

RESULTS OF OPERATIONS	Report ID: <b>E-ROR-1A</b>
<b>ELECTRIC RATE OF RETURN</b>	
For Month Ended March 31, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	14,415,228	10,737,413	3,677,815
	Adjustments			
	Adjusted Net Operating Income (Loss)	14,415,228	10,737,413	3,677,815
E-APL	Electric Net Rate Base	1,930,028,824	1,266,862,427	663,166,397
	<b>RATE OF RETURN</b>	<u>0.747%</u>	<u>0.848%</u>	<u>0.555%</u>

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**  
**ELECTRIC ALLOCATION PERCENTAGES**  
For Month Ended March 31, 2014  
Average of Monthly Averages Basis

Report ID:  
**E-ALL-1A**

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	3-01-2014 thru 03-31-2014	366,815 100.000%	240,915 65.678%	125,900 34.322%
3	E-OPS	Direct Distribution Operating Expense Percent	3-01-2014 thru 03-31-2014	1,277,502 100.000%	524,057 41.022%	753,445 58.978%
	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 Percent		400.000%	270.709%	129.291%
				100.000%	67.677%	32.323%

## RESULTS OF OPERATIONS

**ELECTRIC ALLOCATION PERCENTAGES**

For Month Ended March 31, 2014

Average of Monthly Averages Basis

Report ID:

**E-ALL-1A**

## 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/Oregon 4-Factor		68,495,470	58,058,286	6,367,532	4,069,652
		Direct O & M Accts 500 - 894		36,950,340	26,569,475	7,224,117	3,156,748
		Direct O & M Accts 901 - 935		4,724,966	3,236,437	1,488,529	0
		Direct O & M Accts 901 - 905 Utility 9 Only		0	0	0	0
		Adjustments		110,170,776	87,864,198	15,080,178	7,226,400
Total				100.000%	79.753%	13.688%	6.559%
Percentage							
		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%

7

RESULTS OF OPERATIONS  
**ELECTRIC ALLOCATION PERCENTAGES**  
 For Month Ended March 31, 2014  
 Average of Monthly Averages Basis

Report ID:  
**E-ALL-1A**

AVISTA UTILITIES

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

## RESULTS OF OPERATIONS

## ELECTRIC ALLOCATION PERCENTAGES

For Month Ended March 31, 2014

Average of Monthly Averages Basis

Report ID:  
E-ALL-1A

## AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
		Input	01-01-2013 thru 12-31-2013	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor		64,480,390	58,058,286	6,422,104	0
		Direct O & M Accts 500 - 894		33,796,280	26,569,475	7,226,805	0
		Direct O & M Accts 901 - 935		0	0	0	0
		Adjustments		98,276,670	84,627,761	13,648,909	0
		Total		100.000%	86.112%	13.888%	0.000%
		Percentage					
		Direct Labor Accts 500 - 894		63,088,156	51,352,909	11,735,247	0
		Direct Labor Accts 901 - 935		3,849,086	3,408,229	440,857	0
		Total		66,937,242	54,761,138	12,176,104	0
		Percentage		100.000%	81.810%	18.190%	0.000%
		Number of Customers at		594,738	366,305	228,433	0
		Percentage		100.000%	61.591%	38.409%	0.000%
		Net Direct Plant		2,443,285,624	2,078,050,262	365,235,362	0
		Percentage		100.000%	85.051%	14.949%	0.000%
		Total Percentages		400.000%	314.564%	85.436%	0.000%
9		Average (CD AN/ID/WA)		100.000%	78.641%	21.359%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA	02-01-2014 thru 03-31-2014	891,855,595	579,262,648	312,592,947	
		Percent		100.000%	64.950%	35.050%	
11		Book Depreciation	3-01-2014 thru 03-31-2014	7,334,189	4,723,251	2,610,938	
		Percent		100.000%	64.400%	35.600%	

RESULTS OF OPERATIONS  
**ELECTRIC ALLOCATION PERCENTAGES**  
 For Month Ended March 31, 2014  
 Average of Monthly Averages Basis

Report ID:  
**E-ALL-1A**

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before DFIT) - AMA Percent	02-01-2014 thru 03-31-2014	2,238,819,638 100.000%	1,462,850,666 65.340%	775,968,972 34.660%
13	E-PLT	Net Electric General Plant - AMA Percent	02-01-2014 thru 03-31-2014	194,223,091 100.000%	130,304,364 67.090%	63,918,727 32.910%
14		Net Allocated Schedule M's - AMA Percent	3-01-2014 thru 03-31-2014	1,531,817 100.000%	1,124,998 73.442%	406,819 26.558%
99	Input	Not Allocated		0.000%	0.000%	0.000%

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUE									
		SALES OF ELECTRICITY:									
99	440000	Residential	34,296,286	0	34,296,286	23,332,564	0	23,332,564	10,963,722	0	10,963,722
99	442200	Commercial - Firm & Int.	24,680,118	0	24,680,118	17,272,472	0	17,272,472	7,407,646	0	7,407,646
1	442300	Industrial	8,422,007	0	8,422,007	4,686,405	0	4,686,405	3,735,602	0	3,735,602
99	444000	Public Street & Highway Lighting	632,819	0	632,819	424,213	0	424,213	208,606	0	208,606
99	448000	Interdepartmental Revenue	108,903	0	108,903	82,128	0	82,128	26,775	0	26,775
99	499XXX	Unbilled Revenue	(2,574,585)	0	(2,574,585)	(1,765,664)	0	(1,765,664)	(808,921)	0	(808,921)
		TOTAL SALES TO ULTIMATE CUSTOMERS	65,565,548	0	65,565,548	44,032,118	0	44,032,118	21,533,430	0	21,533,430
1	447XXX	Sales for Resale	0	13,519,401	13,519,401	0	8,813,298	8,813,298	0	4,706,103	4,706,103
		TOTAL SALES OF ELECTRICITY	65,565,548	13,519,401	79,084,949	44,032,118	8,813,298	52,845,416	21,533,430	4,706,103	26,239,533
		OTHER OPERATING REVENUE:									
99	449100	Provision for Rate Refund	(1,748,056)	0	(1,748,056)	0	0	0	(1,748,056)	0	(1,748,056)
99	451000	Miscellaneous Service Revenue	45,132	0	45,132	25,628	0	25,628	19,504	0	19,504
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	238,321	16,374	254,695	158,184	10,674	168,858	80,137	5,700	85,837
1	456XXX	Other Electric Revenues	13,177	12,112,014	12,125,191	9,554	7,895,822	7,905,376	3,623	4,216,192	4,219,815
		TOTAL OTHER OPERATING REVENUE	(1,451,426)	12,164,971	10,713,545	193,366	7,930,344	8,123,710	(1,644,792)	4,234,627	2,589,835
		TOTAL ELECTRIC REVENUE	64,114,122	25,684,372	89,798,494	44,225,484	16,743,642	60,969,126	19,888,638	8,940,730	28,829,368
		EXPENSE									
		STEAM POWER GENERATION EXPENSE:									
		OPERATION									
1	500000	Supervision & Engineering	0	22,945	22,945	0	14,958	14,958	0	7,987	7,987
1	501000	Fuel	0	1,997,303	1,997,303	0	1,302,042	1,302,042	0	695,261	695,261
1	502000	Steam Expense	0	332,204	332,204	0	216,564	216,564	0	115,640	115,640
1	505000	Electric Expense	0	91,199	91,199	0	59,453	59,453	0	31,746	31,746
1	506000	Miscellaneous Steam Power Generation Expense	0	245,487	245,487	0	160,033	160,033	0	85,454	85,454
1	507000	Rent	0	1,294	1,294	0	844	844	0	450	450
		MAINTENANCE									
1	510000	Supervision & Engineering	0	45,776	45,776	0	29,841	29,841	0	15,935	15,935
1	511000	Structures	0	61,353	61,353	0	39,996	39,996	0	21,357	21,357
1	512000	Boiler Plant	0	289,093	289,093	0	188,460	188,460	0	100,633	100,633
1	513000	Electric Plant	0	8,521	8,521	0	5,555	5,555	0	2,966	2,966
1	514000	Miscellaneous Steam Plant	0	1,090,681	1,090,681	0	711,015	711,015	0	379,666	379,666
		TOTAL STEAM POWER GENERATION EXP	0	4,185,856	4,185,856	0	2,728,761	2,728,761	0	1,457,095	1,457,095

