

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

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	15,533,450	10,083,062	5,450,388
	Adjustments			
	Adjusted Net Operating Income (Loss)	15,533,450	10,083,062	5,450,388
E-APL	Electric Net Rate Base	1,919,064,212	1,256,448,138	662,616,074
	RATE OF RETURN	0.809%	0.803%	0.823%

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 May 31, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2013 thru 12-31-2013	100.000%	65.190%	34.810%
2	Input	Number of Customers Percent	5-01-2014 thru 05-31-2014	366,349 100.000%	240,671 65.694%	125,678 34.306%
3	E-OPS	Direct Distribution Operating Expense Percent	5-01-2014 thru 05-31-2014	1,576,192 100.000%	1,007,983 63.951%	568,209 36.049%
	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 May 31, 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 May 31, 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 May 31, 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	04-01-2014 thru 05-31-2014	896,719,650	583,667,178	313,052,472
				100.000%	65.089%	34.911%
11		Book Depreciation Percent	5-01-2014 thru 05-31-2014	7,377,510	4,754,010	2,623,500
				100.000%	64.439%	35.561%

RESULTS OF OPERATIONS	Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES	
For Month Ended May 31, 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	04-01-2014 thru 05-31-2014	2,239,417,012 100.000%	1,464,307,315 65.388%	775,109,697 34.612%
13	E-PLT	Net Electric General Plant - AMA Percent	04-01-2014 thru 05-31-2014	194,156,550 100.000%	130,136,878 67.027%	64,019,672 32.973%
14		Net Allocated Schedule M's - AMA Percent	5-01-2014 thru 05-31-2014	-3,896,016 100.000%	-2,395,400 61.483%	-1,500,616 38.517%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended May 31, 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	23,641,564	0	23,641,564	15,934,218	0	15,934,218	7,707,346	0	7,707,346
99	442200	Commercial - Firm & Int.	23,250,631	0	23,250,631	16,517,451	0	16,517,451	6,733,180	0	6,733,180
1	442300	Industrial	9,096,314	0	9,096,314	5,274,279	0	5,274,279	3,822,035	0	3,822,035
99	444000	Public Street & Highway Lighting	632,827	0	632,827	423,947	0	423,947	208,880	0	208,880
99	448000	Interdepartmental Revenue	94,089	0	94,089	77,146	0	77,146	16,943	0	16,943
99	499XXX	Unbilled Revenue	(346,334)	0	(346,334)	(34,431)	0	(34,431)	(311,903)	0	(311,903)
		TOTAL SALES TO ULTIMATE CUSTOMERS	56,369,091	0	56,369,091	38,192,610	0	38,192,610	18,176,481	0	18,176,481
1	447XXX	Sales for Resale	0	13,315,264	13,315,264	0	8,680,221	8,680,221	0	4,635,043	4,635,043
		TOTAL SALES OF ELECTRICITY	56,369,091	13,315,264	69,684,355	38,192,610	8,680,221	46,872,831	18,176,481	4,635,043	22,811,524
		OTHER OPERATING REVENUE:									
99	449100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
99	451000	Miscellaneous Service Revenue	48,016	0	48,016	29,589	0	29,589	18,427	0	18,427
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	238,721	6,155	244,876	158,584	4,012	162,596	80,137	2,143	82,280
1	456XXX	Other Electric Revenues	17,881	10,280,485	10,298,366	14,164	6,701,848	6,716,012	3,717	3,578,637	3,582,354
		TOTAL OTHER OPERATING REVENUE	304,618	10,323,223	10,627,841	202,337	6,729,708	6,932,045	102,281	3,593,515	3,695,796
		TOTAL ELECTRIC REVENUE	56,673,709	23,638,487	80,312,196	38,394,947	15,409,929	53,804,876	18,278,762	8,228,558	26,507,320

