

RESULTS OF OPERATIONS	Report ID: E-ROR-12E
ELECTRIC RATE OF RETURN	
For Twelve Months Ended November 30, 2013 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
E-OPS		Electric Net Operating Income (Loss)	149,545,604	96,802,486	52,743,118
		Adjustments			
		Adjusted Net Operating Income (Loss)	149,545,604	96,802,486	52,743,118
E-APL		Electric Net Rate Base	1,904,059,863	1,245,574,092	658,485,771
		RATE OF RETURN	7.854%	7.772%	8.010%

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 November 30, 2013						
Ending Balance 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	11-30-2013	365,438	239,864	125,574
		Percent		100.000%	65.637%	34.363%
3	E-OPS	Direct Distribution Operating Expense		23,444,477	15,585,127	7,859,350
		Percent		100.000%	66.477%	33.523%
	Input	Jurisdictional 4-Factor Ratio	12-31-2012			
		Direct O & M Accts 500 - 598		20,221,960	13,135,421	7,086,539
		Direct O & M Accts 901 - 935		27,780,483	19,758,209	8,022,274
		Total		48,002,443	32,893,630	15,108,813
		Percentage		100.000%	68.525%	31.475%
		Direct Labor Accts 500 - 598		13,459,589	8,757,716	4,701,873
		Direct Labor Accts 901 - 935		6,280,527	4,982,574	1,297,953
		Total		19,740,116	13,740,290	5,999,826
		Percentage		100.000%	69.606%	30.394%
		Number of Customers		362,462	237,724	124,738
		Percentage		100.000%	65.586%	34.414%
		Net Direct Plant		865,560,849	556,413,691	309,147,158
		Percentage		100.000%	64.284%	35.716%
		Total Percentages		400.000%	268.000%	132.000%
4		Percent		100.000%	67.000%	33.000%

RESULTS OF OPERATIONS		Report ID: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES		
For Twelve Months Ended November 30, 2013 Ending Balance Basis		

AVISTA UTILITIES

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

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RESULTS OF OPERATIONS		Report ID: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES		
For Twelve Months Ended November 30, 2013 Ending Balance Basis		

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months Ended November 30, 2013 Ending Balance Basis	

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
		Input	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor				
	01-01-2013	Direct O & M Accts 500 - 894	65,927,810	60,243,237	5,684,573	0
		Direct O & M Accts 901 - 935	37,981,681	29,854,933	8,126,748	0
		Adjustments	0	0	0	0
		Total	103,909,491	90,098,170	13,811,321	0
		Percentage	100.000%	86.708%	13.292%	0.000%
		Direct Labor Accts 500 - 894	61,509,081	51,029,386	10,479,695	0
		Direct Labor Accts 901 - 935	3,968,432	3,333,358	635,074	0
		Total	65,477,513	54,362,744	11,114,769	0
		Percentage	100.000%	83.025%	16.975%	0.000%
		Number of Customers at Percentage	588,681	362,462	226,219	0
		Percentage	100.000%	61.572%	38.428%	0.000%
		Net Direct Plant Percentage	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 Percent	880,519,804	572,222,397	308,297,407	
		Percent	100.000%	64.987%	35.013%	
11		Book Depreciation Percent	84,592,616	54,669,330	29,923,286	
		Percent	100.000%	64.627%	35.373%	

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION PERCENTAGES	E-ALL-12E
For Twelve Months Ended November 30, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho
12		Net Electric Plant (before DFIT)	2,205,971,019	1,437,984,675	767,986,344
		Percent	100.000%	65.186%	34.814%
13	E-PLT	Net Electric General Plant	189,561,718	125,941,315	63,620,403
		Percent	100.000%	66.438%	33.562%
14		Net Allocated Schedule M's	-65,864,887	-41,878,378	-23,986,509
		Percent	100.000%	63.582%	36.418%
99	Input	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended November 30, 2013		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	SYSTEM			WASHINGTON			IDAHO		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUE									
		SALES OF ELECTRICITY:									
99	440000	Residential	325,593,417	0	325,593,417	221,124,215	0	221,124,215	104,469,202	0	104,469,202
99	442200	Commercial - Firm & Int.	288,852,614	0	288,852,614	204,733,539	0	204,733,539	84,119,075	0	84,119,075
1	442300	Industrial	114,563,290	0	114,563,290	59,078,667	0	59,078,667	55,484,623	0	55,484,623
99	444000	Public Street & Highway Lighting	7,243,623	0	7,243,623	4,864,552	0	4,864,552	2,379,071	0	2,379,071
99	448000	Interdepartmental Revenue	1,091,782	0	1,091,782	877,573	0	877,573	214,209	0	214,209
99	499XXX	Unbilled Revenue	(1,141,057)	0	(1,141,057)	(597,496)	0	(597,496)	(543,561)	0	(543,561)
		TOTAL SALES TO ULTIMATE CUSTOMERS	736,203,669	0	736,203,669	490,081,050	0	490,081,050	246,122,619	0	246,122,619
1	447XXX	Sales for Resale	0	151,679,041	151,679,041	0	98,606,545	98,606,545	0	53,072,496	53,072,496
		TOTAL SALES OF ELECTRICITY	736,203,669	151,679,041	887,882,710	490,081,050	98,606,545	588,687,595	246,122,619	53,072,496	299,195,115
		OTHER OPERATING REVENUE:									
99	451000	Miscellaneous Service Revenue	599,572	0	599,572	374,523	0	374,523	225,049	0	225,049
1	453000	Sales of Water & Water Power	0	433,999	433,999	0	282,143	282,143	0	151,856	151,856
1	454000	Rent from Electric Property	3,550,549	72,557	3,623,106	2,410,097	47,169	2,457,266	1,140,452	25,388	1,165,840
1	456XXX	Other Electric Revenues	324,611	169,240,268	169,564,879	280,449	110,023,098	110,303,547	44,162	59,217,170	59,261,332
		TOTAL OTHER OPERATING REVENUE	4,474,732	169,746,824	174,221,556	3,065,069	110,352,410	113,417,479	1,409,663	59,394,414	60,804,077
		TOTAL ELECTRIC REVENUE	740,678,401	321,425,865	1,062,104,266	493,146,119	208,958,955	702,105,074	247,532,282	112,466,910	359,999,192
		EXPENSE									
		STEAM POWER GENERATION EXPENSE:									
		OPERATION									
1	500000	Supervision & Engineering	0	274,431	274,431	0	178,408	178,408	0	96,023	96,023
1	501000	Fuel	0	25,125,410	25,125,410	0	16,334,029	16,334,029	0	8,791,381	8,791,381
1	502000	Steam Expense	0	4,290,073	4,290,073	0	2,788,976	2,788,976	0	1,501,097	1,501,097
1	505000	Electric Expense	0	989,820	989,820	0	643,482	643,482	0	346,338	346,338
1	506000	Miscellaneous Steam Power Generation Expense	148,375	2,704,933	2,853,308	96,251	1,758,477	1,854,728	52,124	946,456	998,580
1	507000	Rent	0	32,798	32,798	0	21,322	21,322	0	11,476	11,476
		MAINTENANCE									
1	510000	Supervision & Engineering	0	435,832	435,832	0	283,334	283,334	0	152,498	152,498
1	511000	Structures	0	625,970	625,970	0	406,943	406,943	0	219,027	219,027
1	512000	Boiler Plant	0	5,804,692	5,804,692	0	3,773,630	3,773,630	0	2,031,062	2,031,062
1	513000	Electric Plant	0	1,138,414	1,138,414	0	740,083	740,083	0	398,331	398,331
1	514000	Miscellaneous Steam Plant	0	742,326	742,326	0	482,586	482,586	0	259,740	259,740
		TOTAL STEAM POWER GENERATION EXP	148,375	42,164,699	42,313,074	96,251	27,411,270	27,507,521	52,124	14,753,429	14,805,553

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended November 30, 2013	
Ending Balance Basis	

AVISTA UTILITIES

			SYSTEM			WASHINGTON			IDAHO		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
HYDRAULIC POWER GENERATION EXP. OPERATION											
1	535000	Supervision & Engineering	0	2,078,969	2,078,969	0	1,351,538	1,351,538	0	727,431	727,431
1	536000	Water for Power	0	1,272,045	1,272,045	0	826,956	826,956	0	445,089	445,089
1	537000	Hydraulic Expense	4,113,985	2,821,023	6,935,008	2,537,428	1,833,947	4,371,375	1,576,557	987,076	2,563,633
1	538000	Electric Expense	0	6,641,830	6,641,830	0	4,317,854	4,317,854	0	2,323,976	2,323,976
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	677,081	677,081	0	440,170	440,170	0	236,911	236,911
1	540000	Rent	0	1,262,340	1,262,340	0	820,647	820,647	0	441,693	441,693
1	540100	MT Trust Funds Land Settlement Rents	5,583,910	0	5,583,910	3,633,259	0	3,633,259	1,950,651	0	1,950,651
MAINTENANCE											
1	541000	Supervision & Engineering	0	559,175	559,175	0	363,520	363,520	0	195,655	195,655
1	542000	Structures	0	1,049,501	1,049,501	0	682,281	682,281	0	367,220	367,220
1	543000	Reservoirs, Dams, & Waterways	0	1,628,071	1,628,071	0	1,058,409	1,058,409	0	569,662	569,662
1	544000	Electric Plant	0	4,004,279	4,004,279	0	2,603,182	2,603,182	0	1,401,097	1,401,097
1	545000	Miscellaneous Hydraulic Plant	0	522,558	522,558	0	339,715	339,715	0	182,843	182,843
TOTAL HYDRO POWER GENERATION EXP			9,697,895	22,516,872	32,214,767	6,170,687	14,638,219	20,808,906	3,527,208	7,878,653	11,405,861
OTHER POWER GENERATION EXPENSE: OPERATION											
1	546000	Supervision & Engineering	0	1,261,042	1,261,042	0	819,803	819,803	0	441,239	441,239
1	547000	Fuel	0	97,970,111	97,970,111	0	63,690,369	63,690,369	0	34,279,742	34,279,742
1	548000	Generation Expense	0	2,164,762	2,164,762	0	1,407,312	1,407,312	0	757,450	757,450
1	549000	Miscellaneous Other Power Generation Expense	0	479,906	479,906	0	311,987	311,987	0	167,919	167,919
1	550000	Rent	0	(12,567)	(12,567)	0	(8,170)	(8,170)	0	(4,397)	(4,397)
MAINTENANCE											
1	551000	Supervision & Engineering	0	1,213,042	1,213,042	0	788,599	788,599	0	424,443	424,443
1	552000	Structures	0	49,917	49,917	0	32,451	32,451	0	17,466	17,466
1	553000	Generating & Electric Equipment	0	1,664,700	1,664,700	0	1,082,221	1,082,221	0	582,479	582,479
1	554000	Miscellaneous Other Power Generation Plant	0	173,901	173,901	0	113,053	113,053	0	60,848	60,848
TOTAL OTHER POWER GENERATION EXP			0	104,964,814	104,964,814	0	68,237,625	68,237,625	0	36,727,189	36,727,189
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	10,747,340	205,928,958	216,676,298	0	133,874,416	133,874,416	10,747,340	72,054,542	82,801,882
1	556000	System Control & Load Dispatching	0	944,264	944,264	0	613,866	613,866	0	330,398	330,398
E-557	557XXX	Other Expense	(4,001,133)	144,609,983	140,608,850	2,807,707	94,010,949	96,818,656	(6,808,840)	50,599,034	43,790,194
TOTAL OTHER POWER SUPPLY EXPENSE			6,746,207	351,483,205	358,229,412	2,807,707	228,499,231	231,306,938	3,938,500	122,983,974	126,922,474
TOTAL PRODUCTION OPERATING EXP			16,592,477	521,129,590	537,722,067	9,074,645	338,786,345	347,860,990	7,517,832	182,343,245	189,861,077