RESULTS OF OPERATIONS  
**ELECTRIC OPERATING STATEMENT**  
 For Month Ended March 31, 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
		HYDRAULIC POWER GENERATION EXP: OPERATION									
1	535000	Supervision & Engineering	0	184,392	184,392	0	120,205	120,205	0	64,187	64,187
1	536000	Water for Power	0	93,014	93,014	0	60,636	60,636	0	32,378	32,378
1	537000	Hydraulic Expense	338,956	237,451	576,407	217,913	154,794	372,707	121,043	82,657	203,700
1	538000	Electric Expense	0	519,407	519,407	0	338,601	338,601	0	180,806	180,806
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	72,622	72,622	0	47,342	47,342	0	25,280	25,280
1	540000	Rent	0	100,159	100,159	0	65,294	65,294	0	34,865	34,865
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	67,207	67,207	0	43,812	43,812	0	23,395	23,395
1	542000	Structures	0	17,177	17,177	0	11,198	11,198	0	5,979	5,979
1	543000	Reservoirs, Dams, & Waterways	0	23,792	23,792	0	15,510	15,510	0	8,282	8,282
1	544000	Electric Plant	0	323,663	323,663	0	210,996	210,996	0	112,667	112,667
1	545000	Miscellaneous Hydraulic Plant	0	106,778	106,778	0	69,609	69,609	0	37,169	37,169
		TOTAL HYDRO POWER GENERATION EXP	804,618	1,745,662	2,550,280	518,175	1,137,997	1,656,172	286,443	607,665	894,108
		OTHER POWER GENERATION EXPENSE: OPERATION									
1	546000	Supervision & Engineering	0	132,060	132,060	0	86,090	86,090	0	45,970	45,970
1	547000	Fuel	0	2,035,023	2,035,023	0	1,326,631	1,326,631	0	708,392	708,392
1	548000	Generation Expense	0	119,269	119,269	0	77,751	77,751	0	41,518	41,518
1	549000	Miscellaneous Other Power Generation Expense	0	35,912	35,912	0	23,411	23,411	0	12,501	12,501
1	550000	Rent	0	(2,819)	(2,819)	0	(1,838)	(1,838)	0	(981)	(981)
		MAINTENANCE									
1	551000	Supervision & Engineering	0	266,077	266,077	0	173,456	173,456	0	92,621	92,621
1	552000	Structures	0	4,983	4,983	0	3,248	3,248	0	1,735	1,735
1	553000	Generating & Electric Equipment	0	225,084	225,084	0	146,732	146,732	0	78,352	78,352
1	554000	Miscellaneous Other Power Generation Plant	0	47,388	47,388	0	30,892	30,892	0	16,496	16,496
		TOTAL OTHER POWER GENERATION EXP	0	2,862,977	2,862,977	0	1,866,373	1,866,373	0	996,604	996,604
		OTHER POWER SUPPLY EXPENSE:									
E-555	555XXX	Purchased Power	0	23,716,366	23,716,366	0	15,460,699	15,460,699	0	8,255,667	8,255,667
1	556000	System Control & Load Dispatching	0	64,330	64,330	0	41,937	41,937	0	22,393	22,393
E-557	557XXX	Other Expense	(223,037)	9,413,782	9,190,745	(497,905)	6,136,845	5,638,940	274,868	3,276,937	3,551,805
		TOTAL OTHER POWER SUPPLY EXPENSE	(223,037)	33,194,478	32,971,441	(497,905)	21,639,481	21,141,576	274,868	11,554,997	11,829,865
		TOTAL PRODUCTION OPERATING EXP	581,581	41,988,973	42,570,554	20,270	27,372,612	27,392,882	561,311	14,616,361	15,177,672



RESULTS OF OPERATIONS  
**ELECTRIC OPERATING STATEMENT**  
 For Month Ended March 31, 2014  
 Average of Monthly Averages Basis

Report ID:  
**E-OPS-1A**

AVISTA UTILITIES

Ref/Basis	Account	Description	SYSTEM			WASHINGTON			BLAND		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TRANSMISSION OPERATING EXPENSE:									
		OPERATION									
1	560000	Supervision & Engineering	0	214,095	214,095	0	139,569	139,569	0	74,526	74,526
1	561000	Load Dispatching	0	202,549	202,549	0	132,042	132,042	0	70,507	70,507
1	562000	Station Expense	0	55,875	55,875	0	36,425	36,425	0	19,450	19,450
1	563000	Overhead Line Expense	0	11,586	11,586	0	7,553	7,553	0	4,033	4,033
1	565000	Transmission of Electricity by Others	0	1,808,808	1,808,808	0	1,179,162	1,179,162	0	629,646	629,646
1	566000	Miscellaneous Transmission Expense	0	137,172	137,172	0	89,422	89,422	0	47,750	47,750
1	567000	Rent	0	8,190	8,190	0	5,339	5,339	0	2,851	2,851
		MAINTENANCE									
1	568000	Supervision & Engineering	0	63,931	63,931	0	41,677	41,677	0	22,254	22,254
1	569000	Structures	503	9,429	9,932	(482)	6,147	5,665	985	3,282	4,267
1	570000	Station Equipment	0	161,494	161,494	0	105,278	105,278	0	56,216	56,216
1	571000	Overhead Lines	0	78,280	78,280	0	51,031	51,031	0	27,249	27,249
1	572000	Underground Lines	0	0	0	0	0	0	0	0	0
1	573000	Service Miscellaneous	0	7,548	7,548	0	4,921	4,921	0	2,627	2,627
		TOTAL TRANSMISSION OPERATING EXP	503	2,758,957	2,759,460	(482)	1,798,566	1,798,084	985	960,391	961,376
E-DEPX		Depreciation Expense-Production	0	2,104,836	2,104,836	0	1,372,143	1,372,143	0	732,693	732,693
E-DEPX		Depreciation Expense-Transmission	0	861,031	861,031	0	561,306	561,306	0	299,725	299,725
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	91,451	91,451	0	59,617	59,617	0	31,834	31,834
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 Relicence	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	(455,633)	0	(455,633)	(205,174)	0	(205,174)	(250,459)	0	(250,459)
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	18,997	0	18,997	14,612	0	14,612	4,385	0	4,385
99	407403	Amortization of Disallowed 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	(720,482)	0	(720,482)	(442,036)	0	(442,036)	(278,446)	0	(278,446)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(101,875)	0	(101,875)	0	0	0	(101,875)	0	(101,875)
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	20,518	0	20,518	11,947	0	11,947	8,571	0	8,571
E-OTX		Taxes Other Than FIT--Prod & Trans	0	1,844,525	1,844,525	0	1,202,445	1,202,445	0	642,080	642,080
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(585,588)	4,994,210	4,408,622	(190,763)	3,255,725	3,064,962	(394,825)	1,738,485	1,343,660
		TOTAL PRODUCTION & TRANSMISSION EXPENSE	(3,504)	49,742,140	49,738,636	(170,975)	32,426,903	32,255,928	167,471	17,315,237	17,482,708

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>		<b>E-OPS-1A</b>
For Month Ended March 31, 2014		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:									
		OPERATION:									
3	580000	Supervision & Engineering	47,729	211,951	259,680	29,993	86,947	116,940	17,736	125,004	142,740
3	582000	Station Expense	44,153	4,267	48,420	29,838	1,750	31,588	14,315	2,517	16,832
3	583000	Overhead Line Expense	112,571	28,064	140,635	57,073	11,512	68,585	55,498	16,552	72,050
3	584000	Underground Line Expense	119,435	0	119,435	86,722	0	86,722	32,713	0	32,713
3	585000	Street Light & Signal System Operation Expense	5,826	0	5,826	741	0	741	5,085	0	5,085
3	586000	Meter Expense	16,003	3,505	19,508	8,237	1,438	9,675	7,766	2,067	9,833
3	587000	Customer Installations Expense	52,909	9,252	62,161	29,997	3,795	33,792	22,912	5,457	28,369
3	588000	Miscellaneous Distribution Expense	(194,556)	282,950	88,394	(322,361)	116,072	(206,289)	127,805	166,878	294,683
3	589000	Rent	0	13,233	13,233	0	5,428	5,428	0	7,805	7,805
		MAINTENANCE:									
3	590000	Supervision & Engineering	15,187	127,060	142,247	12,013	52,123	64,136	3,174	74,937	78,111
3	591000	Structures	8,937	0	8,937	3,825	0	3,825	5,112	0	5,112
3	592000	Station Equipment	35,186	11,982	47,168	27,033	4,915	31,948	8,153	7,067	15,220
3	593000	Overhead Lines	832,435	0	832,435	447,373	0	447,373	385,062	0	385,062
3	594000	Underground Lines	79,260	0	79,260	47,985	0	47,985	31,275	0	31,275
3	595000	Line Transformers	22,282	24,848	47,130	15,929	10,193	26,122	6,353	14,655	21,008
3	596000	Street Light & Signal System Maintenance Exp	58,606	0	58,606	37,416	0	37,416	21,190	0	21,190
3	597000	Meters	2,397	0	2,397	1,257	0	1,257	1,140	0	1,140
3	598000	Miscellaneous Distribution Expense	19,142	20,754	39,896	10,986	8,514	19,500	8,156	12,240	20,396
		TOTAL DISTRIBUTION OPERATING EXP	1,277,502	737,866	2,015,368	524,057	302,687	826,744	753,445	435,179	1,188,624
E-DEPX		Depreciation Expense-Distribution	3,147,378	0	3,147,378	1,956,333	0	1,956,333	1,191,045	0	1,191,045
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	4,584,758	0	4,584,758	3,853,903	0	3,853,903	730,855	0	730,855
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	7,734,386	0	7,734,386	5,812,486	0	5,812,486	1,921,900	0	1,921,900
		TOTAL DISTRIBUTION EXPENSES	9,011,888	737,866	9,749,754	6,336,543	302,687	6,639,230	2,675,345	435,179	3,110,524

