

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

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	152,777,121	99,912,888	52,864,233
	Adjustments			
	Adjusted Net Operating Income (Loss)	152,777,121	99,912,888	52,864,233
E-APL	Electric Net Rate Base	1,921,110,661	1,253,877,550	667,233,111
	RATE OF RETURN	7.953%	7.968%	7.923%

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

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

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
1	Input	Production/Transmission Ratio	12-31-2013	100.000%	64.310%	35.690%
2	Input	Number of Customers	12-31-2013	366,305	240,426	125,879
		Percent		100.000%	65.635%	34.365%
3	E-OPS	Direct Distribution Operating Expense		23,031,763	15,087,433	7,944,330
		Percent		100.000%	65.507%	34.493%
	Input	Jurisdictional 4-Factor Ratio	12-31-2013			
		Direct O & M Accts 500 - 598		20,271,611	12,708,520	7,563,091
		Direct O & M Accts 901 - 935		23,797,558	17,806,326	5,991,232
		Total		44,069,169	30,514,846	13,554,323
		Percentage		100.000%	69.243%	30.757%
		Direct Labor Accts 500 - 598		12,899,185	8,853,799	4,045,386
		Direct Labor Accts 901 - 935		5,728,641	4,368,986	1,359,655
		Total		18,627,826	13,222,785	5,405,041
		Percentage		100.000%	70.984%	29.016%
		Number of Customers		366,305	240,426	125,879
		Percentage		100.000%	65.635%	34.365%
		Net Direct Plant		905,556,829	587,222,626	318,334,203
		Percentage		100.000%	64.847%	35.153%
4		Total Percentages		400.000%	270.709%	129.291%
		Percent		100.000%	67.677%	32.323%

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

AVISTA UTILITIES

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

7

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

AVISTA UTILITIES

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

8

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

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho	
Input		Elec/Gas North 4-Factor	Total	Electric	Gas North	Oregon Gas
	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	883,588,492	572,826,036	310,762,456	
		Percent	100.000%	64.830%	35.170%	
11		Book Depreciation	84,730,491	54,499,864	30,230,627	
		Percent	100.000%	64.321%	35.679%	

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

AVISTA UTILITIES

Basis	Ref	Description	System	Washington	Idaho
12		Net Electric Plant (before DFIT)	2,220,601,691	1,439,556,352	781,045,339
		Percent	100.000%	64.827%	35.173%
13	E-PLT	Net Electric General Plant	194,145,906	129,968,532	64,177,374
		Percent	100.000%	66.944%	33.056%
14		Net Allocated Schedule M's	-84,433,616	-53,509,533	-30,924,083
		Percent	100.000%	63.375%	36.625%
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 December 31, 2013		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	SYSTEM			WASHINGTON			IDAHO		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUE									
		SALES OF ELECTRICITY:									
99	440000	Residential	331,488,412	0	331,488,412	225,028,567	0	225,028,567	106,459,845	0	106,459,845
99	442200	Commercial - Firm & Int.	290,727,520	0	290,727,520	206,066,598	0	206,066,598	84,660,922	0	84,660,922
1	442300	Industrial	113,430,400	0	113,430,400	59,324,649	0	59,324,649	54,105,751	0	54,105,751
99	444000	Public Street & Highway Lighting	7,266,653	0	7,266,653	4,880,485	0	4,880,485	2,386,168	0	2,386,168
99	448000	Interdepartmental Revenue	1,103,974	0	1,103,974	883,608	0	883,608	220,366	0	220,366
99	499XXX	Unbilled Revenue	(543,700)	0	(543,700)	(344,061)	0	(344,061)	(199,639)	0	(199,639)
		TOTAL SALES TO ULTIMATE CUSTOMERS	743,473,259	0	743,473,259	495,839,846	0	495,839,846	247,633,413	0	247,633,413
1	447XXX	Sales for Resale	0	143,390,565	143,390,565	0	92,214,472	92,214,472	0	51,176,093	51,176,093
		TOTAL SALES OF ELECTRICITY	743,473,259	143,390,565	886,863,824	495,839,846	92,214,472	588,054,318	247,633,413	51,176,093	298,809,506
		OTHER OPERATING REVENUE:									
99	449100	Provision for Rate Refund	(2,047,837)	0	(2,047,837)	0	0	0	(2,047,837)	0	(2,047,837)
99	451000	Miscellaneous Service Revenue	590,953	0	590,953	370,102	0	370,102	220,851	0	220,851
1	453000	Sales of Water & Water Power	0	432,332	432,332	0	278,033	278,033	0	154,299	154,299
1	454000	Rent from Electric Property	2,949,491	74,001	3,023,492	1,984,640	47,590	2,032,230	964,851	26,411	991,262
1	456XXX	Other Electric Revenues	324,247	160,269,892	160,594,139	280,085	103,069,568	103,349,653	44,162	57,200,324	57,244,486
		TOTAL OTHER OPERATING REVENUE	1,816,854	160,776,225	162,593,079	2,634,827	103,395,191	106,030,018	(817,973)	57,381,034	56,563,061
		TOTAL ELECTRIC REVENUE	745,290,113	304,166,790	1,049,456,903	498,474,673	195,609,663	694,084,336	246,815,440	108,557,127	355,372,567
		EXPENSE									
		STEAM POWER GENERATION EXPENSE:									
		OPERATION									
1	500000	Supervision & Engineering	0	281,941	281,941	0	181,316	181,316	0	100,625	100,625
1	501000	Fuel	0	24,772,509	24,772,509	0	15,931,201	15,931,201	0	8,841,308	8,841,308
1	502000	Steam Expense	0	4,198,197	4,198,197	0	2,699,860	2,699,860	0	1,498,337	1,498,337
1	505000	Electric Expense	0	1,017,827	1,017,827	0	654,565	654,565	0	363,262	363,262
1	506000	Miscellaneous Steam Power Generation Expense	148,375	2,732,165	2,880,540	96,251	1,757,055	1,853,306	52,124	975,110	1,027,234
1	507000	Rent	0	33,093	33,093	0	21,282	21,282	0	11,811	11,811
		MAINTENANCE									
1	510000	Supervision & Engineering	0	457,703	457,703	0	294,349	294,349	0	163,354	163,354
1	511000	Structures	0	680,769	680,769	0	437,803	437,803	0	242,966	242,966
1	512000	Boiler Plant	0	6,100,955	6,100,955	0	3,923,524	3,923,524	0	2,177,431	2,177,431
1	513000	Electric Plant	0	1,172,747	1,172,747	0	754,194	754,194	0	418,553	418,553
1	514000	Miscellaneous Steam Plant	0	799,354	799,354	0	514,065	514,065	0	285,289	285,289
		TOTAL STEAM POWER GENERATION EXP	148,375	42,247,260	42,395,635	96,251	27,169,214	27,265,465	52,124	15,078,046	15,130,170

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended December 31, 2013		
Ending Balance 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	1,908,948	1,908,948	0	1,227,644	1,227,644	0	681,304	681,304
1	536000	Water for Power	0	1,303,492	1,303,492	0	838,276	838,276	0	465,216	465,216
1	537000	Hydraulic Expense	4,370,362	2,830,294	7,200,656	2,717,816	1,820,162	4,537,978	1,652,546	1,010,132	2,662,678
1	538000	Electric Expense	0	6,644,506	6,644,506	0	4,273,082	4,273,082	0	2,371,424	2,371,424
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	716,024	716,024	0	460,475	460,475	0	255,549	255,549
1	540000	Rent	0	1,262,181	1,262,181	0	811,709	811,709	0	450,472	450,472
1	540100	MT Trust Funds Land Settlement Rents	5,589,316	0	5,589,316	3,635,887	0	3,635,887	1,953,429	0	1,953,429
		MAINTENANCE									
1	541000	Supervision & Engineering	0	549,213	549,213	0	353,199	353,199	0	196,014	196,014
1	542000	Structures	0	979,941	979,941	0	630,200	630,200	0	349,741	349,741
1	543000	Reservoirs, Dams, & Waterways	0	1,781,796	1,781,796	0	1,145,873	1,145,873	0	635,923	635,923
1	544000	Electric Plant	0	4,157,781	4,157,781	0	2,673,869	2,673,869	0	1,483,912	1,483,912
1	545000	Miscellaneous Hydraulic Plant	0	578,169	578,169	0	371,820	371,820	0	206,349	206,349
		TOTAL HYDRO POWER GENERATION EXP	9,959,678	22,712,345	32,672,023	6,353,703	14,606,309	20,960,012	3,605,975	8,106,036	11,712,011
		OTHER POWER GENERATION EXPENSE: OPERATION									
1	546000	Supervision & Engineering	0	1,394,573	1,394,573	0	896,850	896,850	0	497,723	497,723
1	547000	Fuel	0	110,462,332	110,462,332	0	71,038,326	71,038,326	0	39,424,006	39,424,006
1	548000	Generation Expense	0	2,146,858	2,146,858	0	1,380,644	1,380,644	0	766,214	766,214
1	549000	Miscellaneous Other Power Generation Expense	0	462,952	462,952	0	297,724	297,724	0	165,228	165,228
1	550000	Rent	0	(27,127)	(27,127)	0	(17,445)	(17,445)	0	(9,682)	(9,682)
		MAINTENANCE									
1	551000	Supervision & Engineering	0	1,080,319	1,080,319	0	694,753	694,753	0	385,566	385,566
1	552000	Structures	0	50,978	50,978	0	32,784	32,784	0	18,194	18,194
1	553000	Generating & Electric Equipment	0	1,994,695	1,994,695	0	1,282,788	1,282,788	0	711,907	711,907
1	554000	Miscellaneous Other Power Generation Plant	0	182,724	182,724	0	117,510	117,510	0	65,214	65,214
		TOTAL OTHER POWER GENERATION EXP	0	117,748,304	117,748,304	0	75,723,934	75,723,934	0	42,024,370	42,024,370
		OTHER POWER SUPPLY EXPENSE:									
E-555	555XXX	Purchased Power	9,188,314	196,575,603	205,763,917	0	126,417,770	126,417,770	9,188,314	70,157,833	79,346,147
1	556000	System Control & Load Dispatching	0	965,965	965,965	0	621,212	621,212	0	344,753	344,753
E-557	557XXX	Other Expense	(10,390,998)	132,058,119	121,667,121	(379,925)	84,926,576	84,546,651	(10,011,073)	47,131,543	37,120,470
		TOTAL OTHER POWER SUPPLY EXPENSE	(1,202,684)	329,599,687	328,397,003	(379,925)	211,965,558	211,585,633	(822,759)	117,634,129	116,811,370
		TOTAL PRODUCTION OPERATING EXP	8,905,369	512,307,596	521,212,965	6,070,029	329,465,015	335,535,044	2,835,340	182,842,581	185,677,921

