

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

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	146,180,722	94,615,986	51,564,736
	Adjustments			
	Adjusted Net Operating Income (Loss)	146,180,722	94,615,986	51,564,736
E-APL	Electric Net Rate Base	1,854,407,488	1,209,991,472	644,416,016
	<b>RATE OF RETURN</b>	<b>7.883%</b>	<b>7.820%</b>	<b>8.002%</b>

RESULTS OF OPERATIONS			Report ID: E-ALL-12A	AVISTA UTILITIES		
ELECTRIC ALLOCATION PERCENTAGES						
For Twelve Months Ended September 30, 2013						
Average of Monthly Averages Basis						
Basis	Ref	Description	System	Washington	Idaho	
1	Input	Production/Transmission Ratio	12-31-2012	100.000%	65.010%	34.990%
2	Input	Number of Customers	09-30-2013	362,363	237,714	124,649
		Percent		100.000%	65.601%	34.399%
3	E-OPS	Direct Distribution Operating Expense		23,323,853	15,635,461	7,688,392
		Percent		100.000%	67.036%	32.964%
	Input	Jurisdictional 4-Factor Ratio	12-31-2012			
		Direct O & M Accts 500 - 598		20,221,960	13,135,421	7,086,539
		Direct O & M Accts 901 - 935		27,780,483	19,758,209	8,022,274
		Total		48,002,443	32,893,630	15,108,813
		Percentage		100.000%	68.525%	31.475%
		Direct Labor Accts 500 - 598		13,459,589	8,757,716	4,701,873
		Direct Labor Accts 901 - 935		6,280,527	4,982,574	1,297,953
		Total		19,740,116	13,740,290	5,999,826
		Percentage		100.000%	69.606%	30.394%
		Number of Customers		362,462	237,724	124,738
		Percentage		100.000%	65.586%	34.414%
		Net Direct Plant		865,560,849	556,413,691	309,147,158
		Percentage		100.000%	64.284%	35.716%
4		Total Percentages		400.000%	268.000%	132.000%
		Percent		100.000%	67.000%	33.000%

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

AVISTA UTILITIES

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

7

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

AVISTA UTILITIES

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

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<b>ELECTRIC ALLOCATION PERCENTAGES</b>		
For Twelve Months Ended September 30, 2013		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
		Input	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor				
	01-01-2013	Direct O & M Accts 500 - 894	65,927,810	60,243,237	5,684,573	0
		Direct O & M Accts 901 - 935	37,981,681	29,854,933	8,126,748	0
		Adjustments	0	0	0	0
		Total	103,909,491	90,098,170	13,811,321	0
		Percentage	100.000%	86.708%	13.292%	0.000%
		Direct Labor Accts 500 - 894	61,509,081	51,029,386	10,479,695	0
		Direct Labor Accts 901 - 935	3,968,432	3,333,358	635,074	0
		Total	65,477,513	54,362,744	11,114,769	0
		Percentage	100.000%	83.025%	16.975%	0.000%
		Number of Customers at	588,681	362,462	226,219	0
		Percentage	100.000%	61.572%	38.428%	0.000%
		Net Direct Plant	2,348,249,795	2,009,605,786	338,644,009	0
		Percentage	100.000%	85.579%	14.421%	0.000%
		Total Percentages	400.000%	316.884%	83.116%	0.000%
9		Average (CD AN/ID/WA)	100.000%	79.221%	20.779%	0.000%
10	E-PLT	Net Electric Distribution Plant	854,183,253	550,887,703	303,295,550	
		Percent	100.000%	64.493%	35.507%	
11		Book Depreciation	84,153,304	54,567,095	29,586,209	
		Percent	100.000%	64.842%	35.158%	

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

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho
12		Net Electric Plant (before DFIT) Percent	2,144,576,112 100.000%	1,392,752,653 64.943%	751,823,459 35.057%
13	E-PLT	Net Electric General Plant Percent	174,773,664 100.000%	115,526,965 66.101%	59,246,699 33.899%
14		Net Allocated Schedule M's Percent	-66,314,235 100.000%	-42,472,449 64.047%	-23,841,786 35.953%
99	Input	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	SYSTEM			WASHINGTON			IDAHO		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUE									
		SALES OF ELECTRICITY:									
99	440000	Residential	320,223,895	0	320,223,895	216,911,340	0	216,911,340	103,312,555	0	103,312,555
99	442200	Commercial - Firm & Int.	287,567,299	0	287,567,299	203,657,422	0	203,657,422	83,909,877	0	83,909,877
1	442300	Industrial	117,397,023	0	117,397,023	58,669,294	0	58,669,294	58,727,729	0	58,727,729
99	444000	Public Street & Highway Lighting	7,343,461	0	7,343,461	4,968,006	0	4,968,006	2,375,455	0	2,375,455
99	448000	Interdepartmental Revenue	1,073,494	0	1,073,494	862,751	0	862,751	210,743	0	210,743
99	499XXX	Unbilled Revenue	(1,540,430)	0	(1,540,430)	(651,731)	0	(651,731)	(888,699)	0	(888,699)
		TOTAL SALES TO ULTIMATE CUSTOMERS	732,064,742	0	732,064,742	484,417,082	0	484,417,082	247,647,660	0	247,647,660
1	447XXX	Sales for Resale	0	162,176,193	162,176,193	0	105,430,743	105,430,743	0	56,745,450	56,745,450
		TOTAL SALES OF ELECTRICITY	732,064,742	162,176,193	894,240,935	484,417,082	105,430,743	589,847,825	247,647,660	56,745,450	304,393,110
		OTHER OPERATING REVENUE:									
99	451000	Miscellaneous Service Revenue	588,819	0	588,819	364,835	0	364,835	223,984	0	223,984
1	453000	Sales of Water & Water Power	0	437,333	437,333	0	284,310	284,310	0	153,023	153,023
1	454000	Rent from Electric Property	2,963,160	70,065	3,033,225	1,970,900	45,549	2,016,449	992,260	24,516	1,016,776
1	456XXX	Other Electric Revenues	328,564	159,112,710	159,441,274	280,187	103,439,173	103,719,360	48,377	55,673,537	55,721,914
		TOTAL OTHER OPERATING REVENUE	3,880,543	159,620,108	163,500,651	2,615,922	103,769,032	106,384,954	1,264,621	55,851,076	57,115,697
		TOTAL ELECTRIC REVENUE	735,945,285	321,796,301	1,057,741,586	487,033,004	209,199,775	696,232,779	248,912,281	112,596,526	361,508,807
		EXPENSE									
		STEAM POWER GENERATION EXPENSE:									
		OPERATION									
1	500000	Supervision & Engineering	0	285,421	285,421	0	185,552	185,552	0	99,869	99,869
1	501000	Fuel	0	26,707,341	26,707,341	0	17,362,442	17,362,442	0	9,344,899	9,344,899
1	502000	Steam Expense	0	4,352,033	4,352,033	0	2,829,257	2,829,257	0	1,522,776	1,522,776
1	505000	Electric Expense	0	983,558	983,558	0	639,411	639,411	0	344,147	344,147
1	506000	Miscellaneous Steam Power Generation Expense	148,375	2,624,677	2,773,052	96,251	1,706,303	1,802,554	52,124	918,374	970,498
1	507000	Rent	0	25,204	25,204	0	16,385	16,385	0	8,819	8,819
		MAINTENANCE									
1	510000	Supervision & Engineering	0	446,702	446,702	0	290,401	290,401	0	156,301	156,301
1	511000	Structures	0	670,494	670,494	0	435,888	435,888	0	234,606	234,606
1	512000	Boiler Plant	0	5,762,380	5,762,380	0	3,746,123	3,746,123	0	2,016,257	2,016,257
1	513000	Electric Plant	0	1,107,918	1,107,918	0	720,257	720,257	0	387,661	387,661
1	514000	Miscellaneous Steam Plant	0	737,999	737,999	0	479,773	479,773	0	258,226	258,226
		TOTAL STEAM POWER GENERATION EXP	148,375	43,703,727	43,852,102	96,251	28,411,792	28,508,043	52,124	15,291,935	15,344,059

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

AVISTA UTILITIES

Ref/Basis	Account	Description	SYSTEM			WASHINGTON			IDAHO		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		HYDRAULIC POWER GENERATION EXP. OPERATION									
1	535000	Supervision & Engineering	0	2,098,061	2,098,061	0	1,363,949	1,363,949	0	734,112	734,112
1	536000	Water for Power	0	1,221,426	1,221,426	0	794,049	794,049	0	427,377	427,377
1	537000	Hydraulic Expense	4,206,656	2,810,446	7,017,102	2,569,718	1,827,071	4,396,789	1,636,938	983,375	2,620,313
1	538000	Electric Expense	0	6,628,766	6,628,766	0	4,309,361	4,309,361	0	2,319,405	2,319,405
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	657,056	657,056	0	427,152	427,152	0	229,904	229,904
1	540000	Rent	0	1,262,657	1,262,657	0	820,853	820,853	0	441,804	441,804
1	540100	MT Trust Funds Land Settlement Rents	5,573,098	0	5,573,098	3,628,002	0	3,628,002	1,945,096	0	1,945,096
		MAINTENANCE									
1	541000	Supervision & Engineering	0	545,140	545,140	0	354,396	354,396	0	190,744	190,744
1	542000	Structures	0	662,585	662,585	0	430,747	430,747	0	231,838	231,838
1	543000	Reservoirs, Dams, & Waterways	0	1,766,021	1,766,021	0	1,148,090	1,148,090	0	617,931	617,931
1	544000	Electric Plant	0	3,943,170	3,943,170	0	2,563,455	2,563,455	0	1,379,715	1,379,715
1	545000	Miscellaneous Hydraulic Plant	0	493,601	493,601	0	320,890	320,890	0	172,711	172,711
		TOTAL HYDRO POWER GENERATION EXP	9,779,754	22,088,929	31,868,683	6,197,720	14,360,013	20,557,733	3,582,034	7,728,916	11,310,950
		OTHER POWER GENERATION EXPENSE: OPERATION									
1	546000	Supervision & Engineering	0	1,177,376	1,177,376	0	765,412	765,412	0	411,964	411,964
1	547000	Fuel	0	93,010,216	93,010,216	0	60,465,941	60,465,941	0	32,544,275	32,544,275
1	548000	Generation Expense	0	2,295,815	2,295,815	0	1,492,509	1,492,509	0	803,306	803,306
1	549000	Miscellaneous Other Power Generation Expense	0	517,771	517,771	0	336,603	336,603	0	181,168	181,168
1	550000	Rent	0	(12,567)	(12,567)	0	(8,170)	(8,170)	0	(4,397)	(4,397)
		MAINTENANCE									
1	551000	Supervision & Engineering	0	1,429,235	1,429,235	0	929,146	929,146	0	500,089	500,089
1	552000	Structures	0	39,754	39,754	0	25,844	25,844	0	13,910	13,910
1	553000	Generating & Electric Equipment	0	1,615,389	1,615,389	0	1,050,164	1,050,164	0	565,225	565,225
1	554000	Miscellaneous Other Power Generation Plant	0	151,776	151,776	0	98,670	98,670	0	53,106	53,106
		TOTAL OTHER POWER GENERATION EXP	0	100,224,765	100,224,765	0	65,156,119	65,156,119	0	35,068,646	35,068,646
		OTHER POWER SUPPLY EXPENSE:									
E-555	555XX	Purchased Power	13,768,521	216,626,446	230,394,967	0	140,828,853	140,828,853	13,768,521	75,797,593	89,566,114
1	556000	System Control & Load Dispatching	0	960,040	960,040	0	624,122	624,122	0	335,918	335,918
E-557	557XX	Other Expense	(627,792)	136,678,593	136,050,801	4,040,236	88,854,752	92,894,988	(4,668,028)	47,823,841	43,155,813
		TOTAL OTHER POWER SUPPLY EXPENSE	13,140,729	354,265,079	367,405,808	4,040,236	230,307,727	234,347,963	9,100,493	123,957,352	133,057,845
		TOTAL PRODUCTION OPERATING EXP	23,068,858	520,282,500	543,351,358	10,334,207	338,235,651	348,569,858	12,734,651	182,046,849	194,781,500