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended November 30, 2013	
Ending Balance Basis	

AVISTA UTILITIES

SYSTEM			WASHINGTON			IDAHO					
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	2,427,546	2,427,546	0	1,578,148	1,578,148	0	849,398	849,398
1	561000	Load Dispatching	0	2,374,658	2,374,658	0	1,543,765	1,543,765	0	830,893	830,893
1	562000	Station Expense	0	426,148	426,148	0	277,039	277,039	0	149,109	149,109
1	563000	Overhead Line Expense	0	485,977	485,977	0	315,934	315,934	0	170,043	170,043
1	565000	Transmission of Electricity by Others	0	17,758,413	17,758,413	0	11,544,744	11,544,744	0	6,213,669	6,213,669
1	566000	Miscellaneous Transmission Expense	0	1,960,854	1,960,854	0	1,274,751	1,274,751	0	686,103	686,103
1	567000	Rent	0	107,256	107,256	0	69,727	69,727	0	37,529	37,529
MAINTENANCE											
1	568000	Supervision & Engineering	1,938	1,841,094	1,843,032	1,938	1,196,895	1,198,833	0	644,199	644,199
1	569000	Structures	16,117	369,961	386,078	15,066	240,512	255,578	1,051	129,449	130,500
1	570000	Station Equipment	543	1,316,960	1,317,503	543	856,156	856,699	0	460,804	460,804
1	571000	Overhead Lines	10,505	1,422,423	1,432,928	7,342	924,717	932,059	3,163	497,706	500,869
1	572000	Underground Lines	0	5,017	5,017	0	3,262	3,262	0	1,755	1,755
1	573000	Service Miscellaneous	43	89,031	89,074	43	57,879	57,922	0	31,152	31,152
TOTAL TRANSMISSION OPERATING EXP			29,146	30,585,338	30,614,484	24,932	19,883,529	19,908,461	4,214	10,701,809	10,706,023
E-DEPX	Depreciation Expense-Production		0	25,187,520	25,187,520	0	16,374,407	16,374,407	0	8,813,113	8,813,113
E-DEPX	Depreciation Expense-Transmission		0	10,081,492	10,081,492	0	6,553,978	6,553,978	0	3,527,514	3,527,514
E-AMTX	Amortization Expense-Franchises/Misc Intangibles		0	1,000,952	1,000,952	0	650,719	650,719	0	350,233	350,233
99	Colstrip 3 AFUDC Reallocation Adj		0	0	0	(148,202)	0	(148,202)	148,202	0	148,202
99	405930	Amortization of Investment in WNP3 Exch Power	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	99,047	0	99,047	31,743	0	31,743	67,304	0	67,304
99	407312	Amortization of Lancaster Generation	1,360,000	0	1,360,000	1,360,000	0	1,360,000	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicense	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
1	407324	Amortization of CDA CDR Fund	11,065	200,000	211,065	11,065	130,020	141,085	0	69,980	69,980
99	407331	Amortization of BPA Parallel Capacity Support	5,463,438	0	5,463,438	1,908,919	0	1,908,919	3,554,519	0	3,554,519
1	407333	Amortization of CDA Settlement Costs	0	32,719	32,719	0	21,271	21,271	0	11,448	11,448
99	407335	Amortization of ID DSIT	(149,723)	0	(149,723)	0	0	0	(149,723)	0	(149,723)
99	407350	Amortization of WA Renewable Energy Credits	(25,633)	0	(25,633)	(25,633)	0	(25,633)	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	1,599,653	0	1,599,653	881,796	0	881,796	717,857	0	717,857
99	407362	Amortization of LIDAR O&M	719,053	0	719,053	719,053	0	719,053	0	0	0
99	407365	Amortization of Wind Generation	577,869	0	577,869	0	0	0	577,869	0	577,869
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	883,466	883,466	0	574,341	574,341	0	309,125	309,125
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	220,715	0	220,715	169,667	0	169,667	51,048	0	51,048
99	407403	Amortization of Dissallowed K. F. Plant	(134,592)	0	(134,592)	(134,592)	0	(134,592)	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(103,282)	0	(103,282)	0	0	0	(103,282)	0	(103,282)
99	407420	Amortization of CS2 Levelized Return	486,375	0	486,375	0	0	0	486,375	0	486,375
99	407450/407499	Amortization of BPA Residential Exchange Credit	(12,149,237)	0	(12,149,237)	(8,388,080)	0	(8,388,080)	(3,761,157)	0	(3,761,157)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(1,435,701)	0	(1,435,701)	(279,744)	0	(279,744)	(1,155,957)	0	(1,155,957)
99	407462	Amortization of Deferred LIDAR O&M	(709,316)	0	(709,316)	(709,316)	0	(709,316)	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(8,415)	(8,415)	0	(5,471)	(5,471)	0	(2,944)	(2,944)
99	407496	Def Palouse Wind & Thornton Sw St	(26,606)	0	(26,606)	(26,606)	0	(26,606)	0	0	0
E-OTX	Taxes Other Than FIT--Prod & Trans		0	18,884,805	18,884,805	0	12,277,012	12,277,012	0	6,607,793	6,607,793
TOTAL PIT DEPR/AMRT/NON-FIT TAXES			(894,590)	56,262,539	55,367,949	(1,637,092)	36,576,277	34,939,185	742,502	19,686,262	20,428,764
TOTAL PRODUCTION & TRANSMISSION EXPEN			15,727,033	607,977,467	623,704,500	7,462,485	395,246,151	402,708,636	8,264,548	212,731,316	220,995,864

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended November 30, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	SYSTEM			WASHINGTON			IDAHO		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:									
		OPERATION:									
3	580000	Supervision & Engineering	478,843	2,012,056	2,490,899	305,416	1,337,554	1,642,970	173,427	674,502	847,929
3	582000	Station Expense	576,063	61,678	637,741	331,909	41,002	372,911	244,154	20,676	264,830
3	583000	Overhead Line Expense	2,088,455	526,126	2,614,581	1,335,292	349,753	1,685,045	753,163	176,373	929,536
3	584000	Underground Line Expense	1,189,523	0	1,189,523	720,300	0	720,300	469,223	0	469,223
3	585000	Street Light & Signal System Operation Expense	99,940	0	99,940	13,536	0	13,536	86,404	0	86,404
3	586000	Meter Expense	2,399,844	96,005	2,495,849	1,938,056	63,821	2,001,877	461,788	32,184	493,972
3	587000	Customer Installations Expense	551,839	166,153	717,992	294,107	110,454	404,561	257,732	55,699	313,431
3	588000	Miscellaneous Distribution Expense	3,321,308	3,331,724	6,653,032	2,329,541	2,214,830	4,544,371	991,767	1,116,894	2,108,661
3	589000	Rent	3,438	229,097	232,535	3,138	152,297	155,435	300	76,800	77,100
		MAINTENANCE:									
3	590000	Supervision & Engineering	151,118	1,528,881	1,679,999	117,853	1,016,354	1,134,207	33,265	512,527	545,792
3	591000	Structures	329,117	2,985	332,102	178,888	1,984	180,872	150,229	1,001	151,230
3	592000	Station Equipment	853,090	222,713	1,075,803	630,674	148,053	778,727	222,416	74,660	297,076
3	593000	Overhead Lines	8,723,296	55,879	8,779,175	5,521,874	37,147	5,559,021	3,201,422	18,732	3,220,154
3	594000	Underground Lines	1,066,234	0	1,066,234	666,391	0	666,391	399,843	0	399,843
3	595000	Line Transformers	517,351	348,321	865,672	435,792	231,553	667,345	81,559	116,768	198,327
3	596000	Street Light & Signal System Maintenance Exp	792,954	0	792,954	536,627	0	536,627	256,327	0	256,327
3	597000	Meters	29,197	0	29,197	13,597	0	13,597	15,600	0	15,600
3	598000	Miscellaneous Distribution Expense	272,867	184,307	457,174	212,136	122,522	334,658	60,731	61,785	122,516
		TOTAL DISTRIBUTION OPERATING EXP	23,444,477	8,765,925	32,210,402	15,585,127	5,827,324	21,412,451	7,859,350	2,938,601	10,797,951
E-DEPX		Depreciation Expense-Distribution	35,164,085	0	35,164,085	22,234,714	0	22,234,714	12,929,371	0	12,929,371
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	26,997	0	26,997	26,997	0	26,997	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	47,479,396	0	47,479,396	40,743,918	0	40,743,918	6,735,478	0	6,735,478
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	82,670,478	0	82,670,478	63,005,629	0	63,005,629	19,664,849	0	19,664,849
		TOTAL DISTRIBUTION EXPENSES	106,114,955	8,765,925	114,880,880	78,590,756	5,827,324	84,418,080	27,524,199	2,938,601	30,462,800