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

AVISTA UTILITIES

Ref/Basis	Account	Description	SYSTEM			WASHINGTON			IDAHO		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TRANSMISSION OPERATING EXPENSE:									
		OPERATION									
1	560000	Supervision & Engineering	0	2,476,590	2,476,590	0	1,592,695	1,592,695	0	883,895	883,895
1	561000	Load Dispatching	0	2,428,537	2,428,537	0	1,561,792	1,561,792	0	866,745	866,745
1	562000	Station Expense	0	457,929	457,929	0	294,494	294,494	0	163,435	163,435
1	563000	Overhead Line Expense	0	525,234	525,234	0	337,778	337,778	0	187,456	187,456
1	565000	Transmission of Electricity by Others	0	17,926,901	17,926,901	0	11,528,790	11,528,790	0	6,398,111	6,398,111
1	566000	Miscellaneous Transmission Expense	0	1,969,445	1,969,445	0	1,266,550	1,266,550	0	702,895	702,895
1	567000	Rent	0	101,823	101,823	0	65,482	65,482	0	36,341	36,341
		MAINTENANCE									
1	568000	Supervision & Engineering	1,938	1,093,396	1,095,334	1,938	703,163	705,101	0	390,233	390,233
1	569000	Structures	16,117	368,342	384,459	15,066	236,881	251,947	1,051	131,461	132,512
1	570000	Station Equipment	543	1,353,335	1,353,878	543	870,330	870,873	0	483,005	483,005
1	571000	Overhead Lines	12,340	1,460,710	1,473,050	7,342	939,383	946,725	4,998	521,327	526,325
1	572000	Underground Lines	0	21,166	21,166	0	13,612	13,612	0	7,554	7,554
1	573000	Service Miscellaneous	43	49,038	49,081	43	31,536	31,579	0	17,502	17,502
		TOTAL TRANSMISSION OPERATING EXP	30,981	30,232,446	30,263,427	24,932	19,442,486	19,467,418	6,049	10,789,960	10,796,009
E-DEPX		Depreciation Expense-Production	0	24,926,747	24,926,747	0	16,030,391	16,030,391	0	8,896,356	8,896,356
E-DEPX		Depreciation Expense-Transmission	0	10,014,786	10,014,786	0	6,440,509	6,440,509	0	3,574,277	3,574,277
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,000,860	1,000,860	0	643,653	643,653	0	357,207	357,207
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(144,228)	0	(144,228)	144,228	0	144,228
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	70,084	0	70,084	70,084	0	70,084	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	128,620	139,685	0	71,380	71,380
99	407331	Amortization of BPA Parallel Capacity Support	5,365,343	0	5,365,343	2,082,457	0	2,082,457	3,282,886	0	3,282,886
1	407333	Amortization of CDA Settlement Costs	0	32,719	32,719	0	21,042	21,042	0	11,677	11,677
99	407335	Amortization of ID DSIT	(160,414)	0	(160,414)	0	0	0	(160,414)	0	(160,414)
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	252,637	0	252,637	164,618	0	164,618	88,019	0	88,019
99	407360	Amortization of CS2 & COLSTRIP O&M	1,752,468	0	1,752,468	973,692	0	973,692	778,776	0	778,776
99	407362	Amortization of LIDAR O&M	726,240	0	726,240	726,240	0	726,240	0	0	0
99	407365	Amortization of Wind Generation	650,103	0	650,103	0	0	0	650,103	0	650,103
99	407380	Amortization of Wartsila Generators	337,788	0	337,788	153,132	0	153,132	184,656	0	184,656
1	407382	Amortization of CDA Settlement - Allocated	0	884,086	884,086	0	568,556	568,556	0	315,530	315,530
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	220,781	0	220,781	169,792	0	169,792	50,989	0	50,989
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	500,500	0	500,500	0	0	0	500,500	0	500,500
99	407450/407499	Amortization of BPA Residential Exchange Credit	(11,714,862)	0	(11,714,862)	(8,022,151)	0	(8,022,151)	(3,692,711)	0	(3,692,711)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(1,253,124)	0	(1,253,124)	0	0	0	(1,253,124)	0	(1,253,124)
99	407462	Amortization of Deferred LIDAR O&M	(206,347)	0	(206,347)	(206,347)	0	(206,347)	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(8,415)	(8,415)	0	(5,412)	(5,412)	0	(3,003)	(3,003)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	19,713,650	19,713,650	0	12,677,849	12,677,849	0	7,035,801	7,035,801
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	485,295	56,764,433	57,249,728	(89,407)	36,505,208	36,415,801	574,702	20,259,225	20,833,927
		TOTAL PRODUCTION & TRANSMISSION EXPEN	9,421,645	599,304,475	608,726,120	6,005,554	385,412,709	391,418,263	3,416,091	213,891,766	217,307,857

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

AVISTA UTILITIES

Ref/Basis	Account	Description	SYSTEM			WASHINGTON			IDAHO		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:									
		OPERATION:									
3	580000	Supervision & Engineering	488,308	1,971,669	2,459,977	313,600	1,291,581	1,605,181	174,708	680,088	854,796
3	582000	Station Expense	589,280	68,883	658,163	341,097	45,123	386,220	248,183	23,760	271,943
3	583000	Overhead Line Expense	2,037,491	533,098	2,570,589	1,283,581	349,217	1,632,798	753,910	183,881	937,791
3	584000	Underground Line Expense	1,208,804	0	1,208,804	727,995	0	727,995	480,809	0	480,809
3	585000	Street Light & Signal System Operation Expense	96,492	0	96,492	12,320	0	12,320	84,172	0	84,172
3	586000	Meter Expense	2,430,431	105,379	2,535,810	1,956,874	69,031	2,025,905	473,557	36,348	509,905
3	587000	Customer Installations Expense	553,712	169,466	723,178	295,220	111,012	406,232	258,492	58,454	316,946
3	588000	Miscellaneous Distribution Expense	3,138,476	3,249,896	6,388,372	2,145,657	2,128,909	4,274,566	992,819	1,120,987	2,113,806
3	589000	Rent	3,438	161,852	165,290	3,138	106,024	109,162	300	55,828	56,128
		MAINTENANCE:									
3	590000	Supervision & Engineering	139,545	1,553,508	1,693,053	108,841	1,017,656	1,126,497	30,704	535,852	566,556
3	591000	Structures	335,647	2,985	338,632	187,188	1,955	189,143	148,459	1,030	149,489
3	592000	Station Equipment	859,545	238,687	1,098,232	619,950	156,357	776,307	239,595	82,330	321,925
3	593000	Overhead Lines	8,448,394	252,872	8,701,266	5,210,841	165,649	5,376,490	3,237,553	87,223	3,324,776
3	594000	Underground Lines	1,093,964	0	1,093,964	681,208	0	681,208	412,756	0	412,756
3	595000	Line Transformers	512,860	350,310	863,170	430,765	229,478	660,243	82,095	120,832	202,927
3	596000	Street Light & Signal System Maintenance Exp	809,998	0	809,998	555,398	0	555,398	254,600	0	254,600
3	597000	Meters	33,257	0	33,257	16,076	0	16,076	17,181	0	17,181
3	598000	Miscellaneous Distribution Expense	252,121	181,089	433,210	197,684	118,626	316,310	54,437	62,463	116,900
		TOTAL DISTRIBUTION OPERATING EXP	23,031,763	8,839,694	31,871,457	15,087,433	5,790,618	20,878,051	7,944,330	3,049,076	10,993,406
E-DEPX		Depreciation Expense-Distribution	35,524,898	0	35,524,898	22,357,379	0	22,357,379	13,167,519	0	13,167,519
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	26,997	0	26,997	26,997	0	26,997	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	48,012,324	0	48,012,324	41,281,403	0	41,281,403	6,730,921	0	6,730,921
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	83,564,219	0	83,564,219	63,665,779	0	63,665,779	19,898,440	0	19,898,440
		TOTAL DISTRIBUTION EXPENSES	106,595,982	8,839,694	115,435,676	78,753,212	5,790,618	84,543,830	27,842,770	3,049,076	30,891,846

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

AVISTA UTILITIES

Ref/Basis	Account	Description	SYSTEM			WASHINGTON			IDAHO		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	353,964	353,964	0	232,324	232,324	0	121,640	121,640
2	902000	Meter Reading Expenses	3,096,089	113,884	3,209,973	2,716,003	74,748	2,790,751	380,086	39,136	419,222
E-903	903XXX	Customer Records & Collection Expenses	2,013,500	6,837,669	8,851,169	1,311,667	4,487,904	5,799,571	701,833	2,349,765	3,051,598
2	904000	Uncollectible Accounts	555	2,534,132	2,534,687	0	1,663,278	1,663,278	555	870,854	871,409
2	905000	Misc Customer Accounts	0	237,659	237,659	0	155,987	155,987	0	81,672	81,672
TOTAL CUSTOMER ACCOUNTS EXPENSES			5,110,144	10,077,308	15,187,452	4,027,670	6,614,241	10,641,911	1,082,474	3,463,067	4,545,541
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	20,348,761	293,714	20,642,475	15,587,929	192,779	15,780,708	4,760,832	100,935	4,861,767
2	909000	Advertising	9,450	1,030,700	1,040,150	5,205	676,500	681,705	4,245	354,200	358,445
2	910000	Misc Customer Service & Info Exp	0	201,012	201,012	0	131,934	131,934	0	69,078	69,078
TOTAL CUSTOMER SERVICE & INFO EXP			20,358,211	1,525,426	21,883,637	15,593,134	1,001,213	16,594,347	4,765,077	524,213	5,289,290
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	7,402	7,402	0	4,858	4,858	0	2,544	2,544
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			0	7,402	7,402	0	4,858	4,858	0	2,544	2,544
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	551,603	24,444,015	24,995,618	405,515	16,542,976	16,948,491	146,088	7,901,039	8,047,127
4	921000	Office Supplies & Expenses	190,091	3,933,944	4,124,035	190,091	2,662,375	2,852,466	0	1,271,569	1,271,569
4	922000	Admin Exp Transferred--Credit	0	(102,053)	(102,053)	0	(69,066)	(69,066)	0	(32,987)	(32,987)
4	923000	Outside Services Employed	110,186	10,424,942	10,535,128	110,186	7,055,288	7,165,474	0	3,369,654	3,369,654
4	924000	Property Insurance Premium	0	1,449,064	1,449,064	0	980,683	980,683	0	468,381	468,381
4	925XXX	Injuries and Damages	23,419	3,077,094	3,100,513	24,258	2,082,485	2,106,743	(839)	994,609	993,770
4	926XXX	Employee Pensions and Benefits	0	1,214,926	1,214,926	0	822,225	822,225	0	392,701	392,701
4	927000	Franchise Requirements	5,747	0	5,747	0	0	0	5,747	0	5,747
1	928000	Regulatory Commission Expenses	2,102,900	3,735,965	5,838,865	1,301,234	2,402,599	3,703,833	801,666	1,333,366	2,135,032
4	930000	Miscellaneous General Expenses	146,421	2,962,003	3,108,424	99,121	2,004,595	2,103,716	47,300	957,408	1,004,708
4	931000	Rents	28,260	899,059	927,319	19,401	608,456	627,857	8,859	290,603	299,462
4	935000	Maintenance of General Plant	899,222	7,959,556	8,858,778	404,706	5,386,789	5,791,495	494,516	2,572,767	3,067,283
TOTAL ADMIN & GEN OPERATING EXP			4,057,849	59,998,515	64,056,364	2,554,512	40,479,405	43,033,917	1,503,337	19,519,110	21,022,447

