\$73,549)</b>	<b>(\$267,584)</b>
<b>Total Revenue</b>													
	(\$9,118,096)	(\$2,182,491)	\$832,037	\$847,854	(\$176,018)	\$703,094	(\$13,103)	(\$2,980,441)	(\$2,343,786)	(\$2,193,834)	(\$627,352)	(\$205,313)	(\$778,743)
<b>WA ERMRRRC</b>													
0.03215	(\$2,271,803)	(\$527,257)	\$201,036	\$204,785	(\$41,476)	\$165,634	(\$4,094)	(\$749,633)	(\$589,559)	(\$551,645)	(\$145,947)	(\$47,766)	(\$185,881)
<b>ID PCA LCAR</b>													
0.02785	(\$941,782)	(\$239,109)	\$91,142	\$92,931	(\$19,936)	\$79,673	(\$784)	(\$304,628)	(\$239,522)	(\$224,316)	(\$79,102)	(\$22,942)	(\$84,189)
<b>Total Expense</b>	<b>(\$3,213,585)</b>	<b>(\$766,366)</b>	<b>\$292,178</b>	<b>\$297,716</b>	<b>(\$61,412)</b>	<b>\$245,307</b>	<b>(\$4,878)</b>	<b>(\$1,034,261)</b>	<b>(\$829,081)</b>	<b>(\$775,961)</b>	<b>(\$216,049)</b>	<b>(\$70,708)</b>	<b>(\$270,070)</b>
<b>Estimated Margin</b>													
	(\$5,904,511)	(\$1,416,125)	\$539,859	\$550,138	(\$114,606)	\$457,787	(\$8,225)	(\$1,926,180)	(\$1,514,705)	(\$1,417,873)	(\$411,303)	(\$134,605)	(\$508,673)

2.11-1

Prep by: *RL* 1st Review: *Jma*  
 Date: 03-13-2014 Mgr. Review: \_\_\_\_\_

Adjustm... No. \_\_\_\_\_

Workpaper Ref. E-WN-2

October    November    December

2.11-2

2013	Total	January	February	March	April	May	June	July	August	September
Weighted Block Rate Calculation										
WA Schedule 1										
	GRC Block Usage	Baseload Usage	Percentage	WS Usage Percentage						
Block 1	1,539,744,220	1,539,744,220	93.65%	0	0.00%	0.07133	0.06914	0.08044	0.09429	0.08646
Block 2	507,409,059	104,370,980	6.35%	403,038,079	56.56%	0.08299	0.08044	0.09429	0.08646	8.105
Block 3	309,567,515	0	0.00%	309,567,515	43.44%	0.09728	0.08920	8.105		
	2,356,720,794	1,644,115,200	100.00%	712,605,594	100.00%	8.914				
	2,446,600	672								
WA Schedule 11										
Block 1	399,066,786	399,066,786	91.05%	0	0.00%	0.11031	0.10891	0.08002	0.08002	0.08002
Block 2	157,496,003	39,212,928	8.95%	118,283,075	100.00%	0.08105	0.08105	0.08105	0.08105	0.08002
	556,562,789	438,279,714	100.00%	118,283,075	100.00%	8.31				
	355,458	1,233								
WA Schedule 21										
Block 1	1,265,934,693	942,516,327	100.00%	323,418,366	66.26%	0.06878	0.06819	0.06097	0.06575	0.06819
Block 2	164,689,049	0	0.00%	164,689,049	33.74%	0.06150	0.06097	0.06575	0.06575	0.06097
	1,430,623,742	942,516,327	100.00%	488,107,415	100.00%	6.666				
	24,603	38,309								
ID Schedule 1										
Block 1	608,176,705	608,176,705	77.66%	0	0.00%	0.08146	0.07848	0.08764	0.08764	0.07848
Block 2	510,988,708	174,986,927	22.34%	336,001,781	100.00%	0.09096	0.08764	0.08764	0.08764	0.09096
	1,119,165,413	783,163,632	100.00%	336,001,781	100.00%	8.105				
	1,223,549	640								
ID Schedule 11										
Block 1	255,304,073	255,304,073	85.33%	0	0.00%	0.09634	0.09338	0.06958	0.06958	0.09338
Block 2	88,134,848	43,894,017	14.67%	44,240,831	100.00%	0.07178	0.06958	0.06958	0.06958	0.07178
	343,438,921	299,198,090	100.00%	44,240,831	100.00%	8.105				
	242,966	1,231								
ID Schedule 21										
Block 1	616,309,364	616,309,364	99.40%	0	0.00%	0.06297	0.06039	0.05154	0.05154	0.06039
Block 2	81,785,828	3,731,974	0.60%	78,053,854	100.00%	0.05373	0.05154	0.05154	0.05154	0.05373
	698,095,192	620,041,338	100.00%	78,053,854	100.00%	8.105				
	13,986	44,333								

Prep by:   R   1st Review: \_\_\_\_\_

Date: 03-13-2014 Mgr. Review: \_\_\_\_\_

Adjustment No. \_\_\_\_\_

Worksheet Ref. E-WN-3

2013	January	February	March	April	May	June	July	August	September	October	November	December
Total	1,117	917	779	547	328	144	33	33	176	541	882	1,169
Normal DDH	1,243	869	730	561	272	140	0	7	160	590	898	1,213
Unbilled DDH	-126	48	49	-14	56	4	33	26	16	-49	-16	-44
Normal DDC	0	0	0	0	14	46	190	165	39	1	0	0
Actual DDC	0	0	0	0	30	48	284	239	108	0	0	0
Unbilled DDC	0	0	0	0	-16	-2	-94	-74	-69	1	0	0

