

RESULTS OF OPERATIONS	Report ID: E-ROR-12E
ELECTRIC RATE OF RETURN	
For Twelve Months Ended January 31, 2014 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	154,134,658	99,021,615	55,113,043
	Adjustments			
	Adjusted Net Operating Income (Loss)	154,134,658	99,021,615	55,113,043
E-APL	Electric Net Rate Base	1,935,606,406	1,274,823,654	660,782,752
	RATE OF RETURN	7.963%	7.767%	8.341%

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

RESULTS OF OPERATIONS			Report ID: E-ALL-12E	AVISTA UTILITIES		
ELECTRIC ALLOCATION PERCENTAGES						
For Twelve Months Ended January 31, 2014						
Ending Balance Basis						
Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2013 thru 12-31-2013	100.000%	65.190%	34.810%
2	Input	Number of Customers	1-01-2014 thru 01-31-2014	366,428	240,491	125,937
		Percent		100.000%	65.631%	34.369%
3	E-OPS	Direct Distribution Operating Expense	02-01-2013 thru 01-31-2014	23,221,129	15,054,394	8,166,735
		Percent		100.000%	64.831%	35.169%
	Input	Jurisdictional 4-Factor Ratio	01-01-2013 thru 12-31-2013			
		Direct O & M Accts 500 - 598		20,271,611	12,708,520	7,563,091
		Direct O & M Accts 901 - 935		23,797,558	17,806,326	5,991,232
		Total		44,069,169	30,514,846	13,554,323
		Percentage		100.000%	69.243%	30.757%
		Direct Labor Accts 500 - 598		12,899,185	8,853,799	4,045,386
		Direct Labor Accts 901 - 935		5,728,641	4,368,986	1,359,655
		Total		18,627,826	13,222,785	5,405,041
		Percentage		100.000%	70.984%	29.016%
		Number of Customers		366,305	240,426	125,879
		Percentage		100.000%	65.635%	34.365%
		Net Direct Plant		905,556,829	587,222,626	318,334,203
		Percentage		100.000%	64.847%	35.153%
4		Total Percentages		400.000%	270.709%	129.291%
		Percent		100.000%	67.677%	32.323%

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Twelve Months Ended January 31, 2014
Ending Balance Basis

Report ID:
E-ALL-12E

AVISTA UTILITIES

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

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Twelve Months Ended January 31, 2014
Ending Balance Basis

Report ID:
E-ALL-12E

AVISTA UTILITIES

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

RESULTS OF OPERATIONS			Report ID: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES			
For Twelve Months Ended January 31, 2014 Ending Balance Basis			

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
		Input	01-01-2013 thru 12-31-2013	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor		64,480,390	58,058,286	6,422,104	0
		Direct O & M Accts 500 - 894		33,796,280	26,569,475	7,226,805	0
		Direct O & M Accts 901 - 935		0	0	0	0
		Adjustments		98,276,670	84,627,761	13,648,909	0
		Total		100.000%	86.112%	13.888%	0.000%
		Percentage					
		Direct Labor Accts 500 - 894		63,088,156	51,352,909	11,735,247	0
		Direct Labor Accts 901 - 935		3,849,086	3,408,229	440,857	0
		Total		66,937,242	54,761,138	12,176,104	0
		Percentage		100.000%	81.810%	18.190%	0.000%
		Number of Customers at		594,738	366,305	228,433	0
		Percentage		100.000%	61.591%	38.409%	0.000%
		Net Direct Plant		2,443,285,624	2,078,050,262	365,235,362	0
		Percentage		100.000%	85.051%	14.949%	0.000%
		Total Percentages		400.000%	314.564%	85.436%	0.000%
9		Average (CD AN/ID/WA)		100.000%	78.641%	21.359%	0.000%
10	E-PLT	Net Electric Distribution Plant	1-01-2014 thru 01-31-2014	886,702,301	575,200,649	311,501,652	
		Percent		100.000%	64.870%	35.130%	
11		Book Depreciation	02-01-2013 thru 01-31-2014	85,103,022	54,934,849	30,168,173	
		Percent		100.000%	64.551%	35.449%	

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
 For Twelve Months Ended January 31, 2014
 Ending Balance Basis

Report ID:
E-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before DFIT) Percent	1-01-2014 thru 01-31-2014	2,228,578,172 100.000%	1,455,050,848 65.291%	773,527,324 34.709%
13	E-PLT	Net Electric General Plant Percent	1-01-2014 thru 01-31-2014	192,434,627 100.000%	129,042,813 67.058%	63,391,814 32.942%
14		Net Allocated Schedule M's Percent	02-01-2013 thru 01-31-2014	-87,880,758 100.000%	-55,817,718 63.515%	-32,063,040 36.485%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended January 31, 2014
 Ending Balance Basis

Report ID:
E-OPS-12E

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended January 31, 2014	
Ending Balance Basis	

AVISTA UTILITIES

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

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended January 31, 2014
 Ending Balance Basis

Report ID:
E-OPS-12E

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended January 31, 2014	
Ending Balance Basis	

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended January 31, 2014	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	359,171	359,171	0	235,728	235,728	0	123,443	123,443
2	902000	Meter Reading Expenses	3,137,538	115,357	3,252,895	2,756,616	75,710	2,832,326	380,922	39,647	420,569
E-903	903XXX	Customer Records & Collection Expenses	2,027,243	6,874,814	8,902,057	1,329,695	4,512,009	5,841,704	697,548	2,362,805	3,060,353
2	904000	Uncollectible Accounts	555	2,556,295	2,556,850	0	1,677,722	1,677,722	555	878,573	879,128
2	905000	Misc Customer Accounts	0	250,506	250,506	0	164,410	164,410	0	86,096	86,096
TOTAL CUSTOMER ACCOUNTS EXPENSES			5,165,336	10,156,143	15,321,479	4,086,311	6,665,579	10,751,890	1,079,025	3,490,564	4,569,589
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	21,156,407	302,661	21,459,068	16,134,386	198,639	16,333,025	5,022,021	104,022	5,126,043
2	909000	Advertising	9,034	1,031,460	1,040,494	5,077	676,958	682,035	3,957	354,502	358,459
2	910000	Misc Customer Service & Info Exp	0	197,977	197,977	0	129,934	129,934	0	68,043	68,043
TOTAL CUSTOMER SERVICE & INFO EXP			21,165,441	1,532,098	22,697,539	16,139,463	1,005,531	17,144,994	5,025,978	526,567	5,552,545
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	7,152	7,152	0	4,694	4,694	0	2,458	2,458
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			0	7,152	7,152	0	4,694	4,694	0	2,458	2,458
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	560,652	23,068,911	23,629,563	411,347	15,612,347	16,023,694	149,305	7,456,564	7,605,869
4	921000	Office Supplies & Expenses	200,924	4,005,620	4,206,544	200,924	2,710,883	2,911,807	0	1,294,737	1,294,737
4	922000	Admin Exp Transferred--Credit	0	(102,217)	(102,217)	0	(69,177)	(69,177)	0	(33,040)	(33,040)
4	923000	Outside Services Employed	111,988	10,358,575	10,470,563	111,988	7,010,373	7,122,361	0	3,348,202	3,348,202
4	924000	Property Insurance Premium	0	1,448,654	1,448,654	0	980,406	980,406	0	468,248	468,248
4	925XXX	Injuries and Damages	23,181	3,059,609	3,082,790	24,179	2,070,652	2,094,831	(998)	988,957	987,959
4	926XXX	Employee Pensions and Benefits	0	1,258,354	1,258,354	0	851,616	851,616	0	406,738	406,738
4	927000	Franchise Requirements	5,747	0	5,747	0	0	0	5,747	0	5,747
1	928000	Regulatory Commission Expenses	2,185,193	3,706,036	5,891,229	1,471,653	2,415,965	3,887,618	713,540	1,290,071	2,003,611
4	930000	Miscellaneous General Expenses	162,138	3,007,452	3,169,590	107,901	2,035,353	2,143,254	54,237	972,099	1,026,336
4	931000	Rents	26,343	877,816	904,159	17,902	594,080	611,982	8,441	283,736	292,177
4	935000	Maintenance of General Plant	900,098	7,903,452	8,803,550	432,630	5,348,819	5,781,449	467,468	2,554,633	3,022,101
TOTAL ADMIN & GEN OPERATING EXP			4,176,264	58,592,262	62,768,526	2,778,524	39,561,317	42,339,841	1,397,740	19,030,945	20,428,685

