

RESULTS OF OPERATIONS	Report ID: E-ROR-1A
ELECTRIC RATE OF RETURN	
For Month Ended April 30, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	14,282,809	9,427,169	4,855,640
	Adjustments			
	Adjusted Net Operating Income (Loss)	14,282,809	9,427,169	4,855,640
E-APL	Electric Net Rate Base	1,923,101,478	1,260,396,308	662,705,170
	RATE OF RETURN	0.743%	0.748%	0.733%

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 April 30, 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	4-01-2014 thru 04-30-2014	366,157	240,436	125,721
		Percent		100.000%	65.665%	34.335%
3	E-OPS	Direct Distribution Operating Expense	4-01-2014 thru 04-30-2014	1,969,997	1,248,033	721,964
		Percent		100.000%	63.352%	36.648%
	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 April 30, 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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RESULTS OF OPERATIONS	Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES	
For Month Ended April 30, 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 April 30, 2014 Average of Monthly Averages Basis	

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					
		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 Percentage		594,738	366,305	228,433	0
				100.000%	61.591%	38.409%	0.000%
		Net Direct Plant Percentage		2,443,285,624	2,078,050,262	365,235,362	0
				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 Percent	03-01-2014 thru 04-30-2014	894,059,231	581,323,834	312,735,397	
				100.000%	65.021%	34.979%	
11		Book Depreciation Percent	4-01-2014 thru 04-30-2014	7,354,593	4,737,852	2,616,741	
				100.000%	64.420%	35.580%	

RESULTS OF OPERATIONS	Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES	
For Month Ended April 30, 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	03-01-2014 thru 04-30-2014	2,238,434,166 100.000%	1,463,176,160 65.366%	775,258,006 34.634%
13	E-PLT	Net Electric General Plant - AMA Percent	03-01-2014 thru 04-30-2014	194,065,636 100.000%	130,182,001 67.081%	63,883,635 32.919%
14		Net Allocated Schedule M's - AMA Percent	4-01-2014 thru 04-30-2014	-3,675,994 100.000%	-2,246,464 61.112%	-1,429,530 38.888%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended April 30, 2014		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUE									
		SALES OF ELECTRICITY:									
99	440000	Residential	26,542,034	0	26,542,034	17,799,487	0	17,799,487	8,742,547	0	8,742,547
99	442200	Commercial - Firm & Int.	23,025,452	0	23,025,452	16,158,235	0	16,158,235	6,867,217	0	6,867,217
1	442300	Industrial	8,859,531	0	8,859,531	5,109,455	0	5,109,455	3,750,076	0	3,750,076
99	444000	Public Street & Highway Lighting	632,602	0	632,602	423,740	0	423,740	208,862	0	208,862
99	448000	Interdepartmental Revenue	95,063	0	95,063	74,387	0	74,387	20,676	0	20,676
99	499XXX	Unbilled Revenue	(1,227,926)	0	(1,227,926)	(960,729)	0	(960,729)	(267,197)	0	(267,197)
		TOTAL SALES TO ULTIMATE CUSTOMERS	57,926,756	0	57,926,756	38,604,575	0	38,604,575	19,322,181	0	19,322,181
1	447XXX	Sales for Resale	0	12,490,297	12,490,297	0	8,142,425	8,142,425	0	4,347,872	4,347,872
		TOTAL SALES OF ELECTRICITY	57,926,756	12,490,297	70,417,053	38,604,575	8,142,425	46,747,000	19,322,181	4,347,872	23,670,053
		OTHER OPERATING REVENUE:									
99	449100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
99	451000	Miscellaneous Service Revenue	49,204	0	49,204	28,396	0	28,396	20,808	0	20,808
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	245,281	12,057	257,338	165,144	7,860	173,004	80,137	4,197	84,334
1	456XXX	Other Electric Revenues	119,442	9,413,625	9,533,067	115,819	6,136,742	6,252,561	3,623	3,276,883	3,280,506
		TOTAL OTHER OPERATING REVENUE	413,927	9,462,265	9,876,192	309,359	6,168,450	6,477,809	104,568	3,293,815	3,398,383
		TOTAL ELECTRIC REVENUE	58,340,683	21,952,562	80,293,245	38,913,934	14,310,875	53,224,809	19,426,749	7,641,687	27,068,436

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended April 30, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	18,477	18,477	0	12,045	12,045	0	6,432	6,432
1	501XXX	Fuel	0	2,358,620	2,358,620	0	1,537,584	1,537,584	0	821,036	821,036
1	502000	Steam Expense	0	485,535	485,535	0	316,520	316,520	0	169,015	169,015
1	505000	Electric Expense	0	77,219	77,219	0	50,339	50,339	0	26,880	26,880
1	506000	Miscellaneous Steam Power Generation Expense	0	248,478	248,478	0	161,983	161,983	0	86,495	86,495
1	507000	Rent	0	1,291	1,291	0	842	842	0	449	449
MAINTENANCE											
1	510000	Supervision & Engineering	0	67,810	67,810	0	44,205	44,205	0	23,605	23,605
1	511000	Structures	0	68,841	68,841	0	44,877	44,877	0	23,964	23,964
1	512000	Boiler Plant	0	416,313	416,313	0	271,394	271,394	0	144,919	144,919
1	513000	Electric Plant	0	79,949	79,949	0	52,119	52,119	0	27,830	27,830
1	514000	Miscellaneous Steam Plant	0	62,253	62,253	0	40,583	40,583	0	21,670	21,670
TOTAL STEAM POWER GENERATION EXP			0	3,884,786	3,884,786	0	2,532,491	2,532,491	0	1,352,295	1,352,295
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	179,067	179,067	0	116,734	116,734	0	62,333	62,333
1	536000	Water for Power	0	163,654	163,654	0	106,686	106,686	0	56,968	56,968
1	537000	Hydraulic Expense	294,079	174,728	468,807	200,538	113,905	314,443	93,541	60,823	154,364
1	538000	Electric Expense	0	544,305	544,305	0	354,832	354,832	0	189,473	189,473
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	52,943	52,943	0	34,514	34,514	0	18,429	18,429
1	540000	Rent	0	170,483	170,483	0	111,138	111,138	0	59,345	59,345
1	540100	MT Trust Funds Land Settlement Rents	471,325	0	471,325	308,403	0	308,403	162,922	0	162,922
MAINTENANCE											
1	541000	Supervision & Engineering	0	87,439	87,439	0	57,001	57,001	0	30,438	30,438
1	542000	Structures	0	78,236	78,236	0	51,002	51,002	0	27,234	27,234
1	543000	Reservoirs, Dams, & Waterways	0	17,833	17,833	0	11,625	11,625	0	6,208	6,208
1	544000	Electric Plant	0	283,972	283,972	0	185,121	185,121	0	98,851	98,851
1	545000	Miscellaneous Hydraulic Plant	0	78,461	78,461	0	51,149	51,149	0	27,312	27,312
TOTAL HYDRO POWER GENERATION EXP			765,404	1,831,121	2,596,525	508,941	1,193,707	1,702,648	256,463	637,414	893,877
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	147,698	147,698	0	96,284	96,284	0	51,414	51,414
1	547000	Fuel	0	1,865,777	1,865,777	0	1,216,300	1,216,300	0	649,477	649,477
1	548000	Generation Expense	0	74,674	74,674	0	48,680	48,680	0	25,994	25,994
1	549000	Miscellaneous Other Power Generation Expense	0	12,348	12,348	0	8,050	8,050	0	4,298	4,298
1	550000	Rent	0	(5,819)	(5,819)	0	(3,793)	(3,793)	0	(2,026)	(2,026)
MAINTENANCE											
1	551000	Supervision & Engineering	0	11,094	11,094	0	7,232	7,232	0	3,862	3,862
1	552000	Structures	0	7,688	7,688	0	5,012	5,012	0	2,676	2,676
1	553000	Generating & Electric Equipment	0	175,884	175,884	0	114,659	114,659	0	61,225	61,225
1	554000	Miscellaneous Other Power Generation Plant	0	98,707	98,707	0	64,347	64,347	0	34,360	34,360
TOTAL OTHER POWER GENERATION EXP			0	2,388,051	2,388,051	0	1,556,771	1,556,771	0	831,280	831,280

