

RESULTS OF OPERATIONS	Report ID: E-ROR-1A
ELECTRIC RATE OF RETURN	
For Month Ended February 28, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	13,220,020	7,634,286	5,585,734
	Adjustments			
	Adjusted Net Operating Income (Loss)	13,220,020	7,634,286	5,585,734
E-APL	Electric Net Rate Base	1,935,734,947	1,273,621,629	662,113,318
	RATE OF RETURN	0.683%	0.599%	0.844%

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-1A
ELECTRIC ALLOCATION PERCENTAGES	
For Month Ended February 28, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2013 thru 12-31-2013	100.000%	65.190%	34.810%
2	Input	Number of Customers Percent	2-01-2014 thru 02-28-2014	366,610 100.000%	240,675 65.649%	125,935 34.351%
3	E-OPS	Direct Distribution Operating Expense Percent	2-01-2014 thru 02-28-2014	2,416,969 100.000%	1,805,953 74.720%	611,016 25.280%
	Input	Jurisdictional 4-Factor Ratio	01-01-2013 thru 12-31-2013			
		Direct O & M Accts 500 - 598		20,271,611	12,708,520	7,563,091
		Direct O & M Accts 901 - 935		23,797,558	17,806,326	5,991,232
		Total		44,069,169	30,514,846	13,554,323
		Percentage		100.000%	69.243%	30.757%
		Direct Labor Accts 500 - 598		12,899,185	8,853,799	4,045,386
		Direct Labor Accts 901 - 935		5,728,641	4,368,986	1,359,655
		Total		18,627,826	13,222,785	5,405,041
		Percentage		100.000%	70.984%	29.016%
		Number of Customers		366,305	240,426	125,879
		Percentage		100.000%	65.635%	34.365%
		Net Direct Plant		905,556,829	587,222,626	318,334,203
		Percentage		100.000%	64.847%	35.153%
4		Total Percentages		400.000%	270.709%	129.291%
		Percent		100.000%	67.677%	32.323%

RESULTS OF OPERATIONS	Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES	
For Month Ended February 28, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

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

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ELECTRIC ALLOCATION PERCENTAGES	
For Month Ended February 28, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES	
For Month Ended February 28, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
			01-01-2013 thru 12-31-2013	Total	Electric	Gas North	Oregon Gas
Input		Elec/Gas North 4-Factor					
		Direct O & M Accts 500 - 894		64,480,390	58,058,286	6,422,104	0
		Direct O & M Accts 901 - 935		33,796,280	26,569,475	7,226,805	0
		Adjustments		0	0	0	0
		Total		98,276,670	84,627,761	13,648,909	0
		Percentage		100.000%	86.112%	13.888%	0.000%
		Direct Labor Accts 500 - 894		63,088,156	51,352,909	11,735,247	0
		Direct Labor Accts 901 - 935		3,849,086	3,408,229	440,857	0
		Total		66,937,242	54,761,138	12,176,104	0
		Percentage		100.000%	81.810%	18.190%	0.000%
		Number of Customers at		594,738	366,305	228,433	0
		Percentage		100.000%	61.591%	38.409%	0.000%
		Net Direct Plant		2,443,285,624	2,078,050,262	365,235,362	0
		Percentage		100.000%	85.051%	14.949%	0.000%
		Total Percentages		400.000%	314.564%	85.436%	0.000%
9		Average (CD AN/ID/WA)		100.000%	78.641%	21.359%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA	01-01-2014 thru 02-28-2014	888,740,168	576,698,369	312,041,799	
		Percent		100.000%	64.889%	35.111%	
11		Book Depreciation	2-01-2014 thru 02-28-2014	7,289,431	4,686,152	2,603,279	
		Percent		100.000%	64.287%	35.713%	

RESULTS OF OPERATIONS	Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES	
For Month Ended February 28, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before DFIT) - AMA Percent	01-01-2014 thru 02-28-2014	2,234,085,810 100.000%	1,459,040,140 65.308%	775,045,670 34.692%
13	E-PLT	Net Electric General Plant - AMA Percent	01-01-2014 thru 02-28-2014	193,481,977 100.000%	129,781,564 67.077%	63,700,413 32.923%
14		Net Allocated Schedule M's - AMA Percent	2-01-2014 thru 02-28-2014	-6,058,045 100.000%	-3,775,712 62.326%	-2,282,333 37.674%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended February 28, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUE									
		SALES OF ELECTRICITY:									
99	440000	Residential	37,274,290	0	37,274,290	25,450,588	0	25,450,588	11,823,702	0	11,823,702
99	442200	Commercial - Firm & Int.	25,714,281	0	25,714,281	18,085,288	0	18,085,288	7,628,993	0	7,628,993
1	442300	Industrial	8,621,959	0	8,621,959	4,908,956	0	4,908,956	3,713,003	0	3,713,003
99	444000	Public Street & Highway Lighting	631,981	0	631,981	423,938	0	423,938	208,043	0	208,043
99	448000	Interdepartmental Revenue	108,651	0	108,651	83,636	0	83,636	25,015	0	25,015
99	499XXX	Unbilled Revenue	(2,704,753)	0	(2,704,753)	(1,730,419)	0	(1,730,419)	(974,334)	0	(974,334)
		TOTAL SALES TO ULTIMATE CUSTOMERS	69,646,409	0	69,646,409	47,221,987	0	47,221,987	22,424,422	0	22,424,422
1	447XXX	Sales for Resale	0	12,355,172	12,355,172	0	8,054,337	8,054,337	0	4,300,835	4,300,835
		TOTAL SALES OF ELECTRICITY	69,646,409	12,355,172	82,001,581	47,221,987	8,054,337	55,276,324	22,424,422	4,300,835	26,725,257
		OTHER OPERATING REVENUE:									
99	449100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
99	451000	Miscellaneous Service Revenue	39,469	0	39,469	27,145	0	27,145	12,324	0	12,324
1	453000	Sales of Water & Water Power	0	36,583	36,583	0	23,848	23,848	0	12,735	12,735
1	454000	Rent from Electric Property	263,269	3,072	266,341	183,132	2,003	185,135	80,137	1,069	81,206
1	456XXX	Other Electric Revenues	11,885	8,045,356	8,057,241	8,262	5,244,768	5,253,030	3,623	2,800,588	2,804,211
		TOTAL OTHER OPERATING REVENUE	314,623	8,085,011	8,399,634	218,539	5,270,619	5,489,158	96,084	2,814,392	2,910,476
		TOTAL ELECTRIC REVENUE	69,961,032	20,440,183	90,401,215	47,440,526	13,324,956	60,765,482	22,520,506	7,115,227	29,635,733
		EXPENSE									
		STEAM POWER GENERATION EXPENSE:									
		OPERATION									
1	500000	Supervision & Engineering	0	20,726	20,726	0	13,511	13,511	0	7,215	7,215
1	501000	Fuel	0	2,857,898	2,857,898	0	1,863,064	1,863,064	0	994,834	994,834
1	502000	Steam Expense	0	304,837	304,837	0	198,723	198,723	0	106,114	106,114
1	505000	Electric Expense	0	87,250	87,250	0	56,878	56,878	0	30,372	30,372
1	506000	Miscellaneous Steam Power Generation Expense	0	233,937	233,937	0	152,504	152,504	0	81,433	81,433
1	507000	Rent	0	1,082	1,082	0	705	705	0	377	377
		MAINTENANCE									
1	510000	Supervision & Engineering	0	49,994	49,994	0	32,591	32,591	0	17,403	17,403
1	511000	Structures	0	21,697	21,697	0	14,144	14,144	0	7,553	7,553
1	512000	Boiler Plant	0	322,197	322,197	0	210,040	210,040	0	112,157	112,157
1	513000	Electric Plant	0	76,828	76,828	0	50,084	50,084	0	26,744	26,744
1	514000	Miscellaneous Steam Plant	0	85,264	85,264	0	55,584	55,584	0	29,680	29,680
		TOTAL STEAM POWER GENERATION EXP	0	4,061,710	4,061,710	0	2,647,828	2,647,828	0	1,413,882	1,413,882

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
HYDRAULIC POWER GENERATION EXP: OPERATION											
1	535000	Supervision & Engineering	0	190,256	190,256	0	124,028	124,028	0	66,228	66,228
1	536000	Water for Power	0	114,279	114,279	0	74,498	74,498	0	39,781	39,781
1	537000	Hydraulic Expense	292,479	229,110	521,589	188,024	149,357	337,381	104,455	79,753	184,208
1	538000	Electric Expense	0	536,750	536,750	0	349,907	349,907	0	186,843	186,843
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	54,448	54,448	0	35,495	35,495	0	18,953	18,953
1	540000	Rent	0	100,229	100,229	0	65,339	65,339	0	34,890	34,890
1	540100	MT Trust Funds Land Settlement Rents	465,662	0	465,662	300,262	0	300,262	165,400	0	165,400
MAINTENANCE											
1	541000	Supervision & Engineering	0	81,463	81,463	0	53,106	53,106	0	28,357	28,357
1	542000	Structures	0	26,002	26,002	0	16,951	16,951	0	9,051	9,051
1	543000	Reservoirs, Dams, & Waterways	0	34,534	34,534	0	22,513	22,513	0	12,021	12,021
1	544000	Electric Plant	0	317,513	317,513	0	206,987	206,987	0	110,526	110,526
1	545000	Miscellaneous Hydraulic Plant	0	48,118	48,118	0	31,368	31,368	0	16,750	16,750
TOTAL HYDRO POWER GENERATION EXP			758,141	1,732,702	2,490,843	488,286	1,129,549	1,617,835	269,855	603,153	873,008
OTHER POWER GENERATION EXPENSE: OPERATION											
1	546000	Supervision & Engineering	0	116,818	116,818	0	76,154	76,154	0	40,664	40,664
1	547000	Fuel	0	13,775,029	13,775,029	0	8,979,941	8,979,941	0	4,795,088	4,795,088
1	548000	Generation Expense	0	123,061	123,061	0	80,223	80,223	0	42,838	42,838
1	549000	Miscellaneous Other Power Generation Expense	0	21,900	21,900	0	14,277	14,277	0	7,623	7,623
1	550000	Rent	0	(2,819)	(2,819)	0	(1,838)	(1,838)	0	(981)	(981)
MAINTENANCE											
1	551000	Supervision & Engineering	0	44,598	44,598	0	29,073	29,073	0	15,525	15,525
1	552000	Structures	0	2,004	2,004	0	1,306	1,306	0	698	698
1	553000	Generating & Electric Equipment	0	107,324	107,324	0	69,965	69,965	0	37,359	37,359
1	554000	Miscellaneous Other Power Generation Plant	0	18,428	18,428	0	12,013	12,013	0	6,415	6,415
TOTAL OTHER POWER GENERATION EXP			0	14,206,343	14,206,343	0	9,261,114	9,261,114	0	4,945,229	4,945,229
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	0	21,818,474	21,818,474	0	14,223,464	14,223,464	0	7,595,010	7,595,010
1	556000	System Control & Load Dispatching	0	66,102	66,102	0	43,092	43,092	0	23,010	23,010
E-557	557XXX	Other Expense	(3,518,441)	4,617,661	1,099,220	(685,138)	3,010,254	2,325,116	(2,833,303)	1,607,407	(1,225,896)
TOTAL OTHER POWER SUPPLY EXPENSE			(3,518,441)	26,502,237	22,983,796	(685,138)	17,276,810	16,591,672	(2,833,303)	9,225,427	6,392,124
TOTAL PRODUCTION OPERATING EXP			(2,760,300)	46,502,992	43,742,692	(196,852)	30,315,301	30,118,449	(2,563,448)	16,187,691	13,624,243