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended January 31, 2014	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	SYSTEM			WASHINGTON			ELABO		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	1,389,681	12,698,752	14,088,433	1,007,482	8,594,134	9,601,616	382,199	4,104,618	4,486,817
E-AMTX		Amortization Expense-General Plant - 303000	0	193,476	193,476	0	130,749	130,749	0	62,727	62,727
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	480,836	6,641,286	7,122,122	469,410	4,494,623	4,964,033	11,426	2,146,663	2,158,089
E-AMTX		Amortization Expense-General Plant - 390200, 396200	0	30,198	30,198	0	20,437	20,437	0	9,761	9,761
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	1,870,517	19,563,712	21,434,229	1,476,892	13,239,943	14,716,835	393,625	6,323,769	6,717,394
		TOTAL ADMIN & GENERAL EXPENSES	6,046,781	78,155,974	84,202,755	4,255,416	52,801,260	57,056,676	1,791,365	25,354,714	27,146,079
		TOTAL EXPENSES BEFORE FIT	146,798,713	700,656,112	847,454,825	109,587,313	458,629,006	568,216,319	37,211,400	242,027,106	279,238,506
		NET OPERATING INCOME (LOSS) BEFORE FIT			204,685,226			131,414,975			73,270,251
E-FIT		FEDERAL INCOME TAX--Normal Accrual			31,776,215			21,981,807			9,794,408
E-FIT		DEFERRED FEDERAL INCOME TAX			18,971,685			10,540,194			8,431,491
E-FIT		AMORTIZED ITC - NOXON			(197,332)			(128,641)			(68,691)
		ELECTRIC NET OPERATING INCOME (LOSS)			154,134,658			99,021,615			55,113,043

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.190%	34.810%
E-ALL	2	Number of Customers	100.000%	65.631%	34.369%
E-ALL	3	Direct Distribution Operating Expense	100.000%	64.831%	35.169%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.677%	32.323%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-12E
For Twelve Months Ended January 31, 2014	
Ending Balance Basis	

AVISTA UTILITIES

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

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	E-557-12E
For Twelve Months Ended January 31, 2014	
Ending Balance Basis	

AVISTA UTILITIES

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

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

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ACCOUNTING EXPENSES	E-903-12E
For Twelve Months Ended January 31, 2014	
Ending Balance Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records and Collections	2,027,243	6,874,814	8,902,057	1,329,695	4,512,009	5,841,704	697,548	2,362,805	3,060,353
12	903920	A/R Sold - Program Fees	0	0	0	0	0	0	0	0	0
12	903930	A/R Sold - Maturity Yield Fee	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 903	2,027,243	6,874,814	8,902,057	1,329,695	4,512,009	5,841,704	697,548	2,362,805	3,060,353

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.631%	34.369%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	65.291%	34.709%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-12E
For Twelve Months Ended January 31, 2014	
Ending Balance Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	353,032	302,661	655,693	263,686	198,639	462,325	89,346	104,022	193,368
99	908600	Public Purpose Tariff Rider Expense Offset	20,178,201	0	20,178,201	15,367,226	0	15,367,226	4,810,975	0	4,810,975
99	908610	Limited Income Tax Refund Program	251,233	0	251,233	251,233	0	251,233	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	373,941	0	373,941	252,241	0	252,241	121,700	0	121,700
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	21,156,407	302,661	21,459,068	16,134,386	198,639	16,333,025	5,022,021	104,022	5,126,043

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.631%	34.369%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC INTEREST DEDUCTION FOR FIT
 For Twelve Months Ended January 31, 2014
 Ending Balance Basis

Report ID:
E-INT-12E

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		53.83%	53.83%
2	Cost of Debt		5.514%	5.582%
	Total Weighted Cost		2.968%	3.005%
E-APL	Net Rate Base	1,935,606,406	1,274,823,654	660,782,752
	Interest Deduction for FIT Calculation	57,693,288	37,836,766	19,856,522
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-12E
ELECTRIC FEDERAL INCOME TAXES	
For Twelve Months Ended January 31, 2014 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	1,052,140,051	699,631,294	352,508,757
E-OPS	Less: Operating & Maintenance Expense	684,016,659	452,199,009	231,817,650
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	95,248,859	61,511,895	33,736,964
E-OTX	Less: Taxes Other than FIT	68,189,307	54,505,415	13,683,892
	Net Operating Income Before FIT	204,685,226	131,414,975	73,270,251
E-INT	Less: Interest Expense	57,693,288	37,836,766	19,856,522
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(146,967)	146,967
E-SCM	Plus: Schedule M Adjustments	(55,744,209)	(30,621,090)	(25,123,119)
	Taxable Net Operating Income	91,247,729	63,104,086	28,143,643
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	31,936,705	22,086,430	9,850,275
1	Production Tax Credit	(160,490)	(104,623)	(55,867)
1	Investment Tax Credit - Noxon *	0	0	0
	Total Net Federal Income Tax	31,776,215	21,981,807	9,794,408
E-DTE	Deferred FIT	18,971,685	10,540,194	8,431,491
1	411400 Amortized Investment Tax Credit - Noxon	(197,332)	(128,641)	(68,691)
	Total Net FIT/Deferred FIT	50,550,568	32,393,360	18,157,208

ALLOCATION RATIOS:

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

* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ITEMS	E-SCM-12E
For Twelve Months Ended January 31, 2014	
Ending Balance Basis	

AVISTA UTILITIES

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

Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	37,787,159	55,594,083	93,381,242	23,971,997	36,728,142	60,700,139	13,815,162	18,865,941	32,681,103
12	997001 Contributions In Aid of Construction	0	3,251,889	3,251,889	0	2,123,191	2,123,191	0	1,128,698	1,128,698
2	997002 Injuries and Damages	0	(45,000)	(45,000)	0	(29,534)	(29,534)	0	(15,466)	(15,466)
12	997003 Salvage	0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off	(103,282)	0	(103,282)	0	0	0	(103,282)	0	(103,282)
4	997005 FAS106 Current Retiree Medical Accrual	0	3,129,577	3,129,577	0	2,118,004	2,118,004	0	1,011,573	1,011,573
99	997007 Idaho PCA	(11,257,063)	0	(11,257,063)	0	0	0	(11,257,063)	0	(11,257,063)
4	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0	0
1	997009 Rathdrum Turbine Lease	0	(33,828)	(33,828)	0	(22,052)	(22,052)	0	(11,776)	(11,776)
4	997015 Airplane Lease Payments	0	405,336	405,336	0	274,319	274,319	0	131,017	131,017
12	997016 Redemption Expense Amortization	0	1,566,171	1,566,171	0	1,022,569	1,022,569	0	543,602	543,602
99	997017 Amort - Invest in Exch Pwr (405.92,.93,.95,.98	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
4	997018 DSM Tariff Rider	(2,620,113)	0	(2,620,113)	(1,265,957)	0	(1,265,957)	(1,354,156)	0	(1,354,156)
99	997019 CSS Temporary Service Fees	358,921	0	358,921	56,392	0	56,392	302,529	0	302,529
4	997020 FAS87 Current Pension Accrual	0	(3,052,139)	(3,052,139)	0	(2,065,596)	(2,065,596)	0	(986,543)	(986,543)
99	997021 Wartsilla Generators Amortization	337,788	0	337,788	153,132	0	153,132	184,656	0	184,656
99	997024 Kettle Falls Disallowance	(134,592)	0	(134,592)	(134,592)	0	(134,592)	0	0	0
2	997027 Uncollectibles	0	0	0	0	0	0	0	0	0
99	997028 RTO Funding Amortization	0	0	0	0	0	0	0	0	0
4	997029 FAS106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
12	997032 Interest Rate Swaps	0	3,068,523	3,068,523	0	2,003,469	2,003,469	0	1,065,054	1,065,054
4	997033 BPA Residential Exchange	(300,677)	0	(300,677)	(326,162)	0	(326,162)	25,485	0	25,485
99	997034 Montana Hydro Settlement	1,037,316	0	1,037,316	676,632	0	676,632	360,684	0	360,684
1	997041 Rathdrum Turbine Lease, Tax	0	(335,891)	(335,891)	0	(218,967)	(218,967)	0	(116,924)	(116,924)
99	997043 Washington Deferred Power Costs	(5,489,259)	0	(5,489,259)	(5,489,259)	0	(5,489,259)	0	0	0
1	997044 Non-Monetary Power Costs	0	(336,817)	(336,817)	0	(219,571)	(219,571)	0	(117,246)	(117,246)
1	997045 Section 199 Manufacturing Deduction	0	(5,650,000)	(5,650,000)	0	(3,683,235)	(3,683,235)	0	(1,966,765)	(1,966,765)
99	997046 Nez Perce Settlement	(16,796)	0	(16,796)	(22,008)	0	(22,008)	5,212	0	5,212
99	997047 Clark Fork Preventive Maint. Exp (PME's)	164,672	0	164,672	0	0	0	164,672	0	164,672
12	997048 AFUDC	0	(2,804,219)	(2,804,219)	0	(1,830,903)	(1,830,903)	0	(973,316)	(973,316)
11	997049 Tax Depreciation	0	(150,691,690)	(150,691,690)	0	(97,272,993)	(97,272,993)	0	(53,418,697)	(53,418,697)
99	997050 CS2 Levelized Return	514,625	0	514,625	0	0	0	514,625	0	514,625
99	997051 Wind Generation AFUDC - ID	(698,741)	0	(698,741)	0	0	0	(698,741)	0	(698,741)
1	997052 Noxon Spill	0	0	0	0	0	0	0	0	0
4	997053 Renewable Energy Cert Fees	0	47,562	47,562	0	32,189	32,189	0	15,373	15,373
99	997054 Spokane River Relicensing	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
99	997058 Colstrip Settlement	0	0	0	0	0	0	0	0	0