## Rate Group

WA Res Sched 1	-64,067,540	-15,018,855	5,831,235	-1,222,443	4,881,076	-99,074	-21,078,086	-16,573,652	-15,514,337	-4,300,119	-1,407,147	-5,289,853
No of Cust	203,882	203,836	203,427	203,537	203,175	203,020	203,480	203,238	204,034	204,563	205,004	205,511
Usage/DDH	0.585	0.585	0.585	0.429	0.429	0.429	0.000	0.000	0.000	0.429	0.429	0.585
Usage/DDC	0.000	0.000	0.000	0.000	0.000	1.102	1.102	1.102	1.102	0.000	0.000	0.000
WA Res Sched 11	-783,146	113,979	116,245	-20,738	83,107	1,143	-225,972	-178,454	-167,056	-73,963	-24,457	-108,066
No of Cust	8,592	8,511	8,503	8,513	8,529	8,532	8,555	8,582	8,616	8,675	8,785	8,803
Usage/DDH	0.279	0.279	0.279	0.174	0.174	0.174	0.000	0.000	0.000	0.174	0.174	0.279
Usage/DDC	0.000	0.000	0.000	0.000	0.000	0.281	0.281	0.281	0.281	0.000	0.000	0.000
WA Com. Sched 11	-5,387,367	362,699	370,005	-37,594	150,490	-29,245	-1,881,096	-1,482,068	-1,380,408	-132,848	-43,449	-338,850
No of Cust	20,860	20,702	20,688	20,816	20,832	20,889	20,889	20,906	20,883	21,017	21,051	21,099
Usage/DDH	0.365	0.365	0.365	0.129	0.129	0.129	0.000	0.000	0.000	0.129	0.129	0.365
Usage/DDC	0.000	0.000	0.000	0.000	0.000	0.958	0.958	0.958	0.958	0.000	0.000	0.000
WA Ind Sched 11	-43,465	7,620	7,714	-2,076	8,302	350	-11,785	-9,277	-8,719	-7,322	-2,391	-7,044
No of Cust	123	113	119	125	125	127	126	126	127	126	126	121
Usage/DDH	1.323	1.323	1.323	1.186	1.186	1.186	0.000	0.000	0.000	1.186	1.186	1.323
Usage/DDC	0.000	0.000	0.000	0.000	0.000	0.995	0.995	0.995	0.995	0.000	0.000	0.000
WA Res Sched 21	-381,101	45,060	44,466	-7,236	28,945	-519	-119,810	-94,318	-87,945	-25,327	-8,270	-37,863
No of Cust	56	60	58	56	56	55	55	55	55	56	56	55
Usage/DDH	15,646	15,646	15,646	9,230	9,230	9,230	0.000	0.000	0.000	9,230	9,230	15,646
Usage/DDC	0.000	0.000	0.000	0.000	0.000	23,174	23,174	23,174	23,174	0.000	0.000	0.000
ID Res Sched 1	-27,982,749	2,871,754	2,928,188	-655,386	2,618,942	-2,434	-8,915,779	-7,009,149	-6,570,506	-2,305,053	-754,253	-2,653,207
No of Cust	101,959	101,922	101,804	101,768	101,667	101,411	101,769	101,629	102,174	102,265	102,480	102,726
Usage/DDH	0.587	0.587	0.587	0.460	0.460	0.460	0.000	0.000	0.000	0.460	0.460	0.587
Usage/DDC	0.000	0.000	0.000	0.000	0.000	0.932	0.932	0.932	0.932	0.000	0.000	0.000
ID Res Sched 11	-392,092	53,431	54,601	-11,216	44,723	750	-115,249	-90,803	-84,686	-39,686	-13,078	-50,448
No of Cust	4,841	4,798	4,803	4,826	4,811	4,810	4,827	4,831	4,832	4,879	4,924	4,942
Usage/DDH	0.232	0.232	0.232	0.166	0.166	0.166	0.000	0.000	0.000	0.166	0.166	0.232
Usage/DDC	0.000	0.000	0.000	0.000	0.000	0.254	0.254	0.254	0.254	0.000	0.000	0.000

Prep by: AL 1st Review: \_\_\_\_\_

Adjustm...No. \_\_\_\_\_

Worksheet Ref. E-WN-~~4~~

	2013	2013												
		Total	January	February	March	April	May	June	July	August	September	October	November	December
ID Com Sched 11		-5,137,341	-848,880	324,319	330,467	-46,025	184,283	-25,161	-1,802,382	-1,418,152	-1,322,505	-161,575	-52,898	-298,832
No of Cust		15,253	15,208	15,252	15,224	15,220	15,235	15,249	15,254	15,246	15,248	15,266	15,306	15,331
Usage/DDH			0.443	0.443	0.443	0.216	0.216	0.216	0.000	0.000	0.000	0.216	0.216	0.443
Usage/DDC			0.000	0.000	0.000	0.000	0.000	1.257	1.257	1.257	1.257	0.000	0.000	0.000
ID Ind Sched 11		-62,864	-12,528	4,809	4,909	-785	3,140	-238	-21,648	-16,912	-15,648	-2,705	-883	-4,375
No of Cust		131	131	132	132	131	131	132	131	130	129	129	129	131
Usage/DDH			0.759	0.759	0.759	0.428	0.428	0.428	0.000	0.000	0.000	0.428	0.428	0.759
Usage/DDC			0.000	0.000	0.000	0.000	0.000	1.758	1.758	1.758	1.758	0.000	0.000	0.000
ID Res Sched 21		-241,236	-48,012	18,290	18,671	-2,423	9,690	-1,076	-83,104	-65,423	-61,002	-8,126	-2,653	-16,068
No of Cust		24	24	24	24	24	24	24	24	24	24	23	23	23
Usage/DDH			15.877	15.877	15.877	7.210	7.210	7.210	0.000	0.000	0.000	7.210	7.210	15.877
Usage/DDC			0.000	0.000	0.000	0.000	0.000	36.837	36.837	36.837	36.837	0.000	0.000	0.000
Total Electric Adjustment		-104,478,901	-24,985,510	9,525,676	9,706,501	-2,005,922	8,012,698	-155,504	-34,254,911	-26,938,208	-25,212,912	-7,056,724	-2,309,479	-8,804,606
WA subtotal		-70,662,619	-16,399,893	6,253,073	6,369,665	-1,290,087	5,151,920	-127,345	-23,316,749	-18,337,769	-17,158,465	-4,539,579	-1,485,714	-5,781,676
ID subtotal		-33,816,282	-8,585,617	3,272,603	3,336,836	-715,835	2,860,778	-28,159	-10,938,162	-8,600,439	-8,054,447	-2,517,145	-823,765	-3,022,930
Summarize by Schedule														
WA Sch 1		-64,067,540	-15,018,855	5,723,715	5,831,235	-1,222,443	4,881,076	-99,074	-21,078,086	-16,573,652	-15,514,337	-4,300,119	-1,407,147	-5,289,853
WA Sch 11		-6,213,978	-1,262,754	484,298	493,964	-60,408	241,899	-27,752	-2,118,853	-1,669,799	-1,556,183	-214,133	-70,297	-453,960
WA Sch 21		-381,101	-118,284	45,060	44,466	-7,236	28,945	-519	-119,810	-94,318	-87,945	-25,327	-8,270	-37,863
ID Sch 1		-27,982,749	-7,535,766	2,871,754	2,928,188	-655,386	2,618,942	-2,434	-8,915,779	-7,009,149	-6,570,606	-2,305,053	-754,253	-2,653,207
ID Sch 11		-5,592,297	-1,001,839	382,559	389,977	-58,026	232,146	-24,649	-1,939,279	-1,525,867	-1,422,839	-203,966	-66,859	-353,655
ID Sch 21		-241,236	-48,012	18,290	18,671	-2,423	9,690	-1,076	-83,104	-65,423	-61,002	-8,126	-2,653	-16,068