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended November 30, 2013		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	SYSTEM			WASHINGTON			IDAHO		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	355,290	355,290	0	233,202	233,202	0	122,088	122,088
2	902000	Meter Reading Expenses	3,084,673	108,305	3,192,978	2,706,455	71,088	2,777,543	378,218	37,217	415,435
E-903	903XXX	Customer Records & Collection Expenses	2,013,825	6,729,223	8,743,048	1,313,029	4,416,860	5,729,889	700,796	2,312,363	3,013,159
2	904000	Uncollectible Accounts	555	2,324,342	2,324,897	0	1,525,628	1,525,628	555	798,714	799,269
2	905000	Misc Customer Accounts	0	205,967	205,967	0	135,191	135,191	0	70,776	70,776
TOTAL CUSTOMER ACCOUNTS EXPENSES			5,099,053	9,723,127	14,822,180	4,019,484	6,381,969	10,401,453	1,079,569	3,341,158	4,420,727
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	19,450,962	307,127	19,758,089	14,974,287	201,589	15,175,876	4,476,675	105,538	4,582,213
2	909000	Advertising	8,170	1,166,330	1,174,500	4,765	765,544	770,309	3,405	400,786	404,191
2	910000	Misc Customer Service & Info Exp	0	201,973	201,973	0	132,569	132,569	0	69,404	69,404
TOTAL CUSTOMER SERVICE & INFO EXP			19,459,132	1,675,430	21,134,562	14,979,052	1,099,702	16,078,754	4,480,080	575,728	5,055,808
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	8,207	8,207	0	5,387	5,387	0	2,820	2,820
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	8,207	8,207	0	5,387	5,387	0	2,820	2,820
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	552,678	27,660,473	28,213,151	410,451	18,532,517	18,942,968	142,227	9,127,956	9,270,183
4	921000	Office Supplies & Expenses	188,778	4,017,018	4,205,796	188,778	2,691,402	2,880,180	0	1,325,616	1,325,616
4	922000	Admin Exp Transferred--Credit	0	(100,324)	(100,324)	0	(67,217)	(67,217)	0	(33,107)	(33,107)
4	923000	Outside Services Employed	117,553	10,388,246	10,505,799	117,553	6,960,125	7,077,678	0	3,428,121	3,428,121
4	924000	Property Insurance Premium	0	1,448,758	1,448,758	0	970,668	970,668	0	478,090	478,090
4	925XXX	Injuries and Damages	23,181	3,002,170	3,025,351	24,179	2,011,454	2,035,633	(998)	990,716	989,718
4	926XXX	Employee Pensions and Benefits	28,280	1,210,606	1,238,886	20,881	811,106	831,987	7,399	399,500	406,899
4	927000	Franchise Requirements	5,747	0	5,747	0	0	0	5,747	0	5,747
1	928000	Regulatory Commission Expenses	2,171,089	3,769,257	5,940,346	1,300,316	2,450,394	3,750,710	870,773	1,318,863	2,189,636
4	930000	Miscellaneous General Expenses	132,775	3,077,497	3,210,272	86,650	2,061,923	2,148,573	46,125	1,015,574	1,061,699
4	931000	Rents	30,164	857,541	887,705	20,889	574,552	595,441	9,275	282,989	292,264
4	935000	Maintenance of General Plant	901,672	7,977,560	8,879,232	425,485	5,344,965	5,770,450	476,187	2,632,595	3,108,782
TOTAL ADMIN & GEN OPERATING EXP			4,151,917	63,308,802	67,460,719	2,595,182	42,341,889	44,937,071	1,556,735	20,966,913	22,523,648

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended November 30, 2013		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	1,447,639	12,612,832	14,060,471	1,023,890	8,450,598	9,474,488	423,749	4,162,234	4,585,983
E-AMTX		Amortization Expense-General Plant - 303000	0	179,617	179,617	0	120,190	120,190	0	59,427	59,427
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	454,890	6,514,377	6,969,267	444,831	4,364,633	4,809,464	10,059	2,149,744	2,159,803
E-AMTX		Amortization Expense-General Plant - 390200, 396200	0	30,503	30,503	0	20,437	20,437	0	10,066	10,066
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	1,902,529	19,337,329	21,239,858	1,468,721	12,955,858	14,424,579	433,808	6,381,471	6,815,279
		TOTAL ADMIN & GENERAL EXPENSES	6,054,446	82,646,131	88,700,577	4,063,903	55,297,747	59,361,650	1,990,543	27,348,384	29,338,927
		TOTAL EXPENSES BEFORE FIT	152,454,619	710,796,287	863,250,906	109,115,680	463,858,280	572,973,960	43,338,939	246,938,007	290,276,946
		NET OPERATING INCOME (LOSS) BEFORE FIT			198,853,360			129,131,114			69,722,246
E-FIT		FEDERAL INCOME TAX --Normal Accrual			37,019,814			25,859,524			11,160,290
E-FIT		DEFERRED FEDERAL INCOME TAX			12,503,558			6,609,276			5,894,282
E-FIT		AMORTIZED ITC - NOXON			(215,616)			(140,172)			(75,444)
		ELECTRIC NET OPERATING INCOME (LOSS)			149,545,604			96,802,486			52,743,118

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.010%	34.990%
E-ALL	2	Number of Customers	100.000%	65.637%	34.363%
E-ALL	3	Direct Distribution Operating Expense	100.000%	66.477%	33.523%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.000%	33.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-12E
For Twelve Months Ended November 30, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	185,985,071	185,985,071	0	120,908,895	120,908,895	0	65,076,176	65,076,176
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	10,747,340	0	10,747,340	0	0	0	10,747,340	0	10,747,340
1	555550	Non Monetary - Exchange Power	0	(150,777)	(150,777)	0	(98,020)	(98,020)	0	(52,757)	(52,757)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	19,455,032	19,455,032	0	12,647,716	12,647,716	0	6,807,316	6,807,316
1	555710	Intercompany Purchase	0	639,632	639,632	0	415,825	415,825	0	223,807	223,807
TOTAL ACCOUNT 555			10,747,340	205,928,958	216,676,298	0	133,874,416	133,874,416	10,747,340	72,054,542	82,801,882

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	E-557-12E
For Twelve Months Ended November 30, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	SYSTEM			WASHINGTON			IDAHO		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	5,811,984	5,811,984	0	3,778,371	3,778,371	0	2,033,613	2,033,613
1	557010	Other Power Supply Expense - Financial	0	22,705,824	22,705,824	0	14,761,056	14,761,056	0	7,944,768	7,944,768
1	557150	Fuel - Economic Dispatch	0	70,014,562	70,014,562	0	45,516,467	45,516,467	0	24,498,095	24,498,095
1	557160	Power Supply Expense - Miscellaneous	794,462	371,140	1,165,602	794,462	241,278	1,035,740	0	129,862	129,862
99	557161	Unbilled Add-Ons	(373,986)	0	(373,986)	(280,255)	0	(280,255)	(93,731)	0	(93,731)
1	557170	Broker Fees - Power	0	1,059,991	1,059,991	0	689,100	689,100	0	370,891	370,891
1	557171	REC Broker Fees	45,630	16,552	62,182	45,630	10,760	56,390	0	5,792	5,792
1	557200	Nez Perce	818,702	0	818,702	497,498	0	497,498	321,204	0	321,204
99	557280	Washington ERM Deferred	1,529,951	0	1,529,951	1,529,951	0	1,529,951	0	0	0
99	557270	Other Power Supply Expense - Other Exp	69,368	0	69,368	69,368	0	69,368	0	0	0
99	557290	Washington ERM Amortization	(3,569,956)	0	(3,569,956)	(3,569,956)	0	(3,569,956)	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	1,187,431	0	1,187,431	1,187,431	0	1,187,431	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	(3,922,577)	0	(3,922,577)	0	0	0	(3,922,577)	0	(3,922,577)
99	557390	Idaho PCA Amortization	(3,113,736)	0	(3,113,736)	0	0	0	(3,113,736)	0	(3,113,736)
1	557395	Optional Renewable Power Expense Offset	0	(133,359)	(133,359)	0	(86,697)	(86,697)	0	(46,662)	(46,662)
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	3,123,107	3,123,107	0	2,030,332	2,030,332	0	1,092,775	1,092,775
1	557711	Turbine Gas Bookout Offset	0	(3,123,107)	(3,123,107)	0	(2,030,332)	(2,030,332)	0	(1,092,775)	(1,092,775)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	44,763,289	44,763,289	0	29,100,614	29,100,614	0	15,662,675	15,662,675
TOTAL ACCOUNT 557			(4,001,133)	144,609,983	140,608,850	2,807,707	94,010,949	96,818,656	(6,808,840)	50,599,034	43,790,194

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ACCOUNTING EXPENSES	E-903-12E
For Twelve Months Ended November 30, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records and Collections	2,013,825	6,729,223	8,743,048	1,313,029	4,416,860	5,729,889	700,796	2,312,363	3,013,159
12	903920	A/R Sold - Program Fees	0	0	0	0	0	0	0	0	0
12	903930	A/R Sold - Maturity Yield Fee	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 903			2,013,825	6,729,223	8,743,048	1,313,029	4,416,860	5,729,889	700,796	2,312,363	3,013,159

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.637%	34.363%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	65.186%	34.814%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-12E
For Twelve Months Ended November 30, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	374,374	307,127	681,501	289,214	201,589	490,803	85,160	105,538	190,698
99	908600	Public Purpose Tariff Rider Expense Offset	18,391,141	0	18,391,141	14,131,734	0	14,131,734	4,259,407	0	4,259,407
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	434,214	0	434,214	302,106	0	302,106	132,108	0	132,108
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	19,450,962	307,127	19,758,089	14,974,287	201,589	15,175,876	4,476,675	105,538	4,582,213

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.637%	34.363%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-INT-12E
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Twelve Months Ended November 30, 2013 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		53.63%	53.63%
2	Cost of Debt		5.606%	5.676%
	Total Weighted Cost		3.006%	3.044%
E-APL	Net Rate Base	1,904,059,863	1,245,574,092	658,485,771
	Interest Deduction for FIT Calculation	57,486,264	37,441,957	20,044,307
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 November 30, 2013 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	1,062,104,266	702,105,074	359,999,192
E-OPS	Less: Operating & Maintenance Expense	703,972,621	460,604,567	243,368,054
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	92,914,084	59,348,463	33,565,621
E-OTX	Less: Taxes Other than FIT	66,364,201	53,020,930	13,343,271
	Net Operating Income Before FIT	198,853,360	129,131,114	69,722,246
E-INT	Less: Interest Expense	57,486,264	37,441,957	20,044,307
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(148,202)	148,202
E-SCM	Plus: Schedule M Adjustments	(35,117,184)	(17,641,596)	(17,475,588)
	Taxable Net Operating Income	106,249,912	74,195,763	32,054,149
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	37,187,469	25,968,517	11,218,952
1	Production Tax Credit	(167,655)	(108,993)	(58,662)
1	Investment Tax Credit - Noxon *	0	0	0
	Total Net Federal Income Tax	37,019,814	25,859,524	11,160,290
E-DTE	Deferred FIT	12,503,558	6,609,276	5,894,282
1	411400 Amortized Investment Tax Credit - Noxon	(215,616)	(140,172)	(75,444)
	Total Net FIT/Deferred FIT	49,307,756	32,328,628	16,979,128