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ITEMS	E-SCM-12E
For Twelve Months Ended January 31, 2014	
Ending Balance Basis	

AVISTA UTILITIES

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

Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	997059 Spokane River Relicensing PME	73,312	0	73,312	46,316	0	46,316	26,996	0	26,996
1	997061 CDA Fund Settlement	(923)	(16,667)	(17,590)	(923)	(10,865)	(11,788)	0	(5,802)	(5,802)
4	997062 Gain on Sale of Office Bldg	0	0	0	0	0	0	0	0	0
1	997063 CDA Lake Settlement	183,093	884,086	1,067,179	152,118	576,336	728,454	30,975	307,750	338,725
99	997064 Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065 Amortization - Unbilled Revenue Add-Ins	73,372	0	73,372	76,797	0	76,797	(3,425)	0	(3,425)
1	997067 CDA IPA Fund	0	0	0	0	0	0	0	0	0
1	997068 Noxon	0	0	0	0	0	0	0	0	0
1	997069 Lancaster Deferral	1,360,000	0	1,360,000	1,360,000	0	1,360,000	0	0	0
1	997072 CDA Fund Settlement-Prepayment	0	0	0	0	0	0	0	0	0
99	997073 DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080 Book Transportation Depreciation	0	5,441,842	5,441,842	0	3,512,763	3,512,763	0	1,929,079	1,929,079
4	997081 Deferred Compensation	0	1,091,052	1,091,052	0	738,391	738,391	0	352,661	352,661
4	997082 Meal Disallowances	0	346,304	346,304	0	234,368	234,368	0	111,936	111,936
4	997083 Paid Time Off	0	103,561	103,561	0	70,087	70,087	0	33,474	33,474
2	997084 Customer Uncollectibles	0	180,318	180,318	0	118,345	118,345	0	61,973	61,973
99	997088 Deferred O&M Colstrip & CS2	640,316	0	640,316	973,692	0	973,692	(333,376)	0	(333,376)
99	997089 CNC Transmission	252,637	0	252,637	164,618	0	164,618	88,019	0	88,019
99	997091 LIDAR O&M Reg Def DFIT	464,986	0	464,986	464,986	0	464,986	0	0	0
99	997092 Smart Grid	713,732	0	713,732	713,732	0	713,732	0	0	0
99	997093 EWEB Renewable Energy Credits	(93,222)	0	(93,222)	(93,222)	0	(93,222)	0	0	0
99	997094 Palouse Wind & Thornton	(80,774)	0	(80,774)	(80,774)	0	(80,774)	0	0	0
99	997095 WA REC Deferral	1,276,142	0	1,276,142	1,276,142	0	1,276,142	0	0	0
1	997096 CDA Settlement Costs	0	(24,811)	(24,811)	0	(16,174)	(16,174)	0	(8,637)	(8,637)
99	997097 BPA Parallel Capacity	2,998,811	0	2,998,811	0	0	0	2,998,811	0	2,998,811
99	997098 Provision for Rate Refund	2,166,342	0	2,166,342	0	0	0	2,166,342	0	2,166,342
1	997099 Kettle Falls Diesel Leak	0	0	0	0	0	0	0	0	0
	TOTAL SCHEDULE M ADJUSTMENTS	32,136,549	(87,880,758)	(55,744,209)	25,196,627	(55,817,717)	(30,621,090)	6,939,922	(32,063,041)	(25,123,119)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.190%	34.810%
E-ALL	2	Number of Customers	100.000%	65.631%	34.369%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.677%	32.323%
E-ALL	11	Book Depreciation	100.000%	64.551%	35.449%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	65.291%	34.709%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-12E
For Twelve Months Ended January 31, 2014	
Ending Balance Basis	

AVISTA UTILITIES

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

Ref/Basi	Acct No	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
14	410100	Deferred Federal Income Tax Expense - Allocated	0	16,815,797	16,815,797	0	10,680,553	10,680,553	0	6,135,244	6,135,244
99	410100	Deferred Federal Income Tax Expense - Washington	3,398,838	0	3,398,838	3,398,838	0	3,398,838	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	3,850,880	0	3,850,880	0	0	0	3,850,880	0	3,850,880
	410100	Total	7,249,718	16,815,797	24,065,515	3,398,838	10,680,553	14,079,391	3,850,880	6,135,244	9,986,124
14	411100	Deferred Federal Income Tax Expense - Allocated	0	(537,209)	(537,209)	0	(341,208)	(341,208)	0	(196,001)	(196,001)
99	411100	Deferred Federal Income Tax Expense - Washington	(3,197,989)	0	(3,197,989)	(3,197,989)	0	(3,197,989)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(1,358,632)	0	(1,358,632)	0	0	0	(1,358,632)	0	(1,358,632)
	411100	Total	(4,556,621)	(537,209)	(5,093,830)	(3,197,989)	(341,208)	(3,539,197)	(1,358,632)	(196,001)	(1,554,633)
Total Deferred Federal Income Tax Expense			2,693,097	16,278,588	18,971,685	200,849	10,339,345	10,540,194	2,492,248	5,939,243	8,431,491

E-ALL	14	Net Allocated Schedule M's	100.000%	63.515%	36.485%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-12E
For Twelve Months Ended January 31, 2014	
Ending Balance Basis	

AVISTA UTILITIES

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

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

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12E
For Twelve Months Ended January 31, 2014	
Ending Balance Basis	