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	1,400,010	12,765,005	14,165,015	1,000,871	8,638,972	9,639,843	399,139	4,126,033	4,525,172
E-AMTX		Amortization Expense-General Plant - 303000	0	190,930	190,930	0	128,956	128,956	0	61,974	61,974
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	468,058	6,611,584	7,079,642	457,291	4,474,522	4,931,813	10,767	2,137,062	2,147,829
E-AMTX		Amortization Expense-General Plant - 390200, 396200	0	30,503	30,503	0	20,643	20,643	0	9,860	9,860
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	1,868,068	19,598,022	21,466,090	1,458,162	13,263,093	14,721,255	409,906	6,334,929	6,744,835
		TOTAL ADMIN & GENERAL EXPENSES	5,925,917	79,596,537	85,522,454	4,012,674	53,742,498	57,755,172	1,913,243	25,854,039	27,767,282
		TOTAL EXPENSES BEFORE FIT	147,411,899	699,350,842	846,762,741	108,392,244	452,566,137	560,958,381	39,019,655	246,784,705	285,804,360
		NET OPERATING INCOME (LOSS) BEFORE FIT			202,694,162			133,125,955			69,568,207
E-FIT		FEDERAL INCOME TAX--Normal Accrual			31,235,163			22,766,819			8,468,344
E-FIT		DEFERRED FEDERAL INCOME TAX			18,880,884			10,574,229			8,306,655
E-FIT		AMORTIZED ITC - NOXON			(199,006)			(127,981)			(71,025)
		ELECTRIC NET OPERATING INCOME (LOSS)			152,777,121			99,912,888			52,864,233

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.310%	35.690%
E-ALL	2	Number of Customers	100.000%	65.635%	34.365%
E-ALL	3	Direct Distribution Operating Expense	100.000%	65.507%	34.493%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.677%	32.323%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-12E
For Twelve Months Ended December 31, 2013	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	181,105,446	181,105,446	0	116,468,912	116,468,912	0	64,636,534	64,636,534
1	555312	Purchased Power - Lancaster	0	0	0	0	0	0	0	0	0
1	555313	Energy Deviations - Lancaster	0	0	0	0	0	0	0	0	0
99	555380	Clearwater Purchases - Idaho	9,188,314	0	9,188,314	0	0	0	9,188,314	0	9,188,314
1	555550	Non Monetary - Exchange Power	0	(364,158)	(364,158)	0	(234,190)	(234,190)	0	(129,968)	(129,968)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	15,179,804	15,179,804	0	9,762,132	9,762,132	0	5,417,672	5,417,672
1	555710	Intercompany Purchase	0	654,511	654,511	0	420,916	420,916	0	233,595	233,595
TOTAL ACCOUNT 555			9,188,314	196,575,603	205,763,917	0	126,417,770	126,417,770	9,188,314	70,157,833	79,346,147

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.310%	35.690%
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 December 31, 2013	
Ending Balance Basis	

AVISTA UTILITIES

			SYSTEM			WASHINGTON			IDAHO		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	5,859,734	5,859,734	0	3,768,395	3,768,395	0	2,091,339	2,091,339
1	557010	Other Power Supply Expense - Financial	0	25,517,187	25,517,187	0	16,410,103	16,410,103	0	9,107,084	9,107,084
1	557150	Fuel - Economic Dispatch	0	50,018,543	50,018,543	0	32,166,925	32,166,925	0	17,851,618	17,851,618
1	557160	Power Supply Expense - Miscellaneous	794,462	282,980	1,077,442	794,462	181,984	976,446	0	100,996	100,996
99	557161	Unbilled Add-Ons	(395,640)	0	(395,640)	(292,162)	0	(292,162)	(103,478)	0	(103,478)
1	557170	Broker Fees - Power	0	1,021,323	1,021,323	0	656,813	656,813	0	364,510	364,510
1	557171	REC Broker Fees	49,593	18,262	67,855	49,593	11,744	61,337	0	6,518	6,518
1	557200	Nez Perce	818,702	0	818,702	497,498	0	497,498	321,204	0	321,204
99	557280	Washington ERM Deferred	(1,183,281)	0	(1,183,281)	(1,183,281)	0	(1,183,281)	0	0	0
99	557270	Other Power Supply Expense - Other Exp	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	(3,983,300)	0	(3,983,300)	(3,983,300)	0	(3,983,300)	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	1,203,687	0	1,203,687	1,203,687	0	1,203,687	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	(6,937,644)	0	(6,937,644)	0	0	0	(6,937,644)	0	(6,937,644)
99	557390	Idaho PCA Amortization	(3,291,155)	0	(3,291,155)	0	0	0	(3,291,155)	0	(3,291,155)
1	557395	Optional Renewable Power Expense Offset	0	(127,794)	(127,794)	0	(82,184)	(82,184)	0	(45,610)	(45,610)
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	3,016,719	3,016,719	0	1,940,052	1,940,052	0	1,076,667	1,076,667
1	557711	Turbine Gas Bookout Offset	0	(3,016,719)	(3,016,719)	0	(1,940,052)	(1,940,052)	0	(1,076,667)	(1,076,667)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	49,467,884	49,467,884	0	31,812,796	31,812,796	0	17,655,088	17,655,088
TOTAL ACCOUNT 557			(10,390,998)	132,058,119	121,667,121	(379,925)	84,926,576	84,546,651	(10,011,073)	47,131,543	37,120,470

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.310%	35.690%
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 December 31, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records and Collections	2,013,500	6,837,669	8,851,169	1,311,667	4,487,904	5,799,571	701,833	2,349,765	3,051,598
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			2,013,500	6,837,669	8,851,169	1,311,667	4,487,904	5,799,571	701,833	2,349,765	3,051,598

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.635%	34.365%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	64.827%	35.173%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	346,947	293,714	640,661	262,464	192,779	455,243	84,483	100,935	185,418
99	908600	Public Purpose Tariff Rider Expense Offset	19,277,257	0	19,277,257	14,751,715	0	14,751,715	4,525,542	0	4,525,542
99	908610	Limited Income Tax Refund Program	251,233	0	251,233	251,233	0	251,233	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	473,324	0	473,324	322,517	0	322,517	150,807	0	150,807
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	20,348,761	293,714	20,642,475	15,587,929	192,779	15,780,708	4,760,832	100,935	4,861,767

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.635%	34.365%
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 December 31, 2013 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		53.73%	53.73%
2	Cost of Debt		5.564%	5.632%
	Total Weighted Cost		2.990%	3.026%
E-APL	Net Rate Base	1,921,110,661	1,253,877,550	667,233,111
	Interest Deduction for FIT Calculation	57,681,413	37,490,939	20,190,474
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 December 31, 2013 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	1,049,456,903	694,084,336	355,372,567
E-OPS	Less: Operating & Maintenance Expense	684,482,704	446,155,546	238,327,158
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	94,554,063	60,843,583	33,710,480
E-OTX	Less: Taxes Other than FIT	67,725,974	53,959,252	13,766,722
	Net Operating Income Before FIT	202,694,162	133,125,955	69,568,207
E-INT	Less: Interest Expense	57,681,413	37,490,939	20,190,474
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(144,228)	144,228
E-SCM	Plus: Schedule M Adjustments	(55,307,480)	(30,434,111)	(24,873,369)
	Taxable Net Operating Income	89,705,269	65,345,133	24,360,136
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	31,396,845	22,870,797	8,526,048
1	Production Tax Credit	(161,682)	(103,978)	(57,704)
1	Investment Tax Credit - Noxon *	0	0	0
	Total Net Federal Income Tax	31,235,163	22,766,819	8,468,344
E-DTE	Deferred FIT	18,880,884	10,574,229	8,306,655
1	411400 Amortized Investment Tax Credit - Noxon	(199,006)	(127,981)	(71,025)
	Total Net FIT/Deferred FIT	49,917,041	33,213,067	16,703,974