ALLOCATION RATIOS:

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

* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ITEMS	E-SCM-12E
For Twelve Months Ended November 30, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	37,093,610	55,607,294	92,700,904	23,730,432	36,534,961	60,265,393	13,363,178	19,072,333	32,435,511
12	997001 Contributions In Aid of Construction	0	4,038,187	4,038,187	0	2,632,333	2,632,333	0	1,405,854	1,405,854
2	997002 Injuries and Damages	0	(45,000)	(45,000)	0	(29,537)	(29,537)	0	(15,463)	(15,463)
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	4,136,525	4,136,525	0	2,771,472	2,771,472	0	1,365,053	1,365,053
99	997007 Idaho PCA	(7,036,313)	0	(7,036,313)	0	0	0	(7,036,313)	0	(7,036,313)
4	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0	0
1	997009 Rathdrum Turbine Lease	0	(33,828)	(33,828)	0	(21,992)	(21,992)	0	(11,836)	(11,836)
4	997015 Airplane Lease Payments	0	402,000	402,000	0	269,340	269,340	0	132,660	132,660
12	997016 Redemption Expense Amortization	0	1,567,354	1,567,354	0	1,021,695	1,021,695	0	545,659	545,659
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	(8,337,966)	0	(8,337,966)	(4,831,420)	0	(4,831,420)	(3,506,546)	0	(3,506,546)
99	997019 CSS Temporary Service Fees	141,507	0	141,507	21,600	0	21,600	119,907	0	119,907
4	997020 FAS87 Current Pension Accrual	0	(2,698,690)	(2,698,690)	0	(1,808,122)	(1,808,122)	0	(890,568)	(890,568)
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	28,280	0	28,280	20,881	0	20,881	7,399	0	7,399
12	997032 Interest Rate Swaps	0	3,197,495	3,197,495	0	2,084,319	2,084,319	0	1,113,176	1,113,176
4	997033 BPA Residential Exchange	(714,817)	0	(714,817)	(742,028)	0	(742,028)	27,211	0	27,211
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	(368,746)	(368,746)	0	(239,722)	(239,722)	0	(129,024)	(129,024)
99	997043 Washington Deferred Power Costs	(1,959,231)	0	(1,959,231)	(1,959,231)	0	(1,959,231)	0	0	0
1	997044 Non-Monetary Power Costs	0	(150,777)	(150,777)	0	(98,020)	(98,020)	0	(52,757)	(52,757)
1	997045 Section 199 Manufacturing Deduction	0	(5,425,639)	(5,425,639)	0	(3,527,208)	(3,527,208)	0	(1,898,431)	(1,898,431)
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)	209,210	0	209,210	0	0	0	209,210	0	209,210
12	997048 AFUDC	0	(2,840,447)	(2,840,447)	0	(1,851,574)	(1,851,574)	0	(988,873)	(988,873)
11	997049 Tax Depreciation	0	(133,421,474)	(133,421,474)	0	(86,226,296)	(86,226,296)	0	(47,195,178)	(47,195,178)
99	997050 CS2 Levelized Return	486,375	0	486,375	0	0	0	486,375	0	486,375
99	997051 Wind Generation AFUDC - ID	(843,208)	0	(843,208)	0	0	0	(843,208)	0	(843,208)
1	997052 Noxon Spill	0	0	0	0	0	0	0	0	0
4	997053 Renewable Energy Cert Fees	0	43,599	43,599	0	29,211	29,211	0	14,388	14,388
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 November 30, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
99	997059	Spokane River Relicensing PME	73,312	0	73,312	46,316	0	46,316	26,996	0	26,996
1	997061	CDA Fund Settlement	922	16,667	17,589	922	10,835	11,757	0	5,832	5,832
4	997062	Gain on Sale of Office Bldg	0	0	0	0	0	0	0	0	0
1	997063	CDA Lake Settlement	183,093	1,515,120	1,698,213	152,118	984,980	1,137,098	30,975	530,140	561,115
99	997064	Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization - Unbilled Revenue Add-Ins	270,914	0	270,914	302,682	0	302,682	(31,768)	0	(31,768)
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	7,345,078	7,345,078	0	4,746,904	4,746,904	0	2,598,174	2,598,174
4	997081	Deferred Compensation	0	849,622	849,622	0	569,247	569,247	0	280,375	280,375
4	997082	Meal Disallowances	0	338,874	338,874	0	227,046	227,046	0	111,828	111,828
4	997083	Paid Time Off	0	70,403	70,403	0	47,170	47,170	0	23,233	23,233
2	997084	Customer Uncollectibles	0	17,296	17,296	0	11,353	11,353	0	5,943	5,943
99	997088	Deferred O&M Colstrip & CS2	163,952	0	163,952	602,052	0	602,052	(438,100)	0	(438,100)
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	9,737	0	9,737	9,737	0	9,737	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	(116,346)	0	(116,346)	(116,346)	0	(116,346)	0	0	0
99	997094	Palouse Wind & Thornton	(38,013)	0	(38,013)	(38,013)	0	(38,013)	0	0	0
99	997095	WA REC Deferral	1,309,241	0	1,309,241	1,309,241	0	1,309,241	0	0	0
1	997096	CDA Settlement Costs	0	(25,800)	(25,800)	0	(16,773)	(16,773)	0	(9,027)	(9,027)
99	997097	BPA Parallel Capacity	3,554,519	0	3,554,519	0	0	0	3,554,519	0	3,554,519
		TOTAL SCHEDULE M ADJUSTMENTS	30,747,703	(65,864,887)	(35,117,184)	24,236,782	(41,878,378)	(17,641,596)	6,510,921	(23,986,509)	(17,475,588)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.010%	34.990%
E-ALL	2	Number of Customers	100.000%	65.637%	34.363%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.000%	33.000%
E-ALL	11	Book Depreciation	100.000%	64.627%	35.373%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	65.186%	34.814%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-DTE-12E
ELECTRIC DEFERRED INCOME TAX EXPENSES	
For Twelve Months Ended November 30, 2013	
Ending Balance Basis	

AVISTA UTILITIES

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

Ref/Basis	Acct No	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
14	410100	Deferred Federal Income Tax Expense - Allocated	0	9,923,530	9,923,530	0	6,309,579	6,309,579	0	3,613,951	3,613,951
99	410100	Deferred Federal Income Tax Expense - Washington	3,941,012	0	3,941,012	3,941,012	0	3,941,012	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	3,830,788	0	3,830,788	0	0	0	3,830,788	0	3,830,788
	410100	Total	7,771,800	9,923,530	17,695,330	3,941,012	6,309,579	10,250,591	3,830,788	3,613,951	7,444,739
14	411100	Deferred Federal Income Tax Expense - Allocated	0	(384,046)	(384,046)	0	(244,184)	(244,184)	0	(139,862)	(139,862)
99	411100	Deferred Federal Income Tax Expense - Washington	(3,397,131)	0	(3,397,131)	(3,397,131)	0	(3,397,131)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(1,410,595)	0	(1,410,595)	0	0	0	(1,410,595)	0	(1,410,595)
	411100	Total	(4,807,726)	(384,046)	(5,191,772)	(3,397,131)	(244,184)	(3,641,315)	(1,410,595)	(139,862)	(1,550,457)
Total Deferred Federal Income Tax Expense			2,964,074	9,539,484	12,503,558	543,881	6,065,395	6,609,276	2,420,193	3,474,089	5,894,282

E-ALL	14	Net Allocated Schedule M's	100.000%	63.582%	36.418%
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 November 30, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PRODUCTION & TRANSMISSION									
1	408130	State Excise Tax	0	23,426	23,426	0	15,229	15,229	0	8,197	8,197
1	408140	State Kwh Generation Tax	0	1,351,421	1,351,421	0	878,559	878,559	0	472,862	472,862
1	408150	R&P Property Tax--Production	0	12,227,471	12,227,471	0	7,949,079	7,949,079	0	4,278,392	4,278,392
1	408180	R&P Property Tax--Transmission	0	4,458,861	4,458,861	0	2,898,706	2,898,706	0	1,560,155	1,560,155
1	409100	State Income Tax--Montana & Oregon	0	823,626	823,626	0	535,439	535,439	0	288,187	288,187
		TOTAL PRODUCTION & TRANSMISSION	0	18,884,805	18,884,805	0	12,277,012	12,277,012	0	6,607,793	6,607,793
		DISTRIBUTION									
99	408110	State Excise Tax	18,697,536	0	18,697,536	18,697,536	0	18,697,536	0	0	0
99	408120	Municipal Occupation & License Tax	20,344,506	0	20,344,506	17,167,967	0	17,167,967	3,176,539	0	3,176,539
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	7,648,294	0	7,648,294	4,878,415	0	4,878,415	2,769,879	0	2,769,879
99	409100	State Income Tax--Idaho	788,964	0	788,964	0	0	0	788,964	0	788,964
		TOTAL DISTRIBUTION	47,479,396	0	47,479,396	40,743,918	0	40,743,918	6,735,478	0	6,735,478
		TOTAL TAXES OTHER THAN FIT	47,479,396	18,884,805	66,364,201	40,743,918	12,277,012	53,020,930	6,735,478	6,607,793	13,343,271

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 November 30, 2013

Ending Balance Basis

Report ID:

E-PLT-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	9,166,667	9,166,667	0	5,959,250	5,959,250	0	3,207,417	3,207,417
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	1,312,867	1,312,867	0	853,495	853,495	0	459,372	459,372
1	182381	CDA Settlement Past Storage	0	35,473,936	35,473,936	0	23,061,606	23,061,606	0	12,412,330	12,412,330
1	302000	Franchises & Consents	602,704	44,049,218	44,651,922	602,704	28,636,397	29,239,101	0	15,412,821	15,412,821
1,4	303000	Misc Intangible Plant- (C-IPL)	153,179	5,212,571	5,365,750	153,179	3,450,588	3,603,767	0	1,761,983	1,761,983
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	2,876,590	42,257,151	45,133,741	2,810,565	28,312,291	31,122,856	66,025	13,944,860	14,010,885
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	3,369,548	3,369,548	0	2,257,597	2,257,597	0	1,111,951	1,111,951
		TOTAL INTANGIBLE PLANT	3,632,473	142,841,958	146,474,431	3,566,448	93,831,424	97,397,872	66,025	49,010,534	49,076,559
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	3,489,808	3,489,808	0	2,268,724	2,268,724	0	1,221,084	1,221,084
1	311XXX	Structures & Improvements	0	127,458,025	127,458,025	0	82,860,462	82,860,462	0	44,597,563	44,597,563
1	312000	Boiler Plant	0	173,931,981	173,931,981	0	113,073,181	113,073,181	0	60,858,800	60,858,800
1	313000	Generators	0	6,770	6,770	0	4,401	4,401	0	2,369	2,369
1	314000	Turbogenerator Units	0	53,470,574	53,470,574	0	34,761,220	34,761,220	0	18,709,354	18,709,354
1	315000	Accessory Electric Equipment	0	26,565,201	26,565,201	0	17,270,037	17,270,037	0	9,295,164	9,295,164
1	316000	Miscellaneous Power Plant Equipment	0	16,325,348	16,325,348	0	10,613,109	10,613,109	0	5,712,239	5,712,239
		TOTAL STEAM PRODUCTION PLANT	0	401,247,707	401,247,707	0	260,851,134	260,851,134	0	140,396,573	140,396,573
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	58,280,858	58,280,858	0	37,888,386	37,888,386	0	20,392,472	20,392,472
1	331XXX	Structures & Improvements	0	45,726,387	45,726,387	0	29,726,724	29,726,724	0	15,999,663	15,999,663
1	332XXX	Reservoirs, Dams, & Waterways	0	131,282,943	131,282,943	0	85,347,041	85,347,041	0	45,935,902	45,935,902
1	333000	Waterwheels, Turbines, & Generators	0	162,974,738	162,974,738	0	105,949,877	105,949,877	0	57,024,861	57,024,861
1	334000	Accessory Electric Equipment	0	37,121,009	37,121,009	0	24,132,368	24,132,368	0	12,988,641	12,988,641
1	335XXX	Miscellaneous Power Plant Equipment	0	8,129,140	8,129,140	0	5,284,754	5,284,754	0	2,844,386	2,844,386
1	336000	Roads, Railroads, & Bridges	0	2,020,755	2,020,755	0	1,313,693	1,313,693	0	707,062	707,062
		TOTAL HYDRAULIC PRODUCTION PLANT	0	445,535,830	445,535,830	0	289,642,843	289,642,843	0	155,892,987	155,892,987
		OTHER PRODUCTION PLANT:									
1	340200	Land & Land Rights	0	905,168	905,168	0	588,450	588,450	0	316,718	316,718
1	341000	Structures & Improvements	0	16,765,602	16,765,602	0	10,899,318	10,899,318	0	5,866,284	5,866,284
1	342000	Fuel Holders, Producers, & Accessories	0	21,171,580	21,171,580	0	13,763,644	13,763,644	0	7,407,936	7,407,936
1	343000	Prime Movers	0	23,909,470	23,909,470	0	15,543,546	15,543,546	0	8,365,924	8,365,924
1	344000	Generators	0	207,547,865	207,547,865	0	134,926,867	134,926,867	0	72,620,998	72,620,998
1	344010	Generators - Solar	0	149,669	149,669	0	97,300	97,300	0	52,369	52,369
1	345000	Accessory Electric Equipment	0	20,076,757	20,076,757	0	13,051,900	13,051,900	0	7,024,857	7,024,857
1	345010	Accessory Electric Equipment - Solar	0	33,209	33,209	0	21,589	21,589	0	11,620	11,620
1	346000	Miscellaneous Power Plant Equipment	0	1,493,244	1,493,244	0	970,758	970,758	0	522,486	522,486
		TOTAL OTHER PRODUCTION PLANT	0	292,052,564	292,052,564	0	189,863,372	189,863,372	0	102,189,192	102,189,192
		TOTAL PRODUCTION PLANT	0	1,138,836,101	1,138,836,101	0	740,357,349	740,357,349	0	398,478,752	398,478,752

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-12E
For Twelve Months Ended November 30, 2013		
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	19,680,947	19,680,947	0	12,794,584	12,794,584	0	6,886,363	6,886,363
1	352XXX	Structures & Improvements	0	19,104,301	19,104,301	0	12,419,706	12,419,706	0	6,684,595	6,684,595
1	353000	Station Equipment	0	220,727,010	220,727,010	0	143,494,629	143,494,629	0	77,232,381	77,232,381
1	354000	Towers & Fixtures	0	17,124,502	17,124,502	0	11,132,639	11,132,639	0	5,991,863	5,991,863
1	355000	Poles & Fixtures	0	159,965,418	159,965,418	0	103,993,518	103,993,518	0	55,971,900	55,971,900
1	356000	Overhead Conductors & Devices	0	119,029,335	119,029,335	0	77,380,971	77,380,971	0	41,648,364	41,648,364
1	357000	Underground Conduit	0	2,838,390	2,838,390	0	1,845,237	1,845,237	0	993,153	993,153
1	358000	Underground Conductors & Devices	0	2,331,360	2,331,360	0	1,515,617	1,515,617	0	815,743	815,743
1	359000	Roads & Trails	0	1,949,859	1,949,859	0	1,267,603	1,267,603	0	682,256	682,256
TOTAL TRANSMISSION PLANT			0	562,751,122	562,751,122	0	365,844,504	365,844,504	0	196,906,618	196,906,618
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	4,584,631	0	4,584,631	3,340,938	0	3,340,938	1,243,693	0	1,243,693
99	360400	Land Easements	2,204,134	0	2,204,134	422,110	0	422,110	1,782,024	0	1,782,024
99	361000	Structures & Improvements	18,196,698	0	18,196,698	12,744,592	0	12,744,592	5,452,106	0	5,452,106
99	362000	Station Equipment	116,477,635	0	116,477,635	76,846,079	0	76,846,079	39,631,556	0	39,631,556
99	364000	Poles, Towers, & Fixtures	279,660,375	0	279,660,375	175,386,613	0	175,386,613	104,273,762	0	104,273,762
99	365000	Overhead Conductors & Devices	187,018,002	0	187,018,002	117,952,175	0	117,952,175	69,065,827	0	69,065,827
99	366000	Underground Conduit	88,403,864	0	88,403,864	55,789,066	0	55,789,066	32,614,798	0	32,614,798
99	367000	Underground Conductors & Devices	148,499,498	0	148,499,498	94,947,592	0	94,947,592	53,551,906	0	53,551,906
99	368000	Line Transformers	207,334,916	0	207,334,916	139,082,363	0	139,082,363	68,252,553	0	68,252,553
99	369XXX	Services	137,004,084	0	137,004,084	88,170,942	0	88,170,942	48,833,142	0	48,833,142
99	370000	Meters	47,982,988	0	47,982,988	26,791,499	0	26,791,499	21,191,489	0	21,191,489
99	373XXX	Street Light & Signal Systems	39,206,685	0	39,206,685	24,316,965	0	24,316,965	14,889,720	0	14,889,720
TOTAL DISTRIBUTION PLANT			1,276,573,510	0	1,276,573,510	815,790,934	0	815,790,934	460,782,576	0	460,782,576
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,095,165	3,108,652	4,203,817	386,512	2,082,797	2,469,309	708,653	1,025,855	1,734,508
4	390XXX	Structures & Improvements	13,026,609	62,760,566	75,787,175	6,510,578	42,049,579	48,560,157	6,516,031	20,710,987	27,227,018
4	391XXX	Office Furniture & Equipment	2,559,653	43,409,721	45,969,374	2,533,954	29,084,513	31,618,467	25,699	14,325,208	14,350,907
4	392XXX	Transportation Equipment	16,884,306	9,865,024	26,749,330	12,351,106	6,609,566	18,960,672	4,533,200	3,255,458	7,788,658
4	393000	Stores Equipment	279,826	2,048,037	2,327,863	123,541	1,372,185	1,495,726	156,285	675,852	832,137
4	394000	Tools, Shop & Garage Equipment	1,544,639	8,492,557	10,037,196	1,164,944	5,690,013	6,854,957	379,695	2,802,544	3,182,239
4	395000	Laboratory Equipment	257,009	1,054,743	1,311,752	172,845	706,678	879,523	84,164	348,065	432,229
4	396XXX	Power Operated Equipment	29,387,208	11,339,394	40,726,602	18,342,872	7,597,394	25,940,266	11,044,336	3,742,000	14,786,336
4	397XXX	Communications Equipment	16,698,582	61,087,264	77,785,846	10,486,563	40,928,467	51,415,030	6,212,019	20,158,797	26,370,816
4	398000	Miscellaneous Equipment	6,321	375,891	382,212	3,981	251,847	255,828	2,340	124,044	126,384
TOTAL GENERAL PLANT			81,739,318	203,541,849	285,281,167	52,076,896	136,373,039	188,449,935	29,662,422	67,168,810	96,831,232
TOTAL PLANT IN SERVICE			1,361,945,301	2,047,971,030	3,409,916,331	871,434,278	1,336,406,316	2,207,840,594	490,511,023	711,564,714	1,202,075,737