AVISTA UTILITIES

			*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324	CDA Lake CDR Fund - Allocated	0	9,133,333	9,133,333	0	5,954,020	5,954,020	0	3,179,313	3,179,313
1	182325	CDA Lake IPA Fund	0	2,000,000	2,000,000	0	1,303,800	1,303,800	0	696,200	696,200
1	182333	CDA Settlement Costs	0	1,307,414	1,307,414	0	852,303	852,303	0	455,111	455,111
1	182381	CDA Settlement Past Storage	0	35,326,588	35,326,588	0	23,029,403	23,029,403	0	12,297,185	12,297,185
1	302000	Franchises & Consents	602,704	44,049,218	44,651,922	602,704	28,715,685	29,318,389	0	15,333,533	15,333,533
1,4	303000	Misc Intangible Plant- (C-IPL)	153,179	10,121,704	10,274,883	153,179	6,674,564	6,827,743	0	3,447,140	3,447,140
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	2,876,262	38,391,245	41,267,507	2,810,549	25,982,043	28,792,592	65,713	12,409,202	12,474,915
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	3,069,042	3,069,042	0	2,077,036	2,077,036	0	992,006	992,006
TOTAL INTANGIBLE PLANT			3,632,145	143,398,544	147,030,689	3,566,432	94,588,854	98,155,286	65,713	48,809,690	48,875,403
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	3,571,053	3,571,053	0	2,327,969	2,327,969	0	1,243,084	1,243,084
1	311XXX	Structures & Improvements	0	127,776,286	127,776,286	0	83,297,361	83,297,361	0	44,478,925	44,478,925
1	312000	Boiler Plant	0	174,359,429	174,359,429	0	113,664,912	113,664,912	0	60,694,517	60,694,517
1	313000	Generators	0	6,770	6,770	0	4,413	4,413	0	2,357	2,357
1	314000	Turbogenerator Units	0	53,146,131	53,146,131	0	34,645,963	34,645,963	0	18,500,168	18,500,168
1	315000	Accessory Electric Equipment	0	26,565,298	26,565,298	0	17,317,918	17,317,918	0	9,247,380	9,247,380
1	316000	Miscellaneous Power Plant Equipment	0	16,451,521	16,451,521	0	10,724,747	10,724,747	0	5,726,774	5,726,774
TOTAL STEAM PRODUCTION PLANT			0	401,876,488	401,876,488	0	261,983,283	261,983,283	0	139,893,205	139,893,205
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	58,280,858	58,280,858	0	37,993,291	37,993,291	0	20,287,567	20,287,567
1	331XXX	Structures & Improvements	0	47,962,017	47,962,017	0	31,266,439	31,266,439	0	16,695,578	16,695,578
1	332XXX	Reservoirs, Dams, & Waterways	0	132,426,119	132,426,119	0	86,328,587	86,328,587	0	46,097,532	46,097,532
1	333000	Waterwheels, Turbines, & Generators	0	163,017,751	163,017,751	0	106,271,272	106,271,272	0	56,746,479	56,746,479
1	334000	Accessory Electric Equipment	0	37,408,098	37,408,098	0	24,386,339	24,386,339	0	13,021,759	13,021,759
1	335XXX	Miscellaneous Power Plant Equipment	0	9,238,817	9,238,817	0	6,022,785	6,022,785	0	3,216,032	3,216,032
1	336000	Roads, Railroads, & Bridges	0	2,508,248	2,508,248	0	1,635,127	1,635,127	0	873,121	873,121
TOTAL HYDRAULIC PRODUCTION PLANT			0	450,841,908	450,841,908	0	293,903,840	293,903,840	0	156,938,068	156,938,068
OTHER PRODUCTION PLANT:											
1	340200	Land & Land Rights	0	905,168	905,168	0	590,079	590,079	0	315,089	315,089
1	341000	Structures & Improvements	0	16,765,668	16,765,668	0	10,929,539	10,929,539	0	5,836,129	5,836,129
1	342000	Fuel Holders, Producers, & Accessories	0	21,171,592	21,171,592	0	13,801,761	13,801,761	0	7,369,831	7,369,831
1	343000	Prime Movers	0	23,909,469	23,909,469	0	15,586,583	15,586,583	0	8,322,886	8,322,886
1	344000	Generators	0	207,549,368	207,549,368	0	135,301,433	135,301,433	0	72,247,935	72,247,935
1	344010	Generators - Solar	0	149,670	149,670	0	97,570	97,570	0	52,100	52,100
1	345000	Accessory Electric Equipment	0	20,312,741	20,312,741	0	13,241,876	13,241,876	0	7,070,865	7,070,865
1	345010	Accessory Electric Equipment - Solar	0	33,209	33,209	0	21,649	21,649	0	11,560	11,560
1	346000	Miscellaneous Power Plant Equipment	0	1,493,299	1,493,299	0	973,482	973,482	0	519,817	519,817
TOTAL OTHER PRODUCTION PLANT			0	292,290,184	292,290,184	0	190,543,972	190,543,972	0	101,746,212	101,746,212
TOTAL PRODUCTION PLANT			0	1,145,008,580	1,145,008,580	0	746,431,095	746,431,095	0	398,577,485	398,577,485

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-12E
For Twelve Months Ended January 31, 2014		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	19,820,106	19,820,106	0	12,920,727	12,920,727	0	6,899,379	6,899,379
1	352XXX	Structures & Improvements	0	19,301,288	19,301,288	0	12,582,510	12,582,510	0	6,718,778	6,718,778
1	353000	Station Equipment	0	221,199,064	221,199,064	0	144,199,670	144,199,670	0	76,999,394	76,999,394
1	354000	Towers & Fixtures	0	17,124,565	17,124,565	0	11,163,504	11,163,504	0	5,961,061	5,961,061
1	355000	Poles & Fixtures	0	163,786,647	163,786,647	0	106,772,515	106,772,515	0	57,014,132	57,014,132
1	356000	Overhead Conductors & Devices	0	120,779,440	120,779,440	0	78,736,117	78,736,117	0	42,043,323	42,043,323
1	357000	Underground Conduit	0	2,838,390	2,838,390	0	1,850,346	1,850,346	0	988,044	988,044
1	358000	Underground Conductors & Devices	0	2,331,360	2,331,360	0	1,519,814	1,519,814	0	811,546	811,546
1	359000	Roads & Trails	0	1,949,859	1,949,859	0	1,271,113	1,271,113	0	678,746	678,746
		TOTAL TRANSMISSION PLANT	0	569,130,719	569,130,719	0	371,016,316	371,016,316	0	198,114,403	198,114,403
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	4,584,631	0	4,584,631	3,340,938	0	3,340,938	1,243,693	0	1,243,693
99	360400	Land Easements	2,418,010	0	2,418,010	515,575	0	515,575	1,902,435	0	1,902,435
99	361000	Structures & Improvements	18,302,443	0	18,302,443	12,848,035	0	12,848,035	5,454,408	0	5,454,408
99	362000	Station Equipment	116,675,969	0	116,675,969	77,044,174	0	77,044,174	39,631,795	0	39,631,795
99	364000	Poles, Towers, & Fixtures	281,821,016	0	281,821,016	176,313,185	0	176,313,185	105,507,831	0	105,507,831
99	365000	Overhead Conductors & Devices	189,162,623	0	189,162,623	119,196,800	0	119,196,800	69,965,823	0	69,965,823
99	366000	Underground Conduit	88,826,390	0	88,826,390	55,971,206	0	55,971,206	32,855,184	0	32,855,184
99	367000	Underground Conductors & Devices	151,160,783	0	151,160,783	96,296,875	0	96,296,875	54,863,908	0	54,863,908
99	368000	Line Transformers	208,799,983	0	208,799,983	140,121,603	0	140,121,603	68,678,380	0	68,678,380
99	369XXX	Services	137,995,384	0	137,995,384	88,790,068	0	88,790,068	49,205,316	0	49,205,316
99	370000	Meters	47,917,497	0	47,917,497	26,470,025	0	26,470,025	21,447,472	0	21,447,472
99	373XXX	Street Light & Signal Systems	39,380,479	0	39,380,479	24,350,377	0	24,350,377	15,030,102	0	15,030,102
		TOTAL DISTRIBUTION PLANT	1,287,045,208	0	1,287,045,208	821,258,861	0	821,258,861	465,786,347	0	465,786,347
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,089,899	3,065,327	4,155,226	383,782	2,074,521	2,458,303	706,117	990,806	1,696,923
4	390XXX	Structures & Improvements	12,955,670	65,919,912	78,875,582	6,393,324	44,612,619	51,005,943	6,562,346	21,307,293	27,869,639
4	391XXX	Office Furniture & Equipment	2,786,395	39,322,860	42,109,255	2,760,776	26,612,532	29,373,308	25,619	12,710,328	12,735,947
4	392XXX	Transportation Equipment	17,668,573	10,133,905	27,802,478	13,140,671	6,858,323	19,998,994	4,527,902	3,275,582	7,803,484
4	393000	Stores Equipment	276,899	2,140,120	2,417,019	122,431	1,448,369	1,570,800	154,468	691,751	846,219
4	394000	Tools, Shop & Garage Equipment	1,399,117	8,283,689	9,682,806	1,058,795	5,606,152	6,664,947	340,322	2,677,537	3,017,859
4	395000	Laboratory Equipment	212,200	841,333	1,053,533	151,809	569,389	721,198	60,391	271,944	332,335
4	396XXX	Power Operated Equipment	29,486,889	11,329,626	40,816,515	18,410,335	7,667,551	26,077,886	11,076,554	3,662,075	14,738,629
4	397XXX	Communications Equipment	15,936,290	62,062,327	77,998,617	9,827,401	42,001,921	51,829,322	6,108,889	20,060,406	26,169,295
4	398000	Miscellaneous Equipment	6,220	381,950	388,170	3,921	258,492	262,413	2,299	123,458	125,757
		TOTAL GENERAL PLANT	81,818,152	203,481,049	285,299,201	52,253,245	137,709,869	189,963,114	29,564,907	65,771,180	95,336,087
		TOTAL PLANT IN SERVICE	1,372,495,505	2,061,018,892	3,433,514,397	877,078,538	1,349,746,134	2,226,824,672	495,416,967	711,272,758	1,206,689,725