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended April 30, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		OTHER POWER SUPPLY EXPENSE:									
E-555	555XXX	Purchased Power	0	15,536,243	15,536,243	0	10,128,078	10,128,078	0	5,408,165	5,408,165
1	556000	System Control & Load Dispatching	0	59,867	59,867	0	39,027	39,027	0	20,840	20,840
E-557	557XXX	Other Expense	641,491	7,401,892	8,043,383	(92,694)	4,825,295	4,732,601	734,185	2,576,597	3,310,782
		TOTAL OTHER POWER SUPPLY EXPENSE	641,491	22,998,002	23,639,493	(92,694)	14,992,400	14,899,706	734,185	8,005,602	8,739,787
		TOTAL PRODUCTION OPERATING EXP	1,406,895	31,101,960	32,508,855	416,247	20,275,369	20,691,616	990,648	10,826,591	11,817,239
		TRANSMISSION OPERATING EXPENSE:									
		OPERATION									
1	560000	Supervision & Engineering	0	224,948	224,948	0	146,644	146,644	0	78,304	78,304
1	561000	Load Dispatching	0	193,562	193,562	0	126,183	126,183	0	67,379	67,379
1	562000	Station Expense	0	47,479	47,479	0	30,952	30,952	0	16,527	16,527
1	563000	Overhead Line Expense	0	33,017	33,017	0	21,524	21,524	0	11,493	11,493
1	565000	Transmission of Electricity by Others	0	1,580,867	1,580,867	0	1,030,567	1,030,567	0	550,300	550,300
1	566000	Miscellaneous Transmission Expense	0	397,378	397,378	0	259,051	259,051	0	138,327	138,327
1	567000	Rent	0	11,018	11,018	0	7,183	7,183	0	3,835	3,835
		MAINTENANCE									
1	568000	Supervision & Engineering	0	68,967	68,967	0	44,960	44,960	0	24,007	24,007
1	569000	Structures	1,891	47,652	49,543	2,247	31,064	33,311	(356)	16,588	16,232
1	570000	Station Equipment	3,542	173,564	177,106	3,542	113,146	116,688	0	60,418	60,418
1	571000	Overhead Lines	4,942	53,559	58,501	0	34,915	34,915	4,942	18,644	23,586
1	572000	Underground Lines	0	94	94	0	61	61	0	33	33
1	573000	Service Miscellaneous	0	4,530	4,530	0	2,953	2,953	0	1,577	1,577
		TOTAL TRANSMISSION OPERATING EXP	10,375	2,836,635	2,847,010	5,789	1,849,203	1,854,992	4,586	987,432	992,018

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended April 30, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	0	2,106,419	2,106,419	0	1,373,175	1,373,175	0	733,244	733,244
E-DEPX		Depreciation Expense-Transmission	0	859,144	859,144	0	560,076	560,076	0	299,068	299,068
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 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	(377,909)	0	(377,909)	(155,588)	0	(155,588)	(222,321)	0	(222,321)
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	18,902	0	18,902	14,574	0	14,574	4,328	0	4,328
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	407450/40749	Amortization of BPA Residential Exchange Credit	(553,954)	0	(553,954)	(332,563)	0	(332,563)	(221,391)	0	(221,391)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(59,762)	0	(59,762)	0	0	0	(59,762)	0	(59,762)
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	14,113	0	14,113	10,888	0	10,888	3,225	0	3,225
E-OTX		Taxes Other Than FIT--Prod & Trans	0	1,840,050	1,840,050	0	1,199,529	1,199,529	0	640,521	640,521
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(305,723)	4,989,431	4,683,708	(32,801)	3,252,611	3,219,810	(272,922)	1,736,820	1,463,898
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	1,111,547	38,928,026	40,039,573	389,235	25,377,183	25,766,418	722,312	13,550,843	14,273,155

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended April 30, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:									
		OPERATION:									
3	580000	Supervision & Engineering	29,924	225,842	255,766	14,440	143,075	157,515	15,484	82,767	98,251
3	582000	Station Expense	48,787	4,185	52,972	24,481	2,651	27,132	24,306	1,534	25,840
3	583000	Overhead Line Expense	127,917	34,014	161,931	71,788	21,549	93,337	56,129	12,465	68,594
3	584000	Underground Line Expense	151,848	0	151,848	109,866	0	109,866	41,982	0	41,982
3	585000	Street Light & Signal System Operation Expense	4,842	0	4,842	816	0	816	4,026	0	4,026
3	586000	Meter Expense	141,191	15,532	156,723	117,595	9,840	127,435	23,596	5,692	29,288
3	587000	Customer Installations Expense	35,879	11,731	47,610	16,346	7,432	23,778	19,533	4,299	23,832
3	588000	Miscellaneous Distribution Expense	454,939	308,473	763,412	330,531	195,424	525,955	124,408	113,049	237,457
3	589000	Rent	0	20,918	20,918	0	13,252	13,252	0	7,666	7,666
		MAINTENANCE:									
3	590000	Supervision & Engineering	9,686	147,541	157,227	7,945	93,470	101,415	1,741	54,071	55,812
3	591000	Structures	5,131	0	5,131	2,242	0	2,242	2,889	0	2,889
3	592000	Station Equipment	35,709	11,550	47,259	29,254	7,317	36,571	6,455	4,233	10,688
3	593000	Overhead Lines	715,417	0	715,417	369,483	0	369,483	345,934	0	345,934
3	594000	Underground Lines	103,214	0	103,214	71,140	0	71,140	32,074	0	32,074
3	595000	Line Transformers	32,459	33,601	66,060	25,966	21,287	47,253	6,493	12,314	18,807
3	596000	Street Light & Signal System Maintenance Exp	51,907	0	51,907	36,065	0	36,065	15,842	0	15,842
3	597000	Meters	1,329	0	1,329	311	0	311	1,018	0	1,018
3	598000	Miscellaneous Distribution Expense	19,818	8,393	28,211	19,764	5,317	25,081	54	3,076	3,130
		TOTAL DISTRIBUTION OPERATING EXP	1,969,997	821,780	2,791,777	1,248,033	520,614	1,768,647	721,964	301,166	1,023,130
E-DEPX		Depreciation Expense-Distribution	3,158,342	0	3,158,342	1,964,554	0	1,964,554	1,193,788	0	1,193,788
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	4,048,656	0	4,048,656	3,389,941	0	3,389,941	658,715	0	658,715
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	7,209,248	0	7,209,248	5,356,745	0	5,356,745	1,852,503	0	1,852,503
		TOTAL DISTRIBUTION EXPENSES	9,179,245	821,780	10,001,025	6,604,778	520,614	7,125,392	2,574,467	301,166	2,875,633

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended April 30, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		CUSTOMER ACCOUNTS EXPENSES:									
2	901000	Supervision	0	31,761	31,761	0	20,856	20,856	0	10,905	10,905
2	902000	Meter Reading Expenses	245,676	9,529	255,205	215,186	6,257	221,443	30,490	3,272	33,762
E-903	903XXX	Customer Records & Collection Expenses	180,787	505,814	686,601	111,057	332,143	443,200	69,730	173,671	243,401
2	904000	Uncollectible Accounts	0	229,307	229,307	0	150,574	150,574	0	78,733	78,733
2	905000	Misc Customer Accounts	0	9,532	9,532	0	6,259	6,259	0	3,273	3,273
		TOTAL CUSTOMER ACCOUNTS EXPENSES	426,463	785,943	1,212,406	326,243	516,089	842,332	100,220	269,854	370,074
		CUSTOMER SERVICE & INFO EXPENSES:									
E-908	908XXX	Customer Assistance Expenses	1,935,410	21,153	1,956,563	1,411,966	13,890	1,425,856	523,444	7,263	530,707
2	909000	Advertising	0	63,926	63,926	0	41,977	41,977	0	21,949	21,949
2	910000	Misc Customer Service & Info Exp	0	25,781	25,781	0	16,929	16,929	0	8,852	8,852
		TOTAL CUSTOMER SERVICE & INFO EXP	1,935,410	110,860	2,046,270	1,411,966	72,796	1,484,762	523,444	38,064	561,508
		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	46,719	1,726,629	1,773,348	34,012	1,168,531	1,202,543	12,707	558,098	570,805
4	921000	Office Supplies & Expenses	8,669	421,731	430,400	8,669	285,415	294,084	0	136,316	136,316
4	922000	Admin Exp Transferred--Credit	0	(11,067)	(11,067)	0	(7,490)	(7,490)	0	(3,577)	(3,577)
4	923000	Outside Services Employed	1,801	920,030	921,831	1,801	622,649	624,450	0	297,381	297,381
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	276,038	276,038	0	186,814	186,814	0	89,224	89,224
4	926XXX	Employee Pensions and Benefits	0	307,258	307,258	0	207,943	207,943	0	99,315	99,315
4	927000	Franchise Requirements	24	0	24	0	0	0	24	0	24
1	928000	Regulatory Commission Expenses	241,347	289,368	530,715	151,114	188,639	339,753	90,233	100,729	190,962
4	930000	Miscellaneous General Expenses	5,941	265,990	271,931	3,204	180,014	183,218	2,737	85,976	88,713
4	931000	Rents	844	71,843	72,687	429	48,621	49,050	415	23,222	23,637
4	935000	Maintenance of General Plant	84,732	650,511	735,243	48,976	440,246	489,222	35,756	210,265	246,021
		TOTAL ADMIN & GEN OPERATING EXP	390,077	5,033,522	5,423,599	248,205	3,399,340	3,647,545	141,872	1,634,182	1,776,054