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For Twelve Months Ended September 30, 2013		
Average of Monthly Averages Basis		

AVISTA UTILITIES

SYSTEM				WASHINGTON			IDAHO				
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	2,419,316	2,419,316	0	1,572,797	1,572,797	0	846,519	846,519
1	561000	Load Dispatching	0	2,270,671	2,270,671	0	1,476,163	1,476,163	0	794,508	794,508
1	562000	Station Expense	0	415,549	415,549	0	270,148	270,148	0	145,401	145,401
1	563000	Overhead Line Expense	0	414,327	414,327	0	269,354	269,354	0	144,973	144,973
1	565000	Transmission of Electricity by Others	0	17,481,602	17,481,602	0	11,364,789	11,364,789	0	6,116,813	6,116,813
1	566000	Miscellaneous Transmission Expense	0	2,072,597	2,072,597	0	1,347,395	1,347,395	0	725,202	725,202
1	567000	Rent	0	110,396	110,396	0	71,768	71,768	0	38,628	38,628
MAINTENANCE											
1	568000	Supervision & Engineering	1,938	2,294,645	2,296,583	1,938	1,491,749	1,493,687	0	802,896	802,896
1	569000	Structures	(3,799)	363,034	359,235	9,793	236,008	245,801	(13,592)	127,026	113,434
1	570000	Station Equipment	12,003	1,216,338	1,228,341	12,003	790,741	802,744	0	425,597	425,597
1	571000	Overhead Lines	29,988	1,184,318	1,214,306	7,342	769,925	777,267	22,646	414,393	437,039
1	572000	Underground Lines	0	4,680	4,680	0	3,042	3,042	0	1,638	1,638
1	573000	Service Miscellaneous	43	114,137	114,180	43	74,200	74,243	0	39,937	39,937
TOTAL TRANSMISSION OPERATING EXP			40,173	30,361,610	30,401,783	31,119	19,738,079	19,769,198	9,054	10,623,531	10,632,585
E-DEPX		Depreciation Expense-Production	0	25,740,171	25,740,171	0	16,733,685	16,733,685	0	9,006,486	9,006,486
E-DEPX		Depreciation Expense-Transmission	0	10,194,403	10,194,403	0	6,627,381	6,627,381	0	3,567,022	3,567,022
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,002,783	1,002,783	0	651,909	651,909	0	350,874	350,874
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(156,150)	0	(156,150)	156,150	0	156,150
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
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	130,020	141,085	0	69,980	69,980
99	407331	Amortization of BPA Parallel Capacity Support	5,408,391	0	5,408,391	1,561,843	0	1,561,843	3,846,548	0	3,846,548
1	407333	Amortization of CDA Settlement Costs	0	35,268	35,268	0	22,928	22,928	0	12,340	12,340
99	407335	Amortization of ID DSIT	25,168	0	25,168	0	0	0	25,168	0	25,168
99	407350	Amortization of WA Renewable Energy Credits	118,103	0	118,103	118,103	0	118,103	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	1,294,023	0	1,294,023	698,004	0	698,004	596,019	0	596,019
99	407362	Amortization of LIDAR O&M	704,679	0	704,679	704,679	0	704,679	0	0	0
99	407365	Amortization of Wind Generation	433,402	0	433,402	0	0	0	433,402	0	433,402
99	407380	Amortization of Wartsila Generators	337,788	0	337,788	153,132	0	153,132	184,656	0	184,656
1	407382	Amortization of CDA Settlement - Allocated	0	883,502	883,502	0	574,365	574,365	0	309,137	309,137
99	407382	Amortization of CDA Settlement - Direct	183,093	0	183,093	152,118	0	152,118	30,975	0	30,975
99	407395	Optional Renewable Power Revenue Offset	222,847	0	222,847	170,997	0	170,997	51,850	0	51,850
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	458,125	0	458,125	0	0	0	458,125	0	458,125
99	407450/407499	Amortization of BPA Residential Exchange Credit	(12,525,697)	0	(12,525,697)	(8,619,395)	0	(8,619,395)	(3,906,302)	0	(3,906,302)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(2,120,058)	0	(2,120,058)	(706,041)	0	(706,041)	(1,414,017)	0	(1,414,017)
99	407462	Amortization of Deferred LIDAR O&M	(1,023,877)	0	(1,023,877)	(1,023,877)	0	(1,023,877)	0	0	0
99	407495	Optional Renew Solar Project Offset	0	(8,415)	(8,415)	0	(5,471)	(5,471)	0	(2,944)	(2,944)
99	407496	Def Palouse Wind & Thornton Sw St	(65,152)	0	(65,152)	(65,152)	0	(65,152)	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	18,394,302	18,394,302	0	11,958,137	11,958,137	0	6,436,165	6,436,165
TOTAL PT DEPR/AMRT/NON-FIT TAXES			(2,535,523)	56,442,014	53,906,491	(3,055,935)	36,692,954	33,637,019	520,412	19,749,060	20,269,472
TOTAL PRODUCTION & TRANSMISSION EXPEN			20,573,508	607,086,124	627,659,632	7,309,391	394,666,684	401,976,075	13,264,117	212,419,440	225,683,557

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

AVISTA UTILITIES

Ref/Basis	Account	Description	SYSTEM			WASHINGTON			IDAHO		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:									
		OPERATION:									
3	580000	Supervision & Engineering	396,306	2,031,171	2,427,477	262,922	1,361,616	1,624,538	133,384	669,555	802,939
3	582000	Station Expense	580,560	56,786	637,346	338,027	38,067	376,094	242,533	18,719	261,252
3	583000	Overhead Line Expense	2,213,096	539,021	2,752,117	1,461,173	361,338	1,822,511	751,923	177,683	929,606
3	584000	Underground Line Expense	1,186,254	8,041	1,194,295	708,111	5,390	713,501	478,143	2,651	480,794
3	585000	Street Light & Signal System Operation Expense	121,784	0	121,784	20,257	0	20,257	101,527	0	101,527
3	586000	Meter Expense	2,366,558	90,257	2,456,815	1,893,741	60,505	1,954,246	472,817	29,752	502,569
3	587000	Customer Installations Expense	517,846	140,246	658,092	270,141	94,015	364,156	247,705	46,231	293,936
3	588000	Miscellaneous Distribution Expense	3,306,597	3,212,603	6,519,200	2,354,313	2,153,601	4,507,914	952,284	1,059,002	2,011,286
3	589000	Rent	3,438	245,109	248,547	3,138	164,311	167,449	300	80,798	81,098
		MAINTENANCE:									
3	590000	Supervision & Engineering	181,715	1,508,221	1,689,936	134,142	1,011,051	1,145,193	47,573	497,170	544,743
3	591000	Structures	331,526	2,985	334,511	181,200	2,001	183,201	150,326	984	151,310
3	592000	Station Equipment	791,173	197,448	988,621	576,845	132,361	709,206	214,328	65,087	279,415
3	593000	Overhead Lines	8,673,311	57,107	8,730,418	5,583,989	38,282	5,622,271	3,089,322	18,825	3,108,147
3	594000	Underground Lines	1,032,435	0	1,032,435	623,936	0	623,936	408,499	0	408,499
3	595000	Line Transformers	594,978	369,278	964,256	510,373	247,549	757,922	84,605	121,729	206,334
3	596000	Street Light & Signal System Maintenance Exp	720,804	0	720,804	475,593	0	475,593	245,211	0	245,211
3	597000	Meters	36,777	0	36,777	18,114	0	18,114	18,663	0	18,663
3	598000	Miscellaneous Distribution Expense	268,695	171,268	439,963	219,446	114,811	334,257	49,249	56,457	105,706
		TOTAL DISTRIBUTION OPERATING EXP	23,323,853	8,629,541	31,953,394	15,635,461	5,784,898	21,420,359	7,688,392	2,844,643	10,533,035
E-DEPX		Depreciation Expense-Distribution	34,413,753	0	34,413,753	21,954,561	0	21,954,561	12,459,192	0	12,459,192
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	46,440,108	0	46,440,108	40,052,493	0	40,052,493	6,387,615	0	6,387,615
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	80,880,858	0	80,880,858	62,034,051	0	62,034,051	18,846,807	0	18,846,807
		TOTAL DISTRIBUTION EXPENSES	104,204,711	8,629,541	112,834,252	77,669,512	5,784,898	83,454,410	26,535,199	2,844,643	29,379,842

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

AVISTA UTILITIES

Ref/Basis	Account	Description	SYSTEM			WASHINGTON			IDAHO		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>CUSTOMER ACCOUNTS EXPENSES:</b>											
2	901000	Supervision	0	369,029	369,029	0	242,087	242,087	0	126,942	126,942
2	902000	Meter Reading Expenses	3,015,459	104,236	3,119,695	2,647,679	68,380	2,716,059	367,780	35,856	403,636
E-903	903XXX	Customer Records & Collection Expenses	1,937,600	6,518,354	8,455,954	1,249,046	4,276,105	5,525,151	688,554	2,242,249	2,930,803
2	904000	Uncollectible Accounts	0	2,222,252	2,222,252	0	1,457,820	1,457,820	0	764,432	764,432
2	905000	Misc Customer Accounts	0	207,211	207,211	0	135,932	135,932	0	71,279	71,279
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>4,953,059</b>	<b>9,421,082</b>	<b>14,374,141</b>	<b>3,896,725</b>	<b>6,180,324</b>	<b>10,077,049</b>	<b>1,056,334</b>	<b>3,240,758</b>	<b>4,297,092</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>											
E-908	908XXX	Customer Assistance Expenses	18,161,136	346,780	18,507,916	14,054,171	227,491	14,281,662	4,106,965	119,289	4,226,254
2	909000	Advertising	18,469	1,046,664	1,065,133	5,215	686,622	691,837	13,254	360,042	373,296
2	910000	Misc Customer Service & Info Exp	0	198,163	198,163	0	129,997	129,997	0	68,166	68,166
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>18,179,605</b>	<b>1,591,607</b>	<b>19,771,212</b>	<b>14,059,386</b>	<b>1,044,110</b>	<b>15,103,496</b>	<b>4,120,219</b>	<b>547,497</b>	<b>4,667,716</b>
<b>SALES EXPENSES:</b>											
2	912000	Demonstrating & Selling Expenses	0	11,117	11,117	0	7,293	7,293	0	3,824	3,824
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
<b>TOTAL SALES EXPENSES</b>			<b>0</b>	<b>11,117</b>	<b>11,117</b>	<b>0</b>	<b>7,293</b>	<b>7,293</b>	<b>0</b>	<b>3,824</b>	<b>3,824</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>											
4	920000	Salaries	549,253	29,413,317	29,962,570	418,052	19,706,922	20,124,974	131,201	9,706,395	9,837,596
4	921000	Office Supplies & Expenses	185,582	3,999,776	4,185,358	185,582	2,679,850	2,865,432	0	1,319,926	1,319,926
4	922000	Admin Exp Transferred--Credit	0	(96,418)	(96,418)	0	(64,600)	(64,600)	0	(31,818)	(31,818)
4	923000	Outside Services Employed	109,047	10,393,989	10,503,036	109,047	6,963,973	7,073,020	0	3,430,016	3,430,016
4	924000	Property Insurance Premium	0	1,443,162	1,443,162	0	966,919	966,919	0	476,243	476,243
4	925XXX	Injuries and Damages	22,888	3,037,451	3,060,339	23,886	2,035,092	2,058,978	(998)	1,002,359	1,001,361
4	926XXX	Employee Pensions and Benefits	84,840	1,237,056	1,321,896	62,644	828,828	891,472	22,196	408,228	430,424
4	927000	Franchise Requirements	5,747	0	5,747	0	0	0	5,747	0	5,747
1	928000	Regulatory Commission Expenses	2,366,878	3,767,414	6,134,292	1,457,197	2,449,196	3,906,393	909,681	1,318,218	2,227,899
4	930000	Miscellaneous General Expenses	153,977	3,066,640	3,220,617	108,621	2,054,649	2,163,270	45,356	1,011,991	1,057,347
4	931000	Rents	32,793	885,729	918,522	23,103	593,438	616,541	9,690	292,291	301,981
4	935000	Maintenance of General Plant	635,804	7,539,701	8,175,505	166,182	5,051,600	5,217,782	469,622	2,488,101	2,957,723
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>4,146,809</b>	<b>64,687,817</b>	<b>68,834,626</b>	<b>2,554,314</b>	<b>43,265,867</b>	<b>45,820,181</b>	<b>1,592,495</b>	<b>21,421,950</b>	<b>23,014,445</b>