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended May 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
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	21,236	21,236	0	13,844	13,844	0	7,392	7,392
1	501XXX	Fuel	0	1,282,787	1,282,787	0	836,249	836,249	0	446,538	446,538
1	502000	Steam Expense	0	425,073	425,073	0	277,105	277,105	0	147,968	147,968
1	505000	Electric Expense	0	91,860	91,860	0	59,884	59,884	0	31,976	31,976
1	506000	Miscellaneous Steam Power Generation Expense	0	(440,668)	(440,668)	0	(287,271)	(287,271)	0	(153,397)	(153,397)
1	507000	Rent	0	2,031	2,031	0	1,324	1,324	0	707	707
MAINTENANCE											
1	510000	Supervision & Engineering	0	115,648	115,648	0	75,391	75,391	0	40,257	40,257
1	511000	Structures	0	172,640	172,640	0	112,544	112,544	0	60,096	60,096
1	512000	Boiler Plant	0	635,056	635,056	0	413,993	413,993	0	221,063	221,063
1	513000	Electric Plant	0	182,930	182,930	0	119,252	119,252	0	63,678	63,678
1	514000	Miscellaneous Steam Plant	0	190,033	190,033	0	123,883	123,883	0	66,150	66,150
TOTAL STEAM POWER GENERATION EXP			0	2,678,626	2,678,626	0	1,746,198	1,746,198	0	932,428	932,428
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	205,271	205,271	0	133,816	133,816	0	71,455	71,455
1	536000	Water for Power	0	115,512	115,512	0	75,302	75,302	0	40,210	40,210
1	537000	Hydraulic Expense	271,480	230,966	502,446	176,855	502,567	327,422	94,625	80,399	175,024
1	538000	Electric Expense	0	560,137	560,137	0	365,153	365,153	0	194,984	194,984
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	30,396	30,396	0	19,815	19,815	0	10,581	10,581
1	540000	Rent	0	100,229	100,229	0	65,339	65,339	0	34,890	34,890
1	540100	MT Trust Funds Land Settlement Rents	471,325	0	471,325	308,403	0	308,403	162,922	0	162,922
MAINTENANCE											
1	541000	Supervision & Engineering	0	64,202	64,202	0	41,853	41,853	0	22,349	22,349
1	542000	Structures	0	11,022	11,022	0	7,185	7,185	0	3,837	3,837
1	543000	Reservoirs, Dams, & Waterways	0	90,929	90,929	0	59,277	59,277	0	31,652	31,652
1	544000	Electric Plant	0	208,481	208,481	0	135,909	135,909	0	72,572	72,572
1	545000	Miscellaneous Hydraulic Plant	0	30,209	30,209	0	19,693	19,693	0	10,516	10,516
TOTAL HYDRO POWER GENERATION EXP			742,805	1,647,354	2,390,159	485,258	1,073,909	1,559,167	257,547	573,445	830,992
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	78,257	78,257	0	51,016	51,016	0	27,241	27,241
1	547XXX	Fuel	0	3,891,130	3,891,130	0	2,536,628	2,536,628	0	1,354,502	1,354,502
1	548000	Generation Expense	0	145,671	145,671	0	94,963	94,963	0	50,708	50,708
1	549000	Miscellaneous Other Power Generation Expense	0	20,896	20,896	0	13,622	13,622	0	7,274	7,274
1	550000	Rent	0	(2,819)	(2,819)	0	(1,838)	(1,838)	0	(981)	(981)
MAINTENANCE											
1	551000	Supervision & Engineering	0	41,253	41,253	0	26,893	26,893	0	14,360	14,360
1	552000	Structures	0	3,009	3,009	0	1,962	1,962	0	1,047	1,047
1	553000	Generating & Electric Equipment	0	243,729	243,729	0	158,887	158,887	0	84,842	84,842
1	554000	Miscellaneous Other Power Generation Plant	0	41,731	41,731	0	27,204	27,204	0	14,527	14,527
TOTAL OTHER POWER GENERATION EXP			0	4,462,857	4,462,857	0	2,909,337	2,909,337	0	1,553,520	1,553,520

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended May 31, 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	11,696,613	11,696,613	0	7,625,022	7,625,022	0	4,071,591	4,071,591
1	556000	System Control & Load Dispatching	0	78,673	78,673	0	51,287	51,287	0	27,386	27,386
E-557	557XXX	Other Expense	1,657,550	8,728,243	10,385,793	1,046,815	5,689,942	6,736,757	610,735	3,038,301	3,649,036
TOTAL OTHER POWER SUPPLY EXPENSE			1,657,550	20,503,529	22,161,079	1,046,815	13,366,251	14,413,066	610,735	7,137,278	7,748,013
TOTAL PRODUCTION OPERATING EXP			2,400,355	29,292,366	31,692,721	1,532,073	19,095,695	20,627,768	868,282	10,196,671	11,064,953
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	199,060	199,060	0	129,767	129,767	0	69,293	69,293
1	561000	Load Dispatching	0	214,414	214,414	0	139,776	139,776	0	74,638	74,638
1	562000	Station Expense	0	49,612	49,612	0	32,342	32,342	0	17,270	17,270
1	563000	Overhead Line Expense	0	65,564	65,564	0	42,741	42,741	0	22,823	22,823
1	565XXX	Transmission of Electricity by Others	0	1,616,581	1,616,581	0	1,053,849	1,053,849	0	562,732	562,732
1	566000	Miscellaneous Transmission Expense	0	80,912	80,912	0	52,747	52,747	0	28,165	28,165
1	567000	Rent	0	23,271	23,271	0	15,170	15,170	0	8,101	8,101
MAINTENANCE											
1	568000	Supervision & Engineering	0	63,022	63,022	0	41,084	41,084	0	21,938	21,938
1	569000	Structures	151	27,454	27,605	151	17,897	18,048	0	9,557	9,557
1	570000	Station Equipment	875	92,754	93,629	875	60,466	61,341	0	32,288	32,288
1	571000	Overhead Lines	50	159,473	159,523	0	103,960	103,960	50	55,513	55,563
1	572000	Underground Lines	0	0	0	0	0	0	0	0	0
1	573000	Service Miscellaneous	0	2,018	2,018	0	1,316	1,316	0	702	702
TOTAL TRANSMISSION OPERATING EXP			1,076	2,594,135	2,595,211	1,026	1,691,115	1,692,141	50	903,020	903,070