2-11-4

Prep by: R 1st Review: \_\_\_\_\_

Date: 03-13-2014 Mgr. Review: \_\_\_\_\_

2.11-5

Weather Sensitivity Regression Summary for January 2003 through December 2012

Adj R <sup>2</sup>	Dependent Variable	Shoulder Mo. Apr, May, Jun, Oct, Nov	Winter Mo. Heating Dec, Jan, Feb, Mar	Shoulder Mo. Cooling Apr, May, Oct, Nov	Summer Mo. Cooling Jun, Jul, Aug, Sep	Usage/Cust Base Load	Usage/Cust 2012 Low	Durbin Watson test results
<b>Washington Electric</b>								
0.964	WR1	0.429	0.585	0.000	1.102	672	728	No Autocorrelation
0.935	WR11	0.174	0.279	0.000	0.281	361	412	Corrected with AR(1)
0.870	WC11	0.129	0.365	0.000	0.958	1,583	1,741	Corrected with AR(1),(2)
0.840	WI11	1.186	1.323	0.000	0.995	1,985	2,508	Corrected with AR(1),(2)
0.880	WT11	0.129	0.332	0.000	0.690	1,233	1,359	Corrected with AR(1),(2)
0.877	WR21	9.230	15.646	0.000	23.174	38,309	39,697	Corrected with AR(1),(2)
0.806	WT21	0.000	2.301	0.000	12.174	46,680	43,623	Corrected with AR(1),(2)
<b>Idaho Electric</b>								
0.973	IR1	0.460	0.587	0.000	0.932	640	696	No Autocorrelation
0.928	IR11	0.166	0.232	0.000	0.254	281	303	Corrected with AR(1)
0.818	IC11	0.216	0.443	0.000	1.257	1,518	1,516	Corrected with AR(2)
0.859	II11	0.428	0.759	0.000	1.758	2,313	2,385	Corrected with AR(1),(2)
0.832	IT11	0.198	0.398	0.000	1.013	1,231	1,234	Corrected with AR(2)
0.814	IR21	7.210	15.877	0.000	36.837	30,121	33,057	Corrected with AR(1),(2)
0.883	IC21	0.000	3.405	0.000	15.032	41,256	41,149	Corrected with AR(1),(2)
0.879	IT21	0.000	3.476	0.000	14.396	44,333	44,798	Corrected with AR(1),(2)

Dependent Variable Name Code  
*1st letter*  
 W = Washington Jurisdiction  
 I = Idaho Jurisdiction

*2nd letter*  
 R = Residential Class  
 C = Commercial Class  
 I = Industrial Class

*Numerical reference*  
 Rate Schedule

Prep by: RL 1st Review: \_\_\_\_\_

Date: 03-13-2014 Mgr. Review: \_\_\_\_\_

2.11-6

AVISTA UTILITIES  
 Weather Normalization  
 Degree Day Comparison

Twelve Months Ended June 2013

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

Heating Season Adjustment  
 Summer

-92  
 -239

Prep by: RL 1st Review: \_\_\_\_\_

Date: 03-13-2014 Mgt. Review: \_\_\_\_\_

2.11-7

Spokane AP Weather Station  
 Heating Degree Day History

Heating Season	July	August	September	October	November	December	January	February	March	April	May	June	Total
1	20	14	68	504	779	1,040	1,243	869	730	561	272	140	6,240
2	40	8	99	516	890	1,118	1,078	930	809	494	345	175	6,502
3	48	47	158	472	948	1,096	1,103	1,006	790	698	401	192	6,959
4	17	23	103	668	834	1,252	919	751	733	538	420	190	6,448
5	8	52	142	529	785	1,328	1,204	957	936	586	303	93	6,923
6	0	27	194	553	894	1,126	1,243	952	880	683	274	176	7,002
7	8	30	170	552	865	1,122	1,243	864	685	548	270	136	6,493
8	11	22	229	489	919	1,258	905	949	812	525	301	104	6,524
9	16	34	204	480	857	1,020	1,128	842	711	503	260	166	6,221
10	9	1	151	418	1,056	1,083	1,193	945	668	455	315	131	6,425
11	28	26	219	678	839	962	957	885	745	588	365	90	6,382
12	33	20	100	588	744	1,136	1,063	934	938	581	412	137	6,686
13	51	43	285	572	1,134	1,245	1,168	1,060	795	634	320	201	7,508
14	75	36	181	540	703	1,030	1,143	908	799	496	363	142	6,416
15	0	20	101	565	748	1,119	1,010	836	769	594	448	186	6,396
16	35	15	116	549	785	1,098	1,058	747	721	505	276	90	5,995
17	35	49	281	603	949	1,241	1,130	928	794	642	264	154	7,070
18	21	88	146	648	742	1,120	1,217	1,045	880	556	471	143	7,077
19	26	13	81	558	970	1,071	1,045	771	771	578	262	170	6,316
20	151	83	217	457	1,063	1,051	904	998	713	469	262	160	6,528
21	32	60	232	481	916	1,297	1,331	1,102	834	578	192	165	7,220
22	15	16	108	574	918	992	1,024	750	598	477	206	61	5,739
23	37	42	54	610	774	1,356	1,212	716	866	568	406	248	6,889
24	22	76	149	554	805	1,048	976	968	739	454	373	166	6,330
25	47	16	240	361	856	1,171	1,113	1,205	873	473	364	65	6,784
26	51	50	116	474	799	1,206	1,240	850	775	477	330	173	6,541
27	81	4	311	488	902	1,193	1,186	831	710	417	253	86	6,462
28	0	64	343	622	1,363	1,409	1,076	927	680	595	357	67	7,503
29	21	18	264	662	870	1,381	1,345	1,117	895	501	280	128	7,482
30	55	2	230	468	765	1,508	1,065	880	715	621	460	194	6,963
1984 - 2013 30-Year Average	33	33	176	541	882	1,169	1,117	917	779	547	328	144	6,666

Prep by: *RL* Ist Review: \_\_\_\_\_

Date: 03-13-2014 Mgr. Review: \_\_\_\_\_

Adjustment

Workpaper Ref. E-WN-8  
Cooling

Spokane AP Weather Station  
Cooling Degree Day History

	January	February	March	April	May	June	July	August	September	October	November	December	Total
1	2013	0	0	0	30	48	284	239	108	0	0	0	709
2	2012	0	0	2	8	20	251	227	27	0	0	0	535
3	2011	0	0	0	5	18	103	195	105	0	0	0	426
4	2010	0	0	0	4	19	178	165	10	4	0	0	380
5	2009	0	0	0	23	47	245	196	78	0	0	0	589
6	2008	0	0	0	27	60	182	176	29	4	0	0	478
7	2007	0	0	0	7	56	338	143	32	0	0	0	576
8	2006	0	0	0	41	66	285	161	62	0	0	0	615
9	2005	0	0	0	13	32	179	174	11	0	0	0	409
10	2004	0	0	0	0	96	249	225	1	0	0	0	571
11	2003	0	0	0	12	58	266	174	66	2	0	0	578
12	2002	0	0	0	0	63	231	81	30	0	0	0	405
13	2001	0	0	0	29	19	146	213	54	0	0	0	461
14	2000	0	0	0	0	29	146	129	16	0	0	0	320
15	1999	0	0	0	7	41	118	210	14	0	0	0	390
16	1998	0	0	0	6	22	325	234	110	0	0	0	697
17	1997	0	0	0	14	9	122	209	30	6	0	0	390
18	1996	0	0	0	0	16	198	150	17	0	0	0	381
19	1995	0	0	0	14	29	119	59	38	0	0	0	259
20	1994	0	0	0	9	37	280	159	43	0	0	0	528
21	1993	0	0	0	36	27	11	64	34	0	0	0	172
22	1992	0	0	0	25	159	124	209	11	8	0	0	536
23	1991	0	0	0	0	0	139	187	20	0	0	0	346
24	1990	0	0	0	0	42	213	157	68	0	0	0	480
25	1989	0	0	0	0	49	145	78	9	0	0	0	281
26	1988	0	0	0	12	63	169	128	67	0	0	0	439
27	1987	0	0	0	20	94	110	97	53	1	0	0	383
28	1986	0	0	0	65	109	57	247	8	0	0	0	486
29	1985	0	0	0	15	36	317	68	0	0	0	0	436
30	1984	0	0	0	3	28	155	181	23	1	0	0	391
1984 - 2013 30-Year Average													455