RESULTS OF OPERATIONS

ELECTRIC UTILITY PLANT

For Twelve Months Ended November 30, 2013

Ending Balance Basis

Report ID:
E-PLT-12E

AVISTA UTILITIES

			*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	0	(284,652,947)	(284,652,947)	0	(185,052,881)	(185,052,881)	0	(99,600,066)	(99,600,066)
E-ADEP		Hydro Production Plant	0	(122,658,568)	(122,658,568)	0	(79,740,335)	(79,740,335)	0	(42,918,233)	(42,918,233)
E-ADEP		Other Production Plant	0	(84,072,612)	(84,072,612)	0	(54,655,605)	(54,655,605)	0	(29,417,007)	(29,417,007)
E-ADEP		Transmission Plant	0	(190,689,645)	(190,689,645)	0	(123,967,338)	(123,967,338)	0	(66,722,307)	(66,722,307)
E-ADEP		Distribution Plant	(396,053,706)	0	(396,053,706)	(243,568,537)	0	(243,568,537)	(152,485,169)	0	(152,485,169)
E-ADEP		General Plant	(24,235,281)	(71,484,168)	(95,719,449)	(14,614,228)	(47,894,392)	(62,508,620)	(9,621,053)	(23,589,776)	(33,210,829)
TOTAL ACCUMULATED DEPRECIATION			(420,288,987)	(753,557,940)	(1,173,846,927)	(258,182,765)	(491,310,551)	(749,493,316)	(162,106,222)	(262,247,389)	(424,353,611)
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(8,002,970)	(8,002,970)	0	(5,202,731)	(5,202,731)	0	(2,800,239)	(2,800,239)
E-AAMT		Distribution-Franchises/Misc Intangibles	(119,867)	0	(119,867)	(119,867)	0	(119,867)	0	0	0
E-AAMT		General Plant - 303000	0	(217,098)	(217,098)	0	(144,556)	(144,556)	0	(72,542)	(72,542)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(892,128)	(20,557,921)	(21,450,049)	(878,719)	(13,773,807)	(14,652,526)	(13,409)	(6,784,114)	(6,797,523)
E-AAMT		General Plant - 390200, 396200	(120,874)	(187,533)	(308,407)	(117,279)	(125,647)	(242,926)	(3,595)	(61,886)	(65,481)
TOTAL ACCUMULATED AMORTIZATION			(1,132,869)	(28,965,522)	(30,098,391)	(1,115,865)	(19,246,741)	(20,362,606)	(17,004)	(9,718,781)	(9,735,785)
TOTAL ACCUMULATED DEPRAMORT			(421,421,856)	(782,523,462)	(1,203,945,318)	(259,298,630)	(510,557,292)	(769,855,922)	(162,123,226)	(271,966,170)	(434,089,396)
NET ELECTRIC UTILITY PLANT before DFIT			940,523,445	1,265,447,568	2,205,971,013	612,135,648	825,849,024	1,437,984,672	328,387,797	439,598,544	767,986,341
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	(294,202)	(294,202)	0	(191,261)	(191,261)	0	(102,941)	(102,941)
12		ADFIT - Electric Plant In Service (282900)	0	(291,443,295)	(291,443,295)	0	(189,980,226)	(189,980,226)	0	(101,463,069)	(101,463,069)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(30,140,112)	(30,140,112)	0	(20,193,875)	(20,193,875)	0	(9,946,237)	(9,946,237)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(395,294)	(395,294)	0	(264,847)	(264,847)	0	(130,447)	(130,447)
1		ADFIT - LakeCDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(12,415,878)	(12,415,878)	0	(8,071,562)	(8,071,562)	0	(4,344,316)	(4,344,316)
1		ADFIT - CDA Settlement Costs (283333)	0	357,182	357,182	0	232,204	232,204	0	124,978	124,978
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(4,186,602)	(4,186,602)	0	(2,729,078)	(2,729,078)	0	(1,457,524)	(1,457,524)
TOTAL ACCUMULATED DFIT			0	(338,518,201)	(338,518,201)	0	(221,198,645)	(221,198,645)	0	(117,319,556)	(117,319,556)
NET ELECTRIC UTILITY PLANT			940,523,445	926,929,367	1,867,452,812	612,135,648	604,650,379	1,216,786,027	328,387,797	322,278,988	650,666,785
ALLOCATION RATIOS:											
E-ALL	1	Production/Transmission Ratio		100.000%			65.010%			34.990%	
E-ALL	4	Jurisdictional 4-Factor Ratio		100.000%			67.000%			33.000%	
E-ALL	12	Net Electric Plant (before DFIT)		100.000%			65.186%			34.814%	
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 November 30, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description (Accounts)	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	940,523,445	926,929,367	1,867,452,812	612,135,648	604,650,379	1,216,786,027	328,387,797	322,278,988	650,666,785
	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	(888,257)	0	(888,257)	888,257	0	888,257
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)	(2,666,012)	0	(2,666,012)	(854,411)	0	(854,411)	(1,811,601)	0	(1,811,601)
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)	7,116,546	0	7,116,546	4,561,141	0	4,561,141	2,555,405	0	2,555,405
99	ADFIT - Kettle Falls Disallowed (190420)	280,150	0	280,150	280,150	0	280,150	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)	1,209,994	0	1,209,994	0	0	0	1,209,994	0	1,209,994
99	ADFIT - Boulder Park Disallowed (190040)	486,502	0	486,502	0	0	0	486,502	0	486,502
99	Investment in WNP3 Exchange Power (124900, 124930)	14,087,284	0	14,087,284	14,087,284	0	14,087,284	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(2,531,735)	0	(2,531,735)	(2,531,735)	0	(2,531,735)	0	0	0
99	CDA Lake Settlement - WA (182382)	1,064,827	0	1,064,827	1,064,827	0	1,064,827	0	0	0
99	CDA Lake Settlement - ID (186382)	211,662	0	211,662	0	0	0	211,662	0	211,662
99	ADFIT - CDA Lake Settlement - Direct (283382)	(446,773)	0	(446,773)	(372,691)	0	(372,691)	(74,082)	0	(74,082)
99	CDA CDR Fund - Direct (182324)	77,456	0	77,456	77,456	0	77,456	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	550,186	0	550,186	510,576	0	510,576	39,610	0	39,610
99	ADFIT - Spokane River Relicensing (283322)	(192,542)	0	(192,542)	(178,683)	0	(178,683)	(13,859)	0	(13,859)
99	Spokane River PM&Es (182323)	508,684	0	508,684	324,212	0	324,212	184,472	0	184,472
99	ADFIT - Spokane River PM&Es (283323)	(178,063)	0	(178,063)	(113,498)	0	(113,498)	(64,565)	0	(64,565)
99	Montana Riverbed Settlement (186360)	3,108,172	0	3,108,172	2,086,234	0	2,086,234	1,021,938	0	1,021,938
99	ADFIT - Montana Riverbed Settlement (283365)	(1,087,861)	0	(1,087,861)	(730,183)	0	(730,183)	(357,678)	0	(357,678)
99	Lancaster Generation (182312)	2,720,000	0	2,720,000	2,720,000	0	2,720,000	0	0	0
99	ADFIT - Lancaster Generation (283312)	(952,000)	0	(952,000)	(952,000)	0	(952,000)	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)	(1,350,878)	0	(1,350,878)	(562,430)	0	(562,430)	(788,448)	0	(788,448)
99	Customer Deposits (235199)	(1,282,224)	0	(1,282,224)	(1,282,224)	0	(1,282,224)	0	0	0
C-WKC	Working Capital	15,679,023	7,524,005	23,203,028	15,679,023	0	15,679,023	0	7,524,005	7,524,005
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	29,083,046	7,524,005	36,607,051	28,788,065	0	28,788,065	294,981	7,524,005	7,818,986
	NET RATE BASE	969,606,491	934,453,372	1,904,059,863	640,923,713	604,650,379	1,245,574,092	328,682,778	329,802,993	658,485,771

ALLOCATION RATIOS

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.000%	33.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12E
For Twelve Months Ended November 30, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	7,915,698	7,915,698			7,915,698	7,915,698		5,145,995	5,145,995		2,769,703	2,769,703	
1	Hydro (ED-AN)	8,135,694	8,135,694			8,135,694	8,135,694		5,289,015	5,289,015		2,846,679	2,846,679	
1	Other (ED-AN)	9,136,128	9,136,128			9,136,128	9,136,128		5,939,397	5,939,397		3,196,731	3,196,731	
Total Electric Production		25,187,520	25,187,520			25,187,520	25,187,520		16,374,407	16,374,407		8,813,113	8,813,113	
Electric Transmission														
1	ED-AN	10,081,492	10,081,492			10,081,492	10,081,492		6,553,978	6,553,978		3,527,514	3,527,514	
Total Electric Transmission		10,081,492	10,081,492			10,081,492	10,081,492		6,553,978	6,553,978		3,527,514	3,527,514	
Electric Distribution														
	ED-ID	12,929,371	12,929,371			12,929,371	12,929,371					12,929,371	12,929,371	
	ED-WA	22,234,714	22,234,714			22,234,714	22,234,714	22,234,714		22,234,714				
Total Electric Distribution		35,164,085	35,164,085			35,164,085	35,164,085	22,234,714		22,234,714		12,929,371	12,929,371	
Gas Underground Storage														
	GD-AN	547,150		547,150										
	GD-OR	113,320			113,320									
Total Gas Underground Storage		660,470		547,150	113,320									
Gas Distribution														
	GD-AN	61,261		61,261										
	GD-ID	3,920,962		3,920,962										
	GD-WA	7,784,601		7,784,601										
	GD-OR	3,961,626			3,961,626									
Total Gas Distribution		15,728,450		11,766,824	3,961,626									
General Plant														
4	ED-AN	2,553,077	2,553,077				2,553,077		1,710,562	1,710,562		842,515	842,515	
	ED-ID	176,163	176,163			176,163	176,163				176,163		176,163	
	ED-WA	893,396	893,396			893,396	893,396	893,396		893,396				
7,4	CD-AA	13,150,076	9,513,554	2,551,246	1,085,276		9,513,554		6,374,081	6,374,081		3,139,473	3,139,473	
9,4	CD-AN	689,465	546,201	143,264			546,201		365,955	365,955		180,246	180,246	
9	CD-ID	312,526	247,586	64,940		247,586	247,586				247,586		247,586	
9	CD-WA	164,721	130,494	34,227		130,494	130,494	130,494		130,494				
8	GD-AA	158,707		111,603	47,104									
	GD-AN	35,674		35,674										
	GD-ID	52,000		52,000										
	GD-WA	214,868		214,868										
	GD-OR	254,471			254,471									
Total General Plant		18,655,144	14,060,471	3,207,822	1,386,851	1,447,639	12,612,832	14,060,471	1,023,890	8,450,598	9,474,488	423,749	4,162,234	4,585,983
Total Depreciation Expense		105,477,161	84,493,568	15,521,796	5,461,797	36,611,724	47,881,844	84,493,568	23,258,604	31,378,983	54,637,587	13,353,120	16,502,861	29,855,981