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	1,537,137	12,168,794	13,705,931	1,066,633	8,153,092	9,219,725	470,504	4,015,702	4,486,206
E-AMTX		Amortization Expense-General Plant - 303000	0	145,057	145,057	0	97,035	97,035	0	48,022	48,022
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	427,461	6,381,741	6,809,202	418,819	4,275,766	4,694,585	8,642	2,105,975	2,114,617
E-AMTX		Amortization Expense-General Plant - 390200, 396200	0	30,536	30,536	0	20,459	20,459	0	10,077	10,077
		TOTAL A & G DEPR/AMRT/NON-FIT TAXES	1,964,598	18,726,128	20,690,726	1,485,452	12,546,352	14,031,804	479,146	6,179,776	6,658,922
		TOTAL ADMIN & GENERAL EXPENSES	6,111,407	83,413,945	89,525,352	4,039,766	55,812,219	59,851,985	2,071,641	27,601,726	29,673,367
		TOTAL EXPENSES BEFORE FIT	154,022,290	710,153,416	864,175,706	106,974,780	463,495,528	570,470,308	47,047,510	246,657,888	293,705,398
		NET OPERATING INCOME (LOSS) BEFORE FIT			193,565,880			125,762,471			67,803,409
E-FIT		FEDERAL INCOME TAX--Normal Accrual			34,452,292			23,814,519			10,637,773
E-FIT		DEFERRED FEDERAL INCOME TAX			13,148,482			7,472,138			5,676,344
E-FIT		AMORTIZED ITC - NOXON			(215,616)			(140,172)			(75,444)
		ELECTRIC NET OPERATING INCOME (LOSS)			146,180,722			94,615,986			51,564,736

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.010%	34.990%
E-ALL	2	Number of Customers	100.000%	65.601%	34.399%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.036%	32.964%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.000%	33.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	186,271,346	186,271,346	0	121,095,002	121,095,002	0	65,176,344	65,176,344
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	13,768,521	0	13,768,521	0	0	0	13,768,521	0	13,768,521
1	555550	Non Monetary - Exchange Power	0	(38,276)	(38,276)	0	(24,883)	(24,883)	0	(13,393)	(13,393)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	29,761,679	29,761,679	0	19,348,068	19,348,068	0	10,413,611	10,413,611
1	555710	Intercompany Purchase	0	631,697	631,697	0	410,666	410,666	0	221,031	221,031
		TOTAL ACCOUNT 555	13,768,521	216,626,446	230,394,967	0	140,828,853	140,828,853	13,768,521	75,797,593	89,566,114

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Ref/Basis	Account	Description	SYSTEM			WASHINGTON			IDAHO		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	5,906,795	5,906,795	0	3,840,007	3,840,007	0	2,066,788	2,066,788
1	557010	Other Power Supply Expense - Financial	0	17,882,021	17,882,021	0	11,625,102	11,625,102	0	6,256,919	6,256,919
1	557150	Fuel - Economic Dispatch	0	70,742,368	70,742,368	0	45,989,613	45,989,613	0	24,752,755	24,752,755
1	557160	Power Supply Expense - Miscellaneous	574,758	554,426	1,129,184	574,758	360,432	935,190	0	193,994	193,994
99	557161	Unbilled Add-Ons	(468,991)	0	(468,991)	(239,205)	0	(239,205)	(229,786)	0	(229,786)
1	557170	Broker Fees - Power	0	1,106,860	1,106,860	0	719,570	719,570	0	387,290	387,290
1	557171	REC Broker Fees	37,703	13,952	51,655	37,703	9,070	46,773	0	4,882	4,882
1	557200	Nez Perce	818,702	0	818,702	497,498	0	497,498	321,204	0	321,204
99	557280	Washington ERM Deferred	2,410,203	0	2,410,203	2,410,203	0	2,410,203	0	0	0
99	557270	Other Power Supply Expense - Other Exp	169,679	0	169,679	169,679	0	169,679	0	0	0
99	557290	Washington ERM Amortization	(2,905,297)	0	(2,905,297)	(2,905,297)	0	(2,905,297)	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	961,319	0	961,319	961,319	0	961,319	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	(1,996,474)	0	(1,996,474)	0	0	0	(1,996,474)	0	(1,996,474)
99	557390	Idaho PCA Amortization	(2,762,972)	0	(2,762,972)	0	0	0	(2,762,972)	0	(2,762,972)
1	557395	Optional Renewable Power Expense Offset	0	(133,991)	(133,991)	0	(87,108)	(87,108)	0	(46,883)	(46,883)
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	3,014,626	3,014,626	0	1,959,808	1,959,808	0	1,054,818	1,054,818
1	557711	Turbine Gas Bookout Offset	0	(3,014,626)	(3,014,626)	0	(1,959,808)	(1,959,808)	0	(1,054,818)	(1,054,818)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	40,606,162	40,606,162	0	26,398,066	26,398,066	0	14,208,096	14,208,096
TOTAL ACCOUNT 557			(627,792)	136,678,593	136,050,801	4,040,236	88,854,752	92,894,988	(4,668,028)	47,823,841	43,155,813

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records and Collections	1,937,600	6,518,354	8,455,954	1,249,046	4,276,105	5,525,151	688,554	2,242,249	2,930,803
12	903920	A/R Sold - Program Fees	0	0	0	0	0	0	0	0	0
12	903930	A/R Sold - Maturity Yield Fee	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 903			1,937,600	6,518,354	8,455,954	1,249,046	4,276,105	5,525,151	688,554	2,242,249	2,930,803

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.601%	34.399%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	64.943%	35.057%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	360,029	346,780	706,809	291,076	227,491	518,567	68,953	119,289	188,242
99	908600	Public Purpose Tariff Rider Expense Offset	17,402,003	0	17,402,003	13,194,598	0	13,194,598	4,207,405	0	4,207,405
99	908610	Limited Income Tax Refund Program	302,337	0	302,337	302,337	0	302,337	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	96,767	0	96,767	266,160	0	266,160	(169,393)	0	(169,393)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	18,161,136	346,780	18,507,916	14,054,171	227,491	14,281,662	4,106,965	119,289	4,226,254

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.601%	34.399%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%



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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		54.05%	54.05%
2	Cost of Debt		5.657%	5.733%
	Total Weighted Cost		3.058%	3.099%
E-APL	Net Rate Base	1,854,407,488	1,209,991,472	644,416,016
	Interest Deduction for FIT Calculation	56,971,991	37,001,539	19,970,452
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		Report ID:		AVISTA UTILITIES		
ELECTRIC FEDERAL INCOME TAXES		E-FIT-12A				
For Twelve Months Ended September 30, 2013						
Average of Monthly Averages Basis						
Ref/Basis	Description	System	Washington	Idaho		
Calculation of Taxable Operating Income:						
E-OPS	Operating Revenue	1,057,741,586	696,232,779	361,508,807		
E-OPS	Less: Operating & Maintenance Expense	708,697,631	460,767,434	247,930,197		
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	90,643,665	57,692,244	32,951,421		
E-OTX	Less: Taxes Other than FIT	64,834,410	52,010,630	12,823,780		
	Net Operating Income Before FIT	193,565,880	125,762,471	67,803,409		
E-INT	Less: Interest Expense	56,971,991	37,001,539	19,970,452		
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(156,150)	156,150		
E-SCM	Plus: Schedule M Adjustments	(37,670,633)	(20,558,262)	(17,112,371)		
	Taxable Net Operating Income	98,923,256	68,358,820	30,564,436		
	Tax Rate	35.00%	35.00%	35.00%		
	Total Federal Income Tax	34,623,140	23,925,587	10,697,553		
1	Production Tax Credit	(170,848)	(111,068)	(59,780)		
1	Investment Tax Credit - Noxon *	0	0	0		
	Total Net Federal Income Tax	34,452,292	23,814,519	10,637,773		
E-DTE	Deferred FIT	13,148,482	7,472,138	5,676,344		
1	411400 Amortized Investment Tax Credit - Noxon	(215,616)	(140,172)	(75,444)		
	Total Net FIT/Deferred FIT	47,385,158	31,146,485	16,238,673		
ALLOCATION RATIOS:						
E-ALL	1	Production/Transmission Ratio	100.000%	65.010%	34.990%	
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	