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Month Ended February 28, 2014
 Average of Monthly Averages Basis

Report ID:
E-OPS-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	222,841	222,841	0	145,270	145,270	0	77,571	77,571
1	561000	Load Dispatching	0	199,934	199,934	0	130,337	130,337	0	69,597	69,597
1	562000	Station Expense	0	29,297	29,297	0	19,099	19,099	0	10,198	10,198
1	563000	Overhead Line Expense	0	26,123	26,123	0	17,030	17,030	0	9,093	9,093
1	565000	Transmission of Electricity by Others	0	1,610,959	1,610,959	0	1,050,184	1,050,184	0	560,775	560,775
1	566000	Miscellaneous Transmission Expense	0	89,758	89,758	0	58,513	58,513	0	31,245	31,245
1	567000	Rent	0	8,074	8,074	0	5,263	5,263	0	2,811	2,811
MAINTENANCE											
1	568000	Supervision & Engineering	0	67,372	67,372	0	43,920	43,920	0	23,452	23,452
1	569000	Structures	2,097	30,047	32,144	2,097	19,588	21,685	0	10,459	10,459
1	570000	Station Equipment	0	342,041	342,041	0	222,977	222,977	0	119,064	119,064
1	571000	Overhead Lines	(284)	101,065	100,781	(369)	65,884	65,515	85	35,181	35,266
1	572000	Underground Lines	0	0	0	0	0	0	0	0	0
1	573000	Service Miscellaneous	(737)	4,642	3,905	(1,517)	3,026	1,509	780	1,616	2,396
TOTAL TRANSMISSION OPERATING EXP			1,076	2,732,153	2,733,229	211	1,781,091	1,781,302	865	951,062	951,927
E-DEPX		Depreciation Expense-Production	0	2,103,275	2,103,275	0	1,371,125	1,371,125	0	732,150	732,150
E-DEPX		Depreciation Expense-Transmission	0	860,924	860,924	0	561,236	561,236	0	299,688	299,688
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	91,439	91,439	0	59,609	59,609	0	31,830	31,830
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(11,953)	0	(11,953)	11,953	0	11,953
99	405930	Amortization of Investment in WNP3 Exch Power	204,169	0	204,169	204,169	0	204,169	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	8,254	0	8,254	2,645	0	2,645	5,609	0	5,609
99	407312	Amortization of Lancaster Generation	113,333	0	113,333	113,333	0	113,333	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	6,561	0	6,561	6,078	0	6,078	483	0	483
1	407324	Amortization of CDA CDR Fund	922	16,667	17,589	922	10,865	11,787	0	5,802	5,802
99	407331	Amortization of BPA Parallel Capacity Support	(491,210)	0	(491,210)	(229,681)	0	(229,681)	(261,529)	0	(261,529)
1	407333	Amortization of CDA Settlement Costs	0	2,727	2,727	0	1,778	1,778	0	949	949
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	21,053	0	21,053	13,718	0	13,718	7,335	0	7,335
99	407360	Amortization of CS2 & COLSTRIP O&M	146,039	0	146,039	81,141	0	81,141	64,898	0	64,898
99	407362	Amortization of LiDAR O&M	5,613	0	5,613	5,613	0	5,613	0	0	0
99	407365	Amortization of Wind Generation	72,234	0	72,234	0	0	0	72,234	0	72,234
99	407380	Amortization of Wartsila Generators	28,149	0	28,149	12,761	0	12,761	15,388	0	15,388
1	407382	Amortization of CDA Settlement - Allocated	0	73,674	73,674	0	48,028	48,028	0	25,646	25,646
99	407382	Amortization of CDA Settlement - Direct	15,258	0	15,258	12,677	0	12,677	2,581	0	2,581
99	407395	Optional Renewable Power Revenue Offset	19,075	0	19,075	14,652	0	14,652	4,423	0	4,423
99	407403	Amortization of Dissallowed K.F. Plant	(11,216)	0	(11,216)	(11,216)	0	(11,216)	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(8,607)	0	(8,607)	0	0	0	(8,607)	0	(8,607)
99	407420	Amortization of CS2 Levelized Return	51,125	0	51,125	0	0	0	51,125	0	51,125
99	407450/407499	Amortization of BPA Residential Exchange Credit	(789,911)	0	(789,911)	(488,634)	0	(488,634)	(301,277)	0	(301,277)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	26,637	0	26,637	0	0	0	26,637	0	26,637
99	407462	Amortization of Deferred LiDAR O&M	0	0	0	0	0	0	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(701)	(701)	0	(457)	(457)	0	(244)	(244)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	31,093	0	31,093	19,324	0	19,324	11,769	0	11,769
E-OTX		Taxes Other Than FIT--Prod & Trans	0	1,797,187	1,797,187	0	1,171,587	1,171,587	0	625,600	625,600
TOTAL P/T DEPR/AMRT/NON-FIT TAXES			(551,429)	4,945,192	4,393,763	(254,451)	3,223,771	2,969,320	(296,978)	1,721,421	1,424,443
TOTAL PRODUCTION & TRANSMISSION EXPENSE			(3,310,653)	54,180,337	50,869,684	(451,092)	35,320,163	34,869,071	(2,859,561)	18,860,174	16,000,613

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION:											
3	580000	Supervision & Engineering	31,933	221,353	253,286	20,220	165,395	185,615	11,713	55,958	67,671
3	582000	Station Expense	41,796	5,555	47,351	21,307	4,151	25,458	20,489	1,404	21,893
3	583000	Overhead Line Expense	187,771	33,232	221,003	93,978	24,831	118,809	93,793	8,401	102,194
3	584000	Underground Line Expense	95,206	0	95,206	70,188	0	70,188	25,018	0	25,018
3	585000	Street Light & Signal System Operation Expense	7,215	0	7,215	1,306	0	1,306	5,909	0	5,909
3	586000	Meter Expense	220,227	10,014	230,241	171,554	7,482	179,036	48,673	2,532	51,205
3	587000	Customer Installations Expense	62,595	11,616	74,211	40,221	8,679	48,900	22,374	2,937	25,311
3	588000	Miscellaneous Distribution Expense	855,671	307,495	1,163,166	756,345	229,760	986,105	99,326	77,735	177,061
3	589000	Rent	0	16,812	16,812	0	12,562	12,562	0	4,250	4,250
MAINTENANCE:											
3	590000	Supervision & Engineering	11,520	175,531	187,051	9,115	131,157	140,272	2,405	44,374	46,779
3	591000	Structures	19,314	0	19,314	6,896	0	6,896	12,418	0	12,418
3	592000	Station Equipment	55,603	11,716	67,319	46,689	8,754	55,443	8,914	2,962	11,876
3	593000	Overhead Lines	605,446	0	605,446	420,757	0	420,757	184,689	0	184,689
3	594000	Underground Lines	55,536	0	55,536	23,768	0	23,768	31,768	0	31,768
3	595000	Line Transformers	68,312	44,169	112,481	59,067	33,003	92,070	9,245	11,166	20,411
3	596000	Street Light & Signal System Maintenance Exp	87,130	0	87,130	59,508	0	59,508	27,622	0	27,622
3	597000	Meters	765	0	765	(15)	0	(15)	780	0	780
3	598000	Miscellaneous Distribution Expense	10,929	8,450	19,379	5,049	6,314	11,363	5,880	2,136	8,016
TOTAL DISTRIBUTION OPERATING EXP			2,416,969	845,943	3,262,912	1,805,953	632,088	2,438,041	611,016	213,855	824,871
E-DEPX		Depreciation Expense-Distribution	3,116,799	0	3,116,799	1,929,254	0	1,929,254	1,187,545	0	1,187,545
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	2,250	0	2,250	2,250	0	2,250	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	4,754,335	0	4,754,335	4,086,238	0	4,086,238	668,097	0	668,097
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			7,873,384	0	7,873,384	6,017,742	0	6,017,742	1,855,642	0	1,855,642
TOTAL DISTRIBUTION EXPENSES			10,290,353	845,943	11,136,296	7,823,695	632,088	8,455,783	2,466,658	213,855	2,680,513

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Month Ended February 28, 2014
 Average of Monthly Averages Basis