2.11-8

Prep by: TR 1st Review: \_\_\_\_\_

Date: 03-13-2014 Mgr. Review: \_\_\_\_\_



2.12

AVISTA UTILITIES  
WASHINGTON ELECTRIC RESULTS -CBR  
TWELVE MONTHS ENDED DECEMBER 31, 2013  
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Eliminate WA Power Cost Defer 2.12 E-EWPC
	Adjustment Number	
	Workpaper Reference	
REVENUES		
1	Total General Business	\$4,171
2	Interdepartmental Sales	
3	Sales for Resale	-
4	Total Sales of Electricity	4,171
5	Other Revenue	-
6	Total Electric Revenue	4,171
EXPENSES		
Production and Transmission		
7	Operating Expenses	3,963
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	3,963
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	161
16	Total Distribution	161
17	Customer Accounting	18
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	8
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	8
24	Total Electric Expenses	4,150 ✓
25	OPERATING INCOME BEFORE FIT	21
FEDERAL INCOME TAX		
26	Current Accrual	-
27	Debt Interest	-
28	Deferred Income Taxes	7
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	\$14
RATE BASE		
PLANT IN SERVICE		
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

2.12-1  
Adjustment No: 2.12

Workpaper Ref: \_\_\_\_\_

Avista Corporation  
Eliminate Washington ERM/REC  
12 Months Ended December 31, 2013

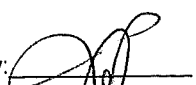
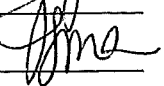
	ERM				Renewable Energy Credits (RECs)	
	Rebate Revenue	557.290 Amortization	557.280 Deferrals	410.1 FIT	557.322 Deferrals	410.1 FIT
Jan-13	(115,433)	(110,250)	-	38,588	(29,099)	10,185
Feb-13	(420,026)	(401,167)	109,352	102,135	21,173	(7,411)
Mar-13	(380,364)	(363,286)	-	127,150	60,986	(21,345)
Apr-13	(356,365)	(340,364)	42,092	104,395	259,452	(90,808)
May-13	(340,168)	(324,894)	638,703	(109,833)	266,123	(93,143)
Jun-13	(336,930)	(321,802)	(253,488)	201,352	181,478	(63,517)
Jul-13	(343,550)	(328,125)	(427,307)	264,401	(27,190)	9,517
Aug-13	(379,464)	(362,426)	-	126,849	(36,869)	12,904
Sep-13	(369,577)	(352,983)	-	123,544	(11,745)	4,111
Oct-13	(353,066)	(337,213)	-	118,025	193,858	(67,850)
Nov-13	(342,839)	(327,446)	-	114,606	32,254	(11,289)
Dec-13	(432,776)	(413,344)	(1,292,633)	597,092	293,266	(102,643)
Total	(4,170,558)	(3,983,300)	(1,183,281)	1,808,304	1,203,687	(421,289)

Revenue Related Expenses

Excise Tax	0.038562	(160,825)
Uncollect.	0.004338	(18,092)
Commission Fee	0.002000	(8,341)
Total	0.044900	(187,258)

<u>Account 557 as Recorded</u>	<u>ERM</u>	<u>RECs</u>	<u>Total</u>	
Deferrals	(1,183,281)	1,203,687	20,406	Debit
Amortizations	(3,983,300)	-	(3,983,300)	Credit
Net	(5,166,581)	1,203,687	(3,962,894)	Debit
Account 410.10	1,808,304	(421,289)	1,387,015	Credit

<u>Adjustment (\$000)</u>	<u>Add Back Rebate Revenue</u>	<u>Remove Deferral &amp; Amort.</u>	<u>Total Adjustment</u>
Revenue	4,171		4,171
Account 557		3,963	3,963
Excise tax	161		161
Uncollectibles	18		18
Other (commission fees)	8		8
Total expenses	187	3,963	4,150
Net income before income taxes	3,984	(3,963)	21
FIT 0.35	1,394	(1,387)	7
Net income	2,590	(2,576)	14