\* Deferred taxes are in Deferred FIT balance

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

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	36,405,348	55,663,482	92,068,830	23,467,011	36,559,326	60,026,337	12,938,337	19,104,156	32,042,493
12	997001 Contributions In Aid of Construction	0	4,240,385	4,240,385	0	2,753,833	2,753,833	0	1,486,552	1,486,552
2	997002 Injuries and Damages	0	(10,000)	(10,000)	0	(6,560)	(6,560)	0	(3,440)	(3,440)
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	4,434,847	4,434,847	0	2,971,347	2,971,347	0	1,463,500	1,463,500
99	997007 Idaho PCA	(4,274,783)	0	(4,274,783)	0	0	0	(4,274,783)	0	(4,274,783)
99	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0	0
1	997009 Rathdrum Turbine Lease	0	(33,828)	(33,828)	0	(21,992)	(21,992)	0	(11,836)	(11,836)
4	997015 Airplane Lease Payments	0	398,055	398,055	0	266,697	266,697	0	131,358	131,358
12	997016 Redemption Expense Amortization	0	1,516,604	1,516,604	0	984,928	984,928	0	531,676	531,676
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
99	997018 DSM Tariff Rider	(11,621,179)	0	(11,621,179)	(7,085,286)	0	(7,085,286)	(4,535,893)	0	(4,535,893)
1	997019 CSS Temporary Service Fees	134,464	0	134,464	22,860	0	22,860	111,604	0	111,604
4	997020 FAS87 Current Pension Accrual	0	(2,667,018)	(2,667,018)	0	(1,786,902)	(1,786,902)	0	(880,116)	(880,116)
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
99	997029 FAS106 Post Retirement Benefits	84,840	0	84,840	62,644	0	62,644	22,196	0	22,196
12	997032 Interest Rate Swaps	0	3,249,565	3,249,565	0	2,110,365	2,110,365	0	1,139,200	1,139,200
99	997033 BPA Residential Exchange	(762,614)	0	(762,614)	(725,778)	0	(725,778)	(36,836)	0	(36,836)
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	(371,051)	(371,051)	0	(241,220)	(241,220)	0	(129,831)	(129,831)
99	997043 Washington Deferred Power Costs	(414,320)	0	(414,320)	(414,320)	0	(414,320)	0	0	0
1	997044 Non-Monetary Power Costs	0	(38,276)	(38,276)	0	(24,883)	(24,883)	0	(13,393)	(13,393)
1	997045 Section 199 Manufacturing Deduction	0	(4,976,916)	(4,976,916)	0	(3,235,493)	(3,235,493)	0	(1,741,423)	(1,741,423)
4	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)	253,674	0	253,674	0	0	0	253,674	0	253,674
12	997048 AFUDC	0	(2,673,716)	(2,673,716)	0	(1,736,391)	(1,736,391)	0	(937,325)	(937,325)
11	997049 Tax Depreciation	0	(133,841,617)	(133,841,617)	0	(86,785,581)	(86,785,581)	0	(47,056,036)	(47,056,036)
99	997050 CS2 Levelized Return	458,125	0	458,125	0	0	0	458,125	0	458,125
99	997051 Wind Generation AFUDC - ID	(987,675)	0	(987,675)	0	0	0	(987,675)	0	(987,675)
4	997052 Noxon Spill	0	0	0	0	0	0	0	0	0
99	997053 Renewable Energy Cert Fees	0	48,172	48,172	0	32,275	32,275	0	15,897	15,897
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:
<b>ELECTRIC SCHEDULE M ITEMS</b>	<b>E-SCM-12A</b>
For Twelve Months Ended September 30, 2013	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
99	997059	Spokane River Relicensing PME	73,312	0	73,312	46,316	0	46,316	26,996	0	26,996
1	997061	CDA Fund Settlement	2,766	50,000	52,766	2,766	32,505	35,271	0	17,495	17,495
4	997062	Gain on Sale of Office Bldg	0	0	0	0	0	0	0	0	0
1	997063	CDA Lake Settlement	183,093	1,523,158	1,706,251	152,118	990,205	1,142,323	30,975	532,953	563,928
99	997064	Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization - Unbilled Revenue Add-Ins	(156,609)	0	(156,609)	51,756	0	51,756	(208,365)	0	(208,365)
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
1	997073	DSIT Amortization - ID	(638,575)	0	(638,575)	0	0	0	(638,575)	0	(638,575)
11	997080	Book Transportation Depreciation	0	6,638,243	6,638,243	0	4,304,370	4,304,370	0	2,333,873	2,333,873
1	997081	Deferred Compensation	0	246,201	246,201	0	164,955	164,955	0	81,246	81,246
1	997082	Meal Disallowances	0	335,245	335,245	0	224,614	224,614	0	110,631	110,631
1	997083	Paid Time Off	0	71,089	71,089	0	47,630	47,630	0	23,459	23,459
2	997084	Customer Uncollectibles	0	(85,606)	(85,606)	0	(56,158)	(56,158)	0	(29,448)	(29,448)
99	997088	Deferred O&M Colstrip & CS2	(826,035)	0	(826,035)	(8,037)	0	(8,037)	(817,998)	0	(817,998)
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	(319,198)	0	(319,198)	(319,198)	0	(319,198)	0	0	0
99	997092	Smart Grid	1,007,087	0	1,007,087	1,007,087	0	1,007,087	0	0	0
99	997093	EWEB Renewable Energy Credits	(165,860)	0	(165,860)	(165,860)	0	(165,860)	0	0	0
99	997094	Palouse Wind & Thornton	23,753	0	23,753	23,753	0	23,753	0	0	0
99	997095	WA REC Deferral	1,075,602	0	1,075,602	1,075,602	0	1,075,602	0	0	0
99	997096	CDA Settlement Costs	0	(31,253)	(31,253)	0	(20,318)	(20,318)	0	(10,935)	(10,935)
99	997097	BPA Parallel Capacity	3,846,548	0	3,846,548	0	0	0	3,846,548	0	3,846,548
		TOTAL SCHEDULE M ADJUSTMENTS	28,643,602	(66,314,235)	(37,670,633)	21,914,186	(42,472,448)	(20,558,262)	6,729,416	(23,841,787)	(17,112,371)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.010%	34.990%
E-ALL	2	Number of Customers	100.000%	65.601%	34.399%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.036%	32.964%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.000%	33.000%
E-ALL	10	Net Electric Distribution Plant	100.000%	64.493%	35.507%
E-ALL	11	Book Depreciation	100.000%	64.842%	35.158%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	64.943%	35.057%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

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

Ref/Basis	Acct No	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
14	410100	Deferred Federal Income Tax Expense - Allocated	0	9,838,224	9,838,224	0	6,301,087	6,301,087	0	3,537,137	3,537,137
99	410100	Deferred Federal Income Tax Expense - Washington	4,571,378	0	4,571,378	4,571,378	0	4,571,378	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	3,542,412	0	3,542,412	0	0	0	3,542,412	0	3,542,412
	410100	Total	8,113,790	9,838,224	17,952,014	4,571,378	6,301,087	10,872,465	3,542,412	3,537,137	7,079,549
14	411100	Deferred Federal Income Tax Expense - Allocated	0	(149,323)	(149,323)	0	(95,637)	(95,637)	0	(53,686)	(53,686)
99	411100	Deferred Federal Income Tax Expense - Washington	(3,304,690)	0	(3,304,690)	(3,304,690)	0	(3,304,690)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(1,349,519)	0	(1,349,519)	0	0	0	(1,349,519)	0	(1,349,519)
	411100	Total	(4,654,209)	(149,323)	(4,803,532)	(3,304,690)	(95,637)	(3,400,327)	(1,349,519)	(53,686)	(1,403,205)
Total Deferred Federal Income Tax Expense			3,459,581	9,688,901	13,148,482	1,266,688	6,205,450	7,472,138	2,192,893	3,483,451	5,676,344

E-ALL	14	Net Allocated Schedule M's	100.000%	64.047%	35.953%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	31,284	31,284	0	20,338	20,338	0	10,946	10,946
1	408140	State Kwh Generation Tax	0	1,436,503	1,436,503	0	933,871	933,871	0	502,632	502,632
1	408150	R&P Property Tax--Production	0	12,072,965	12,072,965	0	7,848,635	7,848,635	0	4,224,330	4,224,330
1	408180	R&P Property Tax--Transmission	0	4,356,682	4,356,682	0	2,832,279	2,832,279	0	1,524,403	1,524,403
1	409100	State Income Tax--Montana & Oregon	0	496,868	496,868	0	323,014	323,014	0	173,854	173,854
TOTAL PRODUCTION & TRANSMISSION			0	18,394,302	18,394,302	0	11,958,137	11,958,137	0	6,436,165	6,436,165
DISTRIBUTION											
99	408110	State Excise Tax	18,447,886	0	18,447,886	18,447,886	0	18,447,886	0	0	0
99	408120	Municipal Occupation & License Tax	20,139,280	0	20,139,280	16,982,536	0	16,982,536	3,156,744	0	3,156,744
99	408160	Miscellaneous State or Local Tax--WA & ID	96	0	96	0	0	0	96	0	96
99	408170	R&P Property Tax--Distribution	7,297,168	0	7,297,168	4,622,071	0	4,622,071	2,675,097	0	2,675,097
99	409100	State Income Tax--Idaho	555,678	0	555,678	0	0	0	555,678	0	555,678
TOTAL DISTRIBUTION			46,440,108	0	46,440,108	40,052,493	0	40,052,493	6,387,615	0	6,387,615
TOTAL TAXES OTHER THAN FIT			46,440,108	18,394,302	64,834,410	40,052,493	11,958,137	52,010,630	6,387,615	6,436,165	12,823,780

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS

ELECTRIC UTILITY PLANT

For Twelve Months Ended September 30, 2013

Average of Monthly Averages Basis

Report ID:  
E-PLT-12A

AVISTA UTILITIES

			*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324	CDA Lake CDR Fund - Allocated	0	9,300,000	9,300,000	0	6,045,930	6,045,930	0	3,254,070	3,254,070
1	182325	CDA Lake IPA Fund	0	2,000,000	2,000,000	0	1,300,200	1,300,200	0	699,800	699,800
1	182333	CDA Settlement Costs	0	1,465,919	1,465,919	0	952,994	952,994	0	512,925	512,925
1	182381	CDA Settlement Past Storage	0	36,063,200	36,063,200	0	23,444,686	23,444,686	0	12,618,514	12,618,514
1	302000	Franchises & Consents	602,704	44,049,218	44,651,922	602,704	28,636,397	29,239,101	0	15,412,821	15,412,821
1	303000	Misc Intangible Plant- (C-IPL)	153,179	4,149,977	4,303,156	153,179	2,738,899	2,892,078	0	1,411,078	1,411,078
1	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	2,136,049	31,493,319	33,629,368	2,093,051	21,100,524	23,193,575	42,998	10,392,795	10,435,793
1	303110	Misc Intangible Plant-PC Software (C-IPL)	0	2,436,807	2,436,807	0	1,632,661	1,632,661	0	804,146	804,146
TOTAL INTANGIBLE PLANT			2,891,932	130,958,440	133,850,372	2,848,934	85,852,291	88,701,225	42,998	45,106,149	45,149,147
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	3,261,889	3,261,889	0	2,120,554	2,120,554	0	1,141,335	1,141,335
1	311XXX	Structures & Improvements	0	126,656,757	126,656,757	0	82,339,558	82,339,558	0	44,317,199	44,317,199
1	312000	Boiler Plant	0	172,185,727	172,185,727	0	111,937,941	111,937,941	0	60,247,786	60,247,786
1	313000	Generators	0	6,770	6,770	0	4,401	4,401	0	2,369	2,369
1	314000	Turbogenerator Units	0	52,656,350	52,656,350	0	34,231,893	34,231,893	0	18,424,457	18,424,457
1	315000	Accessory Electric Equipment	0	26,343,550	26,343,550	0	17,125,942	17,125,942	0	9,217,608	9,217,608
1	316000	Miscellaneous Power Plant Equipment	0	16,068,200	16,068,200	0	10,445,937	10,445,937	0	5,622,263	5,622,263
TOTAL STEAM PRODUCTION PLANT			0	397,179,243	397,179,243	0	258,206,226	258,206,226	0	138,973,017	138,973,017
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	57,898,307	57,898,307	0	37,639,689	37,639,689	0	20,258,618	20,258,618
1	331XXX	Structures & Improvements	0	44,532,983	44,532,983	0	28,950,892	28,950,892	0	15,582,091	15,582,091
1	332XXX	Reservoirs, Dams, & Waterways	0	129,692,274	129,692,274	0	84,312,947	84,312,947	0	45,379,327	45,379,327
1	333000	Waterwheels, Turbines, & Generators	0	163,036,913	163,036,913	0	105,990,297	105,990,297	0	57,046,616	57,046,616
1	334000	Accessory Electric Equipment	0	35,160,725	35,160,725	0	22,857,987	22,857,987	0	12,302,738	12,302,738
1	335XXX	Miscellaneous Power Plant Equipment	0	8,134,651	8,134,651	0	5,288,337	5,288,337	0	2,846,314	2,846,314
1	336000	Roads, Railroads, & Bridges	0	2,020,755	2,020,755	0	1,313,693	1,313,693	0	707,062	707,062
TOTAL HYDRAULIC PRODUCTION PLANT			0	440,476,608	440,476,608	0	286,353,842	286,353,842	0	154,122,766	154,122,766
OTHER PRODUCTION PLANT:											
1	340200	Land & Land Rights	0	905,168	905,168	0	588,450	588,450	0	316,718	316,718
1	341000	Structures & Improvements	0	16,626,527	16,626,527	0	10,808,905	10,808,905	0	5,817,622	5,817,622
1	342000	Fuel Holders, Producers, & Accessories	0	21,169,846	21,169,846	0	13,762,517	13,762,517	0	7,407,329	7,407,329
1	343000	Prime Movers	0	23,588,649	23,588,649	0	15,334,981	15,334,981	0	8,253,668	8,253,668
1	344000	Generators	0	204,896,198	204,896,198	0	133,203,018	133,203,018	0	71,693,180	71,693,180
1	344010	Generators - Solar	0	149,617	149,617	0	97,266	97,266	0	52,351	52,351
1	345000	Accessory Electric Equipment	0	18,204,706	18,204,706	0	11,834,879	11,834,879	0	6,369,827	6,369,827
1	345010	Accessory Electric Equipment - Solar	0	33,189	33,189	0	21,576	21,576	0	11,613	11,613
1	346000	Miscellaneous Power Plant Equipment	0	1,754,521	1,754,521	0	1,140,614	1,140,614	0	613,907	613,907
TOTAL OTHER PRODUCTION PLANT			0	287,328,421	287,328,421	0	186,792,206	186,792,206	0	100,536,215	100,536,215
TOTAL PRODUCTION PLANT			0	1,124,984,272	1,124,984,272	0	731,352,274	731,352,274	0	393,631,998	393,631,998