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.310%	35.690%
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 December 31, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	SYSTEM			WASHINGTON			IDAHO		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	37,419,964	55,540,409	92,960,373	23,842,539	36,377,643	60,220,182	13,577,425	19,162,766	32,740,191
12	997001 Contributions In Aid of Construction	0	3,261,825	3,261,825	0	2,114,543	2,114,543	0	1,147,282	1,147,282
2	997002 Injuries and Damages	0	(45,000)	(45,000)	0	(29,536)	(29,536)	0	(15,464)	(15,464)
12	997003 Salvage	0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off	(103,282)	0	(103,282)	0	0	0	(103,282)	0	(103,282)
4	997005 FAS106 Current Retiree Medical Accrual	0	4,173,567	4,173,567	0	2,824,545	2,824,545	0	1,349,022	1,349,022
99	997007 Idaho PCA	(10,228,799)	0	(10,228,799)	0	0	0	(10,228,799)	0	(10,228,799)
4	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0	0
1	997009 Rathdrum Turbine Lease	0	(33,828)	(33,828)	0	(21,755)	(21,755)	0	(12,073)	(12,073)
4	997015 Airplane Lease Payments	0	403,986	403,986	0	273,406	273,406	0	130,580	130,580
12	997016 Redemption Expense Amortization	0	1,567,829	1,567,829	0	1,016,377	1,016,377	0	551,452	551,452
99	997017 Amort - Invest in Exch Pwr (405.92,.93,.95,.98)	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
4	997018 DSM Tariff Rider	(6,802,186)	(136)	(6,802,322)	(3,865,695)	(92)	(3,865,787)	(2,936,491)	(44)	(2,936,535)
99	997019 CSS Temporary Service Fees	343,754	0	343,754	56,482	0	56,482	287,272	0	287,272
4	997020 FAS87 Current Pension Accrual	0	(2,518,857)	(2,518,857)	0	(1,704,687)	(1,704,687)	0	(814,170)	(814,170)
99	997021 Wartsilla Generators Amortization	337,788	0	337,788	153,132	0	153,132	184,656	0	184,656
99	997024 Kettle Falls Disallowance	(134,592)	0	(134,592)	(134,592)	0	(134,592)	0	0	0
2	997027 Uncollectibles	0	0	0	0	0	0	0	0	0
99	997028 RTO Funding Amortization	0	0	0	0	0	0	0	0	0
4	997029 FAS106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
12	997032 Interest Rate Swaps	0	3,139,646	3,139,646	0	2,035,338	2,035,338	0	1,104,308	1,104,308
4	997033 BPA Residential Exchange	(564,996)	0	(564,996)	(574,924)	0	(574,924)	9,928	0	9,928
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	(367,684)	(367,684)	0	(236,458)	(236,458)	0	(131,226)	(131,226)
99	997043 Washington Deferred Power Costs	(5,015,723)	0	(5,015,723)	(5,015,723)	0	(5,015,723)	0	0	0
1	997044 Non-Monetary Power Costs	0	(364,158)	(364,158)	0	(234,190)	(234,190)	0	(129,968)	(129,968)
1	997045 Section 199 Manufacturing Deduction	0	(5,650,000)	(5,650,000)	0	(3,633,515)	(3,633,515)	0	(2,016,485)	(2,016,485)
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)	186,950	0	186,950	0	0	0	186,950	0	186,950
12	997048 AFUDC	0	(2,695,870)	(2,695,870)	0	(1,747,652)	(1,747,652)	0	(948,218)	(948,218)
11	997049 Tax Depreciation	0	(148,632,291)	(148,632,291)	0	(95,601,776)	(95,601,776)	0	(53,030,515)	(53,030,515)
99	997050 CS2 Levelized Return	500,500	0	500,500	0	0	0	500,500	0	500,500
99	997051 Wind Generation AFUDC - ID	(770,975)	0	(770,975)	0	0	0	(770,975)	0	(770,975)
1	997052 Noxon Spill	0	0	0	0	0	0	0	0	0
4	997053 Renewable Energy Cert Fees	0	47,562	47,562	0	32,189	32,189	0	15,373	15,373
99	997054 Spokane River Relicensing	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
99	997058 Colstrip Settlement	0	0	0	0	0	0	0	0	0

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ITEMS	E-SCM-12E
For Twelve Months Ended December 31, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	SYSTEM			WASHINGTON			IDAHO			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
99	997059	Spokane River Relicensing PME	73,312	0	73,312	46,316	0	46,316	26,996	0	26,996
1	997061	CDA Fund Settlement	0	0	0	0	0	0	0	0	0
4	997062	Gain on Sale of Office Bldg	0	0	0	0	0	0	0	0	0
1	997063	CDA Lake Settlement	183,093	884,086	1,067,179	152,118	568,556	720,674	30,975	315,530	346,505
99	997064	Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization - Unbilled Revenue Add-Ins	319,771	0	319,771	350,300	0	350,300	(30,529)	0	(30,529)
1	997067	CDA IPA Fund	0	0	0	0	0	0	0	0	0
1	997068	Noxon	0	0	0	0	0	0	0	0	0
1	997069	Lancaster Deferral	1,360,000	0	1,360,000	1,360,000	0	1,360,000	0	0	0
1	997072	CDA Fund Settlement-Prepayment	0	0	0	0	0	0	0	0	0
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	5,366,311	5,366,311	0	3,451,665	3,451,665	0	1,914,646	1,914,646
4	997081	Deferred Compensation	0	936,707	936,707	0	633,935	633,935	0	302,772	302,772
4	997082	Meal Disallowances	0	344,317	344,317	0	233,023	233,023	0	111,294	111,294
4	997083	Paid Time Off	0	103,077	103,077	0	69,759	69,759	0	33,318	33,318
2	997084	Customer Uncollectibles	0	127,958	127,958	0	83,985	83,985	0	43,973	43,973
99	997088	Deferred O&M Colstrip & CS2	499,344	0	499,344	973,692	0	973,692	(474,348)	0	(474,348)
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	519,893	0	519,893	519,893	0	519,893	0	0	0
99	997092	Smart Grid	713,732	0	713,732	713,732	0	713,732	0	0	0
99	997093	EWEB Renewable Energy Credits	(93,222)	0	(93,222)	(93,222)	0	(93,222)	0	0	0
99	997094	Palouse Wind & Thornton	(80,774)	0	(80,774)	(80,774)	0	(80,774)	0	0	0
99	997095	WA REC Deferral	1,329,938	0	1,329,938	1,329,938	0	1,329,938	0	0	0
1	997096	CDA Settlement Costs	0	(23,073)	(23,073)	0	(14,838)	(14,838)	0	(8,235)	(8,235)
99	997097	BPA Parallel Capacity	3,282,886	0	3,282,886	0	0	0	3,282,886	0	3,282,886
99	997098	Provision for Rate Refund	2,047,837	0	2,047,837	0	0	0	2,047,837	0	2,047,837
		TOTAL SCHEDULE M ADJUSTMENTS	29,126,137	(84,433,617)	(55,307,480)	23,075,424	(53,509,535)	(30,434,111)	6,050,713	(30,924,082)	(24,873,369)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.310%	35.690%
E-ALL	2	Number of Customers	100.000%	65.635%	34.365%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.677%	32.323%
E-ALL	11	Book Depreciation	100.000%	64.321%	35.679%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	64.827%	35.173%
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 December 31, 2013	
Ending Balance Basis	

AVISTA UTILITIES

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

Ref/Basis	Acct No	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
14	410100	Deferred Federal Income Tax Expense - Allocated	0	15,732,226	15,732,226	0	9,970,298	9,970,298	0	5,761,928	5,761,928
99	410100	Deferred Federal Income Tax Expense - Washington	4,257,027	0	4,257,027	4,257,027	0	4,257,027	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	4,096,979	0	4,096,979	0	0	0	4,096,979	0	4,096,979
	410100	Total	8,354,006	15,732,226	24,086,232	4,257,027	9,970,298	14,227,325	4,096,979	5,761,928	9,858,907
14	411100	Deferred Federal Income Tax Expense - Allocated	0	(464,693)	(464,693)	0	(294,499)	(294,499)	0	(170,194)	(170,194)
99	411100	Deferred Federal Income Tax Expense - Washington	(3,358,597)	0	(3,358,597)	(3,358,597)	0	(3,358,597)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(1,382,058)	0	(1,382,058)	0	0	0	(1,382,058)	0	(1,382,058)
	411100	Total	(4,740,655)	(464,693)	(5,205,348)	(3,358,597)	(294,499)	(3,653,096)	(1,382,058)	(170,194)	(1,552,252)
Total Deferred Federal Income Tax Expense			3,613,351	15,267,533	18,880,884	898,430	9,675,799	10,574,229	2,714,921	5,591,734	8,306,655

E-ALL	14	Net Allocated Schedule M's	100.000%	63.375%	36.625%
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 December 31, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	22,045	22,045	0	14,177	14,177	0	7,868	7,868
1	408140	State Kwh Generation Tax	0	1,298,096	1,298,096	0	834,806	834,806	0	463,290	463,290
1	408150	R&P Property Tax--Production	0	12,974,696	12,974,696	0	8,344,027	8,344,027	0	4,630,669	4,630,669
1	408180	R&P Property Tax--Transmission	0	4,596,235	4,596,235	0	2,955,839	2,955,839	0	1,640,396	1,640,396
1	409100	State Income Tax--Montana & Oregon	0	822,578	822,578	0	529,000	529,000	0	293,578	293,578
TOTAL PRODUCTION & TRANSMISSION			0	19,713,650	19,713,650	0	12,677,849	12,677,849	0	7,035,801	7,035,801
DISTRIBUTION											
99	408110	State Excise Tax	18,925,344	0	18,925,344	18,925,344	0	18,925,344	0	0	0
99	408120	Municipal Occupation & License Tax	20,562,019	0	20,562,019	17,349,476	0	17,349,476	3,212,543	0	3,212,543
99	408160	Miscellaneous State or Local Tax--WA & ID	3	0	3	0	0	0	3	0	3
99	408170	R&P Property Tax--Distribution	7,826,334	0	7,826,334	5,006,583	0	5,006,583	2,819,751	0	2,819,751
99	409100	State Income Tax--Idaho	698,624	0	698,624	0	0	0	698,624	0	698,624
TOTAL DISTRIBUTION			48,012,324	0	48,012,324	41,281,403	0	41,281,403	6,730,921	0	6,730,921
TOTAL TAXES OTHER THAN FIT			48,012,324	19,713,650	67,725,974	41,281,403	12,677,849	53,959,252	6,730,921	7,035,801	13,766,722

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.310%	35.690%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.677%	32.323%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS

ELECTRIC UTILITY PLANT

For Twelve Months Ended December 31, 2013

Ending Balance Basis

Report ID:

E-PLT-12E

AVISTA UTILITIES

			*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324	CDA Lake CDR Fund - Allocated	0	9,150,000	9,150,000	0	5,884,365	5,884,365	0	3,265,635	3,265,635
1	182325	CDA Lake IPA Fund	0	2,000,000	2,000,000	0	1,286,200	1,286,200	0	713,800	713,800
1	182333	CDA Settlement Costs	0	1,310,140	1,310,140	0	842,551	842,551	0	467,589	467,589
1	182381	CDA Settlement Past Storage	0	35,400,263	35,400,263	0	22,765,909	22,765,909	0	12,634,354	12,634,354
1	302000	Franchises & Consents	602,704	44,049,218	44,651,922	602,704	28,328,052	28,930,756	0	15,721,166	15,721,166
1,4	303000	Misc Intangible Plant- (C-IPL)	153,179	5,212,571	5,365,750	153,179	3,456,930	3,610,109	0	1,755,641	1,755,641
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	2,876,556	38,408,419	41,284,975	2,810,531	25,993,666	28,804,197	66,025	12,414,753	12,480,778
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	2,956,167	2,956,167	0	2,000,645	2,000,645	0	955,522	955,522
TOTAL INTANGIBLE PLANT			3,632,439	138,486,778	142,119,217	3,566,414	90,558,318	94,124,732	66,025	47,928,460	47,994,485
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	3,489,809	3,489,809	0	2,244,296	2,244,296	0	1,245,513	1,245,513
1	311XXX	Structures & Improvements	0	127,428,055	127,428,055	0	81,948,982	81,948,982	0	45,479,073	45,479,073
1	312000	Boiler Plant	0	173,604,161	173,604,161	0	111,644,836	111,644,836	0	61,959,325	61,959,325
1	313000	Generators	0	6,770	6,770	0	4,354	4,354	0	2,416	2,416
1	314000	Turbogenerator Units	0	52,977,818	52,977,818	0	34,070,035	34,070,035	0	18,907,783	18,907,783
1	315000	Accessory Electric Equipment	0	26,565,246	26,565,246	0	17,084,110	17,084,110	0	9,481,136	9,481,136
1	316000	Miscellaneous Power Plant Equipment	0	16,361,137	16,361,137	0	10,521,847	10,521,847	0	5,839,290	5,839,290
TOTAL STEAM PRODUCTION PLANT			0	400,432,996	400,432,996	0	257,518,460	257,518,460	0	142,914,536	142,914,536
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	58,280,858	58,280,858	0	37,480,420	37,480,420	0	20,800,438	20,800,438
1	331XXX	Structures & Improvements	0	46,380,994	46,380,994	0	29,827,617	29,827,617	0	16,553,377	16,553,377
1	332XXX	Reservoirs, Dams, & Waterways	0	131,438,434	131,438,434	0	84,528,057	84,528,057	0	46,910,377	46,910,377
1	333000	Waterwheels, Turbines, & Generators	0	162,974,778	162,974,778	0	104,809,080	104,809,080	0	58,165,698	58,165,698
1	334000	Accessory Electric Equipment	0	37,295,985	37,295,985	0	23,985,048	23,985,048	0	13,310,937	13,310,937
1	335XXX	Miscellaneous Power Plant Equipment	0	9,220,101	9,220,101	0	5,929,447	5,929,447	0	3,290,654	3,290,654
1	336000	Roads, Railroads, & Bridges	0	2,341,039	2,341,039	0	1,505,522	1,505,522	0	835,517	835,517
TOTAL HYDRAULIC PRODUCTION PLANT			0	447,932,189	447,932,189	0	288,065,191	288,065,191	0	159,866,998	159,866,998
OTHER PRODUCTION PLANT:											
1	340200	Land & Land Rights	0	905,167	905,167	0	582,113	582,113	0	323,054	323,054
1	341000	Structures & Improvements	0	16,766,676	16,766,676	0	10,782,649	10,782,649	0	5,984,027	5,984,027
1	342000	Fuel Holders, Producers, & Accessories	0	21,174,046	21,174,046	0	13,617,029	13,617,029	0	7,557,017	7,557,017
1	343000	Prime Movers	0	23,909,470	23,909,470	0	15,376,180	15,376,180	0	8,533,290	8,533,290
1	344000	Generators	0	207,702,571	207,702,571	0	133,573,523	133,573,523	0	74,129,048	74,129,048
1	344010	Generators - Solar	0	149,670	149,670	0	96,253	96,253	0	53,417	53,417
1	345000	Accessory Electric Equipment	0	20,311,333	20,311,333	0	13,062,218	13,062,218	0	7,249,115	7,249,115
1	345010	Accessory Electric Equipment - Solar	0	33,209	33,209	0	21,357	21,357	0	11,852	11,852
1	346000	Miscellaneous Power Plant Equipment	0	1,494,483	1,494,483	0	961,102	961,102	0	533,381	533,381
TOTAL OTHER PRODUCTION PLANT			0	292,446,625	292,446,625	0	188,072,424	188,072,424	0	104,374,201	104,374,201
TOTAL PRODUCTION PLANT			0	1,140,811,810	1,140,811,810	0	733,656,075	733,656,075	0	407,155,735	407,155,735

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

Report ID:
E-PLT-12E

AVISTA UTILITIES

			*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	19,816,966	19,816,966	0	12,744,291	12,744,291	0	7,072,675	7,072,675
1	352XXX	Structures & Improvements	0	19,293,831	19,293,831	0	12,407,863	12,407,863	0	6,885,968	6,885,968
1	353000	Station Equipment	0	220,819,229	220,819,229	0	142,008,846	142,008,846	0	78,810,383	78,810,383
1	354000	Towers & Fixtures	0	17,124,555	17,124,555	0	11,012,801	11,012,801	0	6,111,754	6,111,754
1	355000	Poles & Fixtures	0	163,844,864	163,844,864	0	105,368,632	105,368,632	0	58,476,232	58,476,232
1	356000	Overhead Conductors & Devices	0	120,207,907	120,207,907	0	77,305,705	77,305,705	0	42,902,202	42,902,202
1	357000	Underground Conduit	0	2,838,390	2,838,390	0	1,825,369	1,825,369	0	1,013,021	1,013,021
1	358000	Underground Conductors & Devices	0	2,331,360	2,331,360	0	1,499,298	1,499,298	0	832,062	832,062
1	359000	Roads & Trails	0	1,949,859	1,949,859	0	1,253,954	1,253,954	0	695,905	695,905
TOTAL TRANSMISSION PLANT			0	568,226,961	568,226,961	0	365,426,759	365,426,759	0	202,800,202	202,800,202
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	2,416,139	0	2,416,139	514,560	0	514,560	1,901,579	0	1,901,579
99	361000	Structures & Improvements	18,203,061	0	18,203,061	12,749,592	0	12,749,592	5,453,469	0	5,453,469
99	362000	Station Equipment	115,922,437	0	115,922,437	76,284,633	0	76,284,633	39,637,804	0	39,637,804
99	364000	Poles, Towers, & Fixtures	280,550,075	0	280,550,075	175,502,530	0	175,502,530	105,047,545	0	105,047,545
99	365000	Overhead Conductors & Devices	187,950,467	0	187,950,467	118,541,191	0	118,541,191	69,409,276	0	69,409,276
99	366000	Underground Conduit	88,448,037	0	88,448,037	55,698,930	0	55,698,930	32,749,107	0	32,749,107
99	367000	Underground Conductors & Devices	150,615,842	0	150,615,842	95,928,454	0	95,928,454	54,687,388	0	54,687,388
99	368000	Line Transformers	207,666,198	0	207,666,198	139,290,943	0	139,290,943	68,375,255	0	68,375,255
99	369XXX	Services	137,573,730	0	137,573,730	88,558,534	0	88,558,534	49,015,196	0	49,015,196
99	370000	Meters	47,958,234	0	47,958,234	26,510,762	0	26,510,762	21,447,472	0	21,447,472
99	373XXX	Street Light & Signal Systems	39,127,438	0	39,127,438	24,163,979	0	24,163,979	14,963,459	0	14,963,459
TOTAL DISTRIBUTION PLANT			1,281,016,289	0	1,281,016,289	817,085,046	0	817,085,046	463,931,243	0	463,931,243
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,095,165	3,108,653	4,203,818	386,512	2,103,843	2,490,355	708,653	1,004,810	1,713,463
4	390XXX	Structures & Improvements	13,123,408	66,923,810	80,047,218	6,535,781	45,292,027	51,827,808	6,587,627	21,631,783	28,219,410
4	391XXX	Office Furniture & Equipment	2,559,020	39,408,785	41,967,805	2,533,321	26,670,683	29,204,004	25,699	12,738,102	12,763,801
4	392XXX	Transportation Equipment	17,364,416	9,942,072	27,306,488	12,831,569	6,728,496	19,560,065	4,532,847	3,213,576	7,746,423
4	393000	Stores Equipment	278,753	2,081,369	2,360,122	123,255	1,408,608	1,531,863	155,498	672,761	828,259
4	394000	Tools, Shop & Garage Equipment	1,399,599	8,347,889	9,747,488	1,059,095	5,649,601	6,708,696	340,504	2,698,288	3,038,792
4	395000	Laboratory Equipment	212,250	845,100	1,057,350	151,847	571,938	723,785	60,403	273,162	333,565
4	396XXX	Power Operated Equipment	29,422,432	11,339,394	40,761,826	18,342,872	7,674,162	26,017,034	11,079,560	3,665,232	14,744,792
4	397XXX	Communications Equipment	15,869,004	62,227,368	78,096,372	9,735,526	42,113,616	51,849,142	6,133,478	20,113,752	26,247,230
4	398000	Miscellaneous Equipment	6,249	385,708	391,957	3,950	261,036	264,986	2,299	124,672	126,971
TOTAL GENERAL PLANT			81,330,296	204,610,148	285,940,444	51,703,728	138,474,010	190,177,738	29,626,568	66,136,138	95,762,706
TOTAL PLANT IN SERVICE			1,365,979,024	2,052,135,697	3,418,114,721	872,355,188	1,328,115,162	2,200,470,350	493,623,836	724,020,535	1,217,644,371