RESULTS OF OPERATIONS  
**ELECTRIC OPERATING STATEMENT**  
 For Month Ended March 31, 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	25,808	25,808	0	16,950	16,950	0	8,858	8,858
2	902000	Meter Reading Expenses	235,266	8,693	243,959	210,289	5,709	215,998	24,977	2,984	27,961
E-903	903XXX	Customer Records & Collection Expenses	158,869	549,092	707,961	109,256	360,633	469,889	49,613	188,459	238,072
2	904000	Uncollectible Accounts	0	229,307	229,307	0	150,604	150,604	0	78,703	78,703
2	905000	Misc Customer Accounts	0	8,848	8,848	0	5,811	5,811	0	3,037	3,037
TOTAL CUSTOMER ACCOUNTS EXPENSES			394,135	821,748	1,215,883	319,545	539,707	859,252	74,590	282,041	356,631
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	2,195,356	18,453	2,213,809	1,609,734	12,120	1,621,854	585,622	6,333	591,955
2	909000	Advertising	313	22,912	23,225	313	15,048	15,361	0	7,864	7,864
2	910000	Misc Customer Service & Info Exp	0	6,545	6,545	0	4,299	4,299	0	2,246	2,246
TOTAL CUSTOMER SERVICE & INFO EXP			2,195,669	47,910	2,243,579	1,610,047	31,467	1,641,514	585,622	16,443	602,065
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	52,160	2,037,577	2,089,737	39,588	1,378,971	1,418,559	12,572	658,606	671,178
4	921000	Office Supplies & Expenses	13,181	407,214	420,395	13,181	275,590	288,771	0	131,624	131,624
4	922000	Admin Exp Transferred--Credit	0	(10,414)	(10,414)	0	(7,048)	(7,048)	0	(3,366)	(3,366)
4	923000	Outside Services Employed	(772)	1,034,343	1,033,571	(772)	700,012	699,240	0	334,331	334,331
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	207,995	207,995	0	140,765	140,765	0	67,230	67,230
4	926XXX	Employee Pensions and Benefits	0	68,761	68,761	0	46,535	46,535	0	22,226	22,226
4	927000	Franchise Requirements	327	0	327	0	0	0	327	0	327
1	928000	Regulatory Commission Expenses	281,942	274,879	556,821	204,238	179,194	383,432	77,704	95,685	173,389
4	930000	Miscellaneous General Expenses	16,239	300,881	317,120	13,568	203,627	217,195	2,671	97,254	99,925
4	931000	Rents	844	40,462	41,306	429	27,383	27,812	415	13,079	13,494
4	935000	Maintenance of General Plant	104,621	636,968	741,589	54,722	431,081	485,803	49,899	205,887	255,786
TOTAL ADMIN & GEN OPERATING EXP			468,542	5,113,857	5,582,399	324,954	3,454,068	3,779,022	143,588	1,659,789	1,803,377

## RESULTS OF OPERATIONS

Report ID:  
E-OPS-1A

## AVISTA UTILITIES

## ELECTRIC OPERATING STATEMENT

For Month Ended March 31, 2014

Average of Monthly Averages Basis

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	121,787	1,090,901	1,212,688	92,534	738,289	830,823	29,253	352,612	381,865
E-AMTX		Amortization Expense-General Plant - 303000	0	25,457	25,457	0	17,213	17,213	0	8,244	8,244
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	62,532	643,332	705,864	61,433	435,388	496,821	1,099	207,944	209,043
E-AMTX		Amortization Expense-General Plant - 390200, 396200	0	2,538	2,538	0	1,718	1,718	0	820	820
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	184,319	1,762,228	1,946,547	153,967	1,192,608	1,346,575	30,352	569,620	599,972
		TOTAL ADMIN & GENERAL EXPENSES	652,861	6,876,085	7,528,946	478,921	4,646,676	5,125,597	173,940	2,229,409	2,403,349
		TOTAL EXPENSES BEFORE FIT	12,251,049	58,225,749	70,476,798	8,574,081	37,947,440	46,521,521	3,676,968	20,278,309	23,955,277
		NET OPERATING INCOME (LOSS) BEFORE FIT			19,321,696			14,447,605			4,874,091
E-FIT		FEDERAL INCOME TAX--Normal Accrual			7,330,076			4,947,917			2,382,159
E-FIT		DEFERRED FEDERAL INCOME TAX			(2,407,314)			(1,227,103)			(1,180,211)
E-FIT		AMORTIZED ITC - NOXON			(16,294)			(10,622)			(5,672)
		ELECTRIC NET OPERATING INCOME (LOSS)			14,415,228			10,737,413			3,677,815

## ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio		100.000%		65.190%		34.810%
E-ALL	2	Number of Customers		100.000%		65.678%		34.322%
E-ALL	3	Direct Distribution Operating Expense		100.000%		41.022%		58.978%
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:
<b>ELECTRIC ALLOCATION OF PURCHASED POWER COSTS</b>	<b>E-555-1A</b>
For Month Ended March 31, 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	22,421,888	22,421,888	0	14,616,829	14,616,829	0	7,805,059	7,805,059
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	291,648	291,648	0	190,125	190,125	0	101,523	101,523
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	941,129	941,129	0	613,522	613,522	0	327,607	327,607
1	555710	Intercompany Purchase	0	61,701	61,701	0	40,223	40,223	0	21,478	21,478
		TOTAL ACCOUNT 555	0	23,716,366	23,716,366	0	15,460,699	15,460,699	0	8,255,667	8,255,667

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: E-557-1A
<b>ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES</b>	
For Month Ended March 31, 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	456,458	456,458	0	297,565	297,565	0	158,893	158,893
1	557010	Other Power Supply Expense - Financial	0	(8,690,279)	(8,690,279)	0	(5,665,193)	(5,665,193)	0	(3,025,086)	(3,025,086)
1	557150	Fuel - Economic Dispatch	0	11,640,860	11,640,860	0	7,588,677	7,588,677	0	4,052,183	4,052,183
1	557160	Power Supply Expense - Miscellaneous	0	0	0	0	0	0	0	0	0
99	557161	Unbilled Add-Ons	43,965	0	43,965	29,649	0	29,649	14,316	0	14,316
1	557170	Broker Fees - Power	0	73,604	73,604	0	47,982	47,982	0	25,622	25,622
1	557171	REC Broker Fees	3,964	5,603	9,567	3,964	3,653	7,617	0	1,950	1,950
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	(788,954)	0	(788,954)	(788,954)	0	(788,954)	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	215,978	0	215,978	215,978	0	215,978	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	652,136	0	652,136	0	0	0	652,136	0	652,136
99	557390	Idaho PCA Amortization	(418,351)	0	(418,351)	0	0	0	(418,351)	0	(418,351)
1	557395	Optional Renewable Power Expense Offset	0	(15,098)	(15,098)	0	(9,842)	(9,842)	0	(5,256)	(5,256)
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	185,723	185,723	0	121,073	121,073	0	64,650	64,650
1	557711	Turbine Gas Bookout Offset	0	(185,723)	(185,723)	0	(121,073)	(121,073)	0	(64,650)	(64,650)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	5,942,634	5,942,634	0	3,874,003	3,874,003	0	2,068,631	2,068,631
TOTAL ACCOUNT 557			(223,037)	9,413,782	9,190,745	(497,905)	6,136,845	5,638,940	274,868	3,276,937	3,551,805

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:
<b>ELECTRIC ALLOCATION OF CUSTOMER ACCOUNTING EXPENSE</b>	<b>E-903-1A</b>
For Month Ended March 31, 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	158,869	549,092	707,961	109,256	360,633	469,889	49,613	188,459	238,072
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	158,869	549,092	707,961	109,256	360,633	469,889	49,613	188,459	238,072

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.678%	34.322%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.340%	34.660%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-1A
For Month Ended March 31, 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	32,761	18,453	51,214	20,857	12,120	32,977	11,904	6,333	18,237
99	908600	Public Purpose Tariff Rider Expense Offset	2,247,462	0	2,247,462	1,650,225	0	1,650,225	597,237	0	597,237
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(84,867)	0	(84,867)	(61,348)	0	(61,348)	(23,519)	0	(23,519)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	2,195,356	18,453	2,213,809	1,609,734	12,120	1,621,854	585,622	6,333	591,955

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.678%	34.322%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%



RESULTS OF OPERATIONS
<b>ELECTRIC INTEREST DEDUCTION FOR FIT</b>
For Month Ended March 31, 2014
Average of Monthly Averages Basis

Report ID: <b>E-INT-1A</b>
-------------------------------

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		54.03%	54.03%
2	Cost of Debt		5.426%	5.493%
	Total Weighted Cost		2.932%	2.968%
E-APL	Net Rate Base	1,930,028,824	1,266,862,427	663,166,397
	Interest Deduction for FIT Calculation	56,827,185	37,144,406	19,682,779
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-1A
<b>ELECTRIC FEDERAL INCOME TAXES</b>	
For Month Ended March 31, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	89,798,494	60,969,126	28,829,368
E-OPS	Less: Operating & Maintenance Expense	56,387,243	36,297,498	20,089,745
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	7,660,272	5,167,675	2,492,597
E-OTX	Less: Taxes Other than FIT	6,429,283	5,056,348	1,372,935
	Net Operating Income Before FIT	19,321,696	14,447,605	4,874,091
E-INT	Less: Monthly Interest Expense	4,735,599	3,095,367	1,640,232
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(11,953)	11,953
E-SCM	Plus: Schedule M Adjustments	6,397,547	2,799,161	3,598,386
	Taxable Net Operating Income	20,983,644	14,163,352	6,820,292
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	7,344,275	4,957,173	2,387,102
1	Production Tax Credit	(14,199)	(9,256)	(4,943)
1	Investment Tax Credit - Noxon *	0	0	0
	Total Net Federal Income Tax	7,330,076	4,947,917	2,382,159
E-DTE	Deferred FIT	(2,407,314)	(1,227,103)	(1,180,211)
1	411400 Amortized Investment Tax Credit - Noxon	(16,294)	(10,622)	(5,672)
	Total Net FIT/Deferred FIT	4,906,468	3,710,192	1,196,276