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12E
For Twelve Months Ended January 31, 2014	
Ending Balance Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	0	(284,674,312)	(284,674,312)	0	(185,579,184)	(185,579,184)	0	(99,095,128)	(99,095,128)
E-ADEP		Hydro Production Plant	0	(123,880,492)	(123,880,492)	0	(80,757,693)	(80,757,693)	0	(43,122,799)	(43,122,799)
E-ADEP		Other Production Plant	0	(85,628,678)	(85,628,678)	0	(55,821,335)	(55,821,335)	0	(29,807,343)	(29,807,343)
E-ADEP		Transmission Plant	0	(191,635,289)	(191,635,289)	0	(124,927,045)	(124,927,045)	0	(66,708,244)	(66,708,244)
E-ADEP		Distribution Plant	(400,342,907)	0	(400,342,907)	(246,058,212)	0	(246,058,212)	(154,284,695)	0	(154,284,695)
E-ADEP		General Plant	(24,312,535)	(68,552,039)	(92,864,574)	(14,526,337)	(46,393,964)	(60,920,301)	(9,786,198)	(22,158,075)	(31,944,273)
		TOTAL ACCUMULATED DEPRECIATION	(424,655,442)	(754,370,810)	(1,179,026,252)	(260,584,549)	(493,479,221)	(754,063,770)	(164,070,893)	(260,891,589)	(424,962,482)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(8,174,562)	(8,174,562)	0	(5,328,997)	(5,328,997)	0	(2,845,565)	(2,845,565)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(124,367)	0	(124,367)	(124,367)	0	(124,367)	0	0	0
E-AAAMT		General Plant - 303000	0	(249,588)	(249,588)	0	(167,766)	(167,766)	0	(81,822)	(81,822)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(987,838)	(16,062,212)	(17,050,050)	(972,271)	(10,870,424)	(11,842,695)	(15,567)	(5,191,788)	(5,207,355)
E-AAAMT		General Plant - 390200, 396200	(120,798)	(190,608)	(311,406)	(117,230)	(128,998)	(246,228)	(3,568)	(61,610)	(65,178)
		TOTAL ACCUMULATED AMORTIZATION	(1,233,003)	(24,676,970)	(25,909,973)	(1,213,868)	(16,496,185)	(17,710,053)	(19,135)	(8,180,785)	(8,199,920)
		TOTAL ACCUMULATED DEPR/AMORT	(425,888,445)	(779,047,780)	(1,204,936,225)	(261,798,417)	(509,975,406)	(771,773,823)	(164,090,028)	(269,072,374)	(433,162,402)
		NET ELECTRIC UTILITY PLANT before DFIT	946,607,060	1,281,971,112	2,228,578,172	615,280,121	839,770,728	1,455,050,849	331,326,939	442,200,384	773,527,323
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	(282,247)	(282,247)	0	(183,997)	(183,997)	0	(98,250)	(98,250)
12		ADFIT - Electric Plant In Service (282900)	0	(299,342,392)	(299,342,392)	0	(195,443,641)	(195,443,641)	0	(103,898,751)	(103,898,751)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(32,526,925)	(32,526,925)	0	(22,013,247)	(22,013,247)	0	(10,513,678)	(10,513,678)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(389,525)	(389,525)	0	(263,619)	(263,619)	0	(125,906)	(125,906)
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(12,364,306)	(12,364,306)	0	(8,060,291)	(8,060,291)	0	(4,304,015)	(4,304,015)
1		ADFIT - CDA Settlement Costs (283333)	0	359,090	359,090	0	234,091	234,091	0	124,999	124,999
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(4,047,152)	(4,047,152)	0	(2,642,426)	(2,642,426)	0	(1,404,726)	(1,404,726)
		TOTAL ACCUMULATED DFIT	0	(348,593,457)	(348,593,457)	0	(228,373,130)	(228,373,130)	0	(120,220,327)	(120,220,327)
		NET ELECTRIC UTILITY PLANT	946,607,060	933,377,655	1,879,984,715	615,280,121	611,397,598	1,226,677,719	331,326,939	321,980,057	653,306,996

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.190%	34.810%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.677%	32.323%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	65.291%	34.709%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ADJUSTMENTS TO NET PLANT	E-APL-12E
For Twelve Months Ended January 31, 2014	
Ending Balance Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	946,607,060	933,377,655	1,879,984,715	615,280,121	611,397,598	1,226,677,719	331,326,939	321,980,057	653,306,996
	OTHER ADJUSTMENTS									
4	Gain on Sale of General Office Bldg (253850)	0	0	0	0	0	0	0	0	0
4	ADFIT - Gain on Sale of General Office Bldg (190850)	0	0	0	0	0	0	0	0	0
99	Colstrip 3 AFUDC Reallocation	0	0	0	(859,605)	0	(859,605)	859,605	0	859,605
99	Colstrip Common AFUDC (186100)	3,466,641	0	3,466,641	1,110,999	0	1,110,999	2,355,642	0	2,355,642
99	Colstrip Disallowed AFUDC (111100)	(2,682,519)	0	(2,682,519)	(859,701)	0	(859,701)	(1,822,818)	0	(1,822,818)
99	Kettle Falls Disallowed Plant (101030)	(8,257,170)	0	(8,257,170)	(5,247,725)	0	(5,247,725)	(3,009,445)	0	(3,009,445)
99	Kettle Falls Disallowed Accumulated Depr (108030)	7,153,387	0	7,153,387	4,583,651	0	4,583,651	2,569,736	0	2,569,736
99	ADFIT - Kettle Falls Disallowed (190420)	270,811	0	270,811	270,811	0	270,811	0	0	0
99	Boulder Park Disallowed Plant (101050)	(2,600,000)	0	(2,600,000)	0	0	0	(2,600,000)	0	(2,600,000)
99	Boulder Park Disallowed Accumulated Depr (108050)	1,227,208	0	1,227,208	0	0	0	1,227,208	0	1,227,208
99	ADFIT - Boulder Park Disallowed (190040)	480,477	0	480,477	0	0	0	480,477	0	480,477
99	Investment in WNP3 Exchange Power (124900, 124930)	13,678,946	0	13,678,946	13,678,946	0	13,678,946	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(2,458,351)	0	(2,458,351)	(2,458,351)	0	(2,458,351)	0	0	0
99	CDA Lake Settlement - WA (182382)	1,039,474	0	1,039,474	1,039,474	0	1,039,474	0	0	0
99	CDA Lake Settlement - ID (186382)	206,499	0	206,499	0	0	0	206,499	0	206,499
99	ADFIT - CDA Lake Settlement - Direct (283382)	(436,092)	0	(436,092)	(363,817)	0	(363,817)	(72,275)	0	(72,275)
99	CDA CDR Fund - Direct (182324)	75,611	0	75,611	75,611	0	75,611	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	537,064	0	537,064	498,420	0	498,420	38,644	0	38,644
99	ADFIT - Spokane River Relicensing (283322)	(187,948)	0	(187,948)	(174,428)	0	(174,428)	(13,520)	0	(13,520)
99	Spokane River PM&Es (182323)	496,465	0	496,465	316,493	0	316,493	179,972	0	179,972
99	ADFIT - Spokane River PM&Es (283323)	(173,787)	0	(173,787)	(110,797)	0	(110,797)	(62,990)	0	(62,990)
99	Montana Riverbed Settlement (186360)	2,935,286	0	2,935,286	1,973,462	0	1,973,462	961,824	0	961,824
99	ADFIT - Montana Riverbed Settlement (283365)	(1,027,350)	0	(1,027,350)	(690,712)	0	(690,712)	(336,638)	0	(336,638)
99	Lancaster Generation (182312)	2,493,333	0	2,493,333	2,493,333	0	2,493,333	0	0	0
99	ADFIT - Lancaster Generation (283312)	(872,667)	0	(872,667)	(872,667)	0	(872,667)	0	0	0
99	Weatherization Loans - Sandpoint (124350)	61,177	0	61,177	0	0	0	61,177	0	61,177
4	Customer Advances (252000)	(1,217,562)	0	(1,217,562)	(421,515)	0	(421,515)	(796,047)	0	(796,047)
99	Customer Deposits (235199)	(1,403,380)	0	(1,403,380)	(1,403,380)	0	(1,403,380)	0	0	0
C-WKC	Working Capital	35,567,433	7,248,705	42,816,138	35,567,433	0	35,567,433	0	7,248,705	7,248,705
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	48,372,986	7,248,705	55,621,691	48,145,935	0	48,145,935	227,051	7,248,705	7,475,756
	NET RATE BASE	994,980,046	940,626,360	1,935,606,406	663,426,056	611,397,598	1,274,823,654	331,553,990	329,228,762	660,782,752