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended April 30, 2014		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	121,769	1,100,665	1,222,434	92,506	744,897	837,403	29,263	355,768	385,031
E-AMTX		Amortization Expense-General Plant - 303000	0	26,399	26,399	0	17,850	17,850	0	8,549	8,549
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	62,436	644,561	706,997	61,337	436,220	497,557	1,099	208,341	209,440
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	2,160	2,160	0	1,462	1,462	0	698	698
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	184,205	1,773,785	1,957,990	153,843	1,200,429	1,354,272	30,362	573,356	603,718
		TOTAL ADMIN & GENERAL EXPENSES	574,282	6,807,307	7,381,589	402,048	4,599,769	5,001,817	172,234	2,207,538	2,379,772
		TOTAL EXPENSES BEFORE FIT	13,226,947	47,453,916	60,680,863	9,134,270	31,086,451	40,220,721	4,092,677	16,367,465	20,460,142
		NET OPERATING INCOME (LOSS) BEFORE FIT			19,612,382			13,004,088			6,608,294
E-FIT		FEDERAL INCOME TAX--Normal Accrual			5,750,896			3,722,809			2,028,087
E-FIT		DEFERRED FEDERAL INCOME TAX			(405,029)			(135,268)			(269,761)
E-FIT		AMORTIZED ITC - NOXON			(16,294)			(10,622)			(5,672)
		ELECTRIC NET OPERATING INCOME (LOSS)			14,282,809			9,427,169			4,855,640

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.190%	34.810%
E-ALL	2	Number of Customers	100.000%	65.665%	34.335%
E-ALL	3	Direct Distribution Operating Expense	100.000%	63.352%	36.648%
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 April 30, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	15,084,036	15,084,036	0	9,833,283	9,833,283	0	5,250,753	5,250,753
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	(18,080)	(18,080)	0	(11,786)	(11,786)	0	(6,294)	(6,294)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	421,429	421,429	0	274,730	274,730	0	146,699	146,699
1	555710	Intercompany Purchase	0	48,858	48,858	0	31,851	31,851	0	17,007	17,007
TOTAL ACCOUNT 555			0	15,536,243	15,536,243	0	10,128,078	10,128,078	0	5,408,165	5,408,165

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 April 30, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	505,096	505,096	0	329,272	329,272	0	175,824	175,824
1	557010	Other Power Supply Expense - Financial	0	(1,629,569)	(1,629,569)	0	(1,062,316)	(1,062,316)	0	(567,253)	(567,253)
1	557150	Fuel - Economic Dispatch	0	3,548,645	3,548,645	0	2,313,362	2,313,362	0	1,235,283	1,235,283
1	557160	Power Supply Expense - Miscellaneous	116,566	0	116,566	116,566	0	116,566	0	0	0
99	557161	Unbilled Add-Ons	25,081	0	25,081	19,699	0	19,699	5,382	0	5,382
1	557170	Broker Fees - Power	0	59,102	59,102	0	38,529	38,529	0	20,573	20,573
1	557171	REC Broker Fees	3,964	5,639	9,603	3,964	3,676	7,640	0	1,963	1,963
1	557200	Nez Perce	68,225	0	68,225	41,458	0	41,458	26,767	0	26,767
99	557280	Washington ERM Deferred	51,336	0	51,336	51,336	0	51,336	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	(681,374)	0	(681,374)	(681,374)	0	(681,374)	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	355,657	0	355,657	355,657	0	355,657	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	1,073,386	0	1,073,386	0	0	0	1,073,386	0	1,073,386
99	557390	Idaho PCA Amortization	(371,350)	0	(371,350)	0	0	0	(371,350)	0	(371,350)
1	557395	Optional Renewable Power Expense Offset	0	76	76	0	50	50	0	26	26
1	557610	Other Expenses - Exposure	0	6,453	6,453	0	4,207	4,207	0	2,246	2,246
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	4,906,450	4,906,450	0	3,198,515	3,198,515	0	1,707,935	1,707,935
TOTAL ACCOUNT 557			641,491	7,401,892	8,043,383	(92,694)	4,825,295	4,732,601	734,185	2,576,597	3,310,782

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 EXPENSE	E-903-1A
For Month Ended April 30, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records and Collections	180,787	505,814	686,601	111,057	332,143	443,200	69,730	173,671	243,401
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	180,787	505,814	686,601	111,057	332,143	443,200	69,730	173,671	243,401

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.665%	34.335%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.366%	34.634%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-1A
For Month Ended April 30, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	34,205	21,153	55,358	24,431	13,890	38,321	9,774	7,263	17,037
99	908600	Public Purpose Tariff Rider Expense Offset	1,949,643	0	1,949,643	1,428,043	0	1,428,043	521,600	0	521,600
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(48,438)	0	(48,438)	(40,508)	0	(40,508)	(7,930)	0	(7,930)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	1,935,410	21,153	1,956,563	1,411,966	13,890	1,425,856	523,444	7,263	530,707

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.665%	34.335%
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 April 30, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		54.09%	54.09%
2	Cost of Debt		5.389%	5.455%
	Total Weighted Cost		2.915%	2.951%
E-APL	Net Rate Base	1,923,101,478	1,260,396,308	662,705,170
	Interest Deduction for FIT Calculation	56,296,982	36,740,552	19,556,430
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-1A
ELECTRIC FEDERAL INCOME TAXES	
For Month Ended April 30, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
Calculation of Taxable Operating Income:				
E-OPS	Operating Revenue	80,293,245	53,224,809	27,068,436
E-OPS	Less: Operating & Maintenance Expense	46,829,917	30,289,894	16,540,023
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	7,962,240	5,341,357	2,620,883
E-OTX	Less: Taxes Other than FIT	5,888,706	4,589,470	1,299,236
	Net Operating Income Before FIT	19,612,382	13,004,088	6,608,294
E-INT	Less: Monthly Interest Expense	4,691,416	3,061,713	1,629,703
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(11,953)	11,953
E-SCM	Plus: Schedule M Adjustments	1,577,208	725,976	851,232
	Taxable Net Operating Income	16,498,174	10,680,304	5,817,870
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	5,774,361	3,738,106	2,036,255
1	Production Tax Credit	(23,465)	(15,297)	(8,168)
1	Investment Tax Credit - Noxon *	0	0	0
	Total Net Federal Income Tax	5,750,896	3,722,809	2,028,087
E-DTE	Deferred FIT	(405,029)	(135,268)	(269,761)
1	411400 Amortized Investment Tax Credit - Noxon	(16,294)	(10,622)	(5,672)
	Total Net FIT/Deferred FIT	5,329,573	3,576,919	1,752,654