Prep By:  3/19  
Mgr. Review:   
Date: \_\_\_\_\_

2.12-2

Source Id:GL

Ferc Acct	Accounting Period	GI Transaction Id	Service	Jurisdiction	Journal Name	Transaction Desc	Transaction Amt	SUM
557280	201302	1255190.5	ED	WA	NSJ005 - 2012 REC Expense Deferral 20130	Remove 90% from ERM Deferred E	7,545.00	
		1255191.2	ED	WA	NSJ007 - 2012 WA ERM Transmission Revenu	Journal Import Created	101,807.00	
	201304	1398195.9	ED	WA	481-WA ERM 201304 DJ USD	Current Year (2013) Deferral E	42,092.00	
	201305	1468194.9	ED	WA	481-WA ERM 201305 DJ USD	Current Year (2013) Deferral E	638,703.00	
	201306	1530200.9	ED	WA	481-WA ERM 201306 DJ USD	Current Year (2013) Deferral E	(253,488.00)	
	201307	1602191.11	ED	WA	481-WA ERM 201307 DJ USD	Current Year (2013) Deferral E	(427,307.00)	
	201312	1976200.9	ED	WA	481-WA ERM 201312 DJ USD	Current Year (2013) Deferral E	(518,651.00)	
		1979189.10	ED	WA	NSJ019 - AVA Intracompany Gas Transfers	Journal Import Created	(773,982.00)	
	Sum						<b>(1,183,281.00)</b>	
557290	201301	1182192.8	ED	WA	481-WA ERM 201301 DJ USD	Approved for Recovery ERM Bala	(110,250.00)	
	201302	1255188.6	ED	WA	481-WA ERM 201302 DJ USD	Approved for Recovery ERM Bala	(410,167.00)	
	201303	1334190.10	ED	WA	481-WA ERM 201303 DJ USD	Approved for Recovery ERM Bala	(363,286.00)	
		1334190.9	ED	WA	481-WA ERM 201303 DJ USD	Correct amortization for Feb.	9,000.00	
	201304	1398195.10	ED	WA	481-WA ERM 201304 DJ USD	Approved for Recovery ERM Bala	(340,364.00)	
	201305	1468194.10	ED	WA	481-WA ERM 201305 DJ USD	Approved for Recovery ERM Bala	(324,894.00)	
	201306	1530200.10	ED	WA	481-WA ERM 201306 DJ USD	Approved for Recovery ERM Bala	(321,802.00)	
	201307	1602191.12	ED	WA	481-WA ERM 201307 DJ USD	Approved for Recovery ERM Bala	(328,125.00)	
	201308	1674199.12	ED	WA	481-WA ERM 201308 DJ USD	Approved for Recovery ERM Bala	(362,426.00)	
	201309	1744194.6	ED	WA	481-WA ERM 201309 DJ USD	Approved for Recovery ERM Bala	(352,983.00)	
	201310	1833191.6	ED	WA	481-WA ERM 201310 DJ USD	Approved for Recovery ERM Bala	(337,213.00)	
	201311	1901191.6	ED	WA	481-WA ERM 201311 DJ USD	Approved for Recovery ERM Bala	(327,446.00)	
	201312	1976200.10	ED	WA	481-WA ERM 201312 DJ USD	Approved for Recovery ERM Bala	(413,344.00)	
	Sum						<b>(3,983,300.00)</b>	
557322	201301	1180188.4	ED	WA	475-WASHINGTON REC DEFERRAL 201301 DJ U	WA REC Deferral Expense	(29,099.00)	
	201302	1255190.6	ED	WA	NSJ005 - 2012 REC Expense Deferral 20130	Add 100% to REC Deferral Expen	(8,383.00)	
		1255192.8	ED	WA	475-WASHINGTON REC DEFERRAL 201302 DJ U	WA REC Deferral Expense	29,556.00	
	201303	1332199.6	ED	WA	475-WASHINGTON REC DEFERRAL 201303 DJ U	WA REC Deferral Expense	60,986.00	
	201304	1393206.4	ED	WA	475-WASHINGTON REC DEFERRAL 201304 DJ U	WA REC Deferral Expense	259,452.00	
	201305	1465192.4	ED	WA	475-WASHINGTON REC DEFERRAL 201305 DJ U	WA REC Deferral Expense	266,123.00	
	201306	1524206.4	ED	WA	475-WASHINGTON REC DEFERRAL 201306 DJ U	WA REC Deferral Expense	181,478.00	
	201307	1599205.4	ED	WA	475-WASHINGTON REC DEFERRAL 201307 DJ U	WA REC Deferral Expense	(2,371.00)	
	201308	1671202.10	ED	WA	475-WASHINGTON REC DEFERRAL 201308 DJ U	Reverse July Entry	2,371.00	
		1671202.11	ED	WA	475-WASHINGTON REC DEFERRAL 201308 DJ U	July correction	(27,190.00)	
		1671202.12	ED	WA	475-WASHINGTON REC DEFERRAL 201308 DJ U	WA REC Deferral Expense	(36,869.00)	
	201309	1741193.4	ED	WA	475-WASHINGTON REC DEFERRAL 201309 DJ U	WA REC Deferral Expense	(11,745.00)	
	201310	1822192.4	ED	WA	475-WASHINGTON REC DEFERRAL 201310 DJ U	WA REC Deferral Expense	193,858.00	
	201311	1896189.4	ED	WA	475-WASHINGTON REC DEFERRAL 201311 DJ U	WA REC Deferral Expense	32,254.00	
	201312	1970196.4	ED	WA	475-WASHINGTON REC DEFERRAL 201312 DJ U	WA REC Deferral Expense	293,266.00	
	Sum						<b>1,203,687.00</b>	

AVISTA UTILITIES  
 WASHINGTON ELECTRIC RESULTS -CBR  
 TWELVE MONTHS ENDED DECEMBER 31, 2013  
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Nez Perce Settlement Adjustment
	Adjustment Number	2.13
	Workpaper Reference	E-NPS
REVENUES		
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
EXPENSES		
Production and Transmission		
7	Operating Expenses	13
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	13
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	-
24	Total Electric Expenses	13
25	OPERATING INCOME BEFORE FIT	(13)
FEDERAL INCOME TAX		
26	Current Accrual	(5)
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	(\$8)
RATE BASE		
PLANT IN SERVICE		
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

Adjustment No. 2.13-1Workpaper Ref. E-NPS-1

**AVISTA UTILITIES  
NEZ PERCE SETTLEMENT ADJUSTMENT  
TWELVE MONTHS ENDED DECEMBER 31, 2013  
ELECTRIC**

*Revised*

		SYS - ELEC	Wash	Idaho
Note 1 - Prod/Trans Ratio (Results Report E-ALL-12A)		100.000%	65.190%	34.810%
Agreement Period is 45 years				
Washington	Allocated Annual Payments	783,800	\$510,960	
Idaho	Allocated Annual Payments	\$872,500		\$303,717
Account 557/200 Recorded Amounts (Results Report E-557-12A)				
Directly Assigned		\$818,702	\$497,498	\$321,204
	Adjustment to Account 557	-\$4,025	13,462	-17,487
	Federal Income Tax	-35%	1,408	-4,712
			6,120	
	Net Expense Adjustment	-2,617	8,750	-11,367
Per Washington Docket No. UE-991606	1/31/2000 - 1/31/2043 Annual Payments Total Annual Payments	835,498		
	Annual Payments Direct Idaho	51,670		
	Annual Payments Allocated Electric	783,828		
Per Idaho Case No. WWP-E-98-11	Lump Sum Payment 1/31/99	2,500,000		
	1/31/2000 - 1/31/2043 Annual Payments	835,498		
	Total Payments over 45 Years	39,261,912		
	Levelized Amortization	872,500		

Prep by: RF

2.14

AVISTA UTILITIES  
WASHINGTON ELECTRIC RESULTS -CBR  
TWELVE MONTHS ENDED DECEMBER 31, 2013  
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Eliminate Adder Schedules
	Adjustment Number	2,14
	Workpaper Reference	E-EAS
REVENUES		
1	Total General Business	(\$7,565)
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	(7,565)
5	Other Revenue	-
6	Total Electric Revenue	(7,565)
EXPENSES		
Production and Transmission		
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	7,852
11	Taxes	-
12	Total Production & Transmission	7,852
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	(291)
16	Total Distribution	(291)
17	Customer Accounting	(37)
18	Customer Service & Information	(15,074)
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	(15)
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	(15)
24	Total Electric Expenses	(7,565)
25	OPERATING INCOME BEFORE FIT	-
FEDERAL INCOME TAX		
26	Current Accrual	-
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	\$0
RATE BASE		
PLANT IN SERVICE		
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