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended May 31, 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	2,108,076	2,108,076	0	1,374,255	1,374,255	0	733,821	733,821
E-DEPX		Depreciation Expense-Transmission	0	857,377	857,377	0	558,924	558,924	0	298,453	298,453
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	91,452	91,452	0	59,618	59,618	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	(353,277)	0	(353,277)	(141,966)	0	(141,966)	(211,311)	0	(211,311)
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	18,868	0	18,868	14,591	0	14,591	4,277	0	4,277
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	(501,303)	0	(501,303)	(307,920)	0	(307,920)	(193,383)	0	(193,383)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(354,354)	0	(354,354)	0	0	0	(354,354)	0	(354,354)
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	2,642	0	2,642	469	0	469	2,173	0	2,173
E-OTX		Taxes Other Than FIT--Prod & Trans	0	1,842,747	1,842,747	0	1,201,287	1,201,287	0	641,460	641,460
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(534,537)	4,992,019	4,457,482	(4,938)	3,254,298	3,249,360	(529,599)	1,737,721	1,208,122
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	1,866,894	36,878,520	38,745,414	1,528,161	24,041,108	25,569,269	338,733	12,837,412	13,176,145

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended May 31, 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	46,797	230,660	277,457	31,329	147,509	178,838	15,468	83,151	98,619
3	582000	Station Expense	43,198	6,008	49,206	20,617	3,842	24,459	22,581	2,166	24,747
3	583000	Overhead Line Expense	163,446	48,507	211,953	85,259	31,021	116,280	78,187	17,486	95,673
3	584000	Underground Line Expense	106,673	0	106,673	64,907	0	64,907	41,766	0	41,766
3	585000	Street Light & Signal System Operation Expense	1,671	0	1,671	293	0	293	1,378	0	1,378
3	586000	Meter Expense	185,346	(2,924)	182,422	153,234	(1,870)	151,364	32,112	(1,054)	31,058
3	587000	Customer Installations Expense	38,902	8,631	47,533	21,789	5,520	27,309	17,113	3,111	20,224
3	588000	Miscellaneous Distribution Expense	272,738	243,852	516,590	194,382	155,946	350,328	78,356	87,906	166,262
3	589000	Rent	0	23,343	23,343	0	14,928	14,928	0	8,415	8,415
		MAINTENANCE:									
3	590000	Supervision & Engineering	10,900	148,156	159,056	8,876	94,747	103,623	2,024	53,409	55,433
3	591000	Structures	32,970	69	33,039	17,502	44	17,546	15,468	25	15,493
3	592000	Station Equipment	53,017	18,748	71,765	33,951	11,990	45,941	19,066	6,758	25,824
3	593000	Overhead Lines	451,994	0	451,994	253,301	0	253,301	198,693	0	198,693
3	594000	Underground Lines	65,913	0	65,913	45,240	0	45,240	20,673	0	20,673
3	595000	Line Transformers	34,582	39,347	73,929	24,497	25,163	49,660	10,085	14,184	24,269
3	596000	Street Light & Signal System Maintenance Exp	43,860	0	43,860	31,147	0	31,147	12,713	0	12,713
3	597000	Meters	1,215	0	1,215	1,359	0	1,359	(144)	0	(144)
3	598000	Miscellaneous Distribution Expense	22,970	7,296	30,266	20,300	4,666	24,966	2,670	2,630	5,300
		TOTAL DISTRIBUTION OPERATING EXP	1,576,192	771,693	2,347,885	1,007,983	493,506	1,501,489	568,209	278,187	846,396
E-DEPX		Depreciation Expense-Distribution	3,170,559	0	3,170,559	1,973,638	0	1,973,638	1,196,921	0	1,196,921
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	3,961,111	0	3,961,111	3,305,000	0	3,305,000	656,111	0	656,111
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	7,133,920	0	7,133,920	5,280,888	0	5,280,888	1,853,032	0	1,853,032
		TOTAL DISTRIBUTION EXPENSES	8,710,112	771,693	9,481,805	6,288,871	493,506	6,782,377	2,421,241	278,187	2,699,428