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 April 30, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	3,344,797	4,830,799	8,175,596	2,120,647	3,193,296	5,313,943	1,224,150	1,637,503	2,861,653
12	997001 Contributions In Aid of Construction	0	326,149	326,149	0	213,191	213,191	0	112,958	112,958
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	342,065	342,065	0	231,499	231,499	0	110,566	110,566
99	997007 Idaho PCA	702,036	0	702,036	0	0	0	702,036	0	702,036
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	34,648	34,648	0	23,449	23,449	0	11,199	11,199
12	997016 Redemption Expense Amortization	0	128,994	128,994	0	84,318	84,318	0	44,676	44,676
99	997017 Amort - Invest in Exch Pwr (405.92,.93,.95,	204,169	0	204,169	204,169	0	204,169	0	0	0
4	997018 DSM Tariff Rider	787,244	0	787,244	530,779	0	530,779	256,465	0	256,465
99	997019 CSS Temporary Service Fees	37,958	0	37,958	6,570	0	6,570	31,388	0	31,388
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	4,237	4,237	0	2,216	2,216
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	22,923	22,923	0	12,145	12,145
4	997033 BPA Residential Exchange	256,731	0	256,731	221,606	0	221,606	35,125	0	35,125
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	(29,991)	(29,991)	0	(19,551)	(19,551)	0	(10,440)	(10,440)
99	997043 Washington Deferred Power Costs	(630,038)	0	(630,038)	(630,038)	0	(630,038)	0	0	0
1	997044 Non-Monetary Power Costs	0	(18,080)	(18,080)	0	(11,786)	(11,786)	0	(6,294)	(6,294)
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	(293,492)	(293,492)	0	(191,844)	(191,844)	0	(101,648)	(101,648)
11	997049 Tax Depreciation	0	(10,457,421)	(10,457,421)	0	(6,736,671)	(6,736,671)	0	(3,720,750)	(3,720,750)
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 April 30, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
99	997059	Spokane River Relicensing PME	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	34,079	0	34,079	20,349	0	20,349	13,730	0	13,730
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	448,147	448,147	0	288,696	288,696	0	159,451	159,451
4	997081	Deferred Compensation	0	(67,600)	(67,600)	0	(45,750)	(45,750)	0	(21,850)	(21,850)
4	997082	Meal Disallowances	0	34,488	34,488	0	23,340	23,340	0	11,148	11,148
4	997083	Paid Time Off	0	119,388	119,388	0	80,798	80,798	0	38,590	38,590
2	997084	Customer Uncollectibles	0	16,824	16,824	0	11,047	11,047	0	5,777	5,777
99	997088	Deferred O&M Colstrip & CS2	86,277	0	86,277	81,141	0	81,141	5,136	0	5,136
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	361,431	0	361,431	361,431	0	361,431	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	(375,803)	0	(375,803)	(155,588)	0	(155,588)	(220,215)	0	(220,215)
99	997098	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
1	997099	Kettle Falls Diesel Leak	0	(47,218)	(47,218)	0	(30,781)	(30,781)	0	(16,437)	(16,437)
		TOTAL SCHEDULE M ADJUSTMENTS	5,253,203	(3,675,995)	1,577,208	2,972,442	(2,246,466)	725,976	2,280,761	(1,429,529)	851,232

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.190%	34.810%
E-ALL	2	Number of Customers	100.000%	65.665%	34.335%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.677%	32.323%
E-ALL	11	Book Depreciation	100.000%	64.420%	35.580%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.366%	34.634%
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 April 30, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

ef/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
14	410100	Deferred Federal Income Tax Expense - Allocate	0	230,888	230,888	0	141,100	141,100	0	89,788	89,788
99	410100	Deferred Federal Income Tax Expense - Washin	(5,478)	0	(5,478)	(5,478)	0	(5,478)	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(242,621)	0	(242,621)	0	0	0	(242,621)	0	(242,621)
	410100	Total	(248,099)	230,888	(17,211)	(5,478)	141,100	135,622	(242,621)	89,788	(152,833)
14	411100	Deferred Federal Income Tax Expense - Allocate	0	(32,250)	(32,250)	0	(19,709)	(19,709)	0	(12,541)	(12,541)
99	411100	Deferred Federal Income Tax Expense - Washin	(251,181)	0	(251,181)	(251,181)	0	(251,181)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(104,387)	0	(104,387)	0	0	0	(104,387)	0	(104,387)
	411100	Total	(355,568)	(32,250)	(387,818)	(251,181)	(19,709)	(270,890)	(104,387)	(12,541)	(116,928)
Total Deferred Federal Income Tax Expense			(603,667)	198,638	(405,029)	(256,659)	121,391	(135,268)	(347,008)	77,247	(269,761)

E-ALL	14	Net Allocated Schedule M's - AMA	100.000%	61.112%	38.888%
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 April 30, 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	173,134	173,134	0	112,866	112,866	0	60,268	60,268
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	115,844	115,844	0	75,519	75,519	0	40,325	40,325
TOTAL PRODUCTION & TRANSMISSION			0	1,840,050	1,840,050	0	1,199,529	1,199,529	0	640,521	640,521
DISTRIBUTION											
99	408110	State Excise Tax	1,548,399	0	1,548,399	1,548,399	0	1,548,399	0	0	0
99	408120	Municipal Occupation & License Tax	1,636,741	0	1,636,741	1,370,871	0	1,370,871	265,870	0	265,870
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	124,576	0	124,576	0	0	0	124,576	0	124,576
TOTAL DISTRIBUTION			4,048,656	0	4,048,656	3,389,941	0	3,389,941	658,715	0	658,715
TOTAL TAXES OTHER THAN FIT			4,048,656	1,840,050	5,888,706	3,389,941	1,199,529	4,589,470	658,715	640,521	1,299,236

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 April 30, 2014		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	9,091,666	9,091,666	0	5,926,857	5,926,857	0	3,164,809	3,164,809
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	1,300,597	1,300,597	0	847,859	847,859	0	452,738	452,738
1	182381	CDA Settlement Past Storage	0	35,142,404	35,142,404	0	22,909,333	22,909,333	0	12,233,071	12,233,071
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	11,709,644	11,862,823	153,179	7,748,840	7,902,019	0	3,960,804	3,960,804
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	3,750,073	40,174,763	43,924,836	3,684,360	27,189,074	30,873,434	65,713	12,985,689	13,051,402
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	3,150,747	3,150,747	0	2,132,331	2,132,331	0	1,018,416	1,018,416
		TOTAL INTANGIBLE PLANT	4,505,956	146,619,039	151,124,995	4,440,243	96,773,779	101,214,022	65,713	49,845,260	49,910,973
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	3,574,415	3,574,415	0	2,330,161	2,330,161	0	1,244,254	1,244,254
1	311XXX	Structures & Improvements	0	127,549,419	127,549,419	0	83,149,466	83,149,466	0	44,399,953	44,399,953
1	312000	Boiler Plant	0	173,960,220	173,960,220	0	113,404,667	113,404,667	0	60,555,553	60,555,553
1	313000	Generators	0	6,770	6,770	0	4,413	4,413	0	2,357	2,357
1	314000	Turbogenerator Units	0	54,630,779	54,630,779	0	35,613,805	35,613,805	0	19,016,974	19,016,974
1	315000	Accessory Electric Equipment	0	26,600,150	26,600,150	0	17,340,638	17,340,638	0	9,259,512	9,259,512
1	316000	Miscellaneous Power Plant Equipment	0	16,454,278	16,454,278	0	10,726,544	10,726,544	0	5,727,734	5,727,734
		TOTAL STEAM PRODUCTION PLANT	0	402,776,031	402,776,031	0	262,569,694	262,569,694	0	140,206,337	140,206,337
		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	48,899,710	48,899,710	0	31,877,721	31,877,721	0	17,021,989	17,021,989
1	332XXX	Reservoirs, Dams, & Waterways	0	132,477,527	132,477,527	0	86,362,100	86,362,100	0	46,115,427	46,115,427
1	333000	Waterwheels, Turbines, & Generators	0	163,017,426	163,017,426	0	106,271,060	106,271,060	0	56,746,366	56,746,366
1	334000	Accessory Electric Equipment	0	37,328,426	37,328,426	0	24,334,401	24,334,401	0	12,994,025	12,994,025
1	335XXX	Miscellaneous Power Plant Equipment	0	9,270,106	9,270,106	0	6,043,182	6,043,182	0	3,226,924	3,226,924
1	336000	Roads, Railroads, & Bridges	0	2,508,727	2,508,727	0	1,635,439	1,635,439	0	873,288	873,288
		TOTAL HYDRAULIC PRODUCTION PLANT	0	452,514,543	452,514,543	0	294,994,231	294,994,231	0	157,520,312	157,520,312
		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	16,766,267	16,766,267	0	10,929,929	10,929,929	0	5,836,338	5,836,338
1	342000	Fuel Holders, Producers, & Accessories	0	21,171,919	21,171,919	0	13,801,974	13,801,974	0	7,369,945	7,369,945
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	207,569,814	207,569,814	0	135,314,762	135,314,762	0	72,255,052	72,255,052
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	20,366,153	20,366,153	0	13,276,695	13,276,695	0	7,089,458	7,089,458
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	1,492,201	1,492,201	0	972,766	972,766	0	519,435	519,435
		TOTAL OTHER PRODUCTION PLANT	0	292,363,870	292,363,870	0	190,592,007	190,592,007	0	101,771,863	101,771,863
		TOTAL PRODUCTION PLANT	0	1,147,654,444	1,147,654,444	0	748,155,932	748,155,932	0	399,498,512	399,498,512