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

Report ID:
E-PLT-12E

AVISTA UTILITIES

			*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	0	(284,032,457)	(284,032,457)	0	(182,661,273)	(182,661,273)	0	(101,371,184)	(101,371,184)
E-ADEP		Hydro Production Plant	0	(123,204,830)	(123,204,830)	0	(79,233,026)	(79,233,026)	0	(43,971,804)	(43,971,804)
E-ADEP		Other Production Plant	0	(84,850,342)	(84,850,342)	0	(54,567,255)	(54,567,255)	0	(30,283,087)	(30,283,087)
E-ADEP		Transmission Plant	0	(190,851,384)	(190,851,384)	0	(122,736,525)	(122,736,525)	0	(68,114,859)	(68,114,859)
E-ADEP		Distribution Plant	(397,427,797)	0	(397,427,797)	(244,259,010)	0	(244,259,010)	(153,168,787)	0	(153,168,787)
E-ADEP		General Plant	(24,023,945)	(67,770,593)	(91,794,538)	(14,344,102)	(45,865,104)	(60,209,206)	(9,679,843)	(21,905,489)	(31,585,332)
TOTAL ACCUMULATED DEPRECIATION			(421,451,742)	(750,709,606)	(1,172,161,348)	(258,603,112)	(485,063,183)	(743,666,295)	(162,848,630)	(265,646,423)	(428,495,053)
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(8,086,889)	(8,086,889)	0	(5,200,678)	(5,200,678)	0	(2,886,211)	(2,886,211)
E-AAMT		Distribution-Franchises/Misc Intangibles	(122,117)	0	(122,117)	(122,117)	0	(122,117)	0	0	0
E-AAMT		General Plant - 303000	0	(235,019)	(235,019)	0	(157,511)	(157,511)	0	(77,508)	(77,508)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(940,007)	(15,656,701)	(16,596,708)	(925,495)	(10,595,986)	(11,521,481)	(14,512)	(5,060,715)	(5,075,227)
E-AAMT		General Plant - 390200, 396200	(120,874)	(190,074)	(310,948)	(117,279)	(128,637)	(245,916)	(3,595)	(61,437)	(65,032)
TOTAL ACCUMULATED AMORTIZATION			(1,182,998)	(24,168,683)	(25,351,681)	(1,164,891)	(16,082,812)	(17,247,703)	(18,107)	(8,085,871)	(8,103,978)
TOTAL ACCUMULATED DEPRAMORT			(422,634,740)	(774,878,289)	(1,197,513,029)	(259,768,003)	(501,145,995)	(760,913,998)	(162,866,737)	(273,732,294)	(436,599,031)
NET ELECTRIC UTILITY PLANT before DFIT			943,344,284	1,277,257,408	2,220,601,692	612,587,185	826,969,167	1,439,556,352	330,757,099	450,288,241	781,045,340
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	(288,224)	(288,224)	0	(185,357)	(185,357)	0	(102,867)	(102,867)
12		ADFIT - Electric Plant In Service (282900)	0	(298,124,104)	(298,124,104)	0	(193,264,913)	(193,264,913)	0	(104,859,191)	(104,859,191)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(32,705,272)	(32,705,272)	0	(22,133,947)	(22,133,947)	0	(10,571,325)	(10,571,325)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(395,295)	(395,295)	0	(267,524)	(267,524)	0	(127,771)	(127,771)
1		ADFIT - 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	(12,390,092)	(12,390,092)	0	(7,968,068)	(7,968,068)	0	(4,422,024)	(4,422,024)
1		ADFIT - CDA Settlement Costs (283333)	0	358,136	358,136	0	230,317	230,317	0	127,819	127,819
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(4,146,851)	(4,146,851)	0	(2,688,279)	(2,688,279)	0	(1,458,572)	(1,458,572)
TOTAL ACCUMULATED DFIT			0	(347,691,702)	(347,691,702)	0	(226,277,771)	(226,277,771)	0	(121,413,931)	(121,413,931)
NET ELECTRIC UTILITY PLANT			943,344,284	929,565,706	1,872,909,990	612,587,185	600,691,396	1,213,278,581	330,757,099	328,874,310	659,631,409
ALLOCATION RATIOS:											
E-ALL	1	Production/Transmission Ratio		100.000%			64.310%			35.690%	
E-ALL	4	Jurisdictional 4-Factor Ratio		100.000%			67.677%			32.323%	
E-ALL	12	Net Electric Plant (before DFIT)		100.000%			64.827%			35.173%	
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 December 31, 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	943,344,284	929,565,706	1,872,909,990	612,587,185	600,691,396	1,213,278,581	330,757,099	328,874,310	659,631,409
	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	(876,238)	0	(876,238)	876,238	0	876,238
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)	(2,674,266)	0	(2,674,266)	(857,056)	0	(857,056)	(1,817,210)	0	(1,817,210)
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)	7,134,966	0	7,134,966	4,572,396	0	4,572,396	2,562,570	0	2,562,570
99	ADFIT - Kettle Falls Disallowed (190420)	275,480	0	275,480	275,480	0	275,480	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)	1,218,601	0	1,218,601	0	0	0	1,218,601	0	1,218,601
99	ADFIT - Boulder Park Disallowed (190040)	483,490	0	483,490	0	0	0	483,490	0	483,490
99	Investment in WNP3 Exchange Power (124900, 124930)	13,883,115	0	13,883,115	13,883,115	0	13,883,115	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(2,495,043)	0	(2,495,043)	(2,495,043)	0	(2,495,043)	0	0	0
99	CDA Lake Settlement - WA (182382)	1,052,151	0	1,052,151	1,052,151	0	1,052,151	0	0	0
99	CDA Lake Settlement - ID (186382)	209,081	0	209,081	0	0	0	209,081	0	209,081
99	ADFIT - CDA Lake Settlement - Direct (283382)	(441,432)	0	(441,432)	(368,254)	0	(368,254)	(73,178)	0	(73,178)
99	CDA CDR Fund - Direct (182324)	76,534	0	76,534	76,534	0	76,534	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	543,625	0	543,625	504,498	0	504,498	39,127	0	39,127
99	ADFIT - Spokane River Relicensing (283322)	(190,245)	0	(190,245)	(176,555)	0	(176,555)	(13,690)	0	(13,690)
99	Spokane River PM & Es (182323)	502,574	0	502,574	320,352	0	320,352	182,222	0	182,222
99	ADFIT - Spokane River PM & Es (283323)	(175,925)	0	(175,925)	(112,147)	0	(112,147)	(63,778)	0	(63,778)
99	Montana Riverbed Settlement (186360)	3,021,729	0	3,021,729	2,029,848	0	2,029,848	991,881	0	991,881
99	ADFIT - Montana Riverbed Settlement (283365)	(1,057,606)	0	(1,057,606)	(710,448)	0	(710,448)	(347,158)	0	(347,158)
99	Lancaster Generation (182312)	2,606,667	0	2,606,667	2,606,667	0	2,606,667	0	0	0
99	ADFIT - Lancaster Generation (283312)	(912,333)	0	(912,333)	(912,333)	0	(912,333)	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)	(1,380,878)	(272)	(1,381,150)	(562,430)	(184)	(562,614)	(818,448)	(88)	(818,536)
99	Customer Deposits (235199)	(1,343,763)	0	(1,343,763)	(1,343,763)	0	(1,343,763)	0	0	0
C-WKC	Working Capital	27,829,105	7,364,668	35,193,773	27,829,105	0	27,829,105	0	7,364,668	7,364,668
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	40,836,275	7,364,396	48,200,671	40,599,153	(184)	40,598,969	237,122	7,364,580	7,601,702
	NET RATE BASE	984,180,559	936,930,102	1,921,110,661	653,186,338	600,691,212	1,253,877,550	330,994,221	336,238,890	667,233,111

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12E
For Twelve Months Ended December 31, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	7,661,395	7,661,395			7,661,395	7,661,395		4,927,043	4,927,043		2,734,352	2,734,352	
1	Hydro (ED-AN)	8,053,492	8,053,492			8,053,492	8,053,492		5,179,201	5,179,201		2,874,291	2,874,291	
1	Other (ED-AN)	9,211,860	9,211,860			9,211,860	9,211,860		5,924,147	5,924,147		3,287,713	3,287,713	
Total Electric Production		24,926,747	24,926,747			24,926,747	24,926,747		16,030,391	16,030,391		8,896,356	8,896,356	
Electric Transmission														
1	ED-AN	10,014,786	10,014,786			10,014,786	10,014,786		6,440,509	6,440,509		3,574,277	3,574,277	
Total Electric Transmission		10,014,786	10,014,786			10,014,786	10,014,786		6,440,509	6,440,509		3,574,277	3,574,277	
Electric Distribution														
	ED-ID	13,167,519	13,167,519			13,167,519	13,167,519					13,167,519	13,167,519	
	ED-WA	22,357,379	22,357,379			22,357,379	22,357,379	22,357,379		22,357,379				
Total Electric Distribution		35,524,898	35,524,898			35,524,898	35,524,898	22,357,379		22,357,379		13,167,519	13,167,519	
Gas Underground Storage														
	GD-AN	540,299		540,299										
	GD-OR	113,379				113,379								
Total Gas Underground Storage		653,678		540,299		113,379								
Gas Distribution														
	GD-AN	62,498		62,498										
	GD-ID	3,950,554		3,950,554										
	GD-WA	7,883,063		7,883,063										
	GD-OR	3,987,153				3,987,153								
Total Gas Distribution		15,883,268		11,896,115		3,987,153								
General Plant														
4	ED-AN	2,526,888	2,526,888				2,526,888		1,710,122	1,710,122		816,766	816,766	
	ED-ID	163,196	163,196			163,196	163,196				163,196		163,196	
	ED-WA	869,124	869,124			869,124	869,124	869,124		869,124				
7,4	CD-AA	13,404,402	9,697,549	2,600,588	1,106,265		9,697,549		6,563,010	6,563,010		3,134,539	3,134,539	
9,4	CD-AN	682,355	540,568	141,787			540,568		365,840	365,840		174,728	174,728	
9	CD-ID	297,829	235,943	61,886		235,943	235,943				235,943		235,943	
9	CD-WA	166,303	131,747	34,556		131,747	131,747	131,747		131,747				
8	GD-AA	157,144		110,504								46,640		
	GD-AN	36,085		36,085										
	GD-ID	49,876		49,876										
	GD-WA	211,935		211,935										
	GD-OR	254,238				254,238								
Total General Plant		18,819,375	14,165,015	3,247,217	1,407,143	1,400,010	12,765,005	14,165,015	1,000,871	8,638,972	9,639,843	399,139	4,126,033	4,525,172
Total Depreciation Expense		105,822,752	84,631,446	15,683,631	5,507,675	36,924,908	47,706,538	84,631,446	23,358,250	31,109,872	54,468,122	13,566,658	16,596,666	30,163,324

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	64.310%
8	Gas North/Oregon 4-Factor	0.000%	70.320%	29.680%	4	Jurisdictional 4-Factor Ratio	67.677%
9	Elec/Gas North 4-Factor	79.221%	20.779%	0.000%			35.690%
							32.323%

RESULTS OF OPERATIONS
ELECTRIC AMORTIZATION EXPENSE
 For Twelve Months Ended December 31, 2013
 Ending Balance Basis