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 March 31, 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	3,333,947	4,819,548	8,153,495	2,112,550	3,185,674	5,298,224	1,221,397	1,633,874	2,855,271
12	997001 Contributions In Aid of Construction	0	191,578	191,578	0	125,177	125,177	0	66,401	66,401
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	108,292	108,292	0	73,289	73,289	0	35,003	35,003
99	997007 Idaho PCA	233,785	0	233,785	0	0	0	233,785	0	233,785
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	34,490	34,490	0	23,342	23,342	0	11,148	11,148
12	997016 Redemption Expense Amortization	0	128,994	128,994	0	84,285	84,285	0	44,709	44,709
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	(176,759)	0	(176,759)	(151,271)	0	(151,271)	(25,488)	0	(25,488)
99	997019 CSS Temporary Service Fees	41,318	0	41,318	7,560	0	7,560	33,758	0	33,758
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	(6,453)	(6,453)	0	(4,238)	(4,238)	0	(2,215)	(2,215)
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	22,913	22,913	0	12,155	12,155
4	997033 BPA Residential Exchange	165,365	0	165,365	149,609	0	149,609	15,756	0	15,756
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	(89,973)	(89,973)	0	(58,653)	(58,653)	0	(31,320)	(31,320)
99	997043 Washington Deferred Power Costs	(788,954)	0	(788,954)	(788,954)	0	(788,954)	0	0	0
1	997044 Non-Monetary Power Costs	0	291,648	291,648	0	190,125	190,125	0	101,523	101,523
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	(276,132)	(276,132)	0	(180,425)	(180,425)	0	(95,707)	(95,707)
11	997049 Tax Depreciation	0	(6,611,001)	(6,611,001)	0	(4,257,485)	(4,257,485)	0	(2,353,516)	(2,353,516)
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:
<b>ELECTRIC SCHEDULE M ITEMS</b>	<b>E-SCM-1A</b>
For Month Ended March 31, 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	27,588	0	27,588	11,109	0	11,109	16,479	0	16,479
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	452,789	452,789	0	291,596	291,596	0	161,193	161,193
4	997081 Deferred Compensation	0	304,856	304,856	0	206,317	206,317	0	98,539	98,539
4	997082 Meal Disallowances	0	33,059	33,059	0	22,373	22,373	0	10,686	10,686
4	997083 Paid Time Off	0	207,601	207,601	0	140,498	140,498	0	67,103	67,103
2	997084 Customer Uncollectibles	0	(7,330)	(7,330)	0	(4,814)	(4,814)	0	(2,516)	(2,516)
99	997088 Deferred O&M Colstrip & CS2	44,164	0	44,164	81,141	0	81,141	(36,977)	0	(36,977)
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	221,015	0	221,015	221,015	0	221,015	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	(632,287)	0	(632,287)	(384,140)	0	(384,140)	(248,147)	0	(248,147)
99	997098 Provision for Rate Refund	1,748,056	0	1,748,056	0	0	0	1,748,056	0	1,748,056
1	997099 Kettle Falls Diesel Leak	0	1,000,000	1,000,000	0	651,900	651,900	0	348,100	348,100
	<b>TOTAL SCHEDULE M ADJUSTMENTS</b>	<b>4,865,729</b>	<b>1,531,818</b>	<b>6,397,547</b>	<b>1,674,164</b>	<b>1,124,997</b>	<b>2,799,161</b>	<b>3,191,565</b>	<b>406,821</b>	<b>3,598,386</b>

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.190%	34.810%
E-ALL	2	Number of Customers	100.000%	65.678%	34.322%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.677%	32.323%
E-ALL	11	Book Depreciation	100.000%	64.400%	35.600%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.340%	34.660%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC DEFERRED INCOME TAX EXPENSES</b>	<b>E-DTE-1A</b>
For Month Ended March 31, 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	(1,755,933)	(1,755,933)	0	(1,289,592)	(1,289,592)	0	(466,341)	(466,341)
99	410100	Deferred Federal Income Tax Expense - Washington	456,522	0	456,522	456,522	0	456,522	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(545,964)	0	(545,964)	0	0	0	(545,964)	0	(545,964)
	410100	Total	(89,442)	(1,755,933)	(1,845,375)	456,522	(1,289,592)	(833,070)	(545,964)	(466,341)	(1,012,305)
14	411100	Deferred Federal Income Tax Expense - Allocated	0	(180,514)	(180,514)	0	(132,573)	(132,573)	0	(47,941)	(47,941)
99	411100	Deferred Federal Income Tax Expense - Washington	(261,460)	0	(261,460)	(261,460)	0	(261,460)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(119,965)	0	(119,965)	0	0	0	(119,965)	0	(119,965)
	411100	Total	(381,425)	(180,514)	(561,939)	(261,460)	(132,573)	(394,033)	(119,965)	(47,941)	(167,906)
Total Deferred Federal Income Tax Expense			(470,867)	(1,936,447)	(2,407,314)	195,062	(1,422,165)	(1,227,103)	(665,929)	(514,282)	(1,180,211)

E-ALL	14	Net Allocated Schedule M's - AMA	100.000%	73.442%	26.558%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC TAXES OTHER THAN FIT</b>	<b>E-OTX-1A</b>
For Month Ended March 31, 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	123,907	123,907	0	80,775	80,775	0	43,132	43,132
1	408150	R&P Property Tax--Production	0	1,134,170	1,134,170	0	739,365	739,365	0	394,805	394,805
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	169,557	169,557	0	110,534	110,534	0	59,023	59,023
TOTAL PRODUCTION & TRANSMISSION			0	1,844,525	1,844,525	0	1,202,445	1,202,445	0	642,080	642,080
DISTRIBUTION											
99	408110	State Excise Tax	1,784,026	0	1,784,026	1,784,026	0	1,784,026	0	0	0
99	408120	Municipal Occupation & License Tax	1,905,375	0	1,905,375	1,599,206	0	1,599,206	306,169	0	306,169
99	408160	Miscellaneous State or Local Tax--WA & ID	109	0	109	0	0	0	109	0	109
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	156,308	0	156,308	0	0	0	156,308	0	156,308
TOTAL DISTRIBUTION			4,584,758	0	4,584,758	3,853,903	0	3,853,903	730,855	0	730,855
TOTAL TAXES OTHER THAN FIT			4,584,758	1,844,525	6,429,283	3,853,903	1,202,445	5,056,348	730,855	642,080	1,372,935

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 March 31, 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	9,108,333	9,108,333	0	5,937,722	5,937,722	0	3,170,611	3,170,611
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	1,303,324	1,303,324	0	849,637	849,637	0	453,687	453,687
1	182381	CDA Settlement Past Storage	0	35,216,078	35,216,078	0	22,957,361	22,957,361	0	12,258,717	12,258,717
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	11,539,321	11,692,500	153,179	7,633,587	7,786,766	0	3,905,734	3,905,734
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	3,755,648	39,895,146	43,650,794	3,689,935	26,999,838	30,689,773	65,713	12,895,308	12,961,021
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	3,119,796	3,119,796	0	2,111,384	2,111,384	0	1,008,412	1,008,412
TOTAL INTANGIBLE PLANT			4,511,531	146,231,216	150,742,747	4,445,818	96,509,014	100,954,832	65,713	49,722,202	49,787,915
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	3,573,183	3,573,183	0	2,329,358	2,329,358	0	1,243,825	1,243,825
1	311XXX	Structures & Improvements	0	127,668,027	127,668,027	0	83,226,787	83,226,787	0	44,441,240	44,441,240
1	312000	Boiler Plant	0	174,188,310	174,188,310	0	113,553,359	113,553,359	0	60,634,951	60,634,951
1	313000	Generators	0	6,770	6,770	0	4,413	4,413	0	2,357	2,357
1	314000	Turbogenerator Units	0	53,814,743	53,814,743	0	35,081,831	35,081,831	0	18,732,912	18,732,912
1	315000	Accessory Electric Equipment	0	26,565,347	26,565,347	0	17,317,950	17,317,950	0	9,247,397	9,247,397
1	316000	Miscellaneous Power Plant Equipment	0	16,448,275	16,448,275	0	10,722,630	10,722,630	0	5,725,645	5,725,645
TOTAL STEAM PRODUCTION PLANT			0	402,264,655	402,264,655	0	262,236,328	262,236,328	0	140,028,327	140,028,327
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	59,012,621	59,012,621	0	38,470,328	38,470,328	0	20,542,293	20,542,293
1	331XXX	Structures & Improvements	0	48,837,796	48,837,796	0	31,837,359	31,837,359	0	17,000,437	17,000,437
1	332XXX	Reservoirs, Dams, & Waterways	0	132,473,968	132,473,968	0	86,359,780	86,359,780	0	46,114,188	46,114,188
1	333000	Waterwheels, Turbines, & Generators	0	163,017,589	163,017,589	0	106,271,166	106,271,166	0	56,746,423	56,746,423
1	334000	Accessory Electric Equipment	0	37,406,323	37,406,323	0	24,385,182	24,385,182	0	13,021,141	13,021,141
1	335XXX	Miscellaneous Power Plant Equipment	0	9,266,809	9,266,809	0	6,041,033	6,041,033	0	3,225,776	3,225,776
1	336000	Roads, Railroads, & Bridges	0	2,508,328	2,508,328	0	1,635,179	1,635,179	0	873,149	873,149
TOTAL HYDRAULIC PRODUCTION PLANT			0	452,523,434	452,523,434	0	295,000,027	295,000,027	0	157,523,407	157,523,407
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	16,765,729	16,765,729	0	10,929,579	10,929,579	0	5,836,150	5,836,150
1	342000	Fuel Holders, Producers, & Accessories	0	21,171,743	21,171,743	0	13,801,859	13,801,859	0	7,369,884	7,369,884
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	207,558,784	207,558,784	0	135,307,571	135,307,571	0	72,251,213	72,251,213
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	20,312,757	20,312,757	0	13,241,886	13,241,886	0	7,070,871	7,070,871
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	1,492,744	1,492,744	0	973,120	973,120	0	519,624	519,624
TOTAL OTHER PRODUCTION PLANT			0	292,299,273	292,299,273	0	190,549,896	190,549,896	0	101,749,377	101,749,377
TOTAL PRODUCTION PLANT			0	1,147,087,362	1,147,087,362	0	747,786,251	747,786,251	0	399,301,111	399,301,111

RESULTS OF OPERATIONS  
**ELECTRIC UTILITY PLANT**  
 For Month Ended March 31, 2014  
 Average of Monthly Averages Basis