RESULTS OF OPERATIONS

ELECTRIC UTILITY PLANT

For Twelve Months Ended September 30, 2013

Average of Monthly Averages Basis

Report ID:  
E-PLT-12A

AVISTA UTILITIES

			*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	19,484,353	19,484,353	0	12,666,778	12,666,778	0	6,817,575	6,817,575
1	352XXX	Structures & Improvements	0	17,156,851	17,156,851	0	11,153,669	11,153,669	0	6,003,182	6,003,182
1	353000	Station Equipment	0	213,675,185	213,675,185	0	138,910,238	138,910,238	0	74,764,947	74,764,947
1	354000	Towers & Fixtures	0	17,123,518	17,123,518	0	11,131,999	11,131,999	0	5,991,519	5,991,519
1	355000	Poles & Fixtures	0	154,571,023	154,571,023	0	100,486,622	100,486,622	0	54,084,401	54,084,401
1	356000	Overhead Conductors & Devices	0	116,576,879	116,576,879	0	75,786,629	75,786,629	0	40,790,250	40,790,250
1	357000	Underground Conduit	0	2,605,487	2,605,487	0	1,693,827	1,693,827	0	911,660	911,660
1	358000	Underground Conductors & Devices	0	2,330,072	2,330,072	0	1,514,780	1,514,780	0	815,292	815,292
1	359000	Roads & Trails	0	1,894,883	1,894,883	0	1,231,863	1,231,863	0	663,020	663,020
TOTAL TRANSMISSION PLANT			0	545,418,251	545,418,251	0	354,576,405	354,576,405	0	190,841,846	190,841,846
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	2,134,425	0	2,134,425	392,440	0	392,440	1,741,985	0	1,741,985
99	361000	Structures & Improvements	17,941,129	0	17,941,129	12,721,800	0	12,721,800	5,219,329	0	5,219,329
99	362000	Station Equipment	112,578,423	0	112,578,423	74,560,542	0	74,560,542	38,017,881	0	38,017,881
99	364000	Poles, Towers, & Fixtures	266,076,583	0	266,076,583	165,729,853	0	165,729,853	100,346,730	0	100,346,730
99	365000	Overhead Conductors & Devices	177,882,587	0	177,882,587	111,338,720	0	111,338,720	66,543,867	0	66,543,867
99	366000	Underground Conduit	85,420,830	0	85,420,830	54,235,025	0	54,235,025	31,185,805	0	31,185,805
99	367000	Underground Conductors & Devices	142,851,975	0	142,851,975	91,678,295	0	91,678,295	51,173,680	0	51,173,680
99	368000	Line Transformers	201,545,219	0	201,545,219	134,747,511	0	134,747,511	66,797,708	0	66,797,708
99	369XXX	Services	131,953,579	0	131,953,579	84,791,339	0	84,791,339	47,162,240	0	47,162,240
99	370000	Meters	47,962,235	0	47,962,235	26,817,379	0	26,817,379	21,144,856	0	21,144,856
99	373XXX	Street Light & Signal Systems	37,333,228	0	37,333,228	22,832,997	0	22,832,997	14,500,231	0	14,500,231
TOTAL DISTRIBUTION PLANT			1,228,264,844	0	1,228,264,844	783,186,839	0	783,186,839	445,078,005	0	445,078,005
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,087,813	3,108,652	4,196,465	379,160	2,082,797	2,461,957	708,653	1,025,855	1,734,508
4	390XXX	Structures & Improvements	12,678,518	56,403,139	69,081,657	6,166,413	37,790,103	43,956,516	6,512,105	18,613,036	25,125,141
4	391XXX	Office Furniture & Equipment	2,405,138	38,379,800	40,784,938	2,385,426	25,714,466	28,099,892	19,712	12,665,334	12,685,046
4	392XXX	Transportation Equipment	13,795,143	8,757,130	22,552,273	9,856,916	5,867,277	15,724,193	3,938,227	2,889,853	6,828,080
4	393000	Stores Equipment	279,835	1,837,886	2,117,721	121,956	1,231,384	1,353,340	157,879	606,502	764,381
4	394000	Tools, Shop & Garage Equipment	1,542,958	8,034,449	9,577,407	1,163,623	5,383,081	6,546,704	379,335	2,651,368	3,030,703
4	395000	Laboratory Equipment	262,632	1,077,112	1,339,744	175,483	721,665	897,148	87,149	355,447	442,596
4	396XXX	Power Operated Equipment	28,749,233	10,875,358	39,624,591	17,778,027	7,286,490	25,064,517	10,971,206	3,588,868	14,560,074
4	397XXX	Communications Equipment	16,006,630	55,353,376	71,360,006	9,926,016	37,086,762	47,012,778	6,080,614	18,266,614	24,347,228
4	398000	Miscellaneous Equipment	2,865	340,999	343,864	525	228,469	228,994	2,340	112,530	114,870
TOTAL GENERAL PLANT			76,810,765	184,167,901	260,978,666	47,953,545	123,392,494	171,346,039	28,857,220	60,775,407	89,632,627
TOTAL PLANT IN SERVICE			1,307,967,541	1,985,528,864	3,293,496,405	833,989,318	1,295,173,464	2,129,162,782	473,978,223	690,355,400	1,164,333,623



RESULTS OF OPERATIONS

ELECTRIC UTILITY PLANT

For Twelve Months Ended September 30, 2013

Average of Monthly Averages Basis

Report ID:  
E-PLT-12A

AVISTA UTILITIES

			*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	0	(280,115,984)	(280,115,984)	0	(182,103,401)	(182,103,401)	0	(98,012,583)	(98,012,583)
E-ADEP		Hydro Production Plant	0	(117,651,020)	(117,651,020)	0	(76,484,928)	(76,484,928)	0	(41,166,092)	(41,166,092)
E-ADEP		Other Production Plant	0	(79,874,433)	(79,874,433)	0	(51,926,369)	(51,926,369)	0	(27,948,064)	(27,948,064)
E-ADEP		Transmission Plant	0	(185,695,933)	(185,695,933)	0	(120,720,926)	(120,720,926)	0	(64,975,007)	(64,975,007)
E-ADEP		Distribution Plant	(374,081,591)	0	(374,081,591)	(232,299,136)	0	(232,299,136)	(141,782,455)	0	(141,782,455)
E-ADEP		General Plant	(22,127,078)	(64,077,924)	(86,205,002)	(12,886,865)	(42,932,209)	(55,819,074)	(9,240,213)	(21,145,715)	(30,385,928)
TOTAL ACCUMULATED DEPRECIATION			(396,208,669)	(727,415,294)	(1,123,623,963)	(245,186,001)	(474,167,833)	(719,353,834)	(151,022,668)	(253,247,461)	(404,270,129)
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(7,352,712)	(7,352,712)	0	(4,779,998)	(4,779,998)	0	(2,572,714)	(2,572,714)
E-AAMT		Distribution-Franchises/Misc Intangibles	(101,869)	0	(101,869)	(101,869)	0	(101,869)	0	0	0
E-AAMT		General Plant - 303000	0	(89,575)	(89,575)	0	(59,218)	(59,218)	0	(30,357)	(30,357)
E-AAMT		Miscellaneous IT Intangible Plant - 3031XX	(578,150)	(16,885,959)	(17,464,109)	(572,318)	(11,313,592)	(11,885,910)	(5,832)	(5,572,367)	(5,578,199)
E-AAMT		General Plant - 390200, 396200	(120,874)	(167,196)	(288,070)	(117,279)	(112,021)	(229,300)	(3,595)	(55,175)	(58,770)
TOTAL ACCUMULATED AMORTIZATION			(800,893)	(24,495,442)	(25,296,335)	(791,466)	(16,264,829)	(17,056,295)	(9,427)	(8,230,613)	(8,240,040)
TOTAL ACCUMULATED DEPRAMORT			(397,009,562)	(751,910,736)	(1,148,920,298)	(245,977,467)	(490,432,662)	(736,410,129)	(151,032,095)	(261,478,074)	(412,510,169)
NET ELECTRIC UTILITY PLANT before DFIT			910,957,979	1,233,618,128	2,144,576,107	588,011,851	804,740,802	1,392,752,653	322,946,128	428,877,326	751,823,454
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	(342,025)	(342,025)	0	(222,350)	(222,350)	0	(119,675)	(119,675)
12		ADFIT - Electric Plant In Service (282900)	0	(285,227,773)	(285,227,773)	0	(185,235,473)	(185,235,473)	0	(99,992,300)	(99,992,300)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(29,021,526)	(29,021,526)	0	(19,444,422)	(19,444,422)	0	(9,577,104)	(9,577,104)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(382,773)	(382,773)	0	(256,458)	(256,458)	0	(126,315)	(126,315)
1		ADFIT - LakeCDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(12,622,120)	(12,622,120)	0	(8,205,640)	(8,205,640)	0	(4,416,480)	(4,416,480)
1		ADFIT - CDA Settlement Costs (283333)	0	303,613	303,613	0	197,379	197,379	0	106,234	106,234
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(4,502,788)	(4,502,788)	0	(2,924,246)	(2,924,246)	0	(1,578,542)	(1,578,542)
TOTAL ACCUMULATED DFIT			0	(331,795,392)	(331,795,392)	0	(216,091,210)	(216,091,210)	0	(115,704,182)	(115,704,182)
NET ELECTRIC UTILITY PLANT			910,957,979	901,822,736	1,812,780,715	588,011,851	588,649,592	1,176,661,443	322,946,128	313,173,144	636,119,272
ALLOCATION RATIOS:											
E-ALL	1	Production/Transmission Ratio		100.000%			65.010%			34.990%	
E-ALL	4	Jurisdictional 4-Factor Ratio		100.000%			67.000%			33.000%	
E-ALL	12	Net Electric Plant (before DFIT)		100.000%			64.943%			35.057%	
E-ALL	99	Not Allocated		0.000%			0.000%			0.000%	