Report ID:
E-OPS-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	25,653	25,653	0	16,841	16,841	0	8,812	8,812
2	902000	Meter Reading Expenses	242,513	6,930	249,443	218,248	4,549	222,797	24,265	2,381	26,646
E-903	903XXX	Customer Records & Collection Expenses	175,779	571,037	746,816	117,331	374,880	492,211	58,448	196,157	254,605
2	904000	Uncollectible Accounts	0	229,307	229,307	0	150,538	150,538	0	78,769	78,769
2	905000	Misc Customer Accounts	0	13,933	13,933	0	9,147	9,147	0	4,786	4,786
TOTAL CUSTOMER ACCOUNTS EXPENSES			418,292	846,860	1,265,152	335,579	555,955	891,534	82,713	290,905	373,618
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	2,318,832	16,043	2,334,875	1,709,944	10,532	1,720,476	608,888	5,511	614,399
2	909000	Advertising	3,510	76,696	80,206	3,510	50,350	53,860	0	26,346	26,346
2	910000	Misc Customer Service & Info Exp	0	10,239	10,239	0	6,722	6,722	0	3,517	3,517
TOTAL CUSTOMER SERVICE & INFO EXP			2,322,342	102,978	2,425,320	1,713,454	67,604	1,781,058	608,888	35,374	644,262
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	45,256	1,220,464	1,265,720	32,666	825,973	858,639	12,590	394,491	407,081
4	921000	Office Supplies & Expenses	(168)	321,893	321,725	(168)	217,848	217,680	0	104,045	104,045
4	922000	Admin Exp Transferred--Credit	0	(11,000)	(11,000)	0	(7,444)	(7,444)	0	(3,556)	(3,556)
4	923000	Outside Services Employed	661	829,225	829,886	661	561,195	561,856	0	268,030	268,030
4	924000	Property Insurance Premium	0	115,191	115,191	0	77,958	77,958	0	37,233	37,233
4	925XXX	Injuries and Damages	0	339,506	339,506	0	229,767	229,767	0	109,739	109,739
4	926XXX	Employee Pensions and Benefits	0	90,454	90,454	0	61,217	61,217	0	29,237	29,237
4	927000	Franchise Requirements	327	0	327	0	0	0	327	0	327
1	928000	Regulatory Commission Expenses	242,605	313,843	556,448	176,584	204,594	381,178	66,021	109,249	175,270
4	930000	Miscellaneous General Expenses	5,372	297,750	303,122	1,234	201,508	202,742	4,138	96,242	100,380
4	931000	Rents	844	108,676	109,520	429	73,549	73,978	415	35,127	35,542
4	935000	Maintenance of General Plant	102,594	782,773	885,367	39,672	529,757	569,429	62,922	253,016	315,938
TOTAL ADMIN & GEN OPERATING EXP			397,491	4,408,775	4,806,266	251,078	2,975,922	3,227,000	146,413	1,432,853	1,579,266

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended February 28, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	120,034	1,080,146	1,200,180	90,882	731,010	821,892	29,152	349,136	378,288
E-AMTX		Amortization Expense-General Plant - 303000	0	21,561	21,561	0	14,576	14,576	0	6,985	6,985
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	55,273	639,098	694,371	54,174	432,523	486,697	1,099	206,575	207,674
E-AMTX		Amortization Expense-General Plant - 390200, 396200	0	2,516	2,516	0	1,703	1,703	0	813	813
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	175,307	1,743,321	1,918,628	145,056	1,179,812	1,324,868	30,251	563,509	593,760
		TOTAL ADMIN & GENERAL EXPENSES	572,798	6,152,096	6,724,894	396,134	4,155,734	4,551,868	176,664	1,996,362	2,173,026
		TOTAL EXPENSES BEFORE FIT	10,293,132	62,128,214	72,421,346	9,817,770	40,731,544	50,549,314	475,362	21,396,670	21,872,032
		NET OPERATING INCOME (LOSS) BEFORE FIT			17,979,869			10,216,168			7,763,701
E-FIT		FEDERAL INCOME TAX--Normal Accrual			3,908,376			2,729,687			1,178,689
E-FIT		DEFERRED FEDERAL INCOME TAX			867,767			(137,183)			1,004,950
E-FIT		AMORTIZED ITC - NOXON			(16,294)			(10,622)			(5,672)
		ELECTRIC NET OPERATING INCOME (LOSS)			13,220,020			7,634,286			5,585,734

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.190%	34.810%
E-ALL	2	Number of Customers	100.000%	65.649%	34.351%
E-ALL	3	Direct Distribution Operating Expense	100.000%	74.720%	25.280%
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-555-1A
For Month Ended February 28, 2014	
Average of Monthly Averages 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	20,158,927	20,158,927	0	13,141,605	13,141,605	0	7,017,322	7,017,322
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	0	0	0	0	0	0	0	0	0
1	555550	Non Monetary - Exchange Power	0	(92,461)	(92,461)	0	(60,275)	(60,275)	0	(32,186)	(32,186)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	1,676,792	1,676,792	0	1,093,101	1,093,101	0	583,691	583,691
1	555710	Intercompany Purchase	0	75,216	75,216	0	49,033	49,033	0	26,183	26,183
TOTAL ACCOUNT 555			0	21,818,474	21,818,474	0	14,223,464	14,223,464	0	7,595,010	7,595,010

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	E-557-1A
For Month Ended February 28, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	451,599	451,599	0	294,397	294,397	0	157,202	157,202
1	557010	Other Power Supply Expense - Financial	0	1,187,582	1,187,582	0	774,185	774,185	0	413,397	413,397
1	557150	Fuel - Economic Dispatch	0	(2,123,679)	(2,123,679)	0	(1,384,426)	(1,384,426)	0	(739,253)	(739,253)
1	557160	Power Supply Expense - Miscellaneous	0	0	0	0	0	0	0	0	0
99	557161	Unbilled Add-Ons	56,697	0	56,697	37,037	0	37,037	19,660	0	19,660
1	557170	Broker Fees - Power	0	37,496	37,496	0	24,444	24,444	0	13,052	13,052
1	557171	REC Broker Fees	3,964	5,324	9,288	3,964	3,471	7,435	0	1,853	1,853
1	557200	Nez Perce	68,225	0	68,225	41,458	0	41,458	26,767	0	26,767
99	557280	Washington ERM Deferred	0	0	0	0	0	0	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	(842,895)	0	(842,895)	(842,895)	0	(842,895)	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	75,298	0	75,298	75,298	0	75,298	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	(2,442,893)	0	(2,442,893)	0	0	0	(2,442,893)	0	(2,442,893)
99	557390	Idaho PCA Amortization	(436,837)	0	(436,837)	0	0	0	(436,837)	0	(436,837)
1	557395	Optional Renewable Power Expense Offset	0	(10,346)	(10,346)	0	(6,745)	(6,745)	0	(3,601)	(3,601)
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	0	0	0	0	0	0	0	0
1	557711	Turbine Gas Bookout Offset	0	0	0	0	0	0	0	0	0
1	557730	Other Power Exp - Intracompany Thermal Gas	0	5,069,685	5,069,685	0	3,304,928	3,304,928	0	1,764,757	1,764,757
TOTAL ACCOUNT 557			(3,518,441)	4,617,661	1,099,220	(685,138)	3,010,254	2,325,116	(2,833,303)	1,607,407	(1,225,896)

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ACCOUNTING EXPENSES	E-903-1A
For Month Ended February 28, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records and Collections	175,779	571,037	746,816	117,331	374,880	492,211	58,448	196,157	254,605
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	175,779	571,037	746,816	117,331	374,880	492,211	58,448	196,157	254,605

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.649%	34.351%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.308%	34.692%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-1A
For Month Ended February 28, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	27,893	16,043	43,936	19,230	10,532	29,762	8,663	5,511	14,174
99	908600	Public Purpose Tariff Rider Expense Offset	2,396,252	0	2,396,252	1,767,099	0	1,767,099	629,153	0	629,153
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(105,313)	0	(105,313)	(76,385)	0	(76,385)	(28,928)	0	(28,928)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	2,318,832	16,043	2,334,875	1,709,944	10,532	1,720,476	608,888	5,511	614,399

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.649%	34.351%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-INT-1A
ELECTRIC INTEREST DEDUCTION FOR FIT For Month Ended February 28, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		53.94%	53.94%
2	Cost of Debt		5.468%	5.535%
	Total Weighted Cost		2.949%	2.986%
E-APL	Net Rate Base	1,935,734,947	1,273,621,629	662,113,318
	Interest Deduction for FIT Calculation	57,329,806	37,559,102	19,770,704
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		AVISTA UTILITIES			
ELECTRIC FEDERAL INCOME TAXES		Report ID: E-FIT-1A			
For Month Ended February 28, 2014					
Average of Monthly Averages Basis					
Ref/Basis	Description	System	Washington	Idaho	
Calculation of Taxable Operating Income:					
E-OPS	Operating Revenue	90,401,215	60,765,482	29,635,733	
E-OPS	Less: Operating & Maintenance Expense	58,235,571	40,237,384	17,998,187	
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	7,634,253	5,054,105	2,580,148	
E-OTX	Less: Taxes Other than FIT	6,551,522	5,257,825	1,293,697	
	Net Operating Income Before FIT	17,979,869	10,216,168	7,763,701	
E-INT	Less: Monthly Interest Expense	4,777,484	3,129,925	1,647,559	
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(11,953)	11,953	
E-SCM	Plus: Schedule M Adjustments	(2,008,712)	718,436	(2,727,148)	
	Taxable Net Operating Income	11,193,673	7,816,632	3,377,041	
	Tax Rate	35.00%	35.00%	35.00%	
	Total Federal Income Tax	3,917,785	2,735,821	1,181,964	
1	Production Tax Credit	(9,409)	(6,134)	(3,275)	
1	Investment Tax Credit - Noxon *	0	0	0	
	Total Net Federal Income Tax	3,908,376	2,729,687	1,178,689	
E-DTE	Deferred FIT	867,767	(137,183)	1,004,950	
1	411400 Amortized Investment Tax Credit - Noxon	(16,294)	(10,622)	(5,672)	
	Total Net FIT/Deferred FIT	4,759,849	2,581,882	2,177,967	
ALLOCATION RATIOS:					
E-ALL	1	Production/Transmission Ratio	100.000%	65.190%	34.810%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ITEMS	E-SCM-1A
For Month Ended February 28, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	3,294,354	4,798,958	8,093,312	2,076,559	3,171,781	5,248,340	1,217,795	1,627,177	2,844,972
12	997001 Contributions In Aid of Construction	0	80,044	80,044	0	52,275	52,275	0	27,769	27,769
2	997002 Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997003 Salvage	0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off	(8,607)	0	(8,607)	0	0	0	(8,607)	0	(8,607)
4	997005 FAS106 Current Retiree Medical Accrual	0	150,402	150,402	0	101,788	101,788	0	48,614	48,614
99	997007 Idaho PCA	(2,879,730)	0	(2,879,730)	0	0	0	(2,879,730)	0	(2,879,730)
4	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0	0
1	997009 Rathdrum Turbine Lease	0	(2,819)	(2,819)	0	(1,838)	(1,838)	0	(981)	(981)
4	997015 Airplane Lease Payments	0	34,332	34,332	0	23,235	23,235	0	11,097	11,097
12	997016 Redemption Expense Amortization	0	128,994	128,994	0	84,243	84,243	0	44,751	44,751
99	997017 Amort - Invest in Exch Pwr (405.92,.93,.95,.98	204,169	0	204,169	204,169	0	204,169	0	0	0
4	997018 DSM Tariff Rider	1,148,628	0	1,148,628	857,188	0	857,188	291,440	0	291,440
99	997019 CSS Temporary Service Fees	19,291	0	19,291	3,600	0	3,600	15,691	0	15,691
4	997020 FAS87 Current Pension Accrual	0	670,571	670,571	0	453,822	453,822	0	216,749	216,749
99	997021 Wartsilla Generators Amortization	28,149	0	28,149	12,761	0	12,761	15,388	0	15,388
99	997024 Kettle Falls Disallowance	(11,216)	0	(11,216)	(11,216)	0	(11,216)	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	35,068	35,068	0	22,902	22,902	0	12,166	12,166
4	997033 BPA Residential Exchange	2,640,630	0	2,640,630	1,816,680	0	1,816,680	823,950	0	823,950
99	997034 Montana Hydro Settlement	86,443	0	86,443	56,386	0	56,386	30,057	0	30,057
1	997041 Rathdrum Turbine Lease, Tax	0	0	0	0	0	0	0	0	0
99	997043 Washington Deferred Power Costs	(842,895)	0	(842,895)	(842,895)	0	(842,895)	0	0	0
1	997044 Non-Monetary Power Costs	0	(92,461)	(92,461)	0	(60,275)	(60,275)	0	(32,186)	(32,186)
1	997045 Section 199 Manufacturing Deduction	0	0	0	0	0	0	0	0	0
99	997046 Nez Perce Settlement	24,933	0	24,933	(1,834)	0	(1,834)	26,767	0	26,767
99	997047 Clark Fork Preventive Maint. Exp (PME's)	0	0	0	0	0	0	0	0	0
12	997048 AFUDC	0	(272,849)	(272,849)	0	(178,192)	(178,192)	0	(94,657)	(94,657)
11	997049 Tax Depreciation	0	(12,380,630)	(12,380,630)	0	(7,959,136)	(7,959,136)	0	(4,421,494)	(4,421,494)
99	997050 CS2 Levelized Return	51,125	0	51,125	0	0	0	51,125	0	51,125
99	997051 Wind Generation AFUDC - ID	72,234	0	72,234	0	0	0	72,234	0	72,234
1	997052 Noxon Spill	0	0	0	0	0	0	0	0	0
4	997053 Renewable Energy Cert Fees	0	3,964	3,964	0	2,683	2,683	0	1,281	1,281
99	997054 Spokane River Relicensing	6,561	0	6,561	6,078	0	6,078	483	0	483
99	997058 Colstrip Settlement	0	0	0	0	0	0	0	0	0