Report ID:
E-AMTX-12E

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	918,400	918,400			918,400	918,400		590,623	590,623		327,777	327,777
1 Misc Intangible Plt (303000)	ED-AN	82,460	82,460			82,460	82,460		53,030	53,030		29,430	29,430
Total Production/Transmission		1,000,860	1,000,860			1,000,860	1,000,860		643,653	643,653		357,207	357,207
Distribution													
Franchises (302000)	ED-WA	24,153	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			2,844
Total Distribution		26,997	26,997		26,997		26,997	26,997		26,997			26,997
General Plant - 303000													
7,4	CD-AA	253,258	183,222	49,135	20,901		183,222	183,222		123,999		59,223	59,223
9,1	CD-AN	9,729	7,708	2,021			7,708	7,708		4,957		2,751	2,751
	GD-ID	4,058		4,058									
	GD-WA	23,589		23,589									
	GD-OR	7,778			7,778								
Total General Plant - 303000		298,412	190,930	78,803	28,679		190,930	190,930		128,956		61,974	61,974
Miscellaneous IT Intangible Plant - 3031XX													
7,4	CD-AA	8,881,258	6,425,235	1,723,053	732,970		6,425,235	6,425,235		4,348,406		2,076,829	2,076,829
9,4	CD-AN	6,339	5,022	1,317			5,022	5,022		3,399		1,623	1,623
9,4	CD-ID	7,599	6,020	1,579		6,020	6,020	6,020			6,020		6,020
4	ED-AN	181,327	181,327			181,327	181,327		122,717		58,610		58,610
	ED-ID	4,747	4,747			4,747	4,747				4,747		4,747
	ED-WA	457,291	457,291			457,291	457,291	457,291					457,291
8	GD-AA	441,542		310,492	131,050								
	GD-AN	2,352		2,352									
	GD-OR	250			250								
Total Miscellaneous IT Intangible Plt - 3031XX		9,982,705	7,079,642	2,038,793	864,270		468,058	6,611,584	7,079,642	457,291		4,474,522	4,931,813
Gas Underground Storage													
	GD-AN	228		228									
Total Gas Underground Storage		228		228									
General Plant - 390200, 396200													
7,4	CD-AA	28,855	20,876	5,598	2,381		20,876	20,876		14,128		6,748	6,748
4	ED-AN	9,627	9,627				9,627	9,627		6,515		3,112	3,112
	GD-OR	3,139			3,139								
Total General Plant - 390200, 396200		41,621	30,503	5,598	5,520		30,503	30,503		20,643		9,860	9,860
Total Amortization Expense		11,350,823	8,328,932	2,123,422	898,469		495,055	7,833,877	8,328,932	484,288		5,267,774	5,752,062

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	64.310%	35.690%
8 Gas North/Oregon 4-Factor	0.000%	70.320%	29.680%	4 Jurisdictional 4-Factor Ratio	67.677%	32.323%
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 December 31, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	(284,032,457)	(284,032,457)			(284,032,457)	(284,032,457)		(182,661,273)	(182,661,273)		(101,371,184)	(101,371,184)	
1	Hydro (ED-AN)	(123,204,830)	(123,204,830)			(123,204,830)	(123,204,830)		(79,233,026)	(79,233,026)		(43,971,804)	(43,971,804)	
1	Other (ED-AN)	(84,850,342)	(84,850,342)			(84,850,342)	(84,850,342)		(54,567,255)	(54,567,255)		(30,283,087)	(30,283,087)	
Total Electric Production		(492,087,629)	(492,087,629)			(492,087,629)	(492,087,629)		(316,461,554)	(316,461,554)		(175,626,075)	(175,626,075)	
Electric Transmission														
1	ED-AN	(190,851,384)	(190,851,384)			(190,851,384)	(190,851,384)		(122,736,525)	(122,736,525)		(68,114,859)	(68,114,859)	
Total Electric Transmission		(190,851,384)	(190,851,384)			(190,851,384)	(190,851,384)		(122,736,525)	(122,736,525)		(68,114,859)	(68,114,859)	
Electric Distribution														
	ED-ID	(153,168,787)	(153,168,787)			(153,168,787)	(153,168,787)					(153,168,787)	(153,168,787)	
	ED-WA	(244,259,010)	(244,259,010)			(244,259,010)	(244,259,010)		(244,259,010)	(244,259,010)				
Total Electric Distribution		(397,427,797)	(397,427,797)			(397,427,797)	(397,427,797)		(244,259,010)	(244,259,010)		(153,168,787)	(153,168,787)	
Gas Underground Storage														
	GD-AN	(12,920,620)		(12,920,620)										
	GD-OR	(514,839)		(514,839)										
Total Gas Underground Storage		(13,435,459)		(12,920,620)	(514,839)									
Gas Distribution														
	GD-AN	(1,506,091)		(1,506,091)										
	GD-ID	(55,554,327)		(55,554,327)										
	GD-WA	(110,703,841)		(110,703,841)										
	GD-OR	(89,594,879)		(89,594,879)										
Total Gas Distribution		(267,359,138)		(167,764,259)	(89,594,879)									
General Plant														
4	ED-AN	(36,537,595)	(36,537,595)				(36,537,595)		(24,727,548)	(24,727,548)		(11,810,047)	(11,810,047)	
	ED-ID	(5,919,732)	(5,919,732)			(5,919,732)	(5,919,732)				(5,919,732)		(5,919,732)	
	ED-WA	(12,422,439)	(12,422,439)			(12,422,439)	(12,422,439)		(12,422,439)	(12,422,439)				
7,4	CD-AA	(31,212,605)	(22,581,072)	(6,055,557)	(2,575,976)		(22,581,072)		(15,282,192)	(15,282,192)		(7,298,880)	(7,298,880)	
9,4	CD-AN	(10,921,253)	(8,651,926)	(2,269,327)			(8,651,926)		(5,855,364)	(5,855,364)		(2,796,562)	(2,796,562)	
9	CD-ID	(4,746,356)	(3,760,111)	(986,245)		(3,760,111)	(3,760,111)				(3,760,111)		(3,760,111)	
9	CD-WA	(2,425,699)	(1,921,663)	(504,036)		(1,921,663)	(1,921,663)		(1,921,663)	(1,921,663)				
8	GD-AA	(1,474,974)		(1,037,202)	(437,772)									
	GD-AN	(1,491,628)		(1,491,628)										
	GD-ID	(1,188,076)		(1,188,076)										
	GD-WA	(3,037,845)		(3,037,845)										
	GD-OR	(3,856,536)		(3,856,536)										
Total General Plant		(115,234,738)	(91,794,538)	(16,569,916)	(6,870,284)	(24,023,945)	(67,770,593)	(91,794,538)	(14,344,102)	(45,865,104)	(60,209,206)	(9,679,843)	(21,905,489)	(31,585,332)
Total Accumulated Depreciation		(1,466,396,145)	(1,172,161,348)	(197,254,795)	(96,980,002)	(421,451,742)	(750,709,606)	(1,172,161,348)	(258,603,112)	(485,063,183)	(743,666,295)	(162,848,630)	(265,646,423)	(428,495,053)

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	64.310%	35.690%					
8	Gas North/Oregon 4-Factor	0.000%	70.320%	29.680%	4	Jurisdictional 4-Factor Ratio	67.677%	32.323%					
9	Elec/Gas North 4-Factor	79.221%	20.779%	0.000%									

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAMT-12E
For Twelve Months Ended December 31, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1 Franchises (302000) ED-AN	(7,386,153)	(7,386,153)				(7,386,153)	(7,386,153)		(4,750,035)	(4,750,035)		(2,636,118)	(2,636,118)	
1 Misc Intangible PIt (303000) ED-AN	(700,736)	(700,736)				(700,736)	(700,736)		(450,643)	(450,643)		(250,093)	(250,093)	
Total Production/Transmission	(8,086,889)	(8,086,889)				(8,086,889)	(8,086,889)		(5,200,678)	(5,200,678)		(2,886,211)	(2,886,211)	
Distribution														
Franchises (302000) ED-WA	(96,930)	(96,930)				(96,930)	(96,930)	(96,930)		(96,930)				
Misc Intangible PIt (303000) ED-WA	(25,187)	(25,187)				(25,187)	(25,187)	(25,187)		(25,187)				
Total Distribution	(122,117)	(122,117)				(122,117)	(122,117)	(122,117)		(122,117)				
General Plant - 303000														
7,4 CD-AA	(261,505)	(189,188)	(50,735)	(21,582)		(189,188)	(189,188)		(128,037)	(128,037)		(61,151)	(61,151)	
9,1 CD-AN	(57,852)	(45,831)	(12,021)			(45,831)	(45,831)		(29,474)	(29,474)		(16,357)	(16,357)	
GD-ID	(47,029)		(47,029)											
GD-WA	(92,158)		(92,158)											
GD-OR	(56,468)			(56,468)										
Total General Plant - 303000	(515,012)	(235,019)	(201,943)	(78,050)		(235,019)	(235,019)		(157,511)	(157,511)		(77,508)	(77,508)	
Miscellaneous IT Intangible Plant - 3031XX														
7,4 CD-AA	(21,006,931)	(15,197,675)	(4,075,554)	(1,733,702)		(15,197,675)	(15,197,675)		(10,285,331)	(10,285,331)		(4,912,344)	(4,912,344)	
9,4 CD-AN	(6,339)	(5,022)	(1,317)			(5,022)	(5,022)		(3,399)	(3,399)		(1,623)	(1,623)	
9 CD-ID	(7,599)	(6,020)	(1,579)			(6,020)	(6,020)	(6,020)			(6,020)		(6,020)	
4 ED-AN	(454,004)	(454,004)				(454,004)	(454,004)		(307,256)	(307,256)		(146,748)	(146,748)	
ED-ID	(8,492)	(8,492)				(8,492)	(8,492)				(8,492)		(8,492)	
ED-WA	(925,495)	(925,495)				(925,495)	(925,495)	(925,495)		(925,495)				
8 GD-AA	(1,226,696)		(862,613)	(364,083)										
GD-AN	(9,781)		(9,781)											
GD-OR	(984)			(984)										
Total Miscellaneous IT Intangible Plant - 3031XX	(23,646,321)	(16,596,708)	(4,950,844)	(2,098,769)		(940,007)	(15,656,701)	(16,596,708)	(925,495)	(10,595,986)	(11,521,481)	(14,512)	(5,060,715)	(5,075,227)
Gas Underground Storage														
GD-AN	(239,632)		(239,632)											
Total Gas Underground Storage	(239,632)		(239,632)											
General Plant - 390200, 396200														
7,4 CD-AA	(187,849)	(135,901)	(36,445)	(15,503)		(135,901)	(135,901)		(91,974)	(91,974)		(43,927)	(43,927)	
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	(54,173)	(54,173)				(54,173)	(54,173)		(36,663)	(36,663)		(17,510)	(17,510)	
ED-WA	(110,678)	(110,678)				(110,678)	(110,678)	(110,678)		(110,678)				
GD-WA	(1,863)		(1,863)											
GD-OR	(47,134)			(47,134)										
Total General Plant - 390200, 396200	(414,567)	(310,948)	(40,982)	(62,637)		(120,874)	(190,074)	(310,948)	(117,279)	(128,637)	(245,916)	(3,595)	(61,437)	(65,032)
Total Accumulated Amortization	(33,024,538)	(25,351,681)	(5,433,401)	(2,239,456)		(1,182,998)	(24,168,683)	(25,351,681)	(1,164,891)	(16,082,812)	(17,247,703)	(18,107)	(8,085,871)	(8,103,978)