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended May 31, 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	23,565	23,565	0	15,481	15,481	0	8,084	8,084
2	902000	Meter Reading Expenses	261,421	2,950	264,371	235,204	1,938	237,142	26,217	1,012	27,229
E-903	903XXX	Customer Records & Collection Expenses	166,906	526,232	693,138	106,303	345,703	452,006	60,603	180,529	241,132
2	904000	Uncollectible Accounts	0	229,307	229,307	0	150,641	150,641	0	78,666	78,666
2	905000	Misc Customer Accounts	0	8,312	8,312	0	5,460	5,460	0	2,852	2,852
TOTAL CUSTOMER ACCOUNTS EXPENSES			428,327	790,366	1,218,693	341,507	519,223	860,730	86,820	271,143	357,963
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	1,894,219	24,346	1,918,565	1,401,590	15,994	1,417,584	492,629	8,352	500,981
2	909000	Advertising	259	89,877	90,136	259	59,044	59,303	0	30,833	30,833
2	910000	Misc Customer Service & Info Exp	0	5,600	5,600	0	3,679	3,679	0	1,921	1,921
TOTAL CUSTOMER SERVICE & INFO EXP			1,894,478	119,823	2,014,301	1,401,849	78,717	1,480,566	492,629	41,106	533,735
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	57,449	1,729,335	1,786,784	43,359	1,170,362	1,213,721	14,090	558,973	573,063
4	921000	Office Supplies & Expenses	(17,819)	317,498	299,679	(17,819)	214,873	197,054	0	102,625	102,625
4	922000	Admin Exp Transferred--Credit	0	(12,085)	(12,085)	0	(8,179)	(8,179)	0	(3,906)	(3,906)
4	923000	Outside Services Employed	2,994	953,039	956,033	2,994	644,988	647,982	0	308,051	308,051
4	924000	Property Insurance Premium	0	124,955	124,955	0	84,566	84,566	0	40,389	40,389
4	925XXX	Injuries and Damages	0	307,459	307,459	0	208,079	208,079	0	99,380	99,380
4	926XXX	Employee Pensions and Benefits	467	206,002	206,469	467	139,416	139,883	0	66,586	66,586
4	927000	Franchise Requirements	327	0	327	0	0	0	327	0	327
1	928000	Regulatory Commission Expenses	239,850	320,984	560,834	146,275	209,249	355,524	93,575	111,735	205,310
4	930000	Miscellaneous General Expenses	6,389	378,821	385,210	4,237	256,375	260,612	2,152	122,446	124,598
4	931000	Rents	812	87,072	87,884	429	58,928	59,357	383	28,144	28,527
4	935000	Maintenance of General Plant	77,091	705,133	782,224	36,347	477,213	513,560	40,744	227,920	268,664
TOTAL ADMIN & GEN OPERATING EXP			367,560	5,118,213	5,485,773	216,289	3,455,870	3,672,159	151,271	1,662,343	1,813,614

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended May 31, 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	123,125	1,110,120	1,233,245	93,253	751,296	844,549	29,872	358,824	388,696
E-AMTX		Amortization Expense-General Plant - 303000	0	27,341	27,341	0	18,488	18,488	0	8,853	8,853
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	62,483	653,768	716,251	61,384	442,450	503,834	1,099	211,318	212,417
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	2,597	2,597	0	1,758	1,758	0	839	839
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	185,608	1,793,826	1,979,434	154,637	1,213,992	1,368,629	30,971	579,834	610,805
		TOTAL ADMIN & GENERAL EXPENSES	553,168	6,912,039	7,465,207	370,926	4,669,862	5,040,788	182,242	2,242,177	2,424,419
		TOTAL EXPENSES BEFORE FIT	13,452,979	45,472,441	58,925,420	9,931,314	29,802,416	39,733,730	3,521,665	15,670,025	19,191,690
		NET OPERATING INCOME (LOSS) BEFORE FIT			21,386,776			14,071,146			7,315,630
E-FIT		FEDERAL INCOME TAX--Normal Accrual			6,466,740			4,396,076			2,070,664
E-FIT		DEFERRED FEDERAL INCOME TAX			(597,120)			(397,370)			(199,750)
E-FIT		AMORTIZED ITC - NOXON			(16,294)			(10,622)			(5,672)
		ELECTRIC NET OPERATING INCOME (LOSS)			15,533,450			10,083,062			5,450,388