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ITEMS	E-SCM-1A
For Month Ended February 28, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	997059 Spokane River Relicensing PME	6,110	0	6,110	3,860	0	3,860	2,250	0	2,250
1	997061 CDA Fund Settlement	33,333	0	33,333	0	0	0	33,333	0	33,333
4	997062 Gain on Sale of Office Bldg	0	0	0	0	0	0	0	0	0
1	997063 CDA Lake Settlement	15,258	73,674	88,932	12,677	48,028	60,705	2,581	25,646	28,227
99	997064 Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065 Amortization - Unbilled Revenue Add-Ins	26,984	0	26,984	6,426	0	6,426	20,558	0	20,558
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	113,333	0	113,333	113,333	0	113,333	0	0	0
1	997072 CDA Fund Settlement-Prepayment	0	166,667	166,667	0	108,650	108,650	0	58,017	58,017
99	997073 DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080 Book Transportation Depreciation	0	452,061	452,061	0	290,616	290,616	0	161,445	161,445
4	997081 Deferred Compensation	0	(128,708)	(128,708)	0	(87,106)	(87,106)	0	(41,602)	(41,602)
4	997082 Meal Disallowances	0	25,351	25,351	0	17,157	17,157	0	8,194	8,194
4	997083 Paid Time Off	0	138,256	138,256	0	93,568	93,568	0	44,688	44,688
2	997084 Customer Uncollectibles	0	58,353	58,353	0	38,308	38,308	0	20,045	20,045
99	997088 Deferred O&M Colstrip & CS2	172,676	0	172,676	81,141	0	81,141	91,535	0	91,535
99	997089 CNC Transmission	21,053	0	21,053	13,718	0	13,718	7,335	0	7,335
99	997091 LIDAR O&M Reg Def DFIT	5,613	0	5,613	5,613	0	5,613	0	0	0
99	997092 Smart Grid	0	0	0	0	0	0	0	0	0
99	997093 EWEB Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	997094 Palouse Wind & Thornton	0	0	0	0	0	0	0	0	0
99	997095 WA REC Deferral	79,905	0	79,905	79,905	0	79,905	0	0	0
1	997096 CDA Settlement Costs	0	2,727	2,727	0	1,778	1,778	0	949	949
99	997097 BPA Parallel Capacity	(259,001)	0	(259,001)	0	0	0	(259,001)	0	(259,001)
99	997098 Provision for Rate Refund	0	0	0	0	0	0	0	0	0
1	997099 Kettle Falls Diesel Leak	0	0	0	0	0	0	0	0	0
	TOTAL SCHEDULE M ADJUSTMENTS	4,049,333	(6,058,045)	(2,008,712)	4,494,149	(3,775,713)	718,436	(444,816)	(2,282,332)	(2,727,148)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.190%	34.810%
E-ALL	2	Number of Customers	100.000%	65.649%	34.351%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.677%	32.323%
E-ALL	11	Book Depreciation	100.000%	64.287%	35.713%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.308%	34.692%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-1A
For Month Ended February 28, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basi	Acct No	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
14	410100	Deferred Federal Income Tax Expense - Allocated	0	1,104,333	1,104,333	0	688,287	688,287	0	416,046	416,046
99	410100	Deferred Federal Income Tax Expense - Washington	52,145	0	52,145	52,145	0	52,145	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	1,012,931	0	1,012,931	0	0	0	1,012,931	0	1,012,931
	410100	Total	1,065,076	1,104,333	2,169,409	52,145	688,287	740,432	1,012,931	416,046	1,428,977
14	411100	Deferred Federal Income Tax Expense - Allocated	0	(29,743)	(29,743)	0	(18,538)	(18,538)	0	(11,205)	(11,205)
99	411100	Deferred Federal Income Tax Expense - Washington	(859,077)	0	(859,077)	(859,077)	0	(859,077)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(412,822)	0	(412,822)	0	0	0	(412,822)	0	(412,822)
	411100	Total	(1,271,899)	(29,743)	(1,301,642)	(859,077)	(18,538)	(877,615)	(412,822)	(11,205)	(424,027)
Total Deferred Federal Income Tax Expense			(206,823)	1,074,590	867,767	(806,932)	669,749	(137,183)	600,109	404,841	1,004,950

E-ALL	14	Net Allocated Schedule M's - AMA	100.000%	62.326%	37.674%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-1A
For Month Ended February 28, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	0	0	0	0	0	0	0	0
1	408140	State Kwh Generation Tax	0	108,694	108,694	0	70,858	70,858	0	37,836	37,836
1	408150	R&P Property Tax--Production	0	1,134,181	1,134,181	0	739,373	739,373	0	394,808	394,808
1	408180	R&P Property Tax--Transmission	0	416,891	416,891	0	271,771	271,771	0	145,120	145,120
1	409100	State Income Tax--Montana & Oregon	0	137,421	137,421	0	89,585	89,585	0	47,836	47,836
TOTAL PRODUCTION & TRANSMISSION			0	1,797,187	1,797,187	0	1,171,587	1,171,587	0	625,600	625,600
DISTRIBUTION											
99	408110	State Excise Tax	1,915,008	0	1,915,008	1,915,008	0	1,915,008	0	0	0
99	408120	Municipal Occupation & License Tax	2,018,351	0	2,018,351	1,700,559	0	1,700,559	317,792	0	317,792
99	408160	Miscellaneous State or Local Tax--WA & ID	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax--Distribution	738,940	0	738,940	470,671	0	470,671	268,269	0	268,269
99	409100	State Income Tax--Idaho	82,036	0	82,036	0	0	0	82,036	0	82,036
TOTAL DISTRIBUTION			4,754,335	0	4,754,335	4,086,238	0	4,086,238	668,097	0	668,097
TOTAL TAXES OTHER THAN FIT			4,754,335	1,797,187	6,551,522	4,086,238	1,171,587	5,257,825	668,097	625,600	1,293,697

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-1A
For Month Ended February 28, 2014		
Average of Monthly Averages Basis		