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-1A
For Month Ended April 30, 2014		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	19,822,605	19,822,605	0	12,922,356	12,922,356	0	6,900,249	6,900,249
1	352XXX	Structures & Improvements	0	19,289,494	19,289,494	0	12,574,821	12,574,821	0	6,714,673	6,714,673
1	353000	Station Equipment	0	219,843,548	219,843,548	0	143,316,009	143,316,009	0	76,527,539	76,527,539
1	354000	Towers & Fixtures	0	17,124,614	17,124,614	0	11,163,536	11,163,536	0	5,961,078	5,961,078
1	355000	Poles & Fixtures	0	165,395,030	165,395,030	0	107,821,020	107,821,020	0	57,574,010	57,574,010
1	356000	Overhead Conductors & Devices	0	121,540,954	121,540,954	0	79,232,548	79,232,548	0	42,308,406	42,308,406
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	570,135,854	570,135,854	0	371,671,563	371,671,563	0	198,464,291	198,464,291
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	4,571,017	0	4,571,017	3,327,324	0	3,327,324	1,243,693	0	1,243,693
99	360400	Land Easements	2,419,920	0	2,419,920	517,485	0	517,485	1,902,435	0	1,902,435
99	361000	Structures & Improvements	18,315,395	0	18,315,395	12,879,835	0	12,879,835	5,435,560	0	5,435,560
99	362000	Station Equipment	118,192,342	0	118,192,342	77,741,127	0	77,741,127	40,451,215	0	40,451,215
99	364000	Poles, Towers, & Fixtures	285,779,637	0	285,779,637	179,384,376	0	179,384,376	106,395,261	0	106,395,261
99	365000	Overhead Conductors & Devices	191,321,532	0	191,321,532	120,734,403	0	120,734,403	70,587,129	0	70,587,129
99	366000	Underground Conduit	89,289,746	0	89,289,746	56,392,749	0	56,392,749	32,896,997	0	32,896,997
99	367000	Underground Conductors & Devices	153,302,877	0	153,302,877	98,040,272	0	98,040,272	55,262,605	0	55,262,605
99	368000	Line Transformers	211,775,020	0	211,775,020	142,673,169	0	142,673,169	69,101,851	0	69,101,851
99	369XXX	Services	138,747,602	0	138,747,602	89,246,046	0	89,246,046	49,501,556	0	49,501,556
99	370000	Meters	48,097,003	0	48,097,003	26,612,602	0	26,612,602	21,484,401	0	21,484,401
99	373XXX	Street Light & Signal Systems	39,429,228	0	39,429,228	24,272,783	0	24,272,783	15,156,445	0	15,156,445
TOTAL DISTRIBUTION PLANT			1,301,241,319	0	1,301,241,319	831,822,171	0	831,822,171	469,419,148	0	469,419,148
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,089,899	3,099,388	4,189,287	383,782	2,097,573	2,481,355	706,117	1,001,815	1,707,932
4	390XXX	Structures & Improvements	12,966,438	66,038,623	79,005,061	6,393,435	44,692,959	51,086,394	6,573,003	21,345,664	27,918,667
4	391XXX	Office Furniture & Equipment	2,975,104	40,109,071	43,084,175	2,949,485	27,144,616	30,094,101	25,619	12,964,455	12,990,074
4	392XXX	Transportation Equipment	17,935,585	10,210,161	28,145,746	13,339,602	6,909,931	20,249,533	4,595,983	3,300,230	7,896,213
4	393000	Stores Equipment	276,899	2,164,263	2,441,162	122,431	1,464,708	1,587,139	154,468	699,555	854,023
4	394000	Tools, Shop & Garage Equipment	1,399,117	8,371,167	9,770,284	1,058,795	5,665,355	6,724,150	340,322	2,705,812	3,046,134
4	395000	Laboratory Equipment	212,200	842,276	1,054,476	151,809	570,027	721,836	60,391	272,249	332,640
4	396XXX	Power Operated Equipment	29,260,657	10,738,699	39,999,356	18,253,059	7,267,629	25,520,688	11,007,598	3,471,070	14,478,668
4	397XXX	Communications Equipment	16,039,754	65,291,520	81,331,274	9,855,725	44,187,342	54,043,067	6,184,029	21,104,178	27,288,207
4	398000	Miscellaneous Equipment	6,220	489,747	495,967	3,921	331,446	335,367	2,299	158,301	160,600
TOTAL GENERAL PLANT			82,161,873	207,354,915	289,516,788	52,512,044	140,331,586	192,843,630	29,649,829	67,023,329	96,673,158
TOTAL PLANT IN SERVICE			1,387,909,148	2,071,764,252	3,459,673,400	888,774,458	1,356,932,860	2,245,707,318	499,134,690	714,831,392	1,213,966,082

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-1A
For Month Ended April 30, 2014		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	0	(286,284,524)	(286,284,524)	0	(186,628,881)	(186,628,881)	0	(99,655,643)	(99,655,643)
E-ADEP		Hydro Production Plant	0	(125,383,712)	(125,383,712)	0	(81,737,642)	(81,737,642)	0	(43,646,070)	(43,646,070)
E-ADEP		Other Production Plant	0	(87,572,962)	(87,572,962)	0	(57,088,814)	(57,088,814)	0	(30,484,148)	(30,484,148)
E-ADEP		Transmission Plant	0	(191,400,498)	(191,400,498)	0	(124,773,985)	(124,773,985)	0	(66,626,513)	(66,626,513)
E-ADEP		Distribution Plant	(407,182,088)	0	(407,182,088)	(250,498,337)	0	(250,498,337)	(156,683,751)	0	(156,683,751)
E-ADEP		General Plant	(25,055,071)	(70,396,081)	(95,451,152)	(15,019,673)	(47,641,956)	(62,661,629)	(10,035,398)	(22,754,125)	(32,789,523)
TOTAL ACCUMULATED DEPRECIATION			(432,237,159)	(761,037,777)	(1,193,274,936)	(265,518,010)	(497,871,278)	(763,389,288)	(166,719,149)	(263,166,499)	(429,885,648)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(8,403,178)	(8,403,178)	0	(5,478,032)	(5,478,032)	0	(2,925,146)	(2,925,146)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(129,991)	0	(129,991)	(129,991)	0	(129,991)	0	0	0
E-AAAMT		General Plant - 303000	0	(309,804)	(309,804)	0	(208,479)	(208,479)	0	(101,325)	(101,325)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(1,136,861)	(17,666,923)	(18,803,784)	(1,118,547)	(11,956,444)	(13,074,991)	(18,314)	(5,710,479)	(5,728,793)
E-AAAMT		General Plant - 390200, 396200	(120,798)	(196,743)	(317,541)	(117,230)	(133,149)	(250,379)	(3,568)	(63,594)	(67,162)
TOTAL ACCUMULATED AMORTIZATION			(1,387,650)	(26,576,648)	(27,964,298)	(1,365,768)	(17,776,104)	(19,141,872)	(21,882)	(8,800,544)	(8,822,426)
TOTAL ACCUMULATED DEPR/AMORT			(433,624,809)	(787,614,425)	(1,221,239,234)	(266,883,778)	(515,647,382)	(782,531,160)	(166,741,031)	(271,967,043)	(438,708,074)
NET ELECTRIC UTILITY PLANT before DFIT			954,284,339	1,284,149,827	2,238,434,166	621,890,680	841,285,478	1,463,176,158	332,393,659	442,864,349	775,258,008
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	(267,302)	(267,302)	0	(174,254)	(174,254)	0	(93,048)	(93,048)
12		ADFIT - Electric Plant In Service (282900)	0	(300,492,346)	(300,492,346)	0	(196,419,827)	(196,419,827)	0	(104,072,519)	(104,072,519)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(32,353,000)	(32,353,000)	0	(21,895,540)	(21,895,540)	0	(10,457,460)	(10,457,460)
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	(12,299,842)	(12,299,842)	0	(8,018,267)	(8,018,267)	0	(4,281,575)	(4,281,575)
1		ADFIT - CDA Settlement Costs (283333)	0	361,476	361,476	0	235,646	235,646	0	125,830	125,830
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(3,949,226)	(3,949,226)	0	(2,581,451)	(2,581,451)	0	(1,367,775)	(1,367,775)
TOTAL ACCUMULATED DFIT			0	(349,389,765)	(349,389,765)	0	(229,117,312)	(229,117,312)	0	(120,272,453)	(120,272,453)
NET ELECTRIC UTILITY PLANT			954,284,339	934,760,062	1,889,044,401	621,890,680	612,168,166	1,234,058,846	332,393,659	322,591,896	654,985,555