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.190%	34.810%
E-ALL	2	Number of Customers	100.000%	65.694%	34.306%
E-ALL	3	Direct Distribution Operating Expense	100.000%	63.951%	36.049%
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 May 31, 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	11,307,617	11,307,617	0	7,371,436	7,371,436	0	3,936,181	3,936,181
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	(52,669)	(52,669)	0	(34,335)	(34,335)	0	(18,334)	(18,334)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	395,366	395,366	0	257,739	257,739	0	137,627	137,627
1	555710	Intercompany Purchase	0	46,299	46,299	0	30,182	30,182	0	16,117	16,117
TOTAL ACCOUNT 555			0	11,696,613	11,696,613	0	7,625,022	7,625,022	0	4,071,591	4,071,591

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 May 31, 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	496,372	496,372	0	323,585	323,585	0	172,787	172,787
1	557010	Other Power Supply Expense - Financial	0	(882,721)	(882,721)	0	(575,446)	(575,446)	0	(307,275)	(307,275)
1	557150	Fuel - Economic Dispatch	0	1,963,092	1,963,092	0	1,279,740	1,279,740	0	683,352	683,352
1	557160	Power Supply Expense - Miscellaneous	0	0	0	0	0	0	0	0	0
99	557161	Unbilled Add-Ons	3,405	0	3,405	(231)	0	(231)	3,636	0	3,636
1	557170	Broker Fees - Power	0	33,038	33,038	0	21,537	21,537	0	11,501	11,501
1	557171	REC Broker Fees	3,964	7,906	11,870	3,964	5,154	9,118	0	2,752	2,752
1	557200	Nez Perce	68,225	0	68,225	41,458	0	41,458	26,767	0	26,767
99	557280	Washington ERM Deferred	1,750,825	0	1,750,825	1,750,825	0	1,750,825	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	(658,173)	0	(658,173)	(658,173)	0	(658,173)	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	(91,028)	0	(91,028)	(91,028)	0	(91,028)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	933,291	0	933,291	0	0	0	933,291	0	933,291
99	557390	Idaho PCA Amortization	(352,959)	0	(352,959)	0	0	0	(352,959)	0	(352,959)
1	557395	Optional Renewable Power Expense Offset	0	99	99	0	65	65	0	34	34
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	0	0	0	0	0	0	0	0
1	557711	Turbine Gas Bookout Offset	0	0	0	0	0	0	0	0	0
1	557730	Other Power Exp - Intracompany Thermal Gas	0	7,110,457	7,110,457	0	4,635,307	4,635,307	0	2,475,150	2,475,150
TOTAL ACCOUNT 557			1,657,550	8,728,243	10,385,793	1,046,815	5,689,942	6,736,757	610,735	3,038,301	3,649,036

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 May 31, 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	166,906	526,232	693,138	106,303	345,703	452,006	60,603	180,529	241,132
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	166,906	526,232	693,138	106,303	345,703	452,006	60,603	180,529	241,132

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.694%	34.306%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.388%	34.612%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-1A
For Month Ended May 31, 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	30,524	24,346	54,870	20,777	15,994	36,771	9,747	8,352	18,099
99	908600	Public Purpose Tariff Rider Expense Offset	1,870,969	0	1,870,969	1,380,234	0	1,380,234	490,735	0	490,735
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(7,274)	0	(7,274)	579	0	579	(7,853)	0	(7,853)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	1,894,219	24,346	1,918,565	1,401,590	15,994	1,417,584	492,629	8,352	500,981