AVISTA UTILITIES

			*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324	CDA Lake CDR Fund - Allocated	0	9,124,999	9,124,999	0	5,948,587	5,948,587	0	3,176,412	3,176,412
1	182325	CDA Lake IPA Fund	0	2,000,000	2,000,000	0	1,303,800	1,303,800	0	696,200	696,200
1	182333	CDA Settlement Costs	0	1,306,050	1,306,050	0	851,414	851,414	0	454,636	454,636
1	182381	CDA Settlement Past Storage	0	35,289,751	35,289,751	0	23,005,389	23,005,389	0	12,284,362	12,284,362
1	302000	Franchises & Consents	602,704	44,049,218	44,651,922	602,704	28,715,685	29,318,389	0	15,333,533	15,333,533
1,4	303000	Misc Intangible Plant- (C-IPL)	153,179	10,830,182	10,983,361	153,179	7,153,860	7,307,039	0	3,676,322	3,676,322
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	3,320,094	39,152,924	42,473,018	3,254,381	26,497,524	29,751,905	65,713	12,655,400	12,721,113
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	3,087,810	3,087,810	0	2,089,737	2,089,737	0	998,073	998,073
TOTAL INTANGIBLE PLANT			4,075,977	144,840,934	148,916,911	4,010,264	95,565,996	99,576,260	65,713	49,274,938	49,340,651
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	3,571,784	3,571,784	0	2,328,446	2,328,446	0	1,243,338	1,243,338
1	311XXX	Structures & Improvements	0	127,797,378	127,797,378	0	83,311,111	83,311,111	0	44,486,267	44,486,267
1	312000	Boiler Plant	0	174,422,496	174,422,496	0	113,706,025	113,706,025	0	60,716,471	60,716,471
1	313000	Generators	0	6,770	6,770	0	4,413	4,413	0	2,357	2,357
1	314000	Turbogenerator Units	0	53,198,608	53,198,608	0	34,680,173	34,680,173	0	18,518,435	18,518,435
1	315000	Accessory Electric Equipment	0	26,565,320	26,565,320	0	17,317,932	17,317,932	0	9,247,388	9,247,388
1	316000	Miscellaneous Power Plant Equipment	0	16,463,688	16,463,688	0	10,732,678	10,732,678	0	5,731,010	5,731,010
TOTAL STEAM PRODUCTION PLANT			0	402,026,044	402,026,044	0	262,080,778	262,080,778	0	139,945,266	139,945,266
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	58,646,739	58,646,739	0	38,231,809	38,231,809	0	20,414,930	20,414,930
1	331XXX	Structures & Improvements	0	48,369,997	48,369,997	0	31,532,401	31,532,401	0	16,837,596	16,837,596
1	332XXX	Reservoirs, Dams, & Waterways	0	132,448,826	132,448,826	0	86,343,390	86,343,390	0	46,105,436	46,105,436
1	333000	Waterwheels, Turbines, & Generators	0	163,017,751	163,017,751	0	106,271,272	106,271,272	0	56,746,479	56,746,479
1	334000	Accessory Electric Equipment	0	37,446,476	37,446,476	0	24,411,358	24,411,358	0	13,035,118	13,035,118
1	335XXX	Miscellaneous Power Plant Equipment	0	9,251,190	9,251,190	0	6,030,851	6,030,851	0	3,220,339	3,220,339
1	336000	Roads, Railroads, & Bridges	0	2,508,248	2,508,248	0	1,635,127	1,635,127	0	873,121	873,121
TOTAL HYDRAULIC PRODUCTION PLANT			0	451,689,227	451,689,227	0	294,456,208	294,456,208	0	157,233,019	157,233,019
OTHER PRODUCTION PLANT:											
1	340200	Land & Land Rights	0	905,168	905,168	0	590,079	590,079	0	315,089	315,089
1	341000	Structures & Improvements	0	16,765,680	16,765,680	0	10,929,547	10,929,547	0	5,836,133	5,836,133
1	342000	Fuel Holders, Producers, & Accessories	0	21,171,625	21,171,625	0	13,801,782	13,801,782	0	7,369,843	7,369,843
1	343000	Prime Movers	0	23,909,469	23,909,469	0	15,586,583	15,586,583	0	8,322,886	8,322,886
1	344000	Generators	0	207,551,399	207,551,399	0	135,302,757	135,302,757	0	72,248,642	72,248,642
1	344010	Generators - Solar	0	149,670	149,670	0	97,570	97,570	0	52,100	52,100
1	345000	Accessory Electric Equipment	0	20,312,744	20,312,744	0	13,241,878	13,241,878	0	7,070,866	7,070,866
1	345010	Accessory Electric Equipment - Solar	0	33,209	33,209	0	21,649	21,649	0	11,560	11,560
1	346000	Miscellaneous Power Plant Equipment	0	1,493,315	1,493,315	0	973,492	973,492	0	519,823	519,823
TOTAL OTHER PRODUCTION PLANT			0	292,292,279	292,292,279	0	190,545,337	190,545,337	0	101,746,942	101,746,942
TOTAL PRODUCTION PLANT			0	1,146,007,550	1,146,007,550	0	747,082,323	747,082,323	0	398,925,227	398,925,227

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-1A
For Month Ended February 28, 2014	
Average of Monthly Averages Basis	

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	19,820,106	19,820,106	0	12,920,727	12,920,727	0	6,899,379	6,899,379
1	352XXX	Structures & Improvements	0	19,301,462	19,301,462	0	12,582,623	12,582,623	0	6,718,839	6,718,839
1	353000	Station Equipment	0	221,576,587	221,576,587	0	144,445,777	144,445,777	0	77,130,810	77,130,810
1	354000	Towers & Fixtures	0	17,124,573	17,124,573	0	11,163,509	11,163,509	0	5,961,064	5,961,064
1	355000	Poles & Fixtures	0	164,523,534	164,523,534	0	107,252,892	107,252,892	0	57,270,642	57,270,642
1	356000	Overhead Conductors & Devices	0	121,090,149	121,090,149	0	78,938,668	78,938,668	0	42,151,481	42,151,481
1	357000	Underground Conduit	0	2,838,390	2,838,390	0	1,850,346	1,850,346	0	988,044	988,044
1	358000	Underground Conductors & Devices	0	2,331,360	2,331,360	0	1,519,814	1,519,814	0	811,546	811,546
1	359000	Roads & Trails	0	1,949,859	1,949,859	0	1,271,113	1,271,113	0	678,746	678,746
		TOTAL TRANSMISSION PLANT	0	570,556,020	570,556,020	0	371,945,469	371,945,469	0	198,610,551	198,610,551
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	4,584,631	0	4,584,631	3,340,938	0	3,340,938	1,243,693	0	1,243,693
99	360400	Land Easements	2,418,008	0	2,418,008	515,573	0	515,573	1,902,435	0	1,902,435
99	361000	Structures & Improvements	18,322,451	0	18,322,451	12,863,935	0	12,863,935	5,458,516	0	5,458,516
99	362000	Station Equipment	117,535,098	0	117,535,098	77,392,163	0	77,392,163	40,142,935	0	40,142,935
99	364000	Poles, Towers, & Fixtures	282,535,767	0	282,535,767	176,857,562	0	176,857,562	105,678,205	0	105,678,205
99	365000	Overhead Conductors & Devices	189,509,343	0	189,509,343	119,500,398	0	119,500,398	70,008,945	0	70,008,945
99	366000	Underground Conduit	88,899,345	0	88,899,345	56,065,876	0	56,065,876	32,833,469	0	32,833,469
99	367000	Underground Conductors & Devices	151,985,544	0	151,985,544	96,978,696	0	96,978,696	55,006,848	0	55,006,848
99	368000	Line Transformers	209,089,317	0	209,089,317	140,378,798	0	140,378,798	68,710,519	0	68,710,519
99	369XXX	Services	138,158,993	0	138,158,993	88,871,004	0	88,871,004	49,287,989	0	49,287,989
99	370000	Meters	47,917,260	0	47,917,260	26,469,749	0	26,469,749	21,447,511	0	21,447,511
99	373XXX	Street Light & Signal Systems	39,454,565	0	39,454,565	24,390,096	0	24,390,096	15,064,469	0	15,064,469
		TOTAL DISTRIBUTION PLANT	1,290,410,322	0	1,290,410,322	823,624,788	0	823,624,788	466,785,534	0	466,785,534
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,089,899	3,065,327	4,155,226	383,782	2,074,521	2,458,303	706,117	990,806	1,696,923
4	390XXX	Structures & Improvements	12,949,316	65,929,276	78,878,592	6,393,380	44,618,956	51,012,336	6,555,936	21,310,320	27,866,256
4	391XXX	Office Furniture & Equipment	2,887,427	39,509,460	42,396,887	2,861,808	26,738,817	29,600,625	25,619	12,770,643	12,796,262
4	392XXX	Transportation Equipment	17,756,000	10,251,927	28,007,927	13,228,098	6,938,197	20,166,295	4,527,902	3,313,730	7,841,632
4	393000	Stores Equipment	276,899	2,144,564	2,421,463	122,431	1,451,377	1,573,808	154,468	693,187	847,655
4	394000	Tools, Shop & Garage Equipment	1,399,117	8,292,246	9,691,363	1,058,795	5,611,943	6,670,738	340,322	2,680,303	3,020,625
4	395000	Laboratory Equipment	212,200	841,545	1,053,745	151,809	569,532	721,341	60,391	272,013	332,404
4	396XXX	Power Operated Equipment	29,486,889	11,329,626	40,816,515	18,410,335	7,667,551	26,077,886	11,076,554	3,662,075	14,738,629
4	397XXX	Communications Equipment	15,975,020	63,360,797	79,335,817	9,826,458	42,880,687	52,707,145	6,148,562	20,480,110	26,628,672
4	398000	Miscellaneous Equipment	6,220	381,950	388,170	3,921	258,492	262,413	2,299	123,458	125,757
		TOTAL GENERAL PLANT	82,038,987	205,106,718	287,145,705	52,440,817	138,810,073	191,250,890	29,598,170	66,296,645	95,894,815
		TOTAL PLANT IN SERVICE	1,376,525,286	2,066,511,222	3,443,036,508	880,075,869	1,353,403,861	2,233,479,730	496,449,417	713,107,361	1,209,556,778

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-1A
For Month Ended February 28, 2014		
Average of Monthly Averages Basis		