Report ID:  
**E-PLT-1A**

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	19,821,355	19,821,355	0	12,921,541	12,921,541	0	6,899,814	6,899,814
1	352XXX	Structures & Improvements	0	19,295,564	19,295,564	0	12,578,778	12,578,778	0	6,716,786	6,716,786
1	353000	Station Equipment	0	220,918,133	220,918,133	0	144,016,531	144,016,531	0	76,901,602	76,901,602
1	354000	Towers & Fixtures	0	17,124,587	17,124,587	0	11,163,518	11,163,518	0	5,961,069	5,961,069
1	355000	Poles & Fixtures	0	165,308,940	165,308,940	0	107,764,898	107,764,898	0	57,544,042	57,544,042
1	356000	Overhead Conductors & Devices	0	121,459,677	121,459,677	0	79,179,563	79,179,563	0	42,280,114	42,280,114
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	571,047,865	571,047,865	0	372,266,102	372,266,102	0	198,781,763	198,781,763
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	4,577,824	0	4,577,824	3,334,131	0	3,334,131	1,243,693	0	1,243,693
99	360400	Land Easements	2,418,963	0	2,418,963	516,528	0	516,528	1,902,435	0	1,902,435
99	361000	Structures & Improvements	18,328,927	0	18,328,927	12,879,835	0	12,879,835	5,449,092	0	5,449,092
99	362000	Station Equipment	118,293,291	0	118,293,291	77,740,751	0	77,740,751	40,552,540	0	40,552,540
99	364000	Poles, Towers, & Fixtures	284,049,708	0	284,049,708	178,020,050	0	178,020,050	106,029,658	0	106,029,658
99	365000	Overhead Conductors & Devices	190,306,256	0	190,306,256	120,065,882	0	120,065,882	70,240,374	0	70,240,374
99	366000	Underground Conduit	89,078,198	0	89,078,198	56,234,149	0	56,234,149	32,844,049	0	32,844,049
99	367000	Underground Conductors & Devices	152,959,070	0	152,959,070	97,768,948	0	97,768,948	55,190,122	0	55,190,122
99	368000	Line Transformers	210,223,703	0	210,223,703	141,391,051	0	141,391,051	68,832,652	0	68,832,652
99	369XXX	Services	138,434,174	0	138,434,174	89,036,566	0	89,036,566	49,397,608	0	49,397,608
99	370000	Meters	47,994,114	0	47,994,114	26,530,245	0	26,530,245	21,463,869	0	21,463,869
99	373XXX	Street Light & Signal Systems	39,588,268	0	39,588,268	24,470,938	0	24,470,938	15,117,330	0	15,117,330
		TOTAL DISTRIBUTION PLANT	1,296,252,496	0	1,296,252,496	827,989,074	0	827,989,074	468,263,422	0	468,263,422
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,089,899	3,082,357	4,172,256	383,782	2,086,047	2,469,829	706,117	996,310	1,702,427
4	390XXX	Structures & Improvements	12,954,699	65,983,223	78,937,922	6,393,435	44,655,466	51,048,901	6,561,264	21,327,757	27,889,021
4	391XXX	Office Furniture & Equipment	2,978,824	39,760,023	42,738,847	2,953,205	26,908,391	29,861,596	25,619	12,851,632	12,877,251
4	392XXX	Transportation Equipment	17,824,282	10,324,981	28,149,263	13,295,979	6,987,637	20,283,616	4,528,303	3,337,344	7,865,647
4	393000	Stores Equipment	276,899	2,149,008	2,425,907	122,431	1,454,384	1,576,815	154,468	694,624	849,092
4	394000	Tools, Shop & Garage Equipment	1,399,117	8,306,849	9,705,966	1,058,795	5,621,826	6,680,621	340,322	2,685,023	3,025,345
4	395000	Laboratory Equipment	212,200	842,016	1,054,216	151,809	569,851	721,660	60,391	272,165	332,556
4	396XXX	Power Operated Equipment	29,400,301	11,027,558	40,427,859	18,358,225	7,463,120	25,821,345	11,042,076	3,564,438	14,606,514
4	397XXX	Communications Equipment	16,027,513	64,800,588	80,828,101	9,839,690	43,855,094	53,694,784	6,187,823	20,945,494	27,133,317
4	398000	Miscellaneous Equipment	6,220	435,848	442,068	3,921	294,969	298,890	2,299	140,879	143,178
		TOTAL GENERAL PLANT	82,169,954	206,712,451	288,882,405	52,561,272	139,896,785	192,458,057	29,608,682	66,815,666	96,424,348
		TOTAL PLANT IN SERVICE	1,382,933,981	2,071,078,894	3,454,012,875	884,996,164	1,356,458,152	2,241,454,316	497,937,817	714,620,742	1,212,558,559



RESULTS OF OPERATIONS		Report ID: E-PLT-1A
ELECTRIC UTILITY PLANT		
For Month Ended March 31, 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	(285,639,695)	(285,639,695)	0	(186,208,517)	(186,208,517)	0	(99,431,178)	(99,431,178)
E-ADEP		Hydro Production Plant	0	(124,803,723)	(124,803,723)	0	(81,359,547)	(81,359,547)	0	(43,444,176)	(43,444,176)
E-ADEP		Other Production Plant	0	(86,795,277)	(86,795,277)	0	(56,581,841)	(56,581,841)	0	(30,213,436)	(30,213,436)
E-ADEP		Transmission Plant	0	(191,762,439)	(191,762,439)	0	(125,009,934)	(125,009,934)	0	(66,752,505)	(66,752,505)
E-ADEP		Distribution Plant	(404,396,901)	0	(404,396,901)	(248,726,426)	0	(248,726,426)	(155,670,475)	0	(155,670,475)
E-ADEP		General Plant	(24,841,790)	(69,817,524)	(94,659,314)	(14,903,287)	(47,250,406)	(62,153,693)	(9,938,503)	(22,567,118)	(32,505,621)
		TOTAL ACCUMULATED DEPRECIATION	(429,238,691)	(758,818,658)	(1,188,057,349)	(263,629,713)	(496,410,245)	(760,039,958)	(165,608,978)	(262,408,413)	(428,017,391)
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(8,311,727)	(8,311,727)	0	(5,418,415)	(5,418,415)	0	(2,893,312)	(2,893,312)
E-AAMT		Distribution-Franchises/Misc Intangibles	(127,741)	0	(127,741)	(127,741)	0	(127,741)	0	0	0
E-AAMT		General Plant - 303000	0	(283,877)	(283,877)	0	(190,948)	(190,948)	0	(92,929)	(92,929)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(1,074,377)	(17,022,977)	(18,097,354)	(1,057,162)	(11,520,640)	(12,577,802)	(17,215)	(5,502,337)	(5,519,552)
E-AAMT		General Plant - 390200, 396200	(120,798)	(194,393)	(315,191)	(117,230)	(131,560)	(248,790)	(3,568)	(62,833)	(66,401)
		TOTAL ACCUMULATED AMORTIZATION	(1,322,916)	(25,812,974)	(27,135,890)	(1,302,133)	(17,261,563)	(18,563,696)	(20,783)	(8,551,411)	(8,572,194)
		TOTAL ACCUMULATED DEPR/AMORT	(430,561,607)	(784,631,632)	(1,215,193,239)	(264,931,846)	(513,671,808)	(778,603,654)	(165,629,761)	(270,959,824)	(436,589,585)
		NET ELECTRIC UTILITY PLANT before DFIT	952,372,374	1,286,447,262	2,238,819,636	620,064,318	842,786,344	1,462,850,662	332,308,056	443,660,918	775,968,974
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	(273,280)	(273,280)	0	(178,151)	(178,151)	0	(95,129)	(95,129)
12		ADFIT - Electric Plant In Service (282900)	0	(300,357,354)	(300,357,354)	0	(196,253,495)	(196,253,495)	0	(104,103,859)	(104,103,859)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(32,575,695)	(32,575,695)	0	(22,046,253)	(22,046,253)	0	(10,529,442)	(10,529,442)
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	(12,325,627)	(12,325,627)	0	(8,035,076)	(8,035,076)	0	(4,290,551)	(4,290,551)
1		ADFIT - CDA Settlement Costs (283333)	0	360,522	360,522	0	235,024	235,024	0	125,498	125,498
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(3,988,396)	(3,988,396)	0	(2,606,018)	(2,606,018)	0	(1,382,378)	(1,382,378)
		TOTAL ACCUMULATED DFIT	0	(349,549,355)	(349,549,355)	0	(229,147,588)	(229,147,588)	0	(120,401,767)	(120,401,767)
		NET ELECTRIC UTILITY PLANT	952,372,374	936,897,907	1,889,270,281	620,064,318	613,638,756	1,233,703,074	332,308,056	323,259,151	655,567,207