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.694%	34.306%
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 May 31, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		54.15%	54.15%
2	Cost of Debt		5.353%	5.419%
	Total Weighted Cost		2.899%	2.934%
E-APL	Net Rate Base	1,919,064,212	1,256,448,138	662,616,074
	Interest Deduction for FIT Calculation	55,865,588	36,424,432	19,441,156
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		Report ID:		AVISTA UTILITIES		
ELECTRIC FEDERAL INCOME TAXES		E-FIT-1A				
For Month Ended May 31, 2014						
Average of Monthly Averages Basis						
Ref/Basis	Description	System	Washington	Idaho		
Calculation of Taxable Operating Income:						
E-OPS	Operating Revenue	80,312,196	53,804,876	26,507,320		
E-OPS	Less: Operating & Maintenance Expense	45,354,584	29,834,853	15,519,731		
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	7,766,978	5,392,590	2,374,388		
E-OTX	Less: Taxes Other than FIT	5,803,858	4,506,287	1,297,571		
	Net Operating Income Before FIT	21,386,776	14,071,146	7,315,630		
E-INT	Less: Monthly Interest Expense	4,655,465	3,035,369	1,620,096		
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(11,953)	11,953		
E-SCM	Plus: Schedule M Adjustments	1,825,937	1,565,191	260,746		
	Taxable Net Operating Income	18,557,248	12,612,921	5,944,327		
	Tax Rate	35.00%	35.00%	35.00%		
	Total Federal Income Tax	6,495,036	4,414,522	2,080,514		
1	Production Tax Credit	(28,296)	(18,446)	(9,850)		
1	Investment Tax Credit - Noxon *	0	0	0		
	Total Net Federal Income Tax	6,466,740	4,396,076	2,070,664		
E-DTE	Deferred FIT	(597,120)	(397,370)	(199,750)		
1	411400 Amortized Investment Tax Credit - Noxon	(16,294)	(10,622)	(5,672)		
	Total Net FIT/Deferred FIT	5,853,326	3,988,084	1,865,242		
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 May 31, 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	3,358,415	4,850,729	8,209,144	2,130,524	3,206,787	5,337,311	1,227,891	1,643,942	2,871,833
12	997001 Contributions In Aid of Construction	0	456,170	456,170	0	298,280	298,280	0	157,890	157,890
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	180,566	180,566	0	122,202	122,202	0	58,364	58,364
99	997007 Idaho PCA	580,332	0	580,332	0	0	0	580,332	0	580,332
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	34,808	34,808	0	23,557	23,557	0	11,251	11,251
12	997016 Redemption Expense Amortization	0	127,731	127,731	0	83,521	83,521	0	44,210	44,210
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	409,914	0	409,914	228,054	0	228,054	181,860	0	181,860
99	997019 CSS Temporary Service Fees	38,953	0	38,953	6,840	0	6,840	32,113	0	32,113
4	997020 FAS87 Current Pension Accrual	0	670,571	670,571	0	453,822	453,822	0	216,749	216,749
99	997021 Wartsilla Generators Amortization	28,149	0	28,149	12,761	0	12,761	15,388	0	15,388
99	997024 Kettle Falls Disallowance	(11,216)	0	(11,216)	(11,216)	0	(11,216)	0	0	0
2	997027 Uncollectibles	0	0	0	0	0	0	0	0	0
99	997028 RTO Funding Amortization	0	0	0	0	0	0	0	0	0
4	997029 FAS106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
12	997032 Interest Rate Swaps	0	35,068	35,068	0	22,930	22,930	0	12,138	12,138
4	997033 BPA Residential Exchange	272,795	0	272,795	221,420	0	221,420	51,375	0	51,375
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	1,092,652	0	1,092,652	1,092,652	0	1,092,652	0	0	0
1	997044 Non-Monetary Power Costs	0	(52,669)	(52,669)	0	(34,335)	(34,335)	0	(18,334)	(18,334)
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	(312,591)	(312,591)	0	(204,397)	(204,397)	0	(108,194)	(108,194)
11	997049 Tax Depreciation	0	(10,457,421)	(10,457,421)	0	(6,738,658)	(6,738,658)	0	(3,718,763)	(3,718,763)
99	997050 CS2 Levelized Return	51,125	0	51,125	0	0	0	51,125	0	51,125
99	997051 Wind Generation AFUDC - ID	15,391	0	15,391	0	0	0	15,391	0	15,391
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 May 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	27,943	0	27,943	17,411	0	17,411	10,532	0	10,532
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	447,617	447,617	0	288,440	288,440	0	159,177	159,177
4	997081	Deferred Compensation	0	(67,042)	(67,042)	0	(45,372)	(45,372)	0	(21,670)	(21,670)
4	997082	Meal Disallowances	0	34,613	34,613	0	23,425	23,425	0	11,188	11,188
4	997083	Paid Time Off	0	151,581	151,581	0	102,585	102,585	0	48,996	48,996
2	997084	Customer Uncollectibles	0	(210,179)	(210,179)	0	(138,075)	(138,075)	0	(72,104)	(72,104)
99	997088	Deferred O&M Colstrip & CS2	(208,315)	0	(208,315)	81,141	0	81,141	(289,456)	0	(289,456)
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	(91,028)	0	(91,028)	(91,028)	0	(91,028)	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	(351,355)	0	(351,355)	(141,966)	0	(141,966)	(209,389)	0	(209,389)
99	997098	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
1	997099	Kettle Falls Diesel Leak	0	209	209	0	136	136	0	73	73
TOTAL SCHEDULE M ADJUSTMENTS			5,721,954	(3,896,017)	1,825,937	3,960,593	(2,395,402)	1,565,191	1,761,361	(1,500,615)	260,746