AVISTA UTILITIES

			*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	0	(284,995,969)	(284,995,969)	0	(185,788,872)	(185,788,872)	0	(99,207,097)	(99,207,097)
E-ADEP		Hydro Production Plant	0	(124,221,399)	(124,221,399)	0	(80,979,930)	(80,979,930)	0	(43,241,469)	(43,241,469)
E-ADEP		Other Production Plant	0	(86,017,751)	(86,017,751)	0	(56,074,972)	(56,074,972)	0	(29,942,779)	(29,942,779)
E-ADEP		Transmission Plant	0	(192,065,656)	(192,065,656)	0	(125,207,601)	(125,207,601)	0	(66,858,055)	(66,858,055)
E-ADEP		Distribution Plant	(401,670,154)	0	(401,670,154)	(246,926,419)	0	(246,926,419)	(154,743,735)	0	(154,743,735)
E-ADEP		General Plant	(24,522,990)	(69,140,738)	(93,663,728)	(14,676,949)	(46,792,377)	(61,469,326)	(9,846,041)	(22,348,361)	(32,194,402)
		TOTAL ACCUMULATED DEPRECIATION	(426,193,144)	(756,441,513)	(1,182,634,657)	(261,603,368)	(494,843,752)	(756,447,120)	(164,589,776)	(261,597,761)	(426,187,537)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(8,220,282)	(8,220,282)	0	(5,358,802)	(5,358,802)	0	(2,861,480)	(2,861,480)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(125,492)	0	(125,492)	(125,492)	0	(125,492)	0	0	0
E-AAAMT		General Plant - 303000	0	(260,368)	(260,368)	0	(175,054)	(175,054)	0	(85,314)	(85,314)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(1,015,475)	(16,381,763)	(17,397,238)	(999,358)	(11,086,685)	(12,086,043)	(16,117)	(5,295,078)	(5,311,195)
E-AAAMT		General Plant - 390200, 396200	(120,798)	(191,865)	(312,663)	(117,230)	(129,849)	(247,079)	(3,568)	(62,016)	(65,584)
		TOTAL ACCUMULATED AMORTIZATION	(1,261,765)	(25,054,278)	(26,316,043)	(1,242,080)	(16,750,390)	(17,992,470)	(19,685)	(8,303,888)	(8,323,573)
		TOTAL ACCUMULATED DEPR/AMORT	(427,454,909)	(781,495,791)	(1,208,950,700)	(262,845,448)	(511,594,142)	(774,439,590)	(164,609,461)	(269,901,649)	(434,511,110)
		NET ELECTRIC UTILITY PLANT before DFIT	949,070,377	1,285,015,431	2,234,085,808	617,230,421	841,809,719	1,459,040,140	331,839,956	443,205,712	775,045,668
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	(279,258)	(279,258)	0	(182,048)	(182,048)	0	(97,210)	(97,210)
12		ADFIT - Electric Plant In Service (282900)	0	(299,951,536)	(299,951,536)	0	(195,892,349)	(195,892,349)	0	(104,059,187)	(104,059,187)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(32,670,786)	(32,670,786)	0	(22,110,608)	(22,110,608)	0	(10,560,178)	(10,560,178)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(389,525)	(389,525)	0	(263,619)	(263,619)	0	(125,906)	(125,906)
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(12,351,413)	(12,351,413)	0	(8,051,886)	(8,051,886)	0	(4,299,527)	(4,299,527)
1		ADFIT - CDA Settlement Costs (283333)	0	359,567	359,567	0	234,402	234,402	0	125,165	125,165
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(4,027,566)	(4,027,566)	0	(2,630,323)	(2,630,323)	0	(1,397,243)	(1,397,243)
		TOTAL ACCUMULATED DFIT	0	(349,310,517)	(349,310,517)	0	(228,896,431)	(228,896,431)	0	(120,414,086)	(120,414,086)
		NET ELECTRIC UTILITY PLANT	949,070,377	935,704,914	1,884,775,291	617,230,421	612,913,288	1,230,143,709	331,839,956	322,791,626	654,631,582
ALLOCATION RATIOS:											
E-ALL	1	Production/Transmission Ratio			100.000%			65.190%			34.810%
E-ALL	4	Jurisdictional 4-Factor Ratio			100.000%			67.677%			32.323%
E-ALL	12	Net Electric Plant (before DFIT) - AMA			100.000%			65.308%			34.692%
E-ALL	99	Not Allocated			0.000%			0.000%			0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ADJUSTMENTS TO NET PLANT	E-APL-1A
For Month Ended February 28, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	949,070,377	935,704,914	1,884,775,291	617,230,421	612,913,288	1,230,143,709	331,839,956	322,791,626	654,631,582
	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	(853,628)	0	(853,628)	853,628	0	853,628
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)	(2,686,647)	0	(2,686,647)	(861,024)	0	(861,024)	(1,825,623)	0	(1,825,623)
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)	7,162,597	0	7,162,597	4,589,279	0	4,589,279	2,573,318	0	2,573,318
99	ADFIT - Kettle Falls Disallowed (190420)	268,476	0	268,476	268,476	0	268,476	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)	1,231,511	0	1,231,511	0	0	0	1,231,511	0	1,231,511
99	ADFIT - Boulder Park Disallowed (190040)	478,971	0	478,971	0	0	0	478,971	0	478,971
99	Investment in WNP3 Exchange Power (124900, 124930)	13,576,861	0	13,576,861	13,576,861	0	13,576,861	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(2,440,005)	0	(2,440,005)	(2,440,005)	0	(2,440,005)	0	0	0
99	CDA Lake Settlement - WA (182382)	1,033,136	0	1,033,136	1,033,136	0	1,033,136	0	0	0
99	CDA Lake Settlement - ID (186382)	205,209	0	205,209	0	0	0	205,209	0	205,209
99	ADFIT - CDA Lake Settlement - Direct (283382)	(433,422)	0	(433,422)	(361,599)	0	(361,599)	(71,823)	0	(71,823)
99	CDA CDR Fund - Direct (182324)	75,150	0	75,150	75,150	0	75,150	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	533,784	0	533,784	495,381	0	495,381	38,403	0	38,403
99	ADFIT - Spokane River Relicensing (283322)	(186,800)	0	(186,800)	(173,364)	0	(173,364)	(13,436)	0	(13,436)
99	Spokane River PM&Es (182323)	493,410	0	493,410	314,563	0	314,563	178,847	0	178,847
99	ADFIT - Spokane River PM&Es (283323)	(172,718)	0	(172,718)	(110,121)	0	(110,121)	(62,597)	0	(62,597)
99	Montana Riverbed Settlement (186360)	2,892,065	0	2,892,065	1,945,269	0	1,945,269	946,796	0	946,796
99	ADFIT - Montana Riverbed Settlement (283365)	(1,012,223)	0	(1,012,223)	(680,845)	0	(680,845)	(331,378)	0	(331,378)
99	Lancaster Generation (182312)	2,436,667	0	2,436,667	2,436,667	0	2,436,667	0	0	0
99	ADFIT - Lancaster Generation (283312)	(852,833)	0	(852,833)	(852,833)	0	(852,833)	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)	(1,214,562)	(844)	(1,215,406)	(421,515)	(571)	(422,086)	(793,047)	(273)	(793,320)
99	Customer Deposits (235199)	(1,442,924)	0	(1,442,924)	(1,442,924)	0	(1,442,924)	0	0	0
C-WKC	Working Capital	31,078,293	7,265,856	38,344,149	31,078,293	0	31,078,293	0	7,265,856	7,265,856
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	43,694,644	7,265,012	50,959,656	43,478,491	(571)	43,477,920	216,153	7,265,583	7,481,736
	NET RATE BASE	992,765,021	942,969,926	1,935,734,947	660,708,912	612,912,717	1,273,621,629	332,056,109	330,057,209	662,113,318

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-1A
For Month Ended February 28, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	643,315	643,315			643,315	643,315		419,377	419,377		223,938	223,938	
1	Hydro (ED-AN)	681,813	681,813			681,813	681,813		444,474	444,474		237,339	237,339	
1	Other (ED-AN)	778,147	778,147			778,147	778,147		507,274	507,274		270,873	270,873	
Total Electric Production		2,103,275	2,103,275			2,103,275	2,103,275		1,371,125	1,371,125		732,150	732,150	
Electric Transmission														
1	ED-AN	860,924	860,924			860,924	860,924		561,236	561,236		299,688	299,688	
Total Electric Transmission		860,924	860,924			860,924	860,924		561,236	561,236		299,688	299,688	
Electric Distribution														
	ED-ID	1,187,545	1,187,545			1,187,545	1,187,545					1,187,545	1,187,545	
	ED-WA	1,929,254	1,929,254			1,929,254	1,929,254	1,929,254		1,929,254				
Total Electric Distribution		3,116,799	3,116,799			3,116,799	3,116,799	1,929,254		1,929,254		1,187,545	1,187,545	
Gas Underground Storage														
	GD-AN	46,280		46,280										
	GD-OR	9,506				9,506								
Total Gas Underground Stor		55,786		46,280		9,506								
Gas Distribution														
	GD-AN	5,208		5,208										
	GD-ID	343,633		343,633										
	GD-WA	689,767		689,767										
	GD-OR	347,633				347,633								
Total Gas Distribution		1,386,241		1,038,608		347,633								
General Plant														
4	ED-AN	214,472	214,472				214,472		145,148	145,148		69,324	69,324	
	ED-ID	11,915	11,915			11,915	11,915				11,915		11,915	
	ED-WA	79,899	79,899			79,899	79,899	79,899		79,899				
7.4	CD-AA	1,147,499	818,052	227,457	101,990		818,052		553,633	553,633		264,419	264,419	
9.4	CD-AN	60,557	47,622	12,935			47,622		32,229	32,229		15,393	15,393	
9	CD-ID	21,919	17,237	4,682		17,237	17,237				17,237		17,237	
9	CD-WA	13,966	10,983	2,983		10,983	10,983	10,983		10,983				
8	GD-AA	13,190		9,066	4,124									
	GD-AN	2,730		2,730										
	GD-ID	3,865		3,865										
	GD-WA	17,998		17,998										
	GD-OR	20,796			20,796									
Total General Plant		1,608,806	1,200,180	281,716	126,910	120,034	1,080,146	1,200,180	90,882	731,010	821,892	29,152	349,136	378,288
Total Depreciation Expense		9,131,831	7,281,178	1,366,604	484,049	3,236,833	4,044,345	7,281,178	2,020,136	2,663,371	4,683,507	1,216,697	1,380,974	2,597,671

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-1A
For Month Ended February 28, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-1A
For Month Ended February 28, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
1	Franchises (302000)	ED-AN	76,533	76,533		76,533	76,533		49,892	49,892		26,641	26,641		
1	Misc Intangible Plt (303000)	ED-AN	14,906	14,906		14,906	14,906		9,717	9,717		5,189	5,189		
Total Production/Transmission			91,439	91,439		91,439	91,439		59,609	59,609		31,830	31,830		
Distribution															
	Franchises (302000)	ED-WA	2,013	2,013		2,013	2,013		2,013	2,013					
	Misc Intangible Plt (303000)	ED-WA	237	237		237	237		237	237					
Total Distribution			2,250	2,250		2,250	2,250		2,250	2,250					
General Plant - 303000															
7,4		CD-AA	29,349	20,923	5,817	2,609	20,923	20,923		14,160	14,160		6,763	6,763	
9,1		CD-AN	811	638	173		638	638		416	416		222	222	
		GD-ID	338		338										
		GD-WA	1,984		1,984										
		GD-OR	648			648									
Total General Plant - 303000			33,130	21,561	8,312	3,257	21,561	21,561		14,576	14,576		6,985	6,985	
Miscellaneous IT Intangible Plant - 3031XX															
7,4		CD-AA	873,314	622,586	173,108	77,620	622,586	622,586		421,348	421,348		201,238	201,238	
9,4		CD-AN	849	668	181		668	668		452	452		216	216	
9,4		CD-ID	894	703	191		703	703				703	703		
4		ED-AN	15,844	15,844			15,844	15,844		10,723	10,723		5,121	5,121	
		ED-ID	396	396			396	396				396	396		
		ED-WA	54,174	54,174			54,174	54,174		54,174	54,174				
8		GD-AA	36,795		25,290	11,505									
		GD-AN	(374)		(374)										
		GD-OR	21			21									
Total Miscellaneous IT Intangible Plt - 3031XX			981,913	694,371	198,396	89,146	639,098	639,098		54,174	432,523	486,697	1,099	206,575	207,674
Gas Underground Storage															
		GD-AN	19		19										
Total Gas Underground Storage			19		19										
General Plant - 390200, 396200															
7,4		CD-AA	2,405	1,714	477	214	1,714	1,714		1,160	1,160		554	554	
4		ED-AN	802	802			802	802		543	543		259	259	
		GD-OR	262			262									
Total General Plant - 390200, 396200			3,469	2,516	477	476	2,516	2,516		1,703	1,703		813	813	
Total Amortization Expense			1,112,220	812,137	207,204	92,879	754,614	754,614		56,424	508,411	564,835	1,099	246,203	247,302