Allocation Ratios:	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
Service- 7 Elec/Gas North/Oregon 4-Factor	72.346%	19.401%	8.253%	1 Production/Transmission Ratio	64.310%	35.690%
8 Gas North/Oregon 4-Factor	0.000%	70.320%	29.680%	4 Jurisdictional 4-Factor Ratio	67.677%	32.323%
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 December 31, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
			Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	398,664	13,611	362,279	22,774	398,664	0	0	0	0	0	0	
99		GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	477,164	0	0	
99		GD-OR / AS	704,242	0	0	0	0	0	0	0	704,242	0	704,242	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	3,939,110	0	0	2,849,788	2,849,788	0	0	764,227	764,227	325,095	325,095	
9		CD-WA / ID / AN	1,205,950	372,902	346,374	236,090	955,366	97,809	90,851	61,924	250,584	0	0	
		TOTAL ACCOUNT	6,725,130	386,513	708,653	3,108,652	4,203,818	574,973	90,851	826,151	1,491,975	704,242	325,095	1,029,337
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	6,780,115	932,080	2,128,621	3,719,414	6,780,115	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	3,581,255	0	0	0	0	0	0	0	3,581,255	0	3,581,255	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	77,305,524	0	0	55,927,454	55,927,454	0	0	14,998,045	14,998,045	6,380,025	6,380,025	
9		CD-WA / ID / AN	21,887,692	5,603,701	4,459,006	7,276,942	17,339,649	1,469,803	1,169,560	1,908,680	4,548,043	0	0	
		TOTAL ACCOUNT	111,732,353	6,535,781	6,587,627	66,923,810	80,047,218	3,647,570	1,169,560	16,906,725	21,723,855	3,581,255	6,380,025	9,961,280
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	8,081,480	2,533,321	14,649	5,533,510	8,081,480	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	46,722,848	0	0	33,802,111	33,802,111	0	0	9,064,700	9,064,700	3,856,037	3,856,037	
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	55,387,455	2,533,321	25,699	39,408,784	41,967,804	0	2,898	9,421,168	9,424,066	0	3,995,585	3,995,585
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	23,019,834	11,322,680	3,757,094	7,940,060	23,019,834	0	0	0	0	0	0	
99		GD-WA / ID / AN	8,240,730	0	0	0	0	5,377,983	1,624,265	1,238,482	8,240,730	0	0	
99		GD-OR / AS	2,891,035	0	0	0	0	0	0	0	2,891,035	0	2,891,035	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
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	4,927,186	1,508,889	775,753	1,618,724	3,903,366	395,769	203,473	424,578	1,023,820	0	0	
		TOTAL ACCOUNT	39,608,582	12,831,569	4,532,847	9,942,071	27,306,487	5,773,752	1,827,738	1,765,846	9,367,336	2,891,035	43,724	2,934,759

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended December 31, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
			Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	395,329	10,739	14,745	369,845	395,329	0	0	0	0	0	0	
99		GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	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	2,480,142	112,515	140,754	1,711,524	1,964,793	29,512	36,919	448,918	515,349	0	0	
		TOTAL ACCOUNT	3,016,969	123,254	155,499	2,081,369	2,360,122	113,783	36,919	448,918	599,620	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,014,970	1,018,114	315,599	1,681,257	3,014,970	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,845,661	0	0	0	0	2,048,125	414,350	383,186	2,845,661	0	0	
99		GD-OR / AS	871,281	0	0	0	0	0	0	0	871,281	0	871,281	
8		GD-AA	1,380,380	0	0	0	0	0	0	970,683	0	409,697	409,697	
7		CD-AA	8,931,507	0	0	6,461,588	6,461,588	0	0	1,732,802	1,732,802	0	737,117	
9		CD-WA / ID / AN	341,992	40,981	24,905	205,044	270,930	10,749	6,532	53,781	71,062	0	0	
		TOTAL ACCOUNT	17,385,791	1,059,095	340,504	8,347,889	9,747,488	2,058,874	420,882	3,140,452	5,620,208	871,281	1,146,814	2,018,095
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	714,947	146,649	58,744	509,554	714,947	0	0	0	0	0	0	
99		GD-WA / ID / AN	141,307	0	0	0	0	45,985	14,997	80,325	141,307	0	0	
99		GD-OR / AS	136,412	0	0	0	0	0	0	0	136,412	0	136,412	
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	107,415	5,198	1,659	78,238	85,095	1,364	435	20,521	22,320	0	0	
		TOTAL ACCOUNT	1,538,298	151,847	60,403	845,100	1,057,350	47,349	15,432	227,900	290,681	136,412	53,855	190,267
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	39,156,401	18,083,948	10,669,041	10,403,412	39,156,401	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	45,725	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	45,884,813	18,342,872	11,079,559	11,339,394	40,761,825	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 December 31, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
			Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	52,859,207	9,334,854	2,922,232	40,602,121	52,859,207	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,139,972	0	0	0	0	587,919	458,634	93,419	1,139,972	0	0	0
99		GD-OR / AS	991,296	0	0	0	0	0	0	0	0	991,296	0	991,296
8		GD-AA	992,932	0	0	0	0	0	0	698,230	698,230	0	294,702	294,702
7		CD-AA	20,315,101	0	0	14,697,163	14,697,163	0	0	3,941,333	3,941,333	0	1,676,605	1,676,605
9		CD-WA/ ID / AN	13,304,556	400,672	3,211,246	6,928,084	10,540,002	105,093	842,283	1,817,178	2,764,554	0	0	0
		TOTAL ACCOUNT	89,603,064	9,735,526	6,133,478	62,227,368	78,096,372	693,012	1,300,917	6,550,160	8,544,089	991,296	1,971,307	2,962,603
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	57,118	0	2,299	54,819	57,118	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	451,905	0	0	326,935	326,935	0	0	87,674	87,674	0	37,296	37,296
9		CD-WA/ ID / AN	9,978	3,950	0	3,955	7,905	1,036	0	1,037	2,073	0	0	0
		TOTAL ACCOUNT	521,368	3,950	2,299	385,709	391,958	1,036	0	88,711	89,747	2,367	37,296	39,663
		TOTAL GENERAL PLANT	371,403,823	51,703,728	29,626,568	204,610,146	285,940,442	15,803,221	5,927,403	40,454,382	62,185,006	9,278,949	13,999,426	23,278,375

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 December 31, 2013	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****		Total	
			Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct		Allocated
	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	0
99		GD-WA / ID / AN	1,146,018	0	0	0	0	964,981	181,037	0	1,146,018	0	0	0
99		GD-OR / AS	410,126	0	0	0	0	0	0	0	0	410,126	0	410,126
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	4,299,260	0	0	3,110,343	3,110,343	0	0	834,099	834,099	0	354,818	354,818
9		CD-WA / ID / AN	194,058	0	0	153,735	153,735	0	0	40,323	40,323	0	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	3,899,174	2,810,531	23,524	1,065,119	3,899,174	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	2,176,401	0	0	0	0	0	0	1,530,445	1,530,445	0	645,956	645,956
7		CD-AA	51,561,918	0	0	37,302,985	37,302,985	0	0	10,003,528	10,003,528	0	4,255,405	4,255,405
9		CD-WA / ID / AN	104,537	0	42,501	40,314	82,815	0	11,148	10,574	21,722	0	0	0
		TOTAL ACCOUNT	57,742,030	2,810,531	66,025	38,408,418	41,284,974	0	11,148	11,544,547	11,555,695	0	4,901,361	4,901,361
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	12,388	0	0	12,388	12,388	0	0	0	0	0	0	0
99		GD-WA / ID / AN	11,526	0	0	0	0	0	0	11,526	11,526	0	0	0
99		GD-OR / AS	1,231	0	0	0	0	0	0	0	0	1,231	0	1,231
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	4,069,028	0	0	2,943,779	2,943,779	0	0	789,432	789,432	0	335,817	335,817
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	4,094,173	0	0	2,956,167	2,956,167	0	0	800,958	800,958	1,231	335,817	337,048
		TOTAL	69,987,338	2,963,710	66,025	46,577,157	49,606,892	964,981	192,185	13,219,927	14,377,093	411,357	5,591,996	6,003,353

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Fact	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 December 31, 2013 Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		Deferred FIT - Common Plant (For Report APL)				
7	282900	CD-AA	(43,057,167)	(31,150,138)	(8,353,521)	(3,553,508)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,963,034)	(1,555,135)	(407,899)	0
7	283750	CD-AA	(546,395)	(395,295)	(106,006)	(45,094)
		Total	(45,566,596)	(33,100,568)	(8,867,426)	(3,598,602)

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 December 31, 2013
 Ending Balance Basis

Report ID:
C-WKC-12E

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	***** SYSTEM *****			***** ELECTRIC *****			***** GAS NORTH *****		
			Washington	Idaho	Total	Washington	Idaho	Total	Washington	Idaho	Total
1	151120	FUEL STOCK COAL-COLSTRIP		804,155	804,155		804,155	804,155		0	0
1	151210	FUEL STOCK HOG FUEL-KFGS		327,236	327,236		327,236	327,236		0	0
4	154100	PLANT MATERIALS & OPER SUPPLIES		6,697,813	6,697,813		5,441,975	5,441,975		1,255,838	1,255,838
1	154300	PLANT MATERIALS & OPER SUP-CS2		242,269	242,269		196,844	196,844		45,425	45,425
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		731,253	731,253		594,143	594,143		137,110	137,110
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		388	388		315	315		73	73
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		0	0		0	0		0	0
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		0	0		0	0		0	0
99	163998	COMMON WORKING CAPITAL	0		0	0		0	0		0
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	27,829,105		27,829,105	27,829,105		27,829,105	0		0
TOTAL			27,829,105	8,803,114	36,632,219	27,829,105	7,364,668	35,193,773	0	1,438,446	1,438,446

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	64.310%	35.690%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.677%	32.323%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%