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.190%	34.810%
E-ALL	2	Number of Customers	100.000%	65.694%	34.306%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.677%	32.323%
E-ALL	11	Book Depreciation	100.000%	64.439%	35.561%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.388%	34.612%
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 May 31, 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	283,362	283,362	0	174,219	174,219	0	109,143	109,143
99	410100	Deferred Federal Income Tax Expense - Washin	(358,500)	0	(358,500)	(358,500)	0	(358,500)	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(224,552)	0	(224,552)	0	0	0	(224,552)	0	(224,552)
	410100	Total	(583,052)	283,362	(299,690)	(358,500)	174,219	(184,281)	(224,552)	109,143	(115,409)
14	411100	Deferred Federal Income Tax Expense - Allocate	0	37,996	37,996	0	23,361	23,361	0	14,635	14,635
99	411100	Deferred Federal Income Tax Expense - Washin	(236,450)	0	(236,450)	(236,450)	0	(236,450)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(98,976)	0	(98,976)	0	0	0	(98,976)	0	(98,976)
	411100	Total	(335,426)	37,996	(297,430)	(236,450)	23,361	(213,089)	(98,976)	14,635	(84,341)
Total Deferred Federal Income Tax Expense			(918,478)	321,358	(597,120)	(594,950)	197,580	(397,370)	(323,528)	123,778	(199,750)

E-ALL	14	Net Allocated Schedule M's - AMA	100.000%	61.483%	38.517%
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 May 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	0	0	0	0	0	0	0	0
1	408140	State Kwh Generation Tax	0	190,589	190,589	0	124,245	124,245	0	66,344	66,344
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	101,086	101,086	0	65,898	65,898	0	35,188	35,188
TOTAL PRODUCTION & TRANSMISSION			0	1,842,747	1,842,747	0	1,201,287	1,201,287	0	641,460	641,460
DISTRIBUTION											
99	408110	State Excise Tax	1,501,232	0	1,501,232	1,501,232	0	1,501,232	0	0	0
99	408120	Municipal Occupation & License Tax	1,583,585	0	1,583,585	1,333,097	0	1,333,097	250,488	0	250,488
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	137,354	0	137,354	0	0	0	137,354	0	137,354
TOTAL DISTRIBUTION			3,961,111	0	3,961,111	3,305,000	0	3,305,000	656,111	0	656,111
TOTAL TAXES OTHER THAN FIT			3,961,111	1,842,747	5,803,858	3,305,000	1,201,287	4,506,287	656,111	641,460	1,297,571

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%

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	9,074,999	9,074,999	0	5,915,992	5,915,992	0	3,159,007	3,159,007
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	1,297,871	1,297,871	0	846,082	846,082	0	451,789	451,789
1	182381	CDA Settlement Past Storage	0	35,068,730	35,068,730	0	22,861,305	22,861,305	0	12,207,425	12,207,425
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	11,879,330	12,032,509	153,179	7,863,678	8,016,857	0	4,015,652	4,015,652
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	3,752,743	40,841,878	44,594,621	3,687,030	27,640,558	31,327,588	65,713	13,201,320	13,267,033
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	3,245,348	3,245,348	0	2,196,354	2,196,354	0	1,048,994	1,048,994
		TOTAL INTANGIBLE PLANT	4,508,626	147,457,374	151,966,000	4,442,913	97,343,454	101,786,367	65,713	50,113,920	50,179,633
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	3,576,128	3,576,128	0	2,331,278	2,331,278	0	1,244,850	1,244,850
1	311XXX	Structures & Improvements	0	127,603,148	127,603,148	0	83,184,492	83,184,492	0	44,418,656	44,418,656
1	312000	Boiler Plant	0	173,965,459	173,965,459	0	113,408,083	113,408,083	0	60,557,376	60,557,376
1	313000	Generators	0	6,770	6,770	0	4,413	4,413	0	2,357	2,357
1	314000	Turbogenerator Units	0	55,063,528	55,063,528	0	35,895,914	35,895,914	0	19,167,614	19,167,614
1	315000	Accessory Electric Equipment	0	26,634,989	26,634,989	0	17,363,349	17,363,349	0	9,271,640	9,271,640
1	316000	Miscellaneous Power Plant Equipment	0	16,508,625	16,508,625	0	10,761,973	10,761,973	0	5,746,652	5,746,652
		TOTAL STEAM PRODUCTION PLANT	0	403,358,647	403,358,647	0	262,949,502	262,949,502	0	140,409,145	140,409,145
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	59,013,289	59,013,289	0	38,470,763	38,470,763	0	20,542,526	20,542,526
1	331XXX	Structures & Improvements	0	48,904,358	48,904,358	0	31,880,751	31,880,751	0	17,023,607	17,023,607
1	332XXX	Reservoirs, Dams, & Waterways	0	132,470,106	132,470,106	0	86,357,262	86,357,262	0	46,112,844	46,112,844
1	333000	Waterwheels, Turbines, & Generators	0	163,017,432	163,017,432	0	106,271,064	106,271,064	0	56,746,368	56,746,368
1	334000	Accessory Electric Equipment	0	37,335,884	37,335,884	0	24,339,263	24,339,263	0	12,996,621	12,996,621
1	335XXX	Miscellaneous Power Plant Equipment	0	9,270,205	9,270,205	0	6,043,247	6,043,247	0	3,226,958	3,226,958
1	336000	Roads, Railroads, & Bridges	0	2,509,061	2,509,061	0	1,635,657	1,635,657	0	873,404	873,404
		TOTAL HYDRAULIC PRODUCTION PLANT	0	452,520,335	452,520,335	0	294,998,007	294,998,007	0	157,522,328	157,522,328
		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	16,767,067	16,767,067	0	10,930,451	10,930,451	0	5,836,616	5,836,616
1	342000	Fuel Holders, Producers, & Accessories	0	21,172,734	21,172,734	0	13,802,505	13,802,505	0	7,370,229	7,370,229
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	207,620,962	207,620,962	0	135,348,105	135,348,105	0	72,272,857	72,272,857
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	20,424,717	20,424,717	0	13,314,873	13,314,873	0	7,109,844	7,109,844
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	1,492,611	1,492,611	0	973,033	973,033	0	519,578	519,578
		TOTAL OTHER PRODUCTION PLANT	0	292,475,607	292,475,607	0	190,664,848	190,664,848	0	101,810,759	101,810,759
		TOTAL PRODUCTION PLANT	0	1,148,354,589	1,148,354,589	0	748,612,357	748,612,357	0	399,742,232	399,742,232