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

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	910,957,979	901,822,736	1,812,780,715	588,011,851	588,649,592	1,176,661,443	322,946,128	313,173,144	636,119,272
	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	(985,899)	0	(985,899)	985,899	0	985,899
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)	(2,599,981)	0	(2,599,981)	(833,249)	0	(833,249)	(1,766,732)	0	(1,766,732)
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)	6,969,184	0	6,969,184	4,471,101	0	4,471,101	2,498,083	0	2,498,083
99	ADFIT - Kettle Falls Disallowed (190420)	317,504	0	317,504	317,504	0	317,504	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)	1,141,139	0	1,141,139	0	0	0	1,141,139	0	1,141,139
99	ADFIT - Boulder Park Disallowed (190040)	510,601	0	510,601	0	0	0	510,601	0	510,601
99	Investment in WNP3 Exchange Power (124900, 124930)	15,720,638	0	15,720,638	15,720,638	0	15,720,638	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(2,825,271)	0	(2,825,271)	(2,825,271)	0	(2,825,271)	0	0	0
99	CDA Lake Settlement - WA (182382)	1,166,239	0	1,166,239	1,166,239	0	1,166,239	0	0	0
99	CDA Lake Settlement - ID (186382)	232,312	0	232,312	0	0	0	232,312	0	232,312
99	ADFIT - CDA Lake Settlement - Direct (283382)	(489,494)	0	(489,494)	(408,185)	0	(408,185)	(81,309)	0	(81,309)
99	CDA CDR Fund - Direct (182324)	84,832	0	84,832	84,832	0	84,832	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	602,678	0	602,678	559,203	0	559,203	43,475	0	43,475
99	ADFIT - Spokane River Relicensing (283322)	(210,913)	0	(210,913)	(195,702)	0	(195,702)	(15,211)	0	(15,211)
99	Spokane River PM&Es (182323)	557,558	0	557,558	355,089	0	355,089	202,469	0	202,469
99	ADFIT - Spokane River PM&Es (283323)	(195,169)	0	(195,169)	(124,305)	0	(124,305)	(70,864)	0	(70,864)
99	Montana Riverbed Settlement (186360)	3,799,716	0	3,799,716	2,537,322	0	2,537,322	1,262,394	0	1,262,394
99	ADFIT - Montana Riverbed Settlement (283365)	(1,329,900)	0	(1,329,900)	(888,063)	0	(888,063)	(441,837)	0	(441,837)
99	Lancaster Generation (182312)	3,626,667	0	3,626,667	3,626,667	0	3,626,667	0	0	0
99	ADFIT - Lancaster Generation (283312)	(1,269,333)	0	(1,269,333)	(1,269,333)	0	(1,269,333)	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)	(1,018,876)	(2,861)	(1,021,737)	(286,167)	(1,917)	(288,084)	(732,709)	(944)	(733,653)
99	Customer Deposits (235199)	(1,340,097)	0	(1,340,097)	(1,340,097)	0	(1,340,097)	0	0	0
C-WKC	Working Capital	17,786,348	7,722,604	25,508,952	17,786,348	0	17,786,348	0	7,722,604	7,722,604
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	33,907,030	7,719,743	41,626,773	33,331,946	(1,917)	33,330,029	575,084	7,721,660	8,296,744
	NET RATE BASE	944,865,009	909,542,479	1,854,407,488	621,343,797	588,647,675	1,209,991,472	323,521,212	320,894,804	644,416,016

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.010%	34.990%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.000%	33.000%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	64.943%	35.057%
E-ALL	13	Net Electric General Plant	100.000%	66.101%	33.899%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
1	Steam (ED-AN)	8,416,510	8,416,510			8,416,510	8,416,510		5,471,573	5,471,573		2,944,937	2,944,937	
1	Hydro (ED-AN)	8,340,065	8,340,065			8,340,065	8,340,065		5,421,876	5,421,876		2,918,189	2,918,189	
1	Other (ED-AN)	8,983,596	8,983,596			8,983,596	8,983,596		5,840,236	5,840,236		3,143,360	3,143,360	
<b>Total Electric Production</b>		<b>25,740,171</b>	<b>25,740,171</b>			<b>25,740,171</b>	<b>25,740,171</b>		<b>16,733,685</b>	<b>16,733,685</b>		<b>9,006,486</b>	<b>9,006,486</b>	
<b>Electric Transmission</b>														
1	ED-AN	10,194,403	10,194,403			10,194,403	10,194,403		6,627,381	6,627,381		3,567,022	3,567,022	
<b>Total Electric Transmission</b>		<b>10,194,403</b>	<b>10,194,403</b>			<b>10,194,403</b>	<b>10,194,403</b>		<b>6,627,381</b>	<b>6,627,381</b>		<b>3,567,022</b>	<b>3,567,022</b>	
<b>Electric Distribution</b>														
	ED-ID	12,459,192	12,459,192			12,459,192	12,459,192					12,459,192	12,459,192	
	ED-WA	21,954,561	21,954,561			21,954,561	21,954,561		21,954,561	21,954,561				
<b>Total Electric Distribution</b>		<b>34,413,753</b>	<b>34,413,753</b>			<b>34,413,753</b>	<b>34,413,753</b>		<b>21,954,561</b>	<b>21,954,561</b>		<b>12,459,192</b>	<b>12,459,192</b>	
<b>Gas Underground Storage</b>														
	GD-AN	560,866		560,866										
	GD-OR	113,184				113,184								
<b>Total Gas Underground Storage</b>		<b>674,050</b>		<b>560,866</b>		<b>113,184</b>								
<b>Gas Distribution</b>														
	GD-AN	70,701		70,701										
	GD-ID	3,861,689		3,861,689										
	GD-WA	7,593,613		7,593,613										
	GD-OR	3,915,568				3,915,568								
<b>Total Gas Distribution</b>		<b>15,441,571</b>		<b>11,526,003</b>		<b>3,915,568</b>								
<b>General Plant</b>														
4	ED-AN	2,551,872	2,551,872			2,551,872	2,551,872		1,709,754	1,709,754		842,118	842,118	
	ED-ID	200,292	200,292			200,292	200,292				200,292		200,292	
	ED-WA	938,985	938,985			938,985	938,985	938,985		938,985				
7,4	CD-AA	12,616,312	9,127,397	2,447,691	1,041,224		9,127,397		6,115,356	6,115,356		3,012,041	3,012,041	
9,4	CD-AN	617,923	489,525	128,398		489,525	489,525		327,982	327,982		161,543	161,543	
9	CD-ID	341,086	270,212	70,874		270,212	270,212				270,212		270,212	
9	CD-WA	161,129	127,648	33,481		127,648	127,648	127,648		127,648				
8	GD-AA	161,634		113,661								47,973		
	GD-AN	34,946		34,946										
	GD-ID	55,930		55,930										
	GD-WA	219,795		219,795										
	GD-OR	254,713				254,713								
<b>Total General Plant</b>		<b>18,154,617</b>	<b>13,705,931</b>	<b>3,104,776</b>	<b>1,343,910</b>	<b>1,537,137</b>	<b>12,168,794</b>	<b>13,705,931</b>	<b>1,066,633</b>	<b>8,153,092</b>	<b>9,219,725</b>	<b>470,504</b>	<b>4,015,702</b>	<b>4,486,206</b>
<b>Total Depreciation Expense</b>		<b>104,618,565</b>	<b>84,054,258</b>	<b>15,191,645</b>	<b>5,372,662</b>	<b>35,950,890</b>	<b>48,103,368</b>	<b>84,054,258</b>	<b>23,021,194</b>	<b>31,514,158</b>	<b>54,535,352</b>	<b>12,929,696</b>	<b>16,589,210</b>	<b>29,518,906</b>

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

RESULTS OF OPERATIONS  
**ELECTRIC AMORTIZATION EXPENSE**  
 For Twelve Months Ended September 30, 2013  
 Average of Monthly Averages Basis

Report ID:  
**E-AMTX-12A**

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
1	Franchises (302000)	ED-AN	918,399	918,399		918,399	918,399		597,051	597,051		321,348	321,348	
1	Misc Intangible Plt (303000)	ED-AN	84,384	84,384		84,384	84,384		54,858	54,858		29,526	29,526	
<b>Total Production/Transmission</b>			<b>1,002,783</b>	<b>1,002,783</b>		<b>1,002,783</b>	<b>1,002,783</b>		<b>651,909</b>	<b>651,909</b>		<b>350,874</b>	<b>350,874</b>	
<b>Distribution</b>														
	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				
<b>Total Distribution</b>			<b>26,997</b>	<b>26,997</b>		<b>26,997</b>	<b>26,997</b>	<b>26,997</b>		<b>26,997</b>				
<b>General Plant - 303000</b>														
7,4		CD-AA	189,850	137,349	36,833	15,668			92,024	92,024		45,325	45,325	
9,1		CD-AN	9,729	7,708	2,021			7,708	5,011	5,011		2,697	2,697	
		GD-ID	4,058		4,058									
		GD-WA	23,466		23,466									
		GD-OR	7,778			7,778								
<b>Total General Plant - 303000</b>			<b>234,881</b>	<b>145,057</b>	<b>66,378</b>	<b>23,446</b>		<b>145,057</b>	<b>97,035</b>	<b>97,035</b>		<b>48,022</b>	<b>48,022</b>	
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4		CD-AA	8,561,751	6,194,085	1,661,065	706,601		6,194,085	4,150,037	4,150,037		2,044,048	2,044,048	
9,4		CD-AN	3,793	3,005	788			3,005	2,013	2,013		992	992	
9,4		CD-ID	4,917	3,895	1,022			3,895		3,895		3,895	3,895	
4		ED-AN	184,651	184,651				184,651	123,716	123,716		60,935	60,935	
		ED-ID	4,747	4,747				4,747		4,747		4,747	4,747	
		ED-WA	418,819	418,819				418,819		418,819				
8		GD-AA	440,916		310,052	130,864								
		GD-AN	2,353		2,353									
		GD-OR	250			250								
<b>Total Miscellaneous IT Intangible Plt - 3031XX</b>			<b>9,622,197</b>	<b>6,809,202</b>	<b>1,975,280</b>	<b>837,715</b>		<b>427,461</b>	<b>6,381,741</b>	<b>6,809,202</b>		<b>8,642</b>	<b>2,105,975</b>	<b>2,114,617</b>
<b>Gas Underground Storage</b>														
		GD-AN	227		227									
<b>Total Gas Underground Storage</b>			<b>227</b>		<b>227</b>									
<b>General Plant - 390200, 396200</b>														
7,4		CD-AA	28,901	20,909	5,607	2,385		20,909	14,009	14,009		6,900	6,900	
4		ED-AN	9,627	9,627				9,627	6,450	6,450		3,177	3,177	
		GD-OR	3,475			3,475								
<b>Total General Plant - 390200, 396200</b>			<b>42,003</b>	<b>30,536</b>	<b>5,607</b>	<b>5,860</b>		<b>30,536</b>	<b>20,459</b>	<b>20,459</b>		<b>10,077</b>	<b>10,077</b>	
<b>Total Amortization Expense</b>			<b>10,929,088</b>	<b>8,014,575</b>	<b>2,047,492</b>	<b>867,021</b>		<b>454,458</b>	<b>7,560,117</b>	<b>8,014,575</b>		<b>445,816</b>	<b>5,045,169</b>	<b>5,490,985</b>