*Jma*

Adder Schedule Amounts Embedded in Results of Operations  
 Washington Electric

Line No.	DESCRIPTION	Conversion Factor	Schedule 59 Residential Exchange Credit	Schedule 91 Public Purpose Tariff Rider	Schedule 93 ERM Surcharge/ Rebate Eliminated in Adj 2.12	Schedule 95 Optional Renewable	Total Adder Schedule Amounts	Eliminate Adder Schedule Adjustment
<b>REVENUES</b>								
1	Total General Business	0.954605	\$ (8,403,634)	\$ 15,791,068	\$ -	\$ 177,775	\$ 7,565,209	\$ (7,565)
2	Interdepartmental Sales							
3	Sales for Resale							
4	Total Sales of Electricity		\$ (8,403,634)	\$ 15,791,068	\$ -	\$ 177,775	\$ 7,565,209	\$ (7,565)
5	Other Revenue							
6	Total Electric Revenue		\$ (8,403,634)	\$ 15,791,068	\$ -	\$ 177,775	\$ 7,565,209	\$ (7,565)
<b>EXPENSES</b>								
<b>Production and Transmission</b>								
7	Operating Expenses				\$ -			
8	Purchased Power							
9	Depreciation/Amortization							
10	Regulatory Amortization		\$ (8,022,151)		\$ -	\$ 169,792	\$ (7,852,359)	\$ 7,852
11	Taxes							
12	Total Production & Transmission		\$ (8,022,151)	\$ -	\$ -	\$ 169,792	\$ (7,852,359)	\$ 7,852
<b>Distribution</b>								
13	Operating Expenses							
14	Depreciation/Amortization							
15	Taxes	0.038546	\$ (323,926)	\$ 608,682	\$ -	\$ 6,853	\$ 291,609	\$ (291)
16	Total Distribution		\$ (323,926)	\$ 608,682	\$ -	\$ 6,853	\$ 291,609	\$ (291)
17	Customer Accounting	0.004849	\$ (40,749)	\$ 76,571	\$ -	\$ 862	\$ 36,684	\$ (37)
18	Customer Service & Information			\$ 15,074,232			\$ 15,074,232	\$ (15,074)
19	Sales Expenses							
<b>Administrative &amp; General</b>								
20	Operating Expenses	0.002000	\$ (16,807)	\$ 31,582	\$ -	\$ 356	\$ 15,130	\$ (15)
21	Depreciation/Amortization							
22	Taxes							
23	Total Admin. & General		\$ (16,807)	\$ 31,582	\$ -	\$ 356	\$ 15,130	\$ (15)
24	Total Electric Expenses		\$ (8,403,634)	\$ 15,791,068	\$ -	\$ 177,862	\$ 7,565,296	\$ (7,565)
25	OPERATING INCOME BEFORE FIT		\$ -	\$ -	\$ -	\$ (87)	\$ (87)	\$ -

2.14-1

Prep by: RL 1st Review: JMG  
 Date: 03-13-2014 Mgr. Review:

Adjustmer \_\_\_\_\_

Workpaper Ref. E-EAS-2

Transaction Analysis Selection: Accounting Period : '2013%' , GI Ferc Account : '407329, 407395, 407429, 407450, 407499, 557161, 557290, 805110, 908600, 908690'

2.14-2

Source Id:<All>	Jurisdiction: WA	Service: ED	Accounting Period:<All>
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Ferc Acct	Ferc Acct Desc	Transaction Amount	Electric Amt SUMs	North Amt SUMs	South Amt SUMs
407395	OPTIONAL RENEWABLE POWER REV O	169,791.95	169,791.95	NULL	NULL
407450	AMORT BPA RX	-8,342,095.59	-8,342,095.59	NULL	NULL
407499	AMORT SCH 59 BPA RES EXCH CRED	319,945.00	319,945.00	NULL	NULL
557161	AMORT UNBILLED ADD-ONS	-292,162.00	-292,162.00	NULL	NULL
557290	WA ERM AMORTIZATION	-3,983,300.00	-3,983,300.00	NULL	NULL
908600	CUST SVC & INFO EXP	14,751,715.17	14,751,715.17	NULL	NULL
908690	AMORT UNBILLED DSM TARIFF RIDE	322,517.00	322,517.00	NULL	NULL
Total		2,946,411.53	2,946,411.53		

Prep by: te 1st Review: \_\_\_\_\_

Date: 03-13-2014 Mgr. Review: \_\_\_\_\_



AVISTA UTILITIES  
WASHINGTON ELECTRIC RESULTS -CBR  
TWELVE MONTHS ENDED DECEMBER 31, 2013  
(000'S OF DOLLARS)

2.15  
Revised

Line No.	DESCRIPTION	Restate Debt Interest
	Adjustment Number	2.15
	Workpaper Reference	E-RDI
REVENUES		
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
EXPENSES		
Production and Transmission		
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	-
24	Total Electric Expenses	-
25	OPERATING INCOME BEFORE FIT	-
FEDERAL INCOME TAX		
26	Current Accrual	-
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	\$0
RATE BASE		
PLANT IN SERVICE		
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0



*fma*

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

2.15  
 Revised

Adjustment Description	Restate Debt Interest			Reconciliation
	2.15 Adjustment ROO	All other Adjustments	TOTAL	FIT Expense
				Line No. 27 Adjustments
Results of Operations	1,226,146		1,226,146	(0)
1.01 Deferred FIT Rate Base		450	450	(5)
1.02 Deferred Debits and Credits		25	25	-
1.03 Working Capital		(569)	-569	6
2.01 Eliminate B & O Taxes		-	0	-
2.02 Restate Property Tax		-	0	-
2.03 Uncollectible Expense		-	0	-
2.04 Regulatory Expense		-	0	-
2.05 Injuries and Damages		-	0	-
2.06 FIT/DFIT Expense		-	0	-
2.07 Office Space Charges to Subsidiaries		-	0	-
2.08 Restate Excise Taxes		-	0	-
2.09 Net Gains / Losses		-	0	-
2.11 Weather Normalization		-	0	-
2.12 Eliminate WA Power Cost Defer		-	0	-
2.13 Nez Perce Settlement Adjustment		-	0	-
2.10 Miscellaneous Restating		-	0	-
2.15 Restate Debt Interest		-	0	-
2.16 CB Power Supply		-	0	-
2.17 Eliminate Non-Recurring BPA/Reardon		-	0	-
<b>Totals</b>	<b>1,226,146</b>	<b>(94)</b>	<b>1,226,052</b>	
Weighted Average Cost of Debt	2.990%	2.990%		
Restated Debt Interest	36,662	(3)	36,659	1
Interest Per Results (E-FIT-12A)	36,662		36,662	
Increase (Decrease) in Interest Expense	(0)	(3)	(3)	
FIT Rate	0.35	0.35		
Increase (Decrease) in FIT	-	1	1	1
	2.15 Adjustment			

AVISTA UTILITIES  
Actual Cost of Capital AMA 12/31/2013  
Washington - Electric System