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%	65.366%	34.634%
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 April 30, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description (Accounts)	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	954,284,339	934,760,062	1,889,044,401	621,890,680	612,168,166	1,234,058,846	332,393,659	322,591,896	654,985,555
	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	(829,722)	0	(829,722)	829,722	0	829,722
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)	(2,703,154)	0	(2,703,154)	(866,314)	0	(866,314)	(1,836,840)	0	(1,836,840)
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)	7,199,438	0	7,199,438	4,611,789	0	4,611,789	2,587,649	0	2,587,649
99	ADFIT - Kettle Falls Disallowed (190420)	259,138	0	259,138	259,138	0	259,138	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)	1,248,725	0	1,248,725	0	0	0	1,248,725	0	1,248,725
99	ADFIT - Boulder Park Disallowed (190040)	472,946	0	472,946	0	0	0	472,946	0	472,946
99	Investment in WNP3 Exchange Power (124900, 12493)	13,168,523	0	13,168,523	13,168,523	0	13,168,523	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(2,366,621)	0	(2,366,621)	(2,366,621)	0	(2,366,621)	0	0	0
99	CDA Lake Settlement - WA (182382)	1,007,783	0	1,007,783	1,007,783	0	1,007,783	0	0	0
99	CDA Lake Settlement - ID (186382)	200,046	0	200,046	0	0	0	200,046	0	200,046
99	ADFIT - CDA Lake Settlement - Direct (283382)	(422,741)	0	(422,741)	(352,725)	0	(352,725)	(70,016)	0	(70,016)
99	CDA CDR Fund - Direct (182324)	73,306	0	73,306	73,306	0	73,306	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	520,661	0	520,661	483,224	0	483,224	37,437	0	37,437
99	ADFIT - Spokane River Relicensing (283322)	(182,208)	0	(182,208)	(169,110)	0	(169,110)	(13,098)	0	(13,098)
99	Spokane River PM&Es (182323)	481,191	0	481,191	306,843	0	306,843	174,348	0	174,348
99	ADFIT - Spokane River PM&Es (283323)	(168,441)	0	(168,441)	(107,419)	0	(107,419)	(61,022)	0	(61,022)
99	Montana Riverbed Settlement (186360)	2,719,179	0	2,719,179	1,832,497	0	1,832,497	886,682	0	886,682
99	ADFIT - Montana Riverbed Settlement (283365)	(951,713)	0	(951,713)	(641,375)	0	(641,375)	(310,338)	0	(310,338)
99	Lancaster Generation (182312)	2,210,000	0	2,210,000	2,210,000	0	2,210,000	0	0	0
99	ADFIT - Lancaster Generation (283312)	(773,500)	0	(773,500)	(773,500)	0	(773,500)	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)	(1,242,396)	2,614	(1,239,782)	(430,528)	1,769	(428,759)	(811,868)	845	(811,023)
99	Customer Deposits (235199)	(1,577,535)	0	(1,577,535)	(1,577,535)	0	(1,577,535)	0	0	0
C-WKC	Working Capital	14,634,165	7,577,023	22,211,188	14,634,165	0	14,634,165	0	7,577,023	7,577,023
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	26,477,440	7,579,637	34,057,077	26,335,693	1,769	26,337,462	141,747	7,577,868	7,719,615
	NET RATE BASE	980,761,779	942,339,699	1,923,101,478	648,226,373	612,169,935	1,260,396,308	332,535,406	330,169,764	662,705,170

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 April 30, 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)	645,521				645,521	645,521		420,815	420,815		224,706	224,706
1	Hydro (ED-AN)	682,431				682,431	682,431		444,877	444,877		237,554	237,554
1	Other (ED-AN)	778,467				778,467	778,467		507,483	507,483		270,984	270,984
Total Electric Production		2,106,419				2,106,419	2,106,419		1,373,175	1,373,175		733,244	733,244
Electric Transmission													
1	ED-AN	859,144				859,144	859,144		560,076	560,076		299,068	299,068
Total Electric Transmissio		859,144				859,144	859,144		560,076	560,076		299,068	299,068
Electric Distribution													
	ED-ID	1,193,788			1,193,788		1,193,788				1,193,788		1,193,788
	ED-WA	1,964,554			1,964,554		1,964,554	1,964,554		1,964,554			
Total Electric Distribution		3,158,342			3,158,342		3,158,342	1,964,554		1,964,554		1,193,788	1,193,788
Gas Underground Storage													
	GD-AN	46,498		46,498									
	GD-OR	9,514			9,514								
Total Gas Underground St		56,012		46,498	9,514								
Gas Distribution													
	GD-AN	5,208		5,208									
	GD-ID	344,999		344,999									
	GD-WA	694,761		694,761									
	GD-OR	350,542			350,542								
Total Gas Distribution		1,395,510		1,044,968	350,542								
General Plant													
4	ED-AN	220,140		220,140			220,140		148,984	148,984		71,156	71,156
	ED-ID	11,995			11,995		11,995				11,995		11,995
	ED-WA	81,521			81,521		81,521	81,521		81,521			
7,4	CD-AA	1,171,351	835,056	232,185	104,110		835,056	835,056	565,141	565,141		269,915	269,915
9,4	CD-AN	57,818	45,469	12,349			45,469	45,469	30,772	30,772		14,697	14,697
9	CD-ID	21,958	17,268	4,690		17,268	17,268				17,268		17,268
9	CD-WA	13,968	10,985	2,983		10,985	10,985	10,985		10,985			
8	GD-AA	15,386		10,575	4,811								
	GD-AN	2,730		2,730									
	GD-ID	4,099		4,099									
	GD-WA	18,257		18,257									
	GD-OR	22,972			22,972								
Total General Plant		1,642,195	1,222,434	287,868	131,893	121,769	1,100,665	1,222,434	92,506	744,897	837,403	29,263	355,768
Total Depreciation Expense		9,217,622	7,346,339	1,379,334	491,949	3,280,111	4,066,228	7,346,339	2,057,060	2,678,148	4,735,208	1,223,051	1,388,080

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 April 30, 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 April 30, 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 (30300)	ED-AN	14,918	14,918		14,918	14,918		9,725	9,725		5,193	5,193				
Total Production/Transmission			91,451	91,451		91,451	91,451		59,617	59,617		31,834	31,834				
Distribution																	
	Franchises (302000)	ED-WA	2,013	2,013		2,013	2,013		2,013	2,013							
	Misc Intangible Plt (30300)	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	36,136	25,761	7,163	3,212		25,761		17,434	17,434		8,327	8,327			
9,1		CD-AN	811	638	173			638		416	416		222	222			
		GD-ID	338		338												
		GD-WA	2,023		2,023												
		GD-OR	676			676											
Total General Plant - 303000			39,984	26,399	9,697	3,888		26,399		17,850	17,850		8,549	8,549			
Miscellaneous IT Intangible Plant - 3031XX																	
7,4		CD-AA	881,760	628,606	174,783	78,371		628,606		425,422	425,422		203,184	203,184			
9,4		CD-AN	849	668	181			668		452	452		216	216			
9,4		CD-ID	894	703	191			703				703	703				
4		ED-AN	15,287	15,287				15,287		10,346	10,346		4,941	4,941			
		ED-ID	396	396				396				396	396				
		ED-WA	61,337	61,337				61,337		61,337	61,337						
8		GD-AA	37,048		25,464	11,584											
		GD-AN	195		195												
		GD-OR	21			21											
Total Miscellaneous IT Intangible Plt - 3031XX			997,787	706,997	200,814	89,976		62,436	644,561	706,997		61,337	436,220	497,557	1,099	208,341	209,440
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		1,160	1,160		554	554			
4		ED-AN	446	446				446		302	302		144	144			
		GD-OR	262			262											
Total General Plant - 390200, 396200			3,113	2,160	477	476		2,160		1,462	1,462		698	698			
Total Amortization Expense			1,134,604	829,257	211,007	94,340		64,686	764,571	829,257		63,587	515,149	578,736	1,099	249,422	250,521