**Allocation Ratios:**

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

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
1	Steam (ED-AN)	(280,115,984)	(280,115,984)			(280,115,984)	(280,115,984)		(182,103,401)	(182,103,401)		(98,012,583)	(98,012,583)	
1	Hydro (ED-AN)	(117,651,020)	(117,651,020)			(117,651,020)	(117,651,020)		(76,484,928)	(76,484,928)		(41,166,092)	(41,166,092)	
1	Other (ED-AN)	(79,874,433)	(79,874,433)			(79,874,433)	(79,874,433)		(51,926,369)	(51,926,369)		(27,948,064)	(27,948,064)	
<b>Total Electric Production</b>		<b>(477,641,437)</b>	<b>(477,641,437)</b>			<b>(477,641,437)</b>	<b>(477,641,437)</b>		<b>(310,514,698)</b>	<b>(310,514,698)</b>		<b>(167,126,739)</b>	<b>(167,126,739)</b>	
<b>Electric Transmission</b>														
1	ED-AN	(185,695,933)	(185,695,933)			(185,695,933)	(185,695,933)		(120,720,926)	(120,720,926)		(64,975,007)	(64,975,007)	
<b>Total Electric Transmission</b>		<b>(185,695,933)</b>	<b>(185,695,933)</b>			<b>(185,695,933)</b>	<b>(185,695,933)</b>		<b>(120,720,926)</b>	<b>(120,720,926)</b>		<b>(64,975,007)</b>	<b>(64,975,007)</b>	
<b>Electric Distribution</b>														
	ED-ID	(141,782,455)	(141,782,455)			(141,782,455)	(141,782,455)					(141,782,455)	(141,782,455)	
	ED-WA	(232,299,136)	(232,299,136)			(232,299,136)	(232,299,136)	(232,299,136)		(232,299,136)				
<b>Total Electric Distribution</b>		<b>(374,081,591)</b>	<b>(374,081,591)</b>			<b>(374,081,591)</b>	<b>(374,081,591)</b>	<b>(232,299,136)</b>		<b>(232,299,136)</b>		<b>(141,782,455)</b>	<b>(141,782,455)</b>	
<b>Gas Underground Storage</b>														
	GD-AN	(12,576,578)		(12,576,578)										
	GD-OR	(435,646)				(435,646)								
<b>Total Gas Underground Storage</b>		<b>(13,012,224)</b>		<b>(12,576,578)</b>	<b>(435,646)</b>									
<b>Gas Distribution</b>														
	GD-AN	(1,459,185)		(1,459,185)										
	GD-ID	(53,313,696)		(53,313,696)										
	GD-WA	(106,120,482)		(106,120,482)										
	GD-OR	(88,081,770)				(88,081,770)								
<b>Total Gas Distribution</b>		<b>(248,975,133)</b>		<b>(160,893,363)</b>	<b>(88,081,770)</b>									
<b>General Plant</b>														
4	ED-AN	(34,333,288)	(34,333,288)				(34,333,288)		(23,003,303)	(23,003,303)		(11,329,985)	(11,329,985)	
	ED-ID	(5,627,716)	(5,627,716)			(5,627,716)	(5,627,716)				(5,627,716)		(5,627,716)	
	ED-WA	(11,146,452)	(11,146,452)			(11,146,452)	(11,146,452)	(11,146,452)						
7,4	CD-AA	(29,088,142)	(21,044,107)	(5,643,391)	(2,400,644)		(21,044,107)		(14,099,552)	(14,099,552)		(6,944,555)	(6,944,555)	
9,4	CD-AN	(10,982,605)	(8,700,529)	(2,282,076)			(8,700,529)		(5,829,354)	(5,829,354)		(2,871,175)	(2,871,175)	
9	CD-ID	(4,560,025)	(3,612,497)	(947,528)		(3,612,497)	(3,612,497)				(3,612,497)		(3,612,497)	
9	CD-WA	(2,196,909)	(1,740,413)	(456,496)		(1,740,413)	(1,740,413)	(1,740,413)			(1,740,413)			
8	GD-AA	(1,356,275)		(953,733)	(402,542)									
	GD-AN	(1,385,709)		(1,385,709)										
	GD-ID	(1,026,413)		(1,026,413)										
	GD-WA	(2,393,732)		(2,393,732)										
	GD-OR	(3,610,871)			(3,610,871)									
<b>Total General Plant</b>		<b>(107,708,137)</b>	<b>(86,206,002)</b>	<b>(15,089,078)</b>	<b>(6,414,057)</b>	<b>(22,127,078)</b>	<b>(64,077,924)</b>	<b>(86,206,002)</b>	<b>(12,886,865)</b>	<b>(42,932,209)</b>	<b>(55,819,074)</b>	<b>(9,240,213)</b>	<b>(21,145,715)</b>	<b>(30,385,928)</b>
<b>Total Accumulated Depreciation</b>		<b>(1,407,114,455)</b>	<b>(1,123,623,963)</b>	<b>(188,559,019)</b>	<b>(94,931,473)</b>	<b>(396,208,669)</b>	<b>(727,415,294)</b>	<b>(1,123,623,963)</b>	<b>(245,186,001)</b>	<b>(474,167,833)</b>	<b>(719,353,834)</b>	<b>(151,022,668)</b>	<b>(253,247,461)</b>	<b>(404,270,129)</b>

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

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>Production/Transmission</b>													
1 Franchises (302000) ED-AN	(6,697,353)	(6,697,353)				(6,697,353)	(6,697,353)		(4,353,949)	(4,353,949)		(2,343,404)	(2,343,404)
1 Misc Intangible PIt (303000) ED-AN	(655,359)	(655,359)				(655,359)	(655,359)		(426,049)	(426,049)		(229,310)	(229,310)
<b>Total Production/Transmission</b>	<b>(7,352,712)</b>	<b>(7,352,712)</b>				<b>(7,352,712)</b>	<b>(7,352,712)</b>		<b>(4,779,998)</b>	<b>(4,779,998)</b>		<b>(2,572,714)</b>	<b>(2,572,714)</b>
<b>Distribution</b>													
Franchises (302000) ED-WA	(78,815)	(78,815)			(78,815)		(78,815)	(78,815)		(78,815)			(78,815)
Misc Intangible PIt (303000) ED-WA	(23,054)	(23,054)			(23,054)		(23,054)	(23,054)		(23,054)			(23,054)
<b>Total Distribution</b>	<b>(101,869)</b>	<b>(101,869)</b>			<b>(101,869)</b>		<b>(101,869)</b>	<b>(101,869)</b>		<b>(101,869)</b>			<b>(101,869)</b>
<b>General Plant - 303000</b>													
7,4 CD-AA	(68,455)	(49,524)	(13,281)	(5,650)		(49,524)	(49,524)		(33,181)	(33,181)		(16,343)	(16,343)
9,1 CD-AN	(50,556)	(40,051)	(10,505)			(40,051)	(40,051)		(26,037)	(26,037)		(14,014)	(14,014)
GD-ID	(43,985)		(43,985)										
GD-WA	(88,240)		(88,240)										
GD-OR	(50,635)			(50,635)									
<b>Total General Plant - 303000</b>	<b>(301,871)</b>	<b>(89,575)</b>	<b>(156,011)</b>	<b>(56,285)</b>		<b>(89,575)</b>	<b>(89,575)</b>		<b>(59,218)</b>	<b>(59,218)</b>		<b>(30,357)</b>	<b>(30,357)</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>													
7,4 CD-AA	(22,574,515)	(16,331,759)	(4,379,681)	(1,863,075)		(16,331,759)	(16,331,759)		(10,942,278)	(10,942,278)		(5,389,481)	(5,389,481)
9,4 CD-AN	(716)	(567)	(149)			(567)	(567)		(380)	(380)		(187)	(187)
9 CD-ID	(1,136)	(900)	(236)		(900)		(900)				(900)		(900)
4 ED-AN	(553,633)	(553,633)				(553,633)	(553,633)		(370,934)	(370,934)		(182,699)	(182,699)
ED-ID	(4,932)	(4,932)			(4,932)		(4,932)				(4,932)		(4,932)
ED-WA	(572,318)	(572,318)			(572,318)		(572,318)						
8 GD-AA	(895,583)		(629,774)	(265,809)									
GD-AN	(9,644)		(9,644)										
GD-OR	(10,471)			(10,471)									
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>	<b>(24,622,948)</b>	<b>(17,464,109)</b>	<b>(5,019,484)</b>	<b>(2,139,355)</b>		<b>(578,150)</b>	<b>(16,885,959)</b>		<b>(572,318)</b>	<b>(11,313,592)</b>		<b>(5,832)</b>	<b>(5,572,367)</b>
<b>Gas Underground Storage</b>													
GD-AN	(239,461)		(239,461)										
<b>Total Gas Underground Storage</b>	<b>(239,461)</b>		<b>(239,461)</b>										
<b>General Plant - 390200, 396200</b>													
7,4 CD-AA	(166,204)	(120,242)	(32,245)	(13,717)		(120,242)	(120,242)		(80,562)	(80,562)		(39,680)	(39,680)
9 CD-ID	(4,538)	(3,595)	(943)		(3,595)		(3,595)				(3,595)		(3,595)
9 CD-WA	(8,332)	(6,601)	(1,731)		(6,601)		(6,601)	(6,601)		(6,601)			
4 ED-AN	(46,954)	(46,954)			(46,954)		(46,954)	(31,459)	(31,459)			(15,495)	(15,495)
ED-WA	(110,678)	(110,678)			(110,678)		(110,678)						
GD-WA	(1,863)		(1,863)										
GD-OR	(49,990)			(49,990)									
<b>Total General Plant - 390200, 396200</b>	<b>(388,559)</b>	<b>(288,070)</b>	<b>(36,782)</b>	<b>(63,707)</b>		<b>(120,874)</b>	<b>(167,196)</b>		<b>(117,279)</b>	<b>(112,021)</b>		<b>(3,595)</b>	<b>(55,175)</b>
<b>Total Accumulated Amortization</b>	<b>(33,007,420)</b>	<b>(25,296,335)</b>	<b>(5,451,738)</b>	<b>(2,259,347)</b>		<b>(800,893)</b>	<b>(24,495,442)</b>		<b>(791,466)</b>	<b>(16,264,829)</b>		<b>(9,427)</b>	<b>(8,230,613)</b>