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12E
For Twelve Months Ended January 31, 2014	
Ending Balance Basis	

AVISTA UTILITIES

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

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12E
For Twelve Months Ended January 31, 2014	
Ending Balance Basis	

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-12E
For Twelve Months Ended January 31, 2014	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Production/Transmission													
1	Franchises (302000)	ED-AN	918,400	918,400		918,400	918,400	598,705	598,705		319,695	319,695	
1	Misc Intangible Plt (303000)	ED-AN	86,075	86,075		86,075	86,075	56,112	56,112		29,963	29,963	
Total Production/Transmission			1,004,475	1,004,475		1,004,475	1,004,475	654,817	654,817		349,658	349,658	
Distribution													
	Franchises (302000)	ED-WA	24,153	24,153		24,153	24,153	24,153	24,153				
	Misc Intangible Plt (303000)	ED-WA	2,844	2,844		2,844	2,844	2,844	2,844				
Total Distribution			26,997	26,997		26,997	26,997	26,997	26,997				
General Plant - 303000													
7,4		CD-AA	260,662	185,825	51,669	23,168		125,761	125,761		60,064	60,064	
9,1		CD-AN	9,729	7,651	2,078		7,651	4,988	4,988		2,663	2,663	
		GD-ID	4,058		4,058								
		GD-WA	23,629		23,629								
		GD-OR	7,778			7,778							
Total General Plant - 303000			305,856	193,476	81,434	30,946	193,476	130,749	130,749		62,727	62,727	
Miscellaneous IT Intangible Plant - 3031XX													
7,4		CD-AA	9,047,068	6,449,655	1,793,310	804,103	6,449,655	4,364,933	4,364,933		2,084,722	2,084,722	
9,4		CD-AN	7,187	5,652	1,535		5,652	3,825	3,825		1,827	1,827	
9,4		CD-ID	8,493	6,679	1,814		6,679			6,679		6,679	
4		ED-AN	185,979	185,979			185,979	125,865	125,865		60,114	60,114	
		ED-ID	4,747	4,747			4,747			4,747		4,747	
		ED-WA	469,410	469,410			469,410	469,410	469,410				
8		GD-AA	441,541		303,480	138,061							
		GD-AN	2,352		2,352								
		GD-OR	250			250							
Total Miscellaneous IT Intangible Plt - 3031XX			10,167,027	7,122,122	2,102,491	942,414	480,836	4,494,623	4,964,033		11,426	2,158,089	
Gas Underground Storage													
		GD-AN	228		228								
Total Gas Underground Storage			228		228								
General Plant - 390200, 396200													
7,4		CD-AA	28,856	20,571	5,720	2,565	20,571	13,922	13,922		6,649	6,649	
4		ED-AN	9,627	9,627			9,627	6,515	6,515		3,112	3,112	
		GD-OR	3,139			3,139							
Total General Plant - 390200, 396200			41,622	30,198	5,720	5,704	30,198	20,437	20,437		9,761	9,761	
Total Amortization Expense			11,546,205	8,377,268	2,189,873	979,064	507,833	5,300,626	5,797,033		11,426	2,568,809	

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-12E
For Twelve Months Ended January 31, 2014	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	(284,674,312)	(284,674,312)			(284,674,312)	(284,674,312)		(185,579,184)	(185,579,184)		(99,095,128)	(99,095,128)	
1	Hydro (ED-AN)	(123,880,492)	(123,880,492)			(123,880,492)	(123,880,492)		(80,757,693)	(80,757,693)		(43,122,799)	(43,122,799)	
1	Other (ED-AN)	(85,628,678)	(85,628,678)			(85,628,678)	(85,628,678)		(55,821,335)	(55,821,335)		(29,807,343)	(29,807,343)	
Total Electric Production		(494,183,482)	(494,183,482)			(494,183,482)	(494,183,482)		(322,158,212)	(322,158,212)		(172,025,270)	(172,025,270)	
Electric Transmission														
1	ED-AN	(191,635,289)	(191,635,289)			(191,635,289)	(191,635,289)		(124,927,045)	(124,927,045)		(66,708,244)	(66,708,244)	
Total Electric Transmission		(191,635,289)	(191,635,289)			(191,635,289)	(191,635,289)		(124,927,045)	(124,927,045)		(66,708,244)	(66,708,244)	
Electric Distribution														
	ED-ID	(154,284,695)	(154,284,695)			(154,284,695)	(154,284,695)					(154,284,695)	(154,284,695)	
	ED-WA	(246,058,212)	(246,058,212)			(246,058,212)	(246,058,212)	(246,058,212)		(246,058,212)				
Total Electric Distribution		(400,342,907)	(400,342,907)			(400,342,907)	(400,342,907)	(246,058,212)		(246,058,212)		(154,284,695)	(154,284,695)	
Gas Underground Storage														
	GD-AN	(12,966,784)	(12,966,784)											
	GD-OR	(524,340)		(524,340)										
Total Gas Underground Storage		(13,491,124)	(12,966,784)	(524,340)										
Gas Distribution														
	GD-AN	(1,511,299)	(1,511,299)											
	GD-ID	(55,895,210)	(55,895,210)											
	GD-WA	(111,233,967)	(111,233,967)											
	GD-OR	(89,770,853)		(89,770,853)										
Total Gas Distribution		(258,411,329)	(168,640,476)	(89,770,853)										
General Plant														
4	ED-AN	(36,869,660)	(36,869,660)			(36,869,660)	(36,869,660)		(24,952,280)	(24,952,280)		(11,917,380)	(11,917,380)	
	ED-ID	(6,024,094)	(6,024,094)			(6,024,094)	(6,024,094)					(6,024,094)	(6,024,094)	
	ED-WA	(12,687,962)	(12,687,962)			(12,687,962)	(12,687,962)	(12,687,962)		(12,687,962)				
7,4	CD-AA	(32,296,301)	(23,024,033)	(6,401,773)	(2,870,495)	(23,024,033)	(23,024,033)		(15,581,975)	(15,581,975)		(7,442,058)	(7,442,058)	
9,4	CD-AN	(11,009,965)	(8,658,346)	(2,351,619)		(8,658,346)	(8,658,346)		(5,859,709)	(5,859,709)		(2,798,637)	(2,798,637)	
9	CD-ID	(4,783,897)	(3,762,104)	(1,021,793)		(3,762,104)	(3,762,104)					(3,762,104)	(3,762,104)	
9	CD-WA	(2,337,680)	(1,838,375)	(499,305)		(1,838,375)	(1,838,375)	(1,838,375)		(1,838,375)				
8	GD-AA	(1,488,157)		(1,022,840)	(465,317)									
	GD-AN	(1,510,050)		(1,510,050)										
	GD-ID	(1,215,159)		(1,215,159)										
	GD-WA	(3,132,300)		(3,132,300)										
	GD-OR	(3,896,308)		(3,896,308)										
Total General Plant		(117,251,533)	(92,864,574)	(17,154,839)	(7,232,120)	(24,312,535)	(68,552,039)	(92,864,574)	(14,526,337)	(46,393,964)	(60,920,301)	(9,786,198)	(22,158,075)	(31,944,273)
Total Accumulated Depr		(1,475,315,664)	(1,179,026,252)	(198,762,099)	(97,527,313)	(424,655,442)	(754,370,810)	(1,179,026,252)	(260,584,549)	(493,479,221)	(754,063,770)	(164,070,893)	(260,891,589)	(424,962,482)