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-1A
For Month Ended February 28, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
1	Steam (ED-AN)	(284,995,969)	(284,995,969)			(284,995,969)	(284,995,969)		(185,788,872)	(185,788,872)		(99,207,097)	(99,207,097)
1	Hydro (ED-AN)	(124,221,399)	(124,221,399)			(124,221,399)	(124,221,399)		(80,979,930)	(80,979,930)		(43,241,469)	(43,241,469)
1	Other (ED-AN)	(86,017,751)	(86,017,751)			(86,017,751)	(86,017,751)		(56,074,972)	(56,074,972)		(29,942,779)	(29,942,779)
Total Electric Production		(495,235,119)	(495,235,119)			(495,235,119)	(495,235,119)		(322,843,774)	(322,843,774)		(172,391,345)	(172,391,345)
Electric Transmission													
1	ED-AN	(192,065,656)	(192,065,656)			(192,065,656)	(192,065,656)		(125,207,601)	(125,207,601)		(66,858,055)	(66,858,055)
Total Electric Transmission		(192,065,656)	(192,065,656)			(192,065,656)	(192,065,656)		(125,207,601)	(125,207,601)		(66,858,055)	(66,858,055)
Electric Distribution													
	ED-ID	(154,743,735)	(154,743,735)			(154,743,735)	(154,743,735)					(154,743,735)	(154,743,735)
	ED-WA	(246,926,419)	(246,926,419)			(246,926,419)	(246,926,419)	(246,926,419)		(246,926,419)			
Total Electric Distribution		(401,670,154)	(401,670,154)			(401,670,154)	(401,670,154)	(246,926,419)		(246,926,419)		(154,743,735)	(154,743,735)
Gas Underground Storage													
	GD-AN	(12,989,923)		(12,989,923)									
	GD-OR	(529,093)		(529,093)									
Total Gas Underground Sto		(13,519,016)		(12,989,923)		(529,093)							
Gas Distribution													
	GD-AN	(1,513,904)		(1,513,904)									
	GD-ID	(56,062,518)		(56,062,518)									
	GD-WA	(111,525,166)		(111,525,166)									
	GD-OR	(89,874,586)		(89,874,586)									
Total Gas Distribution		(258,976,174)		(169,101,588)		(89,874,586)							
General Plant													
4	ED-AN	(37,031,377)	(37,031,377)						(25,061,725)	(25,061,725)		(11,969,652)	(11,969,652)
	ED-ID	(6,074,907)	(6,074,907)			(6,074,907)	(6,074,907)				(6,074,907)		(6,074,907)
	ED-WA	(12,823,591)	(12,823,591)			(12,823,591)	(12,823,591)	(12,823,591)		(12,823,591)			
7,4	CD-AA	(32,854,364)	(23,421,876)	(6,512,392)	(2,920,096)	(23,421,876)	(23,421,876)		(15,851,223)	(15,851,223)		(7,570,653)	(7,570,653)
9,4	CD-AN	(11,047,017)	(8,687,485)	(2,359,532)		(8,687,485)	(8,687,485)		(5,879,429)	(5,879,429)		(2,808,056)	(2,808,056)
9	CD-ID	(4,795,379)	(3,771,134)	(1,024,245)		(3,771,134)	(3,771,134)				(3,771,134)		(3,771,134)
9	CD-WA	(2,356,733)	(1,853,358)	(503,375)		(1,853,358)	(1,853,358)	(1,853,358)		(1,853,358)			
8	GD-AA	(1,494,752)		(1,027,373)	(467,379)								
	GD-AN	(1,519,535)		(1,519,535)									
	GD-ID	(1,228,701)		(1,228,701)									
	GD-WA	(3,180,413)		(3,180,413)									
	GD-OR	(3,916,204)		(3,916,204)									
Total General Plant		(118,322,973)	(93,663,728)	(17,355,566)	(7,303,679)	(24,522,990)	(69,140,738)	(93,663,728)	(14,676,949)	(46,792,377)	(61,469,326)	(9,846,041)	(22,348,361)
Total Accumulated Depr		(1,479,789,092)	(1,182,634,657)	(199,447,077)	(97,707,358)	(426,193,144)	(756,441,513)	(1,182,634,657)	(261,603,368)	(494,843,752)	(756,447,120)	(164,589,776)	(261,597,761)

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAAMT-1A
For Month Ended February 28, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
1	Franchises (302000) ED-AN	(7,500,953)	(7,500,953)			(7,500,953)	(7,500,953)		(4,889,871)	(4,889,871)		(2,611,082)	(2,611,082)		
1	Misc Intangible Plt (30300) ED-AN	(719,329)	(719,329)			(719,329)	(719,329)		(468,931)	(468,931)		(250,398)	(250,398)		
Total Production/Transmission		(8,220,282)	(8,220,282)			(8,220,282)	(8,220,282)		(5,358,802)	(5,358,802)		(2,861,480)	(2,861,480)		
Distribution															
	Franchises (302000) ED-WA	(99,949)	(99,949)			(99,949)	(99,949)		(99,949)	(99,949)					
	Misc Intangible Plt (30300) ED-WA	(25,543)	(25,543)			(25,543)	(25,543)		(25,543)	(25,543)					
Total Distribution		(125,492)	(125,492)			(125,492)	(125,492)		(125,492)	(125,492)					
General Plant - 303000															
7,4	CD-AA	(300,065)	(213,916)	(59,479)	(26,670)		(213,916)	(213,916)		(144,772)	(144,772)	(69,144)	(69,144)		
9,1	CD-AN	(59,068)	(46,452)	(12,616)			(46,452)	(46,452)		(30,282)	(30,282)	(16,170)	(16,170)		
	GD-ID	(47,536)		(47,536)											
	GD-WA	(95,134)		(95,134)											
	GD-OR	(57,440)			(57,440)										
Total General Plant - 303000		(559,243)	(260,368)	(214,765)	(84,110)		(260,368)	(260,368)		(175,054)	(175,054)	(85,314)	(85,314)		
Miscellaneous IT Intangible Plant -3031XX															
7,4	CD-AA	(22,297,228)	(15,895,693)	(4,419,757)	(1,981,778)		(15,895,693)	(15,895,693)		(10,757,728)	(10,757,728)	(5,137,965)	(5,137,965)		
9,4	CD-AN	(7,612)	(5,986)	(1,626)			(5,986)	(5,986)		(4,051)	(4,051)	(1,935)	(1,935)		
9	CD-ID	(8,941)	(7,031)	(1,910)			(7,031)	(7,031)				(7,031)	(7,031)		
4	ED-AN	(480,084)	(480,084)				(480,084)	(480,084)		(324,906)	(324,906)	(155,178)	(155,178)		
	ED-ID	(9,086)	(9,086)				(9,086)	(9,086)				(9,086)	(9,086)		
	ED-WA	(999,358)	(999,358)				(999,358)	(999,358)		(999,358)	(999,358)				
8	GD-AA	(1,281,889)		(881,068)	(400,821)										
	GD-AN	(9,790)		(9,790)											
	GD-OR	(1,015)			(1,015)										
Total Misc IT Intangible Plant - 3031XX		(25,095,003)	(17,397,238)	(5,314,151)	(2,383,614)		(1,015,475)	(16,381,763)		(999,358)	(11,086,685)	(12,086,043)	(16,117)	(5,295,078)	(5,311,195)
Gas Underground Storage															
	GD-AN	(239,660)		(239,660)											
Total Gas Underground Storage		(239,660)		(239,660)											
General Plant - 390200, 396200															
7,4	CD-AA	(191,457)	(136,489)	(37,951)	(17,017)		(136,489)	(136,489)		(92,372)	(92,372)	(44,117)	(44,117)		
9	CD-ID	(4,537)	(3,568)	(969)			(3,568)	(3,568)				(3,568)	(3,568)		
9	CD-WA	(8,332)	(6,552)	(1,780)			(6,552)	(6,552)		(6,552)	(6,552)				
4	ED-AN	(55,376)	(55,376)				(55,376)	(55,376)		(37,477)	(37,477)	(17,899)	(17,899)		
	ED-WA	(110,678)	(110,678)				(110,678)	(110,678)		(110,678)	(110,678)				
	GD-WA	(1,863)		(1,863)											
	GD-OR	(47,526)			(47,526)										
Total General Plant - 390200, 396200		(419,769)	(312,663)	(42,563)	(64,543)		(120,798)	(191,865)		(117,230)	(129,849)	(247,079)	(3,568)	(62,016)	(65,584)
Total Accumulated Amortization		(34,659,449)	(26,316,043)	(5,811,139)	(2,532,267)		(1,261,765)	(25,054,278)		(1,242,080)	(16,750,390)	(17,992,470)	(19,685)	(8,303,888)	(8,323,573)

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended February 28, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Electric Copy