Allocation Ratios:		Jurisdiction -				Washington		Idaho	
Service -		Electric	Gas-North	Gas-South		Production/Transmission Rat			
7	Elec/Gas North/Oregon 4-Factor	71.290%	19.822%	8.888%	1		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 April 30, 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	
Electric Production														
1	Steam (ED-AN)	(286,284,524)	(286,284,524)			(286,284,524)	(286,284,524)		(186,628,881)	(186,628,881)		(99,655,643)	(99,655,643)	
1	Hydro (ED-AN)	(125,383,712)	(125,383,712)			(125,383,712)	(125,383,712)		(81,737,642)	(81,737,642)		(43,646,070)	(43,646,070)	
1	Other (ED-AN)	(87,572,962)	(87,572,962)			(87,572,962)	(87,572,962)		(57,088,814)	(57,088,814)		(30,484,148)	(30,484,148)	
Total Electric Production		(499,241,198)	(499,241,198)			(499,241,198)	(499,241,198)		(325,455,337)	(325,455,337)		(173,785,861)	(173,785,861)	
Electric Transmission														
1	ED-AN	(191,400,498)	(191,400,498)			(191,400,498)	(191,400,498)		(124,773,985)	(124,773,985)		(66,626,513)	(66,626,513)	
Total Electric Transmissi		(191,400,498)	(191,400,498)			(191,400,498)	(191,400,498)		(124,773,985)	(124,773,985)		(66,626,513)	(66,626,513)	
Electric Distribution														
	ED-ID	(156,683,751)	(156,683,751)			(156,683,751)	(156,683,751)					(156,683,751)	(156,683,751)	
	ED-WA	(250,498,337)	(250,498,337)			(250,498,337)	(250,498,337)	(250,498,337)		(250,498,337)				
Total Electric Distribution		(407,182,088)	(407,182,088)			(407,182,088)	(407,182,088)	(250,498,337)		(250,498,337)		(156,683,751)	(156,683,751)	
Gas Underground Storage														
	GD-AN	(13,082,651)		(13,082,651)										
	GD-OR	(548,111)		(548,111)										
Total Gas Underground S		(13,630,762)		(13,082,651)		(548,111)								
Gas Distribution														
	GD-AN	(1,524,320)		(1,524,320)										
	GD-ID	(56,743,443)		(56,743,443)										
	GD-WA	(112,703,731)		(112,703,731)										
	GD-OR	(90,240,278)		(90,240,278)										
Total Gas Distribution		(261,211,772)		(170,971,494)		(90,240,278)								
General Plant														
4	ED-AN	(36,692,157)	(36,692,157)			(36,692,157)	(36,692,157)		(24,832,151)	(24,832,151)		(11,860,006)	(11,860,006)	
	ED-ID	(6,210,871)	(6,210,871)			(6,210,871)	(6,210,871)				(6,210,871)		(6,210,871)	
	ED-WA	(13,104,350)	(13,104,350)			(13,104,350)	(13,104,350)	(13,104,350)						
7,4	CD-AA	(35,356,218)	(25,205,448)	(7,008,309)	(3,142,461)	(25,205,448)	(25,205,448)		(17,058,291)	(17,058,291)		(8,147,157)	(8,147,157)	
9,4	CD-AN	(10,806,673)	(8,498,476)	(2,308,197)		(8,498,476)	(8,498,476)		(5,751,514)	(5,751,514)		(2,746,962)	(2,746,962)	
9	CD-ID	(4,863,274)	(3,824,527)	(1,038,747)		(3,824,527)	(3,824,527)				(3,824,527)		(3,824,527)	
9	CD-WA	(2,435,527)	(1,915,323)	(520,204)		(1,915,323)	(1,915,323)	(1,915,323)		(1,915,323)				
8	GD-AA	(1,522,962)		(1,046,762)	(476,200)									
	GD-AN	(1,439,176)		(1,439,176)										
	GD-ID	(1,264,886)		(1,264,886)										
	GD-WA	(3,191,676)		(3,191,676)										
	GD-OR	(3,927,935)		(3,927,935)										
Total General Plant		(120,815,705)	(95,451,152)	(17,817,957)	(7,546,596)	(25,055,071)	(70,396,081)	(95,451,152)	(15,019,673)	(47,641,956)	(62,661,629)	(10,035,398)	(22,754,125)	(32,789,523)
Total Accumulated Dep		(1,493,482,023)	(1,193,274,936)	(201,872,102)	(98,334,985)	(432,237,159)	(761,037,777)	(1,193,274,936)	(265,518,010)	(497,871,278)	(763,389,288)	(166,719,149)	(263,166,499)	(429,885,648)

Allocation Ratios:		Service -				Jurisdiction -		Washington		Idaho	
		Electric	Gas-North	Gas-South			Production/Transmission Ratio				
7	Elec/Gas North/Oregon 4-Factor	71.290%	19.822%	8.888%	1		65.190%				34.810%
8	Gas North/Oregon 4-Factor	0.000%	68.732%	31.268%	4		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-AAMT-1A
For Month Ended April 30, 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	(7,654,019)	(7,654,019)			(7,654,019)	(7,654,019)		(4,989,655)	(4,989,655)		(2,664,364)	(2,664,364)	
1	Misc Intangible Plt (3030)	ED-AN	(749,159)	(749,159)			(749,159)	(749,159)		(488,377)	(488,377)		(260,782)	(260,782)	
Total Production/Transmission			(8,403,178)	(8,403,178)			(8,403,178)	(8,403,178)		(5,478,032)	(5,478,032)		(2,925,146)	(2,925,146)	
Distribution															
	Franchises (302000)	ED-WA	(103,974)	(103,974)			(103,974)	(103,974)		(103,974)	(103,974)				
	Misc Intangible Plt (3030)	ED-WA	(26,017)	(26,017)			(26,017)	(26,017)		(26,017)	(26,017)				
Total Distribution			(129,991)	(129,991)			(129,991)	(129,991)		(129,991)	(129,991)				
General Plant - 303000															
7,4		CD-AA	(367,621)	(262,077)	(72,870)	(32,674)		(262,077)	(262,077)		(177,366)	(177,366)	(84,711)	(84,711)	
9,1		CD-AN	(60,690)	(47,727)	(12,963)			(47,727)	(47,727)		(31,113)	(31,113)	(16,614)	(16,614)	
		GD-ID	(48,212)		(48,212)										
		GD-WA	(99,142)		(99,142)										
		GD-OR	(58,767)			(58,767)									
Total General Plant - 303000			(634,432)	(309,804)	(233,187)	(91,441)		(309,804)	(309,804)		(208,479)	(208,479)		(101,325)	(101,325)
Miscellaneous IT Intangible Plant -3031XX															
7,4		CD-AA	(24,054,016)	(17,148,109)	(4,767,986)	(2,137,921)		(17,148,109)	(17,148,109)		(11,605,326)	(11,605,326)	(5,542,783)	(5,542,783)	
9,4		CD-AN	(9,308)	(7,320)	(1,988)			(7,320)	(7,320)		(4,954)	(4,954)	(2,366)	(2,366)	
9		CD-ID	(10,728)	(8,437)	(2,291)			(8,437)	(8,437)				(8,437)	(8,437)	
4		ED-AN	(511,494)	(511,494)				(511,494)	(511,494)		(346,164)	(346,164)	(165,330)	(165,330)	
		ED-ID	(9,877)	(9,877)				(9,877)	(9,877)				(9,877)	(9,877)	
		ED-WA	(1,118,547)	(1,118,547)				(1,118,547)	(1,118,547)		(1,118,547)	(1,118,547)			
8		GD-AA	(1,355,606)		(931,735)	(423,871)									
		GD-AN	(9,895)		(9,895)										
		GD-OR	(1,057)			(1,057)									
Total Misc IT Intangible Plant - 3031XX			(27,080,528)	(18,803,784)	(5,713,895)	(2,562,849)		(17,666,923)	(17,666,923)		(11,956,444)	(11,956,444)		(5,728,793)	
Gas Underground Storage															
		GD-AN	(239,698)		(239,698)										
Total Gas Underground Storage			(239,698)		(239,698)										
General Plant - 390200, 396200															
7,4		CD-AA	(196,266)	(139,918)	(38,904)	(17,444)		(139,918)	(139,918)		(94,692)	(94,692)	(45,226)	(45,226)	
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	(56,825)	(56,825)				(56,825)	(56,825)		(38,457)	(38,457)	(18,368)	(18,368)	
		ED-WA	(110,678)	(110,678)				(110,678)	(110,678)		(110,678)	(110,678)			
		GD-WA	(1,863)		(1,863)										
		GD-OR	(48,050)			(48,050)									
Total General Plant - 390200, 396200			(426,551)	(317,541)	(43,516)	(65,494)		(196,743)	(196,743)		(133,149)	(133,149)		(67,162)	
Total Accumulated Amortization			(36,914,378)	(27,964,298)	(6,230,296)	(2,719,784)		(26,576,648)	(26,576,648)		(17,776,104)	(17,776,104)		(8,822,426)	