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAMT-12E
For Twelve Months Ended January 31, 2014	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****						
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total				
Production/Transmission																	
1	Franchises (302000)	ED-AN	(7,462,686)	(7,462,686)		(7,462,686)	(7,462,686)		(4,864,925)	(4,864,925)		(2,597,761)	(2,597,761)				
1	Misc Intangible Plt (30300)	ED-AN	(711,876)	(711,876)		(711,876)	(711,876)		(464,072)	(464,072)		(247,804)	(247,804)				
Total Production/Transmission			(8,174,562)	(8,174,562)		(8,174,562)	(8,174,562)		(5,328,997)	(5,328,997)		(2,845,565)	(2,845,565)				
Distribution																	
	Franchises (302000)	ED-WA	(98,942)	(98,942)		(98,942)	(98,942)		(98,942)	(98,942)							
	Misc Intangible Plt (30300)	ED-WA	(25,425)	(25,425)		(25,425)	(25,425)		(25,425)	(25,425)							
Total Distribution			(124,367)	(124,367)		(124,367)	(124,367)		(124,367)	(124,367)							
General Plant - 303000																	
7,4	CD-AA		(285,390)	(203,455)	(56,570)	(25,365)						(137,692)	(137,692)	(65,763)	(65,763)		
9,1	CD-AN		(58,663)	(46,133)	(12,530)		(46,133)	(46,133)				(30,074)	(30,074)	(16,059)	(16,059)		
	GD-ID		(47,367)		(47,367)												
	GD-WA		(94,142)		(94,142)												
	GD-OR		(57,116)			(57,116)											
Total General Plant - 303000			(542,678)	(249,588)	(210,609)	(82,481)		(249,588)	(249,588)			(167,766)	(167,766)	(81,822)	(81,822)		
Miscellaneous IT Intangible Plant -3031XX																	
7,4	CD-AA		(21,860,568)	(15,584,399)	(4,333,202)	(1,942,967)						(10,547,054)	(10,547,054)	(5,037,345)	(5,037,345)		
9,4	CD-AN		(7,187)	(5,652)	(1,535)		(5,652)	(5,652)				(3,825)	(3,825)	(1,827)	(1,827)		
9	CD-ID		(8,493)	(6,679)	(1,814)		(6,679)	(6,679)						(6,679)	(6,679)		
4	ED-AN		(472,161)	(472,161)			(472,161)	(472,161)				(319,545)	(319,545)	(152,616)	(152,616)		
	ED-ID		(8,888)	(8,888)			(8,888)	(8,888)						(8,888)	(8,888)		
	ED-WA		(972,271)	(972,271)			(972,271)	(972,271)				(972,271)	(972,271)				
8	GD-AA		(1,263,491)		(868,423)	(395,068)											
	GD-AN		(9,977)		(9,977)												
	GD-OR		(1,005)			(1,005)											
Total Misc IT Intangible Plant - 3031XX			(24,604,041)	(17,050,050)	(5,214,951)	(2,339,040)		(987,838)	(16,062,212)	(17,050,050)		(972,271)	(10,870,424)	(11,842,695)	(15,567)	(5,191,788)	(5,207,355)
Gas Underground Storage																	
	GD-AN		(239,651)		(239,651)												
Total Gas Underground Storage			(239,651)		(239,651)												
General Plant - 390200, 396200																	
7,4	CD-AA		(190,255)	(135,632)	(37,713)	(16,910)						(91,792)	(91,792)	(43,840)	(43,840)		
9	CD-ID		(4,537)	(3,568)	(969)		(3,568)	(3,568)						(3,568)	(3,568)		
9	CD-WA		(8,332)	(6,552)	(1,780)		(6,552)	(6,552)				(6,552)	(6,552)				
4	ED-AN		(54,976)	(54,976)			(54,976)	(54,976)				(37,206)	(37,206)	(17,770)	(17,770)		
	ED-WA		(110,678)	(110,678)			(110,678)	(110,678)				(110,678)	(110,678)				
	GD-WA		(1,863)		(1,863)												
	GD-OR		(47,396)			(47,396)											
Total General Plant - 390200, 396200			(418,037)	(311,406)	(42,325)	(64,306)		(120,798)	(190,608)	(311,406)		(117,230)	(128,998)	(246,228)	(3,568)	(61,610)	(65,178)
Total Accumulated Amortization			(34,103,336)	(25,909,973)	(5,707,536)	(2,485,827)		(1,233,003)	(24,676,970)	(25,909,973)		(1,213,868)	(16,496,185)	(17,710,053)	(19,135)	(8,180,785)	(8,199,920)

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended January 31, 2014	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

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

Ref/Basis	Account	Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	398,664	13,611	362,279	22,774	398,664	0	0	0	0	0	0	0
99		GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	477,164	0	0	0
99		GD-OR / AS	704,242	0	0	0	0	0	0	0	0	704,242	0	704,242
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	3,939,109	0	0	2,808,191	2,808,191	0	0	780,810	780,810	0	350,108	350,108
9		CD-WA / ID / AN	1,205,951	370,172	343,838	234,362	948,372	100,539	93,387	63,653	257,579	0	0	0
		TOTAL ACCOUNT	6,725,130	383,783	706,117	3,065,327	4,155,227	577,703	93,387	844,463	1,515,553	704,242	350,108	1,054,350
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	6,788,748	932,080	2,135,985	3,720,683	6,788,748	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,177,767	0	0	0	0	2,177,767	0	0	2,177,767	0	0	0
99		GD-OR / AS	3,577,352	0	0	0	0	0	0	0	0	3,577,352	0	3,577,352
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	77,114,337	0	0	54,974,811	54,974,811	0	0	15,285,604	15,285,604	0	6,853,922	6,853,922
9		CD-WA / ID / AN	21,759,670	5,461,244	4,426,361	7,224,418	17,112,023	1,483,281	1,202,205	1,962,161	4,647,647	0	0	0
		TOTAL ACCOUNT	111,417,874	6,393,324	6,562,346	65,919,912	78,875,582	3,661,048	1,202,205	17,247,765	22,111,018	3,577,352	6,853,922	10,431,274
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	8,309,689	2,760,776	14,649	5,534,264	8,309,689	0	0	0	0	0	0	0
99		GD-WA / ID / AN	6,650	0	0	0	0	0	0	6,650	6,650	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	470,176	0	0	0	0	0	0	323,161	323,161	0	147,015	147,015
7		CD-AA	47,294,107	0	0	33,715,969	33,715,969	0	0	9,374,638	9,374,638	0	4,203,500	4,203,500
9		CD-WA / ID / AN	106,301	0	10,969	72,627	83,596	0	2,979	19,726	22,705	0	0	0
		TOTAL ACCOUNT	56,186,923	2,760,776	25,618	39,322,860	42,109,254	0	2,979	9,724,175	9,727,154	0	4,350,515	4,350,515
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	23,549,996	11,642,829	3,757,828	8,149,339	23,549,996	0	0	0	0	0	0	0
99		GD-WA / ID / AN	8,658,793	0	0	0	0	5,781,420	1,624,265	1,253,108	8,658,793	0	0	0
99		GD-OR / AS	2,891,035	0	0	0	0	0	0	0	0	2,891,035	0	2,891,035
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	529,796	0	0	377,692	377,692	0	0	105,016	105,016	0	47,088	47,088
9		CD-WA / ID / AN	4,927,186	1,497,842	770,073	1,606,873	3,874,788	406,816	209,153	436,429	1,052,398	0	0	0
		TOTAL ACCOUNT	40,556,806	13,140,671	4,527,901	10,133,904	27,802,476	6,188,236	1,833,418	1,794,553	9,816,207	2,891,035	47,088	2,938,123