<b>Cap Structure</b>			
<b>Component</b>	<b>Capital Structure</b>	<b>Cost</b>	<b>Weighted Cost</b>
Total Debt	53.73%	5.56%	2.99% WA wtd debt 2.990%
Common	46.27%	9.80%	4.53%
Total	<u>100.00%</u>		<u>7.52%</u>

WA (BR) 2013  
Debit Interest

2.15 ~~2~~ Revised

AVISTA UTILITIES

RESULTS OF OPERATIONS		Report ID:
ELECTRIC FEDERAL INCOME TAXES		E-FIT-12A
For Twelve Months Ended December 31, 2013		
Average of Monthly Averages Basis		
Ref/Basis	Description	

	System	Washington	Idaho
E-OPS	1,049,456,903	696,761,003	352,695,900
E-OPS	684,482,702	450,960,221	233,522,481
E-OPS	94,554,058	61,166,635	33,387,423
E-OTX	67,725,974	54,132,732	13,593,242
	202,694,169	130,501,415	72,192,754
E-INT	56,248,767	36,661,743	19,587,024
E-OPS	0	(147,288)	147,288
E-SCM	(55,307,479)	(30,667,771)	(24,639,708)
	91,137,923	63,319,189	27,818,734
	35.00%	35.00%	35.00%
	31,898,273	22,161,716	9,736,557
	(161,683)	(105,401)	(56,282)
	0	0	0
	31,736,590	22,056,315	9,680,275
E-DTE	18,880,884	10,616,367	8,264,517
	(199,006)	(129,732)	(69,274)
	50,418,468	32,542,950	17,875,518

ALLOCATION RATIOS:

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

\* Deferred taxes are in Deferred FIT balance

Revised 2.16

AVISTA UTILITIES  
 WASHINGTON ELECTRIC RESULTS -CBR  
 TWELVE MONTHS ENDED DECEMBER 31, 2013  
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	CB Power Supply
	Adjustment Number	2.16
	Workpaper Reference	E-CBPS
REVENUES		
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	(18,127)
4	Total Sales of Electricity	(18,127)
5	Other Revenue	(86,402)
6	Total Electric Revenue	(104,529)
EXPENSES		
Production and Transmission		
7	Operating Expenses	(89,217)
8	Purchased Power	(19,114)
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	(108,331)
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	-
24	Total Electric Expenses	(108,331)
25	OPERATING INCOME BEFORE FIT	3,802
FEDERAL INCOME TAX		
26	Current Accrual	1,331
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	\$2,471
RATE BASE		
PLANT IN SERVICE		
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0



*Jma*

Revised 2/16-1

Avista Corporation  
**WA Power Supply Adjustment (REVISED)**  
Commission Basis Weather Normalized - 2013

	Power Supply Adjustment	Less Idaho Direct Clearwater Paper Adjustment (1) (2)	System Net Power Supply Adjustment	P/T Ratio Revised Total Washington Adjustment	Total Idaho Adjustment
P/T Allocation Percentages				<b>65.19%</b>	34.81%
447 Sales for Resale	-\$27,806		-\$27,806	-\$18,127	-\$9,679
453 Sales of Water and Water Power	0		\$0	0	0
454 Misc Rents	0		0	0	0
456 Other Electric Revenue	-132,288		-132,288	-86,239	-46,049
456 Other Electric Revenue - Direct WA	-163	163	\$0	-163	0
Total Revenue	<u>-160,257</u>	<u>163</u>	<u>-160,094</u>	<u>-104,529</u>	<u>-55,728</u>
501 Thermal Fuel Expense	5,829		\$5,829	3,800	2,029
546 Other Power Gen Supvsn & Eng	0		\$0	0	0
547 Other Fuel Expense	-16,311		-\$16,311	-10,633	-5,678
536 Water for Power	0		\$0	0	0
555 Purchased Power	-29,321		-\$29,321	-19,114	-10,207
549 Misc Other Gen Expense	0		\$0	0	0
550 Rents	0		\$0	0	0
556 System Control & Dispatch	0		\$0	0	0
557 Other Expenses	-125,157		-\$125,157	-81,590	-43,567
557 Other Expenses - Direct WA	-794	794	\$0	-794	0
565 Trans. of Elec. by Others	0		0	0	0
Total Expense	<u>-165,754</u>	<u>794</u>	<u>-164,960</u>	<u>-108,331</u>	<u>-57,423</u>
Net Income Before Income Taxes	5,497	-631	4,866	3,802	1,695
Idaho State Income Tax	1.1420%				19
Net Income before FIT				3,802	1,676
Federal Income Tax	35%			1,331	587
Net Income				\$2,471	\$1,089

(1) The Clearwater Paper cogeneration purchase is directly assigned to Idaho. For CB the power supply worksheets did not remove Clearwater Paper cogeneration from the change in account 555. Therefore, the Clearwater Paper did not need to be removed from the adjustment before allocating system costs to WA, as shown above

(2) EIA Rec Purchases are direct assigned to WA

If it was determined necessary to normalize the Clearwater Paper cogeneration amount, any adjustment would be directly assigned to Idaho.

2.16-2

**Avista Corp.**  
**Power Supply Pro forma - Washington Jurisdiction**  
**System Numbers - 2013 Actual and 2015 Normalized**  
**2013 Weather Normalized Load**

Line No.	2013 Actuals	Adjustment	2013 Normalized
<b>555 PURCHASED POWER</b>			
1	\$0	\$17,262	\$17,262
2	98,582	-98,582	0
	0	27,681	27,681
	0	23,975	23,975
3	11,825	0	11,825
4	1,535	0	1,535
5	4,740	0	4,740
6	5,932	0	5,932
7	1,044	0	1,044
8	22,219	700	22,919
9	3,311	-498	2,813
10	15,335	432	15,767
11	7	0	7
12	1,634	0	1,634
13	1,862	0	1,862
14	2,386	0	2,386
15	6,361	0	6,361
16	-364	364	0
17	9,188	0	9,188
18	654	-654	0
19	16,285	0	16,285
20	3,228	0	3,228
21	205,764	-29,321	176,443
<b>557 OTHER EXPENSES</b>			
22	1,089	0	1,089
23	153	-153	0
24	130	0	130
25	794	-794	0
26	-128	0	-128
27	125,004	-125,004	0
28	127,042	-125,951	1,091
<b>501 THERMAL FUEL EXPENSE</b>			
29	6,387	-801	5,586
30	17	0	17
31	16,573	6,630	23,203
32	224	0	224
33	23,201	5,829	29,030
<b>547 OTHER FUEL EXPENSE</b>			
34	48,048	-8,601	39,447
35	6,725	0	6,725
36	45,521	-7,876	37,645
37	5,779	0	5,779
38	0	-6,548	-6,548
	0	5,165	5,165
	0	3,250	3,250
39	66	0	66
40	-19	19	0
41	1,474	-993	481
42	13	62	75
43	976	-729	247
44	285	-59	226
45	108,868	-16,311	92,557

2.16-3

Avista Corp.  
 Power Supply Pro forma - Washington Jurisdiction  
 System Numbers - 2013 Actual and 2015 Normalized  
 2013 Weather Normalized Load