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

Ref/Basis	Account	Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	398,664	13,611	362,279	22,774	398,664	0	0	0	0	0	0	0
99		GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	477,164	0	0	0
99		GD-OR / AS	704,242	0	0	0	0	0	0	0	0	704,242	0	704,242
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	3,939,109	0	0	2,808,191	2,808,191	0	0	780,810	780,810	0	350,108	350,108
9		CD-WA / ID / AN	1,205,951	370,172	343,838	234,362	948,372	100,539	93,387	63,653	257,579	0	0	0
		TOTAL ACCOUNT	6,725,130	383,783	706,117	3,065,327	4,155,227	577,703	93,387	844,463	1,515,553	704,242	350,108	1,054,350
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	6,782,295	931,298	2,134,373	3,716,624	6,782,295	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,177,767	0	0	0	0	2,177,767	0	0	2,177,767	0	0	0
99		GD-OR / AS	3,602,535	0	0	0	0	0	0	0	0	3,602,535	0	3,602,535
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	77,141,790	0	0	54,994,382	54,994,382	0	0	15,291,046	15,291,046	0	6,856,362	6,856,362
9		CD-WA / ID / AN	21,746,817	5,462,081	4,421,563	7,218,270	17,101,914	1,483,509	1,200,902	1,960,492	4,644,903	0	0	0
		TOTAL ACCOUNT	111,451,204	6,393,379	6,555,936	65,929,276	78,878,591	3,661,276	1,200,902	17,251,538	22,113,716	3,602,535	6,856,362	10,458,897
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	8,410,879	2,861,808	14,649	5,534,422	8,410,879	0	0	0	0	0	0	0
99		GD-WA / ID / AN	6,650	0	0	0	0	0	0	6,650	6,650	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	470,176	0	0	0	0	0	0	323,161	323,161	0	147,015	147,015
7		CD-AA	47,555,634	0	0	33,902,411	33,902,411	0	0	9,426,478	9,426,478	0	4,226,745	4,226,745
9		CD-WA / ID / AN	106,301	0	10,969	72,627	83,596	0	2,979	19,726	22,705	0	0	0
		TOTAL ACCOUNT	56,549,640	2,861,808	25,618	39,509,460	42,396,886	0	2,979	9,776,015	9,778,994	0	4,373,760	4,373,760
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	23,637,565	11,730,257	3,757,828	8,149,480	23,637,565	0	0	0	0	0	0	0
99		GD-WA / ID / AN	8,814,084	0	0	0	0	5,844,200	1,624,265	1,345,619	8,814,084	0	0	0
99		GD-OR / AS	2,891,035	0	0	0	0	0	0	0	0	2,891,035	0	2,891,035
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	529,796	0	0	377,692	377,692	0	0	105,016	105,016	0	47,088	47,088
9		CD-WA / ID / AN	5,077,085	1,497,842	770,073	1,724,755	3,992,670	406,816	209,153	468,446	1,084,415	0	0	0
		TOTAL ACCOUNT	40,949,565	13,228,099	4,527,901	10,251,927	28,007,927	6,251,016	1,833,418	1,919,081	10,003,515	2,891,035	47,088	2,938,123

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended February 28, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	395,329	10,739	14,745	369,845	395,329	0	0	0	0	0	0	0
99		GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	84,271	0	0	0
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	0	57,227	0	57,227
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	2,576,435	111,692	139,723	1,774,719	2,026,134	30,336	37,949	482,016	550,301	0	0	0
		TOTAL ACCOUNT	3,113,262	122,431	154,468	2,144,564	2,421,463	114,607	37,949	482,016	634,572	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,022,681	1,018,114	315,599	1,688,968	3,022,681	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,845,661	0	0	0	0	2,048,125	414,350	383,186	2,845,661	0	0	0
99		GD-OR / AS	872,256	0	0	0	0	0	0	0	0	872,256	0	872,256
8		GD-AA	1,382,270	0	0	0	0	0	0	950,062	950,062	0	432,208	432,208
7		CD-AA	8,977,045	0	0	6,399,735	6,399,735	0	0	1,779,430	1,779,430	0	797,880	797,880
9		CD-WA / ID / AN	341,993	40,681	24,723	203,543	268,947	11,049	6,715	55,282	73,046	0	0	0
		TOTAL ACCOUNT	17,441,906	1,058,795	340,322	8,292,246	9,691,363	2,059,174	421,065	3,167,960	5,648,199	872,256	1,230,088	2,102,344
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	715,721	146,649	58,744	510,328	715,721	0	0	0	0	0	0	0
99		GD-WA / ID / AN	141,307	0	0	0	0	45,985	14,997	80,325	141,307	0	0	0
99		GD-OR / AS	136,412	0	0	0	0	0	0	0	0	136,412	0	136,412
8		GD-AA	82,554	0	0	0	0	0	0	56,741	56,741	0	25,813	25,813
7		CD-AA	355,663	0	0	253,552	253,552	0	0	70,500	70,500	0	31,611	31,611
9		CD-WA / ID / AN	107,415	5,160	1,647	77,665	84,472	1,402	447	21,094	22,943	0	0	0
		TOTAL ACCOUNT	1,539,072	151,809	60,391	841,545	1,053,745	47,387	15,444	228,660	291,491	136,412	57,424	193,836
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	39,225,760	18,153,307	10,669,041	10,403,412	39,225,760	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,609,983	0	0	0	0	2,824,958	954,531	830,494	4,609,983	0	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	554,036	0	0	394,972	394,972	0	0	109,821	109,821	0	49,243	49,243
9		CD-WA / ID / AN	1,520,558	257,028	407,513	531,241	1,195,782	69,809	110,681	144,286	324,776	0	0	0
		TOTAL ACCOUNT	45,954,171	18,410,335	11,076,554	11,329,625	40,816,514	2,894,767	1,065,212	1,084,601	5,044,580	43,834	49,243	93,077

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended February 28, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	53,040,202	9,428,719	2,960,808	40,650,675	53,040,202	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,139,972	0	0	0	0	587,919	458,634	93,419	1,139,972	0	0	0
99		GD-OR / AS	991,296	0	0	0	0	0	0	0	0	991,296	0	991,296
8		GD-AA	992,932	0	0	0	0	0	0	682,462	682,462	0	310,470	310,470
7		CD-AA	22,032,176	0	0	15,706,738	15,706,738	0	0	4,367,218	4,367,218	0	1,958,220	1,958,220
9		CD-WA/ ID / AN	13,464,829	397,739	3,187,754	7,003,384	10,588,877	108,026	865,798	1,902,128	2,875,952	0	0	0
		TOTAL ACCOUNT	91,661,407	9,826,458	6,148,562	63,360,797	79,335,817	695,945	1,324,432	7,045,227	9,065,604	991,296	2,268,690	3,259,986
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	58,161	0	2,299	55,862	58,161	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	451,905	0	0	322,163	322,163	0	0	89,577	89,577	0	40,165	40,165
9		CD-WA/ ID / AN	9,978	3,921	0	3,926	7,847	1,065	0	1,066	2,131	0	0	0
		TOTAL ACCOUNT	522,411	3,921	2,299	381,951	388,171	1,065	0	90,643	91,708	2,367	40,165	42,532
		TOTAL GENERAL PLANT	375,907,768	52,440,818	29,598,168	205,106,718	287,145,704	16,302,940	5,994,788	41,890,204	64,187,932	9,301,204	15,272,928	24,574,132

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended February 28, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

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

Ref/Basis	Account	Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	7,064,597	153,179	0	6,911,418	7,064,597	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	5,282,866	0	0	3,766,155	3,766,155	0	0	1,047,170	1,047,170	0	469,541	469,541
9		CD-WA / ID / AN	194,058	0	0	152,609	152,609	0	0	41,449	41,449	0	0	0
		TOTAL ACCOUNT	14,097,665	153,179	0	10,830,182	10,983,361	964,981	181,037	1,088,619	2,234,637	410,126	469,541	879,667
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	4,343,024	3,254,381	23,524	1,065,119	4,343,024	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	2,176,401	0	0	0	0	0	0	1,495,884	1,495,884	0	680,517	680,517
7		CD-AA	53,370,438	0	0	38,047,785	38,047,785	0	0	10,579,088	10,579,088	0	4,743,565	4,743,565
9		CD-WA / ID / AN	104,536	0	42,189	40,019	82,208	0	11,459	10,869	22,328	0	0	0
		TOTAL ACCOUNT	59,994,399	3,254,381	65,713	39,152,923	42,473,017	0	11,459	12,085,841	12,097,300	0	5,424,082	5,424,082
	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	4,313,960	0	0	3,075,422	3,075,422	0	0	855,113	855,113	0	383,425	383,425
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	4,339,105	0	0	3,087,810	3,087,810	0	0	866,639	866,639	1,231	383,425	384,656
		TOTAL	78,431,169	3,407,560	65,713	53,070,915	56,544,188	964,981	192,496	14,041,099	15,198,576	411,357	6,277,048	6,688,405

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: C-DTX-1A
COMMON ACCUMULATED DEFERRED FIT	
For Month Ended February 28, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		Deferred FIT - Common Plant (For Report APL)				
7	282900	CD-AA	(43,654,016)	(31,120,948)	(8,653,099)	(3,879,969)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,970,776)	(1,549,838)	(420,938)	0
7	283750	CD-AA	(546,395)	(389,525)	(108,306)	(48,564)
		Total	<u>(46,171,187)</u>	<u>(33,060,311)</u>	<u>(9,182,343)</u>	<u>(3,928,533)</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
 For Month Ended February 28, 2014
 Average of Monthly Averages Basis

Report ID:
C-WKC-1A

AVISTA UTILITIES

Electric Copy

***** SYSTEM ***** ***** ELECTRIC ***** ***** GAS NORTH *****

Ref/Basis	Account	Description	Washington	Idaho	Total	Washington	Idaho	Total	Washington	Idaho	Total
1	151120	FUEL STOCK COAL-COLSTRIP		812,082	812,082		812,082	812,082		0	0
1	151210	FUEL STOCK HOG FUEL-KFGS		227,461	227,461		227,461	227,461		0	0
4	154100	PLANT MATERIALS & OPER SUPPLIES		6,752,041	6,752,041		5,448,407	5,448,407		1,303,634	1,303,634
1	154300	PLANT MATERIALS & OPER SUP-CS2		239,577	239,577		193,321	193,321		46,256	46,256
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		725,991	725,991		585,822	585,822		140,169	140,169
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		0	0		0	0		0	0
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		(1,476)	(1,476)		(1,191)	(1,191)		(285)	(285)
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		(57)	(57)		(46)	(46)		(11)	(11)
99	163998	COMMON WORKING CAPITAL	0		0	0		0	0		0
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	31,078,293		31,078,293	31,078,293		31,078,293	0		0
TOTAL			31,078,293	8,755,619	39,833,912	31,078,293	7,265,856	38,344,149	0	1,489,763	1,489,763

ALLOCATION RATIOS:

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