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended January 31, 2014	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

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

Ref/Basis	Account	Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	395,329	10,739	14,745	369,845	395,329	0	0	0	0	0	0	0
99		GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	84,271	0	0	0
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	0	57,227	0	57,227
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	2,570,784	111,692	139,723	1,770,275	2,021,690	30,336	37,949	480,809	549,094	0	0	0
		TOTAL ACCOUNT	3,107,611	122,431	154,468	2,140,120	2,417,019	114,607	37,949	480,809	633,365	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,020,575	1,018,114	315,599	1,686,862	3,020,575	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,845,661	0	0	0	0	2,048,125	414,350	383,186	2,845,661	0	0	0
99		GD-OR / AS	871,022	0	0	0	0	0	0	0	0	871,022	0	871,022
8		GD-AA	1,380,379	0	0	0	0	0	0	948,762	948,762	0	431,617	431,617
7		CD-AA	8,967,994	0	0	6,393,283	6,393,283	0	0	1,777,636	1,777,636	0	797,075	797,075
9		CD-WA / ID / AN	341,993	40,681	24,723	203,543	268,947	11,049	6,715	55,282	73,046	0	0	0
		TOTAL ACCOUNT	17,427,624	1,058,795	340,322	8,283,688	9,682,805	2,059,174	421,065	3,164,866	5,645,105	871,022	1,228,692	2,099,714
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	715,510	146,649	58,744	510,117	715,510	0	0	0	0	0	0	0
99		GD-WA / ID / AN	141,307	0	0	0	0	45,985	14,997	80,325	141,307	0	0	0
99		GD-OR / AS	136,412	0	0	0	0	0	0	0	0	136,412	0	136,412
8		GD-AA	82,554	0	0	0	0	0	0	56,741	56,741	0	25,813	25,813
7		CD-AA	355,663	0	0	253,552	253,552	0	0	70,500	70,500	0	31,611	31,611
9		CD-WA / ID / AN	107,415	5,160	1,647	77,665	84,472	1,402	447	21,094	22,943	0	0	0
		TOTAL ACCOUNT	1,538,861	151,809	60,391	841,334	1,053,534	47,387	15,444	228,660	291,491	136,412	57,424	193,836
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	39,225,760	18,153,307	10,669,041	10,403,412	39,225,760	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,609,983	0	0	0	0	2,824,958	954,531	830,494	4,609,983	0	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	554,036	0	0	394,972	394,972	0	0	109,821	109,821	0	49,243	49,243
9		CD-WA / ID / AN	1,520,558	257,028	407,513	531,241	1,195,782	69,809	110,681	144,286	324,776	0	0	0
		TOTAL ACCOUNT	45,954,171	18,410,335	11,076,554	11,329,625	40,816,514	2,894,767	1,065,212	1,084,601	5,044,580	43,834	49,243	93,077

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended January 31, 2014	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

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

Ref/Basis	Account	Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	52,973,151	9,429,662	2,921,154	40,622,335	52,973,151	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,139,972	0	0	0	0	587,919	458,634	93,419	1,139,972	0	0	0
99		GD-OR / AS	991,296	0	0	0	0	0	0	0	0	991,296	0	991,296
8		GD-AA	992,932	0	0	0	0	0	0	682,462	682,462	0	310,470	310,470
7		CD-AA	20,429,333	0	0	14,564,072	14,564,072	0	0	4,049,502	4,049,502	0	1,815,759	1,815,759
9		CD-WA / ID / AN	13,302,723	397,739	3,187,736	6,875,920	10,461,395	108,026	865,793	1,867,509	2,841,328	0	0	0
		TOTAL ACCOUNT	89,829,407	9,827,401	6,108,890	62,062,327	77,998,618	695,945	1,324,427	6,692,892	8,713,264	991,296	2,126,229	3,117,525
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	58,161	0	2,299	55,862	58,161	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	451,905	0	0	322,163	322,163	0	0	89,577	89,577	0	40,165	40,165
9		CD-WA / ID / AN	9,978	3,921	0	3,926	7,847	1,065	0	1,066	2,131	0	0	0
		TOTAL ACCOUNT	522,411	3,921	2,299	381,951	388,171	1,065	0	90,643	91,708	2,367	40,165	42,532
		TOTAL GENERAL PLANT	373,266,818	52,253,246	29,564,906	203,481,048	285,299,200	16,239,932	5,996,086	41,353,427	63,589,445	9,274,787	15,103,386	24,378,173

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12E
For Twelve Months Ended January 31, 2014	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

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

Ref/Basis	Account	Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	7,057,331	153,179	0	6,904,152	7,057,331	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,146,018	0	0	0	0	964,981	181,037	0	1,146,018	0	0	0
99		GD-OR / AS	410,126	0	0	0	0	0	0	0	0	410,126	0	410,126
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	4,299,260	0	0	3,064,943	3,064,943	0	0	852,199	852,199	0	382,118	382,118
9		CD-WA / ID / AN	194,058	0	0	152,609	152,609	0	0	41,449	41,449	0	0	0
		TOTAL ACCOUNT	13,106,793	153,179	0	10,121,704	10,274,883	964,981	181,037	893,648	2,039,666	410,126	382,118	792,244
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	3,899,192	2,810,549	23,524	1,065,119	3,899,192	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	2,176,401	0	0	0	0	0	0	1,495,884	1,495,884	0	680,517	680,517
7		CD-AA	52,302,015	0	0	37,286,107	37,286,107	0	0	10,367,305	10,367,305	0	4,648,603	4,648,603
9		CD-WA / ID / AN	104,536	0	42,189	40,019	82,208	0	11,459	10,869	22,328	0	0	0
		TOTAL ACCOUNT	58,482,144	2,810,549	65,713	38,391,245	41,267,507	0	11,459	11,874,058	11,885,517	0	5,329,120	5,329,120
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	12,388	0	0	12,388	12,388	0	0	0	0	0	0	0
99		GD-WA / ID / AN	11,526	0	0	0	0	0	0	11,526	11,526	0	0	0
99		GD-OR / AS	1,231	0	0	0	0	0	0	0	0	1,231	0	1,231
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	4,287,634	0	0	3,056,654	3,056,654	0	0	849,895	849,895	0	381,085	381,085
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	4,312,779	0	0	3,069,042	3,069,042	0	0	861,421	861,421	1,231	381,085	382,316
		TOTAL	75,901,716	2,963,728	65,713	51,581,991	54,611,432	964,981	192,496	13,629,127	14,786,604	411,357	6,092,323	6,503,680

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: C-DTX-12E
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months Ended January 31, 2014 Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		Deferred FIT - Common Plant (For Report APL)				
7	282900	CD-AA	(43,455,066)	(30,979,117)	(8,613,663)	(3,862,286)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,968,195)	(1,547,808)	(420,387)	0
7	283750	CD-AA	(546,395)	(389,525)	(108,306)	(48,564)
		Total	<u>(45,969,656)</u>	<u>(32,916,450)</u>	<u>(9,142,356)</u>	<u>(3,910,850)</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
 For Twelve Months Ended January 31, 2014
 Ending Balance Basis

Report ID:
C-WKC-12E

AVISTA UTILITIES

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		812,672	812,672		812,672	812,672		0	0
1	151210	FUEL STOCK HOG FUEL-KFGS		248,013	248,013		248,013	248,013		0	0
4	154100	PLANT MATERIALS & OPER SUPPLIES		6,702,777	6,702,777		5,408,654	5,408,654		1,294,123	1,294,123
1	154300	PLANT MATERIALS & OPER SUP-CS2		234,604	234,604		189,308	189,308		45,296	45,296
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		731,718	731,718		590,443	590,443		141,275	141,275
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		0	0		0	0		0	0
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		(477)	(477)		(385)	(385)		(92)	(92)
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		0	0		0	0		0	0
99	163998	COMMON WORKING CAPITAL	0		0	0		0	0		0
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	35,567,433		35,567,433	35,567,433		35,567,433	0		0
TOTAL			35,567,433	8,729,307	44,296,740	35,567,433	7,248,705	42,816,138	0	1,480,602	1,480,602

ALLOCATION RATIOS:

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