Line No.	2013 Actuals	Adjustment	2013 Normalized
<u>565 TRANSMISSION OF ELECTRICITY BY OTHERS</u>			
46	789	0	789
47	152	0	152
48	13,328	0	13,328
49	1,502	0	1,502
50	1,220	0	1,220
51	45	0	45
52	134	0	134
53	114	0	114
54	643	0	643
55	17,927	0	17,927
<u>536 WATER FOR POWER</u>			
56	1,029	0	1,029
<u>549 MISC OTHER GENERATION EXPENSE</u>			
57	160	0	160
58	483,991	-165,754	318,237
<u>447 SALES FOR RESALE</u>			
59	0	35,070	35,070
60	116,325	-116,325	0
	0	30,631	30,631
	0	23,610	23,610
61	1,748	0	1,748
62	1,552	-98	1,454
63	78	0	78
64	438	0	438
65	276	0	276
66	22,319	-39	22,280
67	655	-655	0
68	143,391	-27,806	115,585
<u>456 OTHER ELECTRIC REVENUE</u>			
69	2,614	-2,614	0
70	163	-163	0
71	129,674	-129,674	0
72	132,451	-132,451	0
<u>453 SALES OF WATER AND WATER POWER</u>			
73	432	0	432
74	276,274	-160,257	116,017
75	207,717	-5,496	202,221
		-2.65%	



Revised 2.17

AVISTA UTILITIES  
 WASHINGTON ELECTRIC RESULTS -CBR  
 TWELVE MONTHS ENDED DECEMBER 31, 2013  
 (000'S OF DOLLARS)

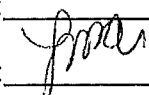
Line No.	DESCRIPTION	Eliminate Non-Recurring BPA/Reardon 2.17 E-CBTR
	Adjustment Number	2.17
	Workpaper Reference	E-CBTR
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	(7,622)
6	Total Electric Revenue	(7,622)
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	(2,534)
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	(2,534)
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	-
24	Total Electric Expenses	(2,534)
25	OPERATING INCOME BEFORE FIT	(5,088)
	FEDERAL INCOME TAX	
26	Current Accrual	(1,781)
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	(\$3,307)
	RATE BASE	
	PLANT IN SERVICE	
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

*John*

Revised 2.17-1  
Adjustment No. \_\_\_\_\_

Avista Corporation  
Transmission Revenue Adjustment  
Commission Basis Non-Recurring BPA Transmission Revenue Removal Workpaper Ref. E-PTR-1  
(\$000s)

	<u>Total System Adjustment</u>	<u>Total Washington Adjustment</u> 65.19%
P/T Allocation Percentages		
456 Other Electric Revenue	E-PTR-3 <u>-11,692</u>	<u>-7,622</u>
<b>Total Revenue</b>	<u>-11,692</u>	<u><span style="border: 1px solid black; padding: 2px;">-7,622</span></u>
556 System Control & Dispatch	E-PTR-3 0	0
560-571; 935 Transmission O&M Expense	E-PTR-3 0	0
560; Transmission O&M Expense - <b>Direct</b>		E-PTR-3
561 Transmission Exp-Load Dispatching	E-PTR-3 0	0
566 Transmission Exp-Operation Misc.	E-PTR-3 0	0
<b>Total Expense</b>	<u>0</u>	<u><span style="border: 1px solid black; padding: 2px;">0</span></u>
 Net Income before FIT	 -11,692	 -7,622
Federal Income Tax	<u>35%</u>	<u>-2,668</u>
 Net Income <i>(net increase to net income)</i>		 <u><u>-4,954</u></u>

Prep by: \_\_\_\_\_ 1st Review: \_\_\_\_\_  
Date: 4/21/2014 Mgr. Review: 

2.17-2

**Avista Corporation Journal Entry**

Journal: NSJ008 - Write off WA portion of Reardan Wind Proj

Team: Resource Accounting

Type: C

Category: NSJ

Currency: USD

Effective Date: 201305

Last Saved by: Carolyn Groome

Submitted by: Carolyn Groome

Approved by: John Wilcox

Last Saved: 06/04/2013 8:32 AM

Approval Requested: 06/04/2013 8:34 AM

Approved on: 06/04/2013 9:48 AM

Seq	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	557331 - REARDAN WIND PROJECT	ED	WA	DL	2,533,578.14		*
20	001	COSTS-WASHINGTON PORTION	ZZ	ZZ	DL	2,533,578.14		
		184055 - CLEARING ACCT-RESOURCE ACCT					2,533,578.14	
		Totals:						

Seq	Project	Task	Exp.	Org	Quantity	Co.	FERC	Ser.	Jur.
10	77705084 - Prelim Survey Wind C	183000 - PS&I	885	Miscellaneous	E55	-2,533,578.14	001	184055 - CLEARING	ZZ ZZ
	<u>Comment</u>	Write off WA portion						ACCT-RESOURCE ACCT	
20	77705084 - Prelim Survey Wind C	183000 - PS&I	885	Miscellaneous	E55	-1,364,234.38	001	182364 - REGULATORY	ED ID
	<u>Comment</u>	Reclass ID portion						ASSET-ID REARDAN WIND GENERATION	

Total: -3,897,812.52

Explanation:

To write off WA portion of PSI Reardan Wind Project per UE-130536.

Order 01.

To reclass ID portion of PSI Reardan Wind Project per AVU-E-12-08.

Prepared by Carolyn Groome \_\_\_\_\_ Date \_\_\_\_\_  
 Reviewed by \_\_\_\_\_ Date \_\_\_\_\_  
 Approved for Entry \_\_\_\_\_ Date \_\_\_\_\_  
 Corporate Accounting use Only

*\* Remove as nonrecurring*

CF

Adjustment No. \_\_\_\_\_  
Workpaper Ref. CF WA Elec

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

Revenue:		1.000000
Expense:		
Uncollectibles (1)		0.004849
Commission Fees (2)		0.002000
Washington Excise Tax (3)		0.038546
Total Expense		<u>0.045395</u>
Net Operating Income Before FIT		0.954605
Federal Income Tax @	35.00%	0.334112
REVENUE CONVERSION FACTOR		<u>0.620493</u>

NOTES:

(1) Calculation of Effective Uncollectibles Rate:

Net Write-Offs *	2,404,197	✓
Divided by:		
Sales to Ultimate Customers **	<u>495,839,846</u>	✓
EFFECTIVE RATE		<u>0.004849</u>

\* From Uncollectibles Adjustment Workpapers.  
\*\* From Results of Operations Report E-OPS-12A

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

(3) Calculation of Effective Washington Excise Tax Rate:

Nominal Rate *		✓ 0.038734
Multiplied by		
Uncollectibles Factor:		
Revenue	1.000000	
Less:		
Effective Uncol Rate	<u>0.004849</u>	0.995151
EFFECTIVE RATE		<u>0.038546</u>

\* From Combined Excise Tax Return.

Prep by: \_\_\_\_\_