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%	65.340%	34.660%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ADJUSTMENTS TO NET PLANT</b>	<b>E-APL-1A</b>
For Month Ended March 31, 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	952,372,374	936,897,907	1,889,270,281	620,064,318	613,638,756	1,233,703,074	332,308,056	323,259,151	655,567,207
	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	(841,675)	0	(841,675)	841,675	0	841,675
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)	(2,694,900)	0	(2,694,900)	(863,669)	0	(863,669)	(1,831,231)	0	(1,831,231)
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)	7,181,018	0	7,181,018	4,600,534	0	4,600,534	2,580,484	0	2,580,484
99	ADFIT - Kettle Falls Disallowed (190420)	263,807	0	263,807	263,807	0	263,807	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)	1,240,118	0	1,240,118	0	0	0	1,240,118	0	1,240,118
99	ADFIT - Boulder Park Disallowed (190040)	475,959	0	475,959	0	0	0	475,959	0	475,959
99	Investment in WNP3 Exchange Power (124900, 124930)	13,372,692	0	13,372,692	13,372,692	0	13,372,692	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(2,403,313)	0	(2,403,313)	(2,403,313)	0	(2,403,313)	0	0	0
99	CDA Lake Settlement - WA (182382)	1,020,459	0	1,020,459	1,020,459	0	1,020,459	0	0	0
99	CDA Lake Settlement - ID (186382)	202,628	0	202,628	0	0	0	202,628	0	202,628
99	ADFIT - CDA Lake Settlement - Direct (283382)	(428,082)	0	(428,082)	(357,162)	0	(357,162)	(70,920)	0	(70,920)
99	CDA CDR Fund - Direct (182324)	74,228	0	74,228	74,228	0	74,228	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	527,222	0	527,222	489,302	0	489,302	37,920	0	37,920
99	ADFIT - Spokane River Relicensing (283322)	(184,504)	0	(184,504)	(171,237)	0	(171,237)	(13,267)	0	(13,267)
99	Spokane River PM&Es (182323)	487,301	0	487,301	310,703	0	310,703	176,598	0	176,598
99	ADFIT - Spokane River PM&Es (283323)	(170,579)	0	(170,579)	(108,770)	0	(108,770)	(61,809)	0	(61,809)
99	Montana Riverbed Settlement (186360)	2,805,622	0	2,805,622	1,888,883	0	1,888,883	916,739	0	916,739
99	ADFIT - Montana Riverbed Settlement (283365)	(981,968)	0	(981,968)	(661,110)	0	(661,110)	(320,858)	0	(320,858)
99	Lancaster Generation (182312)	2,323,333	0	2,323,333	2,323,333	0	2,323,333	0	0	0
99	ADFIT - Lancaster Generation (283312)	(813,167)	0	(813,167)	(813,167)	0	(813,167)	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)	(1,231,608)	1,770	(1,229,838)	(429,561)	1,198	(428,363)	(802,047)	572	(801,475)
99	Customer Deposits (235199)	(1,514,414)	0	(1,514,414)	(1,514,414)	0	(1,514,414)	0	0	0
C-WKC	Working Capital	21,115,018	7,419,255	28,534,273	21,115,018	0	21,115,018	0	7,419,255	7,419,255
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	33,337,518	7,421,025	40,758,543	33,158,155	1,198	33,159,353	179,363	7,419,827	7,599,190
	NET RATE BASE	985,709,892	944,318,932	1,930,028,824	653,222,473	613,639,954	1,266,862,427	332,487,419	330,678,978	663,166,397

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 March 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>Electric Production</b>													
1	Steam (ED-AN)	644,137	644,137			644,137	644,137		419,913	419,913		224,224	224,224
1	Hydro (ED-AN)	682,534	682,534			682,534	682,534		444,944	444,944		237,590	237,590
1	Other (ED-AN)	778,165	778,165			778,165	778,165		507,286	507,286		270,879	270,879
<b>Total Electric Production</b>		<b>2,104,836</b>	<b>2,104,836</b>			<b>2,104,836</b>	<b>2,104,836</b>		<b>1,372,143</b>	<b>1,372,143</b>		<b>732,693</b>	<b>732,693</b>
<b>Electric Transmission</b>													
1	ED-AN	861,031	861,031			861,031	861,031		561,306	561,306		299,725	299,725
<b>Total Electric Transmission</b>		<b>861,031</b>	<b>861,031</b>			<b>861,031</b>	<b>861,031</b>		<b>561,306</b>	<b>561,306</b>		<b>299,725</b>	<b>299,725</b>
<b>Electric Distribution</b>													
	ED-ID	1,191,045	1,191,045			1,191,045	1,191,045					1,191,045	1,191,045
	ED-WA	1,956,333	1,956,333			1,956,333	1,956,333	1,956,333		1,956,333			
<b>Total Electric Distribution</b>		<b>3,147,378</b>	<b>3,147,378</b>			<b>3,147,378</b>	<b>3,147,378</b>	<b>1,956,333</b>		<b>1,956,333</b>		<b>1,191,045</b>	<b>1,191,045</b>
<b>Gas Underground Storage</b>													
	GD-AN	46,339		46,339									
	GD-OR	9,508				9,508							
<b>Total Gas Underground Stor</b>		<b>55,847</b>		<b>46,339</b>		<b>9,508</b>							
<b>Gas Distribution</b>													
	GD-AN	5,208		5,208									
	GD-ID	344,239		344,239									
	GD-WA	691,830		691,830									
	GD-OR	348,915				348,915							
<b>Total Gas Distribution</b>		<b>1,390,192</b>		<b>1,041,277</b>		<b>348,915</b>							
<b>General Plant</b>													
4	ED-AN	215,205	215,205			215,205	215,205		145,644	145,644		69,561	69,561
	ED-ID	12,004	12,004			12,004	12,004				12,004		12,004
	ED-WA	81,549	81,549			81,549	81,549	81,549		81,549			
7,4	CD-AA	1,162,849	828,995	230,500	103,354		828,995	828,995		561,039		267,956	267,956
9,4	CD-AN	59,385	46,701	12,684			46,701	46,701		31,606		15,095	15,095
9	CD-ID	21,934	17,249	4,685			17,249	17,249				17,249	17,249
9	CD-WA	13,968	10,985	2,983			10,985	10,985	10,985				
8	GD-AA	13,923		9,570	4,353								
	GD-AN	2,730		2,730									
	GD-ID	3,982		3,982									
	GD-WA	18,128		18,128									
	GD-OR	21,895			21,895								
<b>Total General Plant</b>		<b>1,627,552</b>	<b>1,212,688</b>	<b>285,262</b>	<b>129,602</b>	<b>121,787</b>	<b>1,090,901</b>	<b>1,212,688</b>	<b>92,534</b>	<b>738,289</b>	<b>830,823</b>	<b>29,253</b>	<b>352,612</b>
<b>Total Depreciation Expense</b>		<b>9,186,836</b>	<b>7,325,933</b>	<b>1,372,878</b>	<b>488,025</b>	<b>3,269,165</b>	<b>4,056,768</b>	<b>7,325,933</b>	<b>2,048,867</b>	<b>2,671,738</b>	<b>4,720,605</b>	<b>1,220,298</b>	<b>1,385,030</b>

<b>Allocation Ratios:</b>													
<b>Service -</b>		Electric	Gas-North	Gas-South	<b>Jurisdiction -</b>				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:
<b>ELECTRIC DEPRECIATION EXPENSE</b>	<b>E-DEPX-1A</b>
For Month Ended March 31, 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 March 31, 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	
<b>Production/Transmission</b>														
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	14,918	14,918			14,918	14,918		9,725	9,725		5,193	5,193	
<b>Total Production/Transmission</b>		<b>91,451</b>	<b>91,451</b>			<b>91,451</b>	<b>91,451</b>		<b>59,617</b>	<b>59,617</b>		<b>31,834</b>	<b>31,834</b>	
<b>Distribution</b>														
	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				
<b>Total Distribution</b>		<b>2,250</b>	<b>2,250</b>			<b>2,250</b>	<b>2,250</b>		<b>2,250</b>	<b>2,250</b>				
<b>General Plant - 303000</b>														
7,4	CD-AA	34,813	24,819	6,900	3,094	24,819	24,819		16,797	16,797		8,022	8,022	
9,1	CD-AN	811	638	173		638	638		416	416		222	222	
	GD-ID	338		338										
	GD-WA	2,004		2,004										
	GD-OR	665			665									
<b>Total General Plant - 303000</b>		<b>38,631</b>	<b>25,457</b>	<b>9,415</b>	<b>3,759</b>	<b>25,457</b>	<b>25,457</b>		<b>17,213</b>	<b>17,213</b>		<b>8,244</b>	<b>8,244</b>	
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4	CD-AA	879,254	626,820	174,286	78,148	626,820	626,820		424,213	424,213		202,607	202,607	
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	61,433	61,433			61,433	61,433		61,433	61,433				
8	GD-AA	36,795		25,290	11,505									
	GD-AN	195		195										
	GD-OR	21			21									
<b>Total Miscellaneous IT Intangible Plt - 3031XX</b>		<b>995,681</b>	<b>705,864</b>	<b>200,143</b>	<b>89,674</b>	<b>62,532</b>	<b>643,332</b>	<b>705,864</b>	<b>61,433</b>	<b>435,388</b>	<b>496,821</b>	<b>1,099</b>	<b>207,944</b>	<b>209,043</b>
<b>Gas Underground Storage</b>														
	GD-AN	19		19										
<b>Total Gas Underground Storage</b>		<b>19</b>		<b>19</b>										
<b>General Plant - 390200, 396200</b>														
7,4	CD-AA	2,405	1,714	477	214	1,714	1,714		1,160	1,160		554	554	
4	ED-AN	824	824			824	824		558	558		266	266	
	GD-OR	262			262									
<b>Total General Plant - 390200, 396200</b>		<b>3,491</b>	<b>2,538</b>	<b>477</b>	<b>476</b>	<b>2,538</b>	<b>2,538</b>		<b>1,718</b>	<b>1,718</b>		<b>820</b>	<b>820</b>	
<b>Total Amortization Expense</b>		<b>1,131,523</b>	<b>827,560</b>	<b>210,054</b>	<b>93,909</b>	<b>64,782</b>	<b>762,778</b>	<b>827,560</b>	<b>63,683</b>	<b>513,936</b>	<b>577,619</b>	<b>1,099</b>	<b>248,842</b>	<b>249,941</b>