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

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
1 Franchises (302000)	ED-AN	918,399	918,399			918,399	918,399		597,051	597,051		321,348	321,348		
1 Misc Intangible Plt (303000)	ED-AN	82,553	82,553			82,553	82,553		53,668	53,668		28,885	28,885		
Total Production/Transmission		1,000,952	1,000,952			1,000,952	1,000,952		650,719	650,719		350,233	350,233		
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	237,621	171,909	46,101	19,611		171,909		115,179	115,179		56,730	56,730		
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	23,548		23,548											
	GD-OR	7,778			7,778										
Total General Plant - 303000		282,734	179,617	75,728	27,389		179,617		120,190	120,190		59,427	59,427		
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	8,753,239	6,332,618	1,698,216	722,405		6,332,618		4,242,854	4,242,854		2,089,764	2,089,764		
9,4	CD-AN	5,489	4,349	1,140			4,349		2,914	2,914		1,435	1,435		
9,4	CD-ID	6,705	5,312	1,393		5,312	5,312				5,312		5,312		
4	ED-AN	177,410	177,410				177,410		118,865	118,865		58,545	58,545		
	ED-ID	4,747	4,747			4,747	4,747				4,747		4,747		
	ED-WA	444,831	444,831			444,831	444,831	444,831		444,831					
8	GD-AA	441,540		310,491	131,049										
	GD-AN	2,353		2,353											
	GD-OR	250			250										
Total Miscellaneous IT Intangible Plt - 3031XX		9,836,564	6,969,267	2,013,593	853,704		454,890	6,514,377	6,969,267	444,831	4,364,633	4,809,464	10,059	2,149,744	2,159,803
Gas Underground Storage															
	GD-AN	228		228											
Total Gas Underground Storage		228		228											
General Plant - 390200, 396200															
7,4	CD-AA	28,856	20,876	5,599	2,381		20,876		13,987	13,987		6,889	6,889		
4	ED-AN	9,627	9,627				9,627		6,450	6,450		3,177	3,177		
	GD-OR	3,251			3,251										
Total General Plant - 390200, 396200		41,734	30,503	5,599	5,632		30,503		20,437	20,437		10,066	10,066		
Total Amortization Expense		11,189,209	8,207,336	2,095,148	886,725		481,887	7,725,449	8,207,336	471,828	5,155,979	5,627,807	10,059	2,569,470	2,579,529

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:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-12E
For Twelve Months Ended November 30, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
1	Steam (ED-AN)	(284,652,947)	(284,652,947)			(284,652,947)	(284,652,947)		(185,052,881)	(185,052,881)		(99,600,066)	(99,600,066)
1	Hydro (ED-AN)	(122,658,568)	(122,658,568)			(122,658,568)	(122,658,568)		(79,740,335)	(79,740,335)		(42,918,233)	(42,918,233)
1	Other (ED-AN)	(84,072,612)	(84,072,612)			(84,072,612)	(84,072,612)		(54,655,605)	(54,655,605)		(29,417,007)	(29,417,007)
Total Electric Production		(491,384,127)	(491,384,127)			(491,384,127)	(491,384,127)		(319,448,821)	(319,448,821)		(171,935,306)	(171,935,306)
Electric Transmission													
1	ED-AN	(190,689,645)	(190,689,645)			(190,689,645)	(190,689,645)		(123,967,338)	(123,967,338)		(66,722,307)	(66,722,307)
Total Electric Transmission		(190,689,645)	(190,689,645)			(190,689,645)	(190,689,645)		(123,967,338)	(123,967,338)		(66,722,307)	(66,722,307)
Electric Distribution													
	ED-ID	(152,485,169)	(152,485,169)			(152,485,169)	(152,485,169)					(152,485,169)	(152,485,169)
	ED-WA	(243,568,537)	(243,568,537)			(243,568,537)	(243,568,537)	(243,568,537)		(243,568,537)			
Total Electric Distribution		(396,053,706)	(396,053,706)			(396,053,706)	(396,053,706)	(243,568,537)		(243,568,537)		(152,485,169)	(152,485,169)
Gas Underground Storage													
	GD-AN	(12,874,888)		(12,874,888)									
	GD-OR	(505,354)		(505,354)									
Total Gas Underground Storage		(13,380,242)		(12,874,888)	(505,354)								
Gas Distribution													
	GD-AN	(1,500,884)		(1,500,884)									
	GD-ID	(55,319,791)		(55,319,791)									
	GD-WA	(110,187,761)		(110,187,761)									
	GD-OR	(89,318,661)		(89,318,661)									
Total Gas Distribution		(256,327,097)		(167,008,436)	(89,318,661)								
General Plant													
4	ED-AN	(36,682,745)	(36,682,745)			(36,682,745)	(36,682,745)		(24,577,439)	(24,577,439)		(12,105,306)	(12,105,306)
	ED-ID	(5,888,990)	(5,888,990)			(5,888,990)	(5,888,990)				(5,888,990)		(5,888,990)
	ED-WA	(12,718,581)	(12,718,581)			(12,718,581)	(12,718,581)	(12,718,581)		(12,718,581)			
7.4	CD-AA	(35,955,580)	(26,012,424)	(6,975,742)	(2,967,414)	(26,012,424)	(26,012,424)		(17,428,324)	(17,428,324)		(8,584,100)	(8,584,100)
9.4	CD-AN	(11,094,279)	(8,788,999)	(2,305,280)		(8,788,999)	(8,788,999)		(5,888,629)	(5,888,629)		(2,900,370)	(2,900,370)
9	CD-ID	(4,710,952)	(3,732,063)	(978,889)		(3,732,063)	(3,732,063)				(3,732,063)		(3,732,063)
9	CD-WA	(2,392,859)	(1,895,647)	(497,212)		(1,895,647)	(1,895,647)	(1,895,647)					
8	GD-AA	(1,461,792)		(1,027,932)	(433,860)								
	GD-AN	(1,525,080)		(1,525,080)									
	GD-ID	(1,201,121)		(1,201,121)									
	GD-WA	(3,036,536)		(3,036,536)									
	GD-OR	(3,879,916)		(3,879,916)									
Total General Plant		(120,548,431)	(95,719,449)	(17,547,792)	(7,281,190)	(24,235,281)	(71,484,168)	(95,719,449)	(14,614,228)	(47,894,392)	(62,508,620)	(9,621,063)	(23,589,776)
Total Accumulated Depreciation		(1,468,383,248)	(1,173,846,927)	(197,431,116)	(97,105,205)	(420,288,987)	(753,557,940)	(1,173,846,927)	(258,182,765)	(491,310,551)	(749,493,316)	(162,106,222)	(262,247,389)

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAAMT-12E
For Twelve Months Ended November 30, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000)	ED-AN	(7,309,620)	(7,309,620)			(7,309,620)		(4,751,984)	(4,751,984)		(2,557,636)	(2,557,636)	
1	Misc Intangible PIt (303000)	ED-AN	(693,350)	(693,350)			(693,350)		(450,747)	(450,747)		(242,603)	(242,603)	
Total Production/Transmission			(8,002,970)	(8,002,970)			(8,002,970)		(5,202,731)	(5,202,731)		(2,800,239)	(2,800,239)	
Distribution														
	Franchises (302000)	ED-WA	(94,917)	(94,917)			(94,917)		(94,917)	(94,917)				
	Misc Intangible PIt (303000)	ED-WA	(24,950)	(24,950)			(24,950)		(24,950)	(24,950)				
Total Distribution			(119,867)	(119,867)			(119,867)		(119,867)	(119,867)				
General Plant - 303000														
7,4		CD-AA	(237,621)	(171,909)	(46,101)	(19,611)			(115,179)	(115,179)		(56,730)	(56,730)	
9,1		CD-AN	(57,041)	(45,189)	(11,852)		(171,909)	(45,189)	(29,377)	(29,377)		(15,812)	(15,812)	
		GD-ID	(46,690)		(46,690)									
		GD-WA	(90,173)		(90,173)									
		GD-OR	(55,820)			(55,820)								
Total General Plant - 303000			(487,345)	(217,098)	(194,816)	(75,431)		(217,098)		(144,556)	(144,556)		(72,542)	(72,542)
Miscellaneous IT Intangible Plant - 3031XX														
7,4		CD-AA	(27,624,446)	(19,985,182)	(5,359,418)	(2,279,846)		(19,985,182)		(13,390,072)	(13,390,072)		(6,595,110)	(6,595,110)
9,4		CD-AN	(5,489)	(4,349)	(1,140)		(19,985,182)	(4,349)	(2,914)	(2,914)		(1,435)	(1,435)	
9		CD-ID	(6,705)	(5,312)	(1,393)		(5,312)					(5,312)	(5,312)	
4		ED-AN	(568,390)	(568,390)			(568,390)		(380,821)	(380,821)		(187,569)	(187,569)	
		ED-ID	(8,097)	(8,097)			(8,097)					(8,097)	(8,097)	
		ED-WA	(878,719)	(878,719)			(878,719)		(878,719)	(878,719)				
8		GD-AA	(1,189,900)		(836,738)	(353,162)								
		GD-AN	(9,585)		(9,585)									
		GD-OR	(963)			(963)								
Total Miscellaneous IT Intangible Plant - 3031XX			(30,292,294)	(21,450,049)	(6,208,274)	(2,633,971)		(892,128)	(20,557,921)	(21,450,049)		(13,409)	(6,784,114)	(6,797,523)
Gas Underground Storage														
		GD-AN	(239,613)		(239,613)									
Total Gas Underground Storage			(239,613)		(239,613)									
General Plant - 390200, 396200														
7,4		CD-AA	(185,444)	(134,161)	(35,978)	(15,305)		(134,161)		(89,888)	(89,888)		(44,273)	(44,273)
9		CD-ID	(4,538)	(3,595)	(943)		(3,595)					(3,595)	(3,595)	
9		CD-WA	(8,332)	(6,601)	(1,731)		(6,601)		(6,601)	(6,601)				
4		ED-AN	(53,372)	(53,372)			(53,372)		(35,759)	(35,759)		(17,613)	(17,613)	
		ED-WA	(110,678)	(110,678)			(110,678)		(110,678)	(110,678)				
		GD-WA	(1,863)		(1,863)									
		GD-OR	(46,872)			(46,872)								
Total General Plant - 390200, 396200			(411,099)	(308,407)	(40,515)	(62,177)		(120,874)	(187,533)	(308,407)		(3,595)	(61,886)	(65,481)
Total Accumulated Amortization			(39,553,188)	(30,098,391)	(6,683,218)	(2,771,579)		(1,132,869)	(28,965,522)	(30,098,391)		(17,004)	(9,718,781)	(9,735,785)