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

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
			Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	391,311	6,258	362,279	22,774	391,311	0	0	0	0	0	0	
99		GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	477,164	0	0	
99		GD-OR / AS	520,443	0	0	0	0	0	0	0	520,443	0	520,443	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	3,939,110	0	0	2,849,788	2,849,788	0	0	764,227	764,227	325,095	325,095	
9		CD-WA / ID / AN	1,205,950	372,902	346,374	236,090	955,366	97,809	90,851	61,924	250,584	0	0	
		<b>TOTAL ACCOUNT</b>	<b>6,533,978</b>	<b>379,160</b>	<b>708,653</b>	<b>3,108,652</b>	<b>4,196,465</b>	<b>574,973</b>	<b>90,851</b>	<b>826,151</b>	<b>1,491,975</b>	<b>520,443</b>	<b>325,095</b>	<b>845,538</b>
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	6,395,921	701,559	2,082,534	3,611,828	6,395,921	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,071,872	0	0	0	0	2,071,872	0	0	2,071,872	0	0	
99		GD-OR / AS	3,471,547	0	0	0	0	0	0	0	3,471,547	0	3,471,547	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	65,169,142	0	0	47,147,268	47,147,268	0	0	12,643,465	12,643,465	5,378,409	5,378,409	
9		CD-WA / ID / AN	19,614,076	5,464,854	4,429,571	5,644,042	15,538,467	1,433,385	1,161,839	1,480,385	4,075,609	0	0	
		<b>TOTAL ACCOUNT</b>	<b>96,722,558</b>	<b>6,166,413</b>	<b>6,512,105</b>	<b>56,403,138</b>	<b>69,081,656</b>	<b>3,505,257</b>	<b>1,161,839</b>	<b>14,123,850</b>	<b>18,790,946</b>	<b>3,471,547</b>	<b>5,378,409</b>	<b>8,849,956</b>
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	7,352,920	2,385,426	14,649	4,952,845	7,352,920	0	0	0	0	0	0	
99		GD-WA / ID / AN	6,650	0	0	0	0	0	0	6,650	6,650	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	469,251	0	0	0	0	0	0	329,977	329,977	139,274	139,274	
7		CD-AA	46,115,269	0	0	33,362,553	33,362,553	0	0	8,946,823	8,946,823	3,805,893	3,805,893	
9		CD-WA / ID / AN	87,686	0	5,063	64,403	69,466	0	1,328	16,892	18,220	0	0	
		<b>TOTAL ACCOUNT</b>	<b>54,031,776</b>	<b>2,385,426</b>	<b>19,712</b>	<b>38,379,801</b>	<b>40,784,939</b>	<b>0</b>	<b>1,328</b>	<b>9,300,342</b>	<b>9,301,670</b>	<b>3,945,167</b>	<b>3,945,167</b>	
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	18,571,809	8,430,428	3,242,089	6,899,292	18,571,809	0	0	0	0	0	0	
99		GD-WA / ID / AN	7,620,954	0	0	0	0	4,786,893	1,630,578	1,203,483	7,620,954	0	0	
99		GD-OR / AS	2,602,875	0	0	0	0	0	0	0	2,602,875	0	2,602,875	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	529,797	0	0	383,287	383,287	0	0	102,786	102,786	43,724	43,724	
9		CD-WA / ID / AN	4,540,686	1,426,488	696,138	1,474,551	3,597,177	374,156	182,591	386,762	943,509	0	0	
		<b>TOTAL ACCOUNT</b>	<b>33,866,121</b>	<b>9,856,916</b>	<b>3,938,227</b>	<b>8,757,130</b>	<b>22,552,273</b>	<b>5,161,049</b>	<b>1,813,169</b>	<b>1,693,031</b>	<b>8,667,249</b>	<b>2,602,875</b>	<b>43,724</b>	<b>2,646,599</b>

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
			Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	395,329	10,739	14,745	369,845	395,329	0	0	0	0	0	0	
99		GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	84,271	0	0	
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	57,227	0	57,227	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	2,174,161	111,217	143,134	1,468,041	1,722,392	29,171	37,543	385,055	451,769	0	0	
		TOTAL ACCOUNT	2,710,988	121,956	157,879	1,837,886	2,117,721	113,442	37,543	385,055	536,040	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,235,440	1,122,148	357,973	1,755,319	3,235,440	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,581,883	0	0	0	0	1,719,296	442,100	420,487	2,581,883	0	0	
99		GD-OR / AS	912,622	0	0	0	0	0	0	0	912,622	0	912,622	
8		GD-AA	1,345,769	0	0	0	0	0	0	946,345	0	399,424	399,424	
7		CD-AA	8,360,277	0	0	6,048,326	6,048,326	0	0	1,621,977	1,621,977	0	689,974	
9		CD-WA / ID / AN	370,663	41,476	21,362	230,805	293,643	10,879	5,603	60,538	77,020	0	0	
		TOTAL ACCOUNT	16,806,654	1,163,624	379,335	8,034,450	9,577,409	1,730,175	447,703	3,049,347	5,227,225	912,622	1,089,398	2,002,020
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	947,569	167,180	84,499	695,890	947,569	0	0	0	0	0	0	
99		GD-WA / ID / AN	179,636	0	0	0	0	58,458	19,065	102,113	179,636	0	0	
99		GD-OR / AS	159,868	0	0	0	0	0	0	0	159,868	0	159,868	
8		GD-AA	82,554	0	0	0	0	0	0	58,052	58,052	24,502	24,502	
7		CD-AA	355,663	0	0	257,308	257,308	0	0	69,002	69,002	29,353	29,353	
9		CD-WA / ID / AN	170,242	8,303	2,650	123,914	134,867	2,178	695	32,502	35,375	0	0	
		TOTAL ACCOUNT	1,895,532	175,483	87,149	1,077,112	1,339,744	60,636	19,760	261,669	342,065	159,868	53,855	213,723
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	38,014,605	17,514,541	10,560,688	9,939,376	38,014,605	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,346,242	0	0	0	0	2,668,078	847,670	830,494	4,346,242	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	43,834	0	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	554,037	0	0	400,823	400,823	0	0	107,489	107,489	45,725	45,725	
9		CD-WA / ID / AN	1,526,315	263,485	410,518	535,159	1,209,162	69,110	107,675	140,368	317,153	0	0	
		TOTAL ACCOUNT	44,485,033	17,778,026	10,971,206	10,875,358	39,624,590	2,737,188	955,345	1,078,351	4,770,884	43,834	45,725	89,559



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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
			Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	48,842,284	9,545,114	2,869,150	36,428,020	48,842,284	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,087,956	0	0	0	0	589,618	455,521	42,817	1,087,956	0	0	0
99		GD-OR / AS	983,668	0	0	0	0	0	0	0	0	983,668	0	983,668
8		GD-AA	992,932	0	0	0	0	0	0	698,230	698,230	0	294,702	294,702
7		CD-AA	17,291,932	0	0	12,510,021	12,510,021	0	0	3,354,808	3,354,808	0	1,427,103	1,427,103
9		CD-WA/ID/AN	12,632,638	380,902	3,211,464	6,415,336	10,007,702	99,907	842,340	1,682,689	2,624,936	0	0	0
		TOTAL ACCOUNT	81,831,410	9,926,016	6,080,614	55,353,377	71,360,007	689,525	1,297,861	5,778,544	7,765,930	983,668	1,721,805	2,705,473
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	32,089	0	2,299	29,790	32,089	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	424,650	0	0	307,218	307,218	0	0	82,386	82,386	0	35,046	35,046
9		CD-WA/ID/AN	5,753	525	41	3,991	4,557	138	11	1,047	1,196	0	0	0
		TOTAL ACCOUNT	464,859	525	2,340	340,999	343,864	138	11	83,433	83,582	2,367	35,046	37,413
		TOTAL GENERAL PLANT	339,348,909	47,953,545	28,857,220	184,167,903	260,978,668	14,572,383	5,825,410	36,579,773	56,977,566	8,754,451	12,638,224	21,392,675

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
			Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	2,089,178	153,179	0	1,935,999	2,089,178	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,146,018	0	0	0	0	964,981	181,037	0	1,146,018	0	0	
99		GD-OR / AS	410,126	0	0	0	0	0	0	0	0	410,126	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	2,847,764	0	0	2,060,243	2,060,243	0	0	552,495	552,495	0	235,026	
9		CD-WA / ID / AN	194,058	0	0	153,735	153,735	0	0	40,323	40,323	0	0	
		TOTAL ACCOUNT	6,687,144	153,179	0	4,149,977	4,303,156	964,981	181,037	592,818	1,738,836	410,126	235,026	645,152
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	2,995,371	2,093,051	23,524	878,796	2,995,371	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	9,675	0	0	0	0	0	0	0	0	9,675	0	
8		GD-AA	2,173,414	0	0	0	0	0	0	1,528,345	1,528,345	0	645,069	
7		CD-AA	42,296,053	0	0	30,599,503	30,599,503	0	0	8,205,857	8,205,857	0	3,490,693	
9		CD-WA / ID / AN	43,542	0	19,474	15,020	34,494	0	5,108	3,940	9,048	0	0	
		TOTAL ACCOUNT	47,518,055	2,093,051	42,998	31,493,319	33,629,368	0	5,108	9,738,142	9,743,250	9,675	4,135,762	4,145,437
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	101,885	0	0	101,885	101,885	0	0	0	0	0	0	
99		GD-WA / ID / AN	13,154	0	0	0	0	0	0	13,154	13,154	0	0	
99		GD-OR / AS	1,231	0	0	0	0	0	0	0	0	1,231	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	3,227,436	0	0	2,334,921	2,334,921	0	0	626,155	626,155	0	266,360	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	3,343,706	0	0	2,436,806	2,436,806	0	0	639,309	639,309	1,231	266,360	267,591
		TOTAL	57,548,905	2,246,230	42,998	38,080,102	40,369,330	964,981	186,145	10,970,269	12,121,395	421,032	4,637,148	5,058,180

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%

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		Deferred FIT - Common Plant (For Report APL)				
7	282900	CD-AA	(38,017,045)	(27,503,811)	(7,375,687)	(3,137,547)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,915,798)	(1,517,714)	(398,084)	0
7	283750	CD-AA	(529,087)	(382,773)	(102,648)	(43,666)
		Total	<u>(40,461,930)</u>	<u>(29,404,298)</u>	<u>(7,876,419)</u>	<u>(3,181,213)</u>

ALLOCATION RATIOS:

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

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

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	***** SYSTEM *****			***** ELECTRIC *****			***** GAS NORTH *****		
			Washington	Idaho	Total	Washington	Idaho	Total	Washington	Idaho	Total
1	151120	FUEL STOCK COAL-COLSTRIP		794,734	794,734		794,734	794,734		0	0
1	151210	FUEL STOCK HOG FUEL-KFGS		687,641	687,641		687,641	687,641		0	0
4	154100	PLANT MATERIALS & OPER SUPPLIES		6,717,962	6,717,962		5,422,564	5,422,564		1,295,398	1,295,398
1	154300	PLANT MATERIALS & OPER SUP-CS2		264,473	264,473		213,476	213,476		50,997	50,997
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		731,680	731,680		590,593	590,593		141,087	141,087
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		5,291	5,291		4,271	4,271		1,020	1,020
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		996	996		804	804		192	192
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		10,557	10,557		8,521	8,521		2,036	2,036
99	163998	COMMON WORKING CAPITAL	0		0	0		0	0		0
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	17,786,348		17,786,348	17,786,348		17,786,348	0		0
<b>TOTAL</b>			<b>17,786,348</b>	<b>9,213,334</b>	<b>26,999,682</b>	<b>17,786,348</b>	<b>7,722,604</b>	<b>25,508,952</b>	<b>0</b>	<b>1,490,730</b>	<b>1,490,730</b>

ALLOCATION RATIOS:

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