<b>Allocation Ratios:</b>													
<b>Service -</b>		Electric	Gas-North	Gas-South	<b>Jurisdiction -</b>				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 March 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
1	Steam (ED-AN)	(285,639,695)	(285,639,695)			(285,639,695)	(285,639,695)		(186,208,517)	(186,208,517)		(99,431,178)	(99,431,178)	
1	Hydro (ED-AN)	(124,803,723)	(124,803,723)			(124,803,723)	(124,803,723)		(81,359,547)	(81,359,547)		(43,444,176)	(43,444,176)	
1	Other (ED-AN)	(86,795,277)	(86,795,277)			(86,795,277)	(86,795,277)		(56,581,841)	(56,581,841)		(30,213,436)	(30,213,436)	
<b>Total Electric Production</b>		<b>(497,238,695)</b>	<b>(497,238,695)</b>			<b>(497,238,695)</b>	<b>(497,238,695)</b>		<b>(324,149,905)</b>	<b>(324,149,905)</b>		<b>(173,088,790)</b>	<b>(173,088,790)</b>	
<b>Electric Transmission</b>														
1	ED-AN	(191,762,439)	(191,762,439)			(191,762,439)	(191,762,439)		(125,009,934)	(125,009,934)		(66,752,505)	(66,752,505)	
<b>Total Electric Transmission</b>		<b>(191,762,439)</b>	<b>(191,762,439)</b>			<b>(191,762,439)</b>	<b>(191,762,439)</b>		<b>(125,009,934)</b>	<b>(125,009,934)</b>		<b>(66,752,505)</b>	<b>(66,752,505)</b>	
<b>Electric Distribution</b>														
	ED-ID	(155,670,475)	(155,670,475)			(155,670,475)	(155,670,475)					(155,670,475)	(155,670,475)	
	ED-WA	(248,726,426)	(248,726,426)			(248,726,426)	(248,726,426)	(248,726,426)		(248,726,426)				
<b>Total Electric Distribution</b>		<b>(404,396,901)</b>	<b>(404,396,901)</b>			<b>(404,396,901)</b>	<b>(404,396,901)</b>	<b>(248,726,426)</b>		<b>(248,726,426)</b>		<b>(155,670,475)</b>	<b>(155,670,475)</b>	
<b>Gas Underground Storage</b>														
	GD-AN	(13,036,232)		(13,036,232)										
	GD-OR	(538,600)				(538,600)								
<b>Total Gas Underground Sto</b>		<b>(13,574,832)</b>		<b>(13,036,232)</b>		<b>(538,600)</b>								
<b>Gas Distribution</b>														
	GD-AN	(1,519,112)		(1,519,112)										
	GD-ID	(56,401,063)		(56,401,063)										
	GD-WA	(112,112,087)		(112,112,087)										
	GD-OR	(90,085,223)				(90,085,223)								
<b>Total Gas Distribution</b>		<b>(260,117,485)</b>		<b>(170,032,262)</b>		<b>(90,085,223)</b>								
<b>General Plant</b>														
4	ED-AN	(36,918,377)	(36,918,377)			(36,918,377)	(36,918,377)		(24,985,250)	(24,985,250)		(11,933,127)	(11,933,127)	
	ED-ID	(6,143,544)	(6,143,544)			(6,143,544)	(6,143,544)					(6,143,544)	(6,143,544)	
	ED-WA	(13,019,473)	(13,019,473)			(13,019,473)	(13,019,473)	(13,019,473)		(13,019,473)				
7,4	CD-AA	(34,089,605)	(24,302,479)	(6,757,242)	(3,029,884)	(24,302,479)	(24,302,479)		(16,447,189)	(16,447,189)		(7,855,290)	(7,855,290)	
9,4	CD-AN	(10,931,534)	(8,596,668)	(2,334,866)		(8,596,668)	(8,596,668)		(5,817,967)	(5,817,967)		(2,778,701)	(2,778,701)	
9	CD-ID	(4,825,675)	(3,794,959)	(1,030,716)		(3,794,959)	(3,794,959)					(3,794,959)	(3,794,959)	
9	CD-WA	(2,395,460)	(1,883,814)	(511,646)		(1,883,814)	(1,883,814)	(1,883,814)						
8	GD-AA	(1,508,308)		(1,036,690)	(471,618)									
	GD-AN	(1,485,066)		(1,485,066)										
	GD-ID	(1,246,796)		(1,246,796)										
	GD-WA	(3,193,410)		(3,193,410)										
	GD-OR	(3,926,878)			(3,926,878)									
<b>Total General Plant</b>		<b>(119,684,126)</b>	<b>(94,659,314)</b>	<b>(17,596,432)</b>	<b>(7,428,380)</b>	<b>(24,841,790)</b>	<b>(69,817,524)</b>	<b>(94,659,314)</b>	<b>(14,903,287)</b>	<b>(47,250,406)</b>	<b>(62,153,693)</b>	<b>(9,938,503)</b>	<b>(22,567,118)</b>	<b>(32,505,621)</b>
<b>Total Accumulated Depr</b>		<b>(1,486,774,478)</b>	<b>(1,188,057,349)</b>	<b>(200,664,926)</b>	<b>(98,052,203)</b>	<b>(429,238,691)</b>	<b>(758,818,658)</b>	<b>(1,188,057,349)</b>	<b>(263,629,713)</b>	<b>(496,410,245)</b>	<b>(760,039,958)</b>	<b>(165,608,978)</b>	<b>(262,408,413)</b>	<b>(428,017,391)</b>

<b>Allocation Ratios:</b>													
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 March 31, 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	
<b>Production/Transmission</b>														
1	Franchises (302000)	ED-AN	(7,577,486)	(7,577,486)		(7,577,486)	(7,577,486)		(4,939,763)	(4,939,763)		(2,637,723)	(2,637,723)	
1	Misc Intangible Plt (30300)	ED-AN	(734,241)	(734,241)		(734,241)	(734,241)		(478,652)	(478,652)		(255,589)	(255,589)	
<b>Total Production/Transmission</b>			<b>(8,311,727)</b>	<b>(8,311,727)</b>		<b>(8,311,727)</b>	<b>(8,311,727)</b>		<b>(5,418,415)</b>	<b>(5,418,415)</b>		<b>(2,893,312)</b>	<b>(2,893,312)</b>	
<b>Distribution</b>														
	Franchises (302000)	ED-WA	(101,961)	(101,961)		(101,961)	(101,961)		(101,961)	(101,961)				
	Misc Intangible Plt (30300)	ED-WA	(25,780)	(25,780)		(25,780)	(25,780)		(25,780)	(25,780)				
<b>Total Distribution</b>			<b>(127,741)</b>	<b>(127,741)</b>		<b>(127,741)</b>	<b>(127,741)</b>		<b>(127,741)</b>	<b>(127,741)</b>				
<b>General Plant - 303000</b>														
7,4		CD-AA	(332,146)	(236,787)	(65,838)	(29,521)								
9,1		CD-AN	(59,879)	(47,090)	(12,789)		(236,787)	(236,787)		(160,250)	(160,250)	(76,537)	(76,537)	
		GD-ID	(47,874)	(47,874)			(47,090)	(47,090)		(30,698)	(30,698)	(16,392)	(16,392)	
		GD-WA	(97,128)	(97,128)										
		GD-OR	(58,096)			(58,096)								
<b>Total General Plant - 303000</b>			<b>(595,123)</b>	<b>(283,877)</b>	<b>(223,629)</b>	<b>(87,617)</b>		<b>(283,877)</b>	<b>(283,877)</b>		<b>(190,948)</b>	<b>(190,948)</b>	<b>(92,929)</b>	<b>(92,929)</b>
<b>Miscellaneous IT Intangible Plant -3031XX</b>														
7,4		CD-AA	(23,173,509)	(16,520,395)	(4,593,453)	(2,059,661)								
9,4		CD-AN	(8,461)	(6,654)	(1,807)		(16,520,395)	(16,520,395)		(11,180,508)	(11,180,508)	(5,339,887)	(5,339,887)	
9		CD-ID	(9,835)	(7,734)	(2,101)		(6,654)	(6,654)		(4,503)	(4,503)	(2,151)	(2,151)	
4		ED-AN	(495,928)	(495,928)			(7,734)	(7,734)				(7,734)	(7,734)	
		ED-ID	(9,481)	(9,481)			(495,928)	(495,928)		(335,629)	(335,629)	(160,299)	(160,299)	
		ED-WA	(1,057,162)	(1,057,162)			(9,481)	(9,481)				(9,481)	(9,481)	
8		GD-AA	(1,318,683)		(906,357)	(412,326)								
		GD-AN	(9,700)		(9,700)									
		GD-OR	(1,036)			(1,036)								
<b>Total Misc IT Intangible Plant - 3031XX</b>			<b>(26,083,795)</b>	<b>(18,097,354)</b>	<b>(5,513,418)</b>	<b>(2,473,023)</b>		<b>(1,074,377)</b>	<b>(17,022,977)</b>	<b>(18,097,354)</b>		<b>(1,057,162)</b>	<b>(11,520,640)</b>	<b>(12,577,802)</b>
<b>Gas Underground Storage</b>														
		GD-AN	(239,680)		(239,680)									
<b>Total Gas Underground Storage</b>			<b>(239,680)</b>		<b>(239,680)</b>									
<b>General Plant - 390200, 396200</b>														
7,4		CD-AA	(193,860)	(138,203)	(38,427)	(17,230)								
9		CD-ID	(4,537)	(3,568)	(969)		(193,860)	(193,860)		(93,532)	(93,532)	(44,671)	(44,671)	
9		CD-WA	(8,332)	(6,552)	(1,780)		(3,568)	(3,568)				(3,568)	(3,568)	
4		ED-AN	(56,190)	(56,190)			(6,552)	(6,552)		(6,552)	(6,552)			
		ED-WA	(110,678)	(110,678)			(56,190)	(56,190)		(38,028)	(38,028)	(18,162)	(18,162)	
		GD-WA	(1,863)		(1,863)									
		GD-OR	(47,788)			(47,788)								
<b>Total General Plant - 390200, 396200</b>			<b>(423,248)</b>	<b>(315,191)</b>	<b>(43,039)</b>	<b>(65,018)</b>		<b>(120,798)</b>	<b>(194,393)</b>	<b>(315,191)</b>		<b>(117,230)</b>	<b>(131,560)</b>	<b>(248,790)</b>
<b>Total Accumulated Amortization</b>			<b>(35,781,314)</b>	<b>(27,135,890)</b>	<b>(6,019,766)</b>	<b>(2,625,658)</b>		<b>(1,322,916)</b>	<b>(25,812,974)</b>	<b>(27,135,890)</b>		<b>(1,302,133)</b>	<b>(17,261,563)</b>	<b>(18,563,696)</b>