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:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended November 30, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
			Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	398,664	13,611	362,279	22,774	398,664	0	0	0	0	0	0	
99		GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	477,164	0	0	
99		GD-OR / AS	704,242	0	0	0	0	0	0	0	704,242	0	704,242	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	3,939,110	0	0	2,849,788	2,849,788	0	0	764,227	764,227	325,095	325,095	
9		CD-WA / ID / AN	1,205,950	372,902	346,374	236,090	955,366	97,809	90,851	61,924	250,584	0	0	
		TOTAL ACCOUNT	6,725,130	386,513	708,653	3,108,652	4,203,818	574,973	90,851	826,151	1,491,975	704,242	325,095	1,029,337
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	6,714,661	935,530	2,117,318	3,661,813	6,714,661	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,177,767	0	0	0	0	2,177,767	0	0	2,177,767	0	0	
99		GD-OR / AS	3,538,508	0	0	0	0	0	0	0	3,538,508	0	3,538,508	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	71,437,878	0	0	51,682,447	51,682,447	0	0	13,859,663	13,859,663	5,895,768	5,895,768	
9		CD-WA / ID / AN	21,951,334	5,575,048	4,398,713	7,416,306	17,390,067	1,462,288	1,153,745	1,945,234	4,561,267	0	0	
		TOTAL ACCOUNT	105,820,148	6,510,578	6,516,031	62,760,566	75,787,175	3,640,055	1,153,745	15,804,897	20,598,697	3,538,508	5,895,768	9,434,276
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	8,425,542	2,533,954	14,649	5,876,939	8,425,542	0	0	0	0	0	0	
99		GD-WA / ID / AN	6,650	0	0	0	0	0	0	6,650	6,650	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	470,176	0	0	0	0	0	0	330,628	330,628	139,548	139,548	
7		CD-AA	51,778,424	0	0	37,459,619	37,459,619	0	0	10,045,532	10,045,532	4,273,273	4,273,273	
9		CD-WA / ID / AN	106,301	0	11,050	73,163	84,213	0	2,898	19,190	22,088	0	0	
		TOTAL ACCOUNT	60,787,093	2,533,954	25,699	43,409,721	45,969,374	0	2,898	10,402,000	10,404,898	0	4,412,821	4,412,821
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	22,288,321	10,784,631	3,720,835	7,782,855	22,288,321	0	0	0	0	0	0	
99		GD-WA / ID / AN	8,362,517	0	0	0	0	5,486,497	1,624,265	1,251,755	8,362,517	0	0	
99		GD-OR / AS	2,947,339	0	0	0	0	0	0	0	2,947,339	0	2,947,339	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	529,797	0	0	383,287	383,287	0	0	102,786	102,786	43,724	43,724	
9		CD-WA / ID / AN	5,147,276	1,566,476	812,365	1,698,882	4,077,723	410,873	213,077	445,603	1,069,553	0	0	
		TOTAL ACCOUNT	39,275,250	12,351,107	4,533,200	9,865,024	26,749,331	5,897,370	1,837,342	1,800,144	9,534,856	2,947,339	43,724	2,991,063

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended November 30, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
			Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	395,329	10,739	14,745	369,845	395,329	0	0	0	0	0	0	
99		GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	0	0	0	
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	57,227	0	57,227	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	2,439,422	112,801	141,541	1,678,192	1,932,534	29,587	37,125	440,176	506,888	0	0	
		TOTAL ACCOUNT	2,976,249	123,540	156,286	2,048,037	2,327,863	113,858	37,125	440,176	591,159	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,267,454	1,120,044	354,603	1,792,807	3,267,454	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,000,734	0	0	0	0	2,131,312	451,346	418,076	3,000,734	0	0	
99		GD-OR / AS	914,230	0	0	0	0	0	0	0	914,230	0	914,230	
8		GD-AA	1,380,380	0	0	0	0	0	0	970,683	0	409,697	409,697	
7		CD-AA	8,944,508	0	0	6,470,994	6,470,994	0	0	1,735,324	1,735,324	0	738,190	738,190
9		CD-WA / ID / AN	377,109	44,900	25,093	228,756	298,749	11,777	6,582	60,001	78,360	0	0	
		TOTAL ACCOUNT	17,884,415	1,164,944	379,696	8,492,557	10,037,197	2,143,089	457,928	3,184,084	5,785,101	914,230	1,147,887	2,062,117
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	925,131	164,888	81,624	678,619	925,131	0	0	0	0	0	0	
99		GD-WA / ID / AN	171,605	0	0	0	0	55,845	18,213	97,547	171,605	0	0	
99		GD-OR / AS	152,474	0	0	0	0	0	0	0	152,474	0	152,474	
8		GD-AA	82,554	0	0	0	0	0	0	58,052	0	24,502	24,502	
7		CD-AA	355,663	0	0	257,308	257,308	0	0	69,002	69,002	0	29,353	
9		CD-WA / ID / AN	163,229	7,956	2,540	118,816	129,312	2,087	666	31,164	33,917	0	0	
		TOTAL ACCOUNT	1,850,656	172,844	84,164	1,054,743	1,311,751	57,932	18,879	255,765	332,576	152,474	53,855	206,329
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	39,121,178	18,083,948	10,633,818	10,403,412	39,121,178	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,609,983	0	0	0	0	2,824,958	954,531	830,494	4,609,983	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	43,834	0	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	554,037	0	0	400,823	400,823	0	0	107,489	107,489	0	45,725	
9		CD-WA / ID / AN	1,520,558	258,924	410,518	535,159	1,204,601	67,914	107,675	140,368	315,957	0	0	
		TOTAL ACCOUNT	45,849,590	18,342,872	11,044,336	11,339,394	40,726,602	2,892,872	1,062,206	1,078,351	5,033,429	43,834	45,725	89,559

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended November 30, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
			Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	53,013,481	10,085,891	3,000,773	39,926,817	53,013,481	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	
99		GD-OR / AS	991,296	0	0	0	0	0	0	0	0	991,296	0	
8		GD-AA	992,932	0	0	0	0	0	0	698,230	698,230	0	294,702	
7		CD-AA	19,759,411	0	0	14,295,144	14,295,144	0	0	3,833,523	3,833,523	0	1,630,744	
9		CD-WA/ID / AN	13,225,308	400,672	3,211,246	6,865,303	10,477,221	105,093	842,283	1,800,711	2,748,087	0	0	
		TOTAL ACCOUNT	89,122,400	10,486,563	6,212,019	61,087,264	77,785,846	693,012	1,300,917	6,425,883	8,419,812	991,296	1,925,446	2,916,742
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	45,993	0	2,299	43,694	45,993	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	453,662	0	0	328,206	328,206	0	0	88,015	88,015	0	37,441	
9		CD-WA/ID / AN	10,115	3,981	41	3,991	8,013	1,044	11	1,047	2,102	0	0	
		TOTAL ACCOUNT	512,137	3,981	2,340	375,891	382,212	1,044	11	89,062	90,117	2,367	37,441	39,808
		TOTAL GENERAL PLANT	370,803,068	52,076,896	29,662,424	203,541,849	285,281,169	16,014,205	5,961,902	40,306,513	62,282,620	9,351,517	13,887,762	23,239,279

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12E
For Twelve Months Ended November 30, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
			Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	2,101,673	153,179	0	1,948,494	2,101,673	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,146,018	0	0	0	0	964,981	181,037	0	1,146,018	0	0	
99		GD-OR / AS	410,126	0	0	0	0	0	0	0	0	410,126	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	4,299,260	0	0	3,110,343	3,110,343	0	0	834,099	834,099	0	354,818	
9		CD-WA / ID / AN	194,058	0	0	153,735	153,735	0	0	40,323	40,323	0	0	
		TOTAL ACCOUNT	8,151,135	153,179	0	5,212,572	5,365,751	964,981	181,037	874,422	2,020,440	410,126	354,818	764,944
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	3,891,639	2,810,565	23,524	1,057,550	3,891,639	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	2,176,401	0	0	0	0	0	0	1,530,445	1,530,445	0	645,956	
7		CD-AA	56,892,278	0	0	41,159,287	41,159,287	0	0	11,037,671	11,037,671	0	4,695,320	
9		CD-WA / ID / AN	104,537	0	42,501	40,314	82,815	0	11,148	10,574	21,722	0	0	
		TOTAL ACCOUNT	63,064,855	2,810,565	66,025	42,257,151	45,133,741	0	11,148	12,578,690	12,589,838	0	5,341,276	5,341,276
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	63,290	0	0	63,290	63,290	0	0	0	0	0	0	
99		GD-WA / ID / AN	11,526	0	0	0	0	0	0	11,526	11,526	0	0	
99		GD-OR / AS	1,231	0	0	0	0	0	0	0	0	1,231	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	4,570,062	0	0	3,306,257	3,306,257	0	0	886,638	886,638	0	377,167	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	4,646,109	0	0	3,369,547	3,369,547	0	0	898,164	898,164	1,231	377,167	378,398
		TOTAL	75,862,099	2,963,744	66,025	50,839,270	53,869,039	964,981	192,185	14,351,276	15,508,442	411,357	6,073,261	6,484,618

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: C-DTX-12E
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months Ended November 30, 2013 Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		Deferred FIT - Common Plant (For Report APL)				
7	282900	CD-AA	(39,517,133)	(28,589,065)	(7,666,719)	(3,261,349)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,957,875)	(1,551,048)	(406,827)	0
7	283750	CD-AA	(546,395)	(395,295)	(106,006)	(45,094)
		Total	(42,021,403)	(30,535,408)	(8,179,552)	(3,306,443)

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 November 30, 2013
Ending Balance Basis

Report ID: C-WKC-12E

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	***** SYSTEM *****			***** ELECTRIC *****			***** GAS NORTH *****		
			Washington	Idaho	Total	Washington	Idaho	Total	Washington	Idaho	Total
1	151120	FUEL STOCK COAL-COLSTRIP		785,920	785,920		785,920	785,920		0	0
1	151210	FUEL STOCK HOG FUEL-KFGS		433,736	433,736		433,736	433,736		0	0
4	154100	PLANT MATERIALS & OPER SUPPLIES		6,829,167	6,829,167		5,512,325	5,512,325		1,316,842	1,316,842
1	154300	PLANT MATERIALS & OPER SUP-CS2		246,249	246,249		198,766	198,766		47,483	47,483
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		734,952	734,952		593,234	593,234		141,718	141,718
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		0	0		0	0		0	0
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		(747)	(747)		(603)	(603)		(144)	(144)
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		777	777		627	627		150	150
99	163998	COMMON WORKING CAPITAL	0		0	0		0	0		0
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	15,679,023		15,679,023	15,679,023		15,679,023	0		0
TOTAL			15,679,023	9,030,054	24,709,077	15,679,023	7,524,005	23,203,028	0	1,506,049	1,506,049

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%