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 April 30, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated		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	
99		GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	0	477,164	0	
99		GD-OR / AS	704,242	0	0	0	0	0	0	0	0	704,242	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	3,986,889	0	0	2,842,253	2,842,253	0	0	790,281	790,281	0	354,355	
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	
		TOTAL ACCOUNT	6,772,910	383,783	706,117	3,099,389	4,189,289	577,703	93,387	853,934	1,525,024	704,242	354,355	1,058,597
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	6,779,547	930,516	2,132,762	3,716,269	6,779,547	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,177,767	0	0	0	0	2,177,767	0	0	0	2,177,767	0	
99		GD-OR / AS	3,627,718	0	0	0	0	0	0	0	0	3,627,718	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	77,316,140	0	0	55,118,676	55,118,676	0	0	15,325,605	15,325,605	0	6,871,859	
9		CD-WA / ID / AN	21,753,076	5,462,918	4,440,241	7,203,678	17,106,837	1,483,736	1,205,975	1,956,528	4,646,239	0	0	
		TOTAL ACCOUNT	111,654,248	6,393,434	6,573,003	66,038,623	79,005,060	3,661,503	1,205,975	17,282,133	22,149,611	3,627,718	6,871,859	10,499,577
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	8,740,317	2,949,485	14,649	5,776,183	8,740,317	0	0	0	0	0	0	
99		GD-WA / ID / AN	6,650	0	0	0	0	0	0	6,650	6,650	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	473,187	0	0	0	0	0	0	325,231	325,231	0	147,956	
7		CD-AA	48,057,597	0	0	34,260,261	34,260,261	0	0	9,525,977	9,525,977	0	4,271,359	
9		CD-WA / ID / AN	106,301	0	10,969	72,627	83,596	0	2,979	19,726	22,705	0	0	
		TOTAL ACCOUNT	57,384,052	2,949,485	25,618	40,109,071	43,084,174	0	2,979	9,877,584	9,880,563	0	4,419,315	4,419,315
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	23,682,104	11,852,383	3,825,910	8,003,811	23,682,104	0	0	0	0	0	0	
99		GD-WA / ID / AN	8,655,510	0	0	0	0	5,730,182	1,606,294	1,319,034	8,655,510	0	0	
99		GD-OR / AS	2,821,410	0	0	0	0	0	0	0	0	2,821,410	0	
8		GD-AA	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	
9		CD-WA / ID / AN	5,195,700	1,487,219	770,073	1,828,658	4,085,950	403,931	209,153	496,666	1,109,750	0	0	
		TOTAL ACCOUNT	40,884,520	13,339,602	4,595,983	10,210,161	28,145,746	6,134,113	1,815,447	1,920,716	9,870,276	2,821,410	47,088	2,868,498

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended April 30, 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	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	395,329	10,739	14,745	369,845	395,329	0	0	0	0	0	0	
99		GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	0	0	0	
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	57,227	0	57,227	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	2,601,483	111,692	139,723	1,794,417	2,045,832	30,336	37,949	487,366	555,651	0	0	0
		TOTAL ACCOUNT	3,138,310	122,431	154,468	2,164,262	2,441,161	114,607	37,949	487,366	639,922	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,029,969	1,018,114	315,599	1,696,256	3,029,969	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	1,778,070	0	0	0	0	0	0	1,222,103	1,222,103	0	555,967	555,967
7		CD-AA	9,077,527	0	0	6,471,369	6,471,369	0	0	1,799,347	1,799,347	0	806,811	806,811
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	17,946,709	1,058,795	340,322	8,371,168	9,770,285	2,059,174	421,065	3,459,918	5,940,157	873,489	1,362,778	2,236,267
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	716,452	146,649	58,744	511,059	716,452	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	161,802	0	0	0	0	0	0	111,210	111,210	0	50,592	50,592
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	1,619,051	151,809	60,391	842,276	1,054,476	47,387	15,444	283,129	345,960	136,412	82,203	218,615
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	38,395,392	17,996,031	10,600,085	9,799,276	38,395,392	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	572,565	0	0	408,181	408,181	0	0	113,494	113,494	0	50,890	50,890
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	45,142,332	18,253,059	11,007,598	10,738,698	39,999,355	2,894,767	1,065,212	1,088,274	5,048,253	43,834	50,890	94,724

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended April 30, 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	Allocated	Total
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	53,637,607	9,457,986	2,996,257	41,183,364	53,637,607	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,346,850	0	0	0	0	696,610	556,821	93,419	1,346,850	0	0	0
99		GD-OR / AS	1,193,307	0	0	0	0	0	0	0	0	1,193,307	0	1,193,307
8		GD-AA	992,932	0	0	0	0	0	0	682,462	682,462	0	310,470	310,470
7		CD-AA	25,082,574	0	0	17,881,367	17,881,367	0	0	4,971,868	4,971,868	0	2,229,339	2,229,339
9		CD-WA / ID / AN	12,477,333	397,739	3,187,772	6,226,789	9,812,300	108,026	865,803	1,691,204	2,665,033	0	0	0
		TOTAL ACCOUNT	94,730,603	9,855,725	6,184,029	65,291,520	81,331,274	804,636	1,422,624	7,438,953	9,666,213	1,193,307	2,539,809	3,733,116
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	67,188	0	2,299	64,889	67,188	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	590,449	0	0	420,931	420,931	0	0	117,039	117,039	0	52,479	52,479
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	669,982	3,921	2,299	489,746	495,966	1,065	0	118,105	119,170	2,367	52,479	54,846
		TOTAL GENERAL PLANT	379,942,717	52,512,044	29,649,828	207,354,914	289,516,786	16,294,955	6,080,082	42,810,112	65,185,149	9,460,006	15,780,776	25,240,782

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 April 30, 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	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	7,073,182	153,179	0	6,920,003	7,073,182	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,171,691	0	0	0	0	990,654	181,037	0	1,171,691	0	0	0
99		GD-OR / AS	428,641	0	0	0	0	0	0	0	0	428,641	0	428,641
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	6,504,463	0	0	4,637,031	4,637,031	0	0	1,289,315	1,289,315	0	578,117	578,117
9		CD-WA / ID / AN	194,058	0	0	152,609	152,609	0	0	41,449	41,449	0	0	0
		TOTAL ACCOUNT	15,372,035	153,179	0	11,709,643	11,862,822	990,654	181,037	1,330,764	2,502,455	428,641	578,117	1,006,758
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	4,773,003	3,684,360	23,524	1,065,119	4,773,003	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	2,191,610	0	0	0	0	0	0	1,506,337	1,506,337	0	685,273	685,273
7		CD-AA	54,803,793	0	0	39,069,624	39,069,624	0	0	10,863,208	10,863,208	0	4,870,961	4,870,961
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	61,872,942	3,684,360	65,713	40,174,762	43,924,835	0	11,459	12,380,414	12,391,873	0	5,556,234	5,556,234
	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	4,402,244	0	0	3,138,360	3,138,360	0	0	872,613	872,613	0	391,271	391,271
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	4,427,389	0	0	3,150,748	3,150,748	0	0	884,139	884,139	1,231	391,271	392,502
	TOTAL		81,672,366	3,837,539	65,713	55,035,153	58,938,405	990,654	192,496	14,595,317	15,778,467	429,872	6,525,622	6,955,494

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4	100.000%	71.290%	19.822%	8.888%
E-ALL	8	Gas North/Oregon 4-Fact	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 April 30, 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	(43,198,185)	(30,795,986)	(8,562,744)	(3,839,455)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,979,901)	(1,557,014)	(422,887)	0
7	283750	CD-AA	(546,395)	(389,525)	(108,306)	(48,564)
Total			<u>(45,724,481)</u>	<u>(32,742,525)</u>	<u>(9,093,937)</u>	<u>(3,888,019)</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 April 30, 2014
Average of Monthly Averages Basis

Report ID: C-WKC-1A

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	***** SYSTEM *****			***** ELECTRIC *****			***** GAS NORTH *****		
			Washington	Idaho	Total	Washington	Idaho	Total	Washington	Idaho	Total
1	151120	FUEL STOCK COAL-COLSTRIP		774,470	774,470		774,470	774,470		0	0
1	151210	FUEL STOCK HOG FUEL-KFGS		533,363	533,363		533,363	533,363		0	0
4	154100	PLANT MATERIALS & OPER SUPPLIES		6,782,924	6,782,924		5,473,327	5,473,327		1,309,597	1,309,597
1	154300	PLANT MATERIALS & OPER SUP-CS2		251,697	251,697		203,101	203,101		48,596	48,596
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		731,388	731,388		590,177	590,177		141,211	141,211
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		3,848	3,848		3,105	3,105		743	743
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		0	0		0	0		0	0
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		(645)	(645)		(520)	(520)		(125)	(125)
99	163998	COMMON WORKING CAPITAL	0		0	0		0	0		0
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	14,634,165		14,634,165	14,634,165		14,634,165	0		0
TOTAL			14,634,165	9,077,045	23,711,210	14,634,165	7,577,023	22,211,188	0	1,500,022	1,500,022

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%