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 March 31, 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	3,962,999	0	0	2,825,222	2,825,222	0	0	785,546	785,546	0	352,231	352,231
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	6,749,020	383,783	706,117	3,082,358	4,172,258	577,703	93,387	849,199	1,520,289	704,242	352,231	1,056,473
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	6,777,314	930,516	2,132,762	3,714,036	6,777,314	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	3,627,718	0	0	0	0	0	0	0	0	3,627,718	0	3,627,718
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	77,235,652	0	0	55,061,296	55,061,296	0	0	15,309,651	15,309,651	0	6,864,705	6,864,705
9		CD-WA / ID / AN	21,743,508	5,462,918	4,428,503	7,207,891	17,099,312	1,483,736	1,202,787	1,957,673	4,644,196	0	0	0
		TOTAL ACCOUNT	111,561,959	6,393,434	6,561,265	65,983,223	78,937,922	3,661,503	1,202,787	17,267,324	22,131,614	3,627,718	6,864,705	10,492,423
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	8,503,464	2,953,205	14,649	5,535,610	8,503,464	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	47,905,437	0	0	34,151,786	34,151,786	0	0	9,495,816	9,495,816	0	4,257,835	4,257,835
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	56,992,028	2,953,205	25,618	39,760,023	42,738,846	0	2,979	9,845,353	9,848,332	0	4,404,850	4,404,850
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	23,674,341	11,811,458	3,758,230	8,104,653	23,674,341	0	0	0	0	0	0	0
99		GD-WA / ID / AN	8,825,089	0	0	0	0	5,825,616	1,615,280	1,384,193	8,825,089	0	0	0
99		GD-OR / AS	2,861,471	0	0	0	0	0	0	0	0	2,861,471	0	2,861,471
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	5,210,043	1,484,521	770,073	1,842,636	4,097,230	403,198	209,153	500,462	1,112,813	0	0	0
		TOTAL ACCOUNT	41,100,740	13,295,979	4,528,303	10,324,981	28,149,263	6,228,814	1,824,433	1,989,671	10,042,918	2,861,471	47,088	2,908,559



\*\*\*\*\* 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	2,582,085	111,692	139,723	1,779,162	2,030,577	30,336	37,949	483,223	551,508	0	0	0
		TOTAL ACCOUNT	3,118,912	122,431	154,468	2,149,007	2,425,906	114,607	37,949	483,223	635,779	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,027,378	1,018,114	315,599	1,693,665	3,027,378	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	873,489	0	0	0	0	0	0	0	0	873,489	0	873,489
8		GD-AA	1,499,902	0	0	0	0	0	0	1,030,913	1,030,913	0	468,989	468,989
7		CD-AA	8,990,941	0	0	6,409,642	6,409,642	0	0	1,782,184	1,782,184	0	799,115	799,115
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	17,579,364	1,058,795	340,322	8,306,850	9,705,967	2,059,174	421,065	3,251,565	5,731,804	873,489	1,268,104	2,141,593
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	716,192	146,649	58,744	510,799	716,192	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	122,179	0	0	0	0	0	0	83,976	83,976	0	38,203	38,203
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	1,579,168	151,809	60,391	842,016	1,054,216	47,387	15,444	255,895	318,726	136,412	69,814	206,226
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	38,837,104	18,101,197	10,634,563	10,101,344	38,837,104	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	45,565,515	18,358,225	11,042,076	11,027,557	40,427,858	2,894,767	1,065,212	1,084,601	5,044,580	43,834	49,243	93,077

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-1A</b>
For Month Ended March 31, 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
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	53,367,660	9,441,951	3,000,051	40,925,658	53,367,660	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,243,412	0	0	0	0	642,265	507,728	93,419	1,243,412	0	0	0
99		GD-OR / AS	1,092,301	0	0	0	0	0	0	0	0	1,092,301	0	1,092,301
8		GD-AA	992,932	0	0	0	0	0	0	682,462	682,462	0	310,470	310,470
7		CD-AA	24,121,351	0	0	17,196,111	17,196,111	0	0	4,781,334	4,781,334	0	2,143,906	2,143,906
9		CD-WA/ ID / AN	13,052,135	397,739	3,187,772	6,678,819	10,264,330	108,026	865,803	1,813,976	2,787,805	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>93,869,791</b>	<b>9,839,690</b>	<b>6,187,823</b>	<b>64,800,588</b>	<b>80,828,101</b>	<b>750,291</b>	<b>1,373,531</b>	<b>7,371,191</b>	<b>9,495,013</b>	<b>1,092,301</b>	<b>2,454,376</b>	<b>3,546,677</b>
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	62,675	0	2,299	60,376	62,675	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	521,177	0	0	371,547	371,547	0	0	103,308	103,308	0	46,322	46,322
9		CD-WA/ ID / AN	9,978	3,921	0	3,926	7,847	1,065	0	1,066	2,131	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>596,197</b>	<b>3,921</b>	<b>2,299</b>	<b>435,849</b>	<b>442,069</b>	<b>1,065</b>	<b>0</b>	<b>104,374</b>	<b>105,439</b>	<b>2,367</b>	<b>46,322</b>	<b>48,689</b>
		<b>TOTAL GENERAL PLANT</b>	<b>378,712,694</b>	<b>52,561,272</b>	<b>29,608,682</b>	<b>206,712,452</b>	<b>288,882,406</b>	<b>16,335,311</b>	<b>6,036,787</b>	<b>42,502,396</b>	<b>64,874,494</b>	<b>9,399,061</b>	<b>15,556,733</b>	<b>24,955,794</b>

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 March 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS*****		
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR
	303000	Intangible Plant										
99		ED-WA / ID / AN	7,072,523	153,179	0	6,919,344	7,072,523	0	0	0	0	0
99		GD-WA / ID / AN	1,158,855	0	0	0	0	977,818	181,037	0	1,158,855	0
99		GD-OR / AS	421,114	0	0	0	0	0	0	0	0	421,114
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	6,266,472	0	0	4,467,368	4,467,368	0	0	1,242,140	1,242,140	0
9		CD-WA / ID / AN	194,058	0	0	152,609	152,609	0	0	41,449	41,449	0
		TOTAL ACCOUNT	15,113,022	153,179	0	11,539,321	11,692,500	977,818	181,037	1,283,589	2,442,444	421,114
	303100	Misc Intangible Plant--Mainframe Software										
99		ED-WA / ID / AN	4,778,578	3,689,935	23,524	1,065,119	4,778,578	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	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
7		CD-AA	54,411,569	0	0	38,790,008	38,790,008	0	0	10,785,461	10,785,461	0
9		CD-WA / ID / AN	104,536	0	42,189	40,019	82,208	0	11,459	10,869	22,328	0
		TOTAL ACCOUNT	61,471,084	3,689,935	65,713	39,895,146	43,650,794	0	11,459	12,292,214	12,303,673	0
	303110	Misc Intangible Plant--PC Software										
99		ED-WA / ID / AN	12,388	0	0	12,388	12,388	0	0	0	0	0
99		GD-WA / ID / AN	11,526	0	0	0	0	0	0	11,526	11,526	0
99		GD-OR / AS	1,231	0	0	0	0	0	0	0	0	1,231
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	4,358,828	0	0	3,107,408	3,107,408	0	0	864,007	864,007	0
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	4,383,973	0	0	3,119,796	3,119,796	0	0	875,533	875,533	1,231
		TOTAL	80,968,079	3,843,114	65,713	54,554,263	58,463,090	977,818	192,496	14,451,336	15,621,650	422,345

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
<b>COMMON ACCUMULATED DEFERRED FIT</b>	
For Month Ended March 31, 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	(43,515,503)	(31,022,202)	(8,625,643)	(3,867,658)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,975,424)	(1,553,493)	(421,931)	0
7	283750	CD-AA	(546,395)	(389,525)	(108,306)	(48,564)
		<b>Total</b>	<b>(46,037,322)</b>	<b>(32,965,220)</b>	<b>(9,155,880)</b>	<b>(3,916,222)</b>

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 March 31, 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		790,027	790,027		790,027	790,027		0	0
1	151210	FUEL STOCK HOG FUEL-KFGS		352,519	352,519		352,519	352,519		0	0
4	154100	PLANT MATERIALS & OPER SUPPLIES		6,808,231	6,808,231		5,493,748	5,493,748		1,314,483	1,314,483
1	154300	PLANT MATERIALS & OPER SUP-CS2		246,463	246,463		198,878	198,878		47,585	47,585
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		725,452	725,452		585,387	585,387		140,065	140,065
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		0	0		0	0		0	0
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		(1,237)	(1,237)		(998)	(998)		(239)	(239)
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		(379)	(379)		(306)	(306)		(73)	(73)
99	163998	COMMON WORKING CAPITAL	0		0	0		0	0		0
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	21,115,018		21,115,018	21,115,018		21,115,018	0		0
<b>TOTAL</b>			<b>21,115,018</b>	<b>8,921,076</b>	<b>30,036,094</b>	<b>21,115,018</b>	<b>7,419,255</b>	<b>28,534,273</b>	<b>0</b>	<b>1,501,821</b>	<b>1,501,821</b>

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%