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-1A
For Month Ended May 31, 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	19,822,803	19,822,803	0	12,922,485	12,922,485	0	6,900,318	6,900,318
1	352XXX	Structures & Improvements	0	19,236,136	19,236,136	0	12,540,037	12,540,037	0	6,696,099	6,696,099
1	353000	Station Equipment	0	218,755,578	218,755,578	0	142,606,761	142,606,761	0	76,148,817	76,148,817
1	354000	Towers & Fixtures	0	17,124,643	17,124,643	0	11,163,555	11,163,555	0	5,961,088	5,961,088
1	355000	Poles & Fixtures	0	165,624,243	165,624,243	0	107,970,444	107,970,444	0	57,653,799	57,653,799
1	356000	Overhead Conductors & Devices	0	121,657,075	121,657,075	0	79,308,247	79,308,247	0	42,348,828	42,348,828
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	569,340,087	569,340,087	0	371,152,802	371,152,802	0	198,187,285	198,187,285
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	118,172,397	0	118,172,397	77,853,764	0	77,853,764	40,318,633	0	40,318,633
99	364000	Poles, Towers, & Fixtures	287,496,324	0	287,496,324	180,748,659	0	180,748,659	106,747,665	0	106,747,665
99	365000	Overhead Conductors & Devices	192,419,165	0	192,419,165	121,593,035	0	121,593,035	70,826,130	0	70,826,130
99	366000	Underground Conduit	89,618,546	0	89,618,546	56,661,237	0	56,661,237	32,957,309	0	32,957,309
99	367000	Underground Conductors & Devices	153,807,078	0	153,807,078	98,385,431	0	98,385,431	55,421,647	0	55,421,647
99	368000	Line Transformers	213,193,979	0	213,193,979	143,694,851	0	143,694,851	69,499,128	0	69,499,128
99	369XXX	Services	139,087,047	0	139,087,047	89,433,991	0	89,433,991	49,653,056	0	49,653,056
99	370000	Meters	48,159,105	0	48,159,105	26,663,957	0	26,663,957	21,495,148	0	21,495,148
99	373XXX	Street Light & Signal Systems	39,359,957	0	39,359,957	24,164,306	0	24,164,306	15,195,651	0	15,195,651
TOTAL DISTRIBUTION PLANT			1,306,619,930	0	1,306,619,930	835,923,875	0	835,923,875	470,696,055	0	470,696,055
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	66,077,029	79,043,467	6,393,435	44,718,951	51,112,386	6,573,003	21,358,078	27,931,081
4	391XXX	Office Furniture & Equipment	2,983,251	40,532,557	43,515,808	2,957,632	27,431,219	30,388,851	25,619	13,101,338	13,126,957
4	392XXX	Transportation Equipment	18,128,990	10,312,477	28,441,467	13,465,663	6,979,175	20,444,838	4,663,327	3,333,302	7,996,629
4	393000	Stores Equipment	277,165	2,191,789	2,468,954	122,431	1,483,337	1,605,768	154,734	708,452	863,186
4	394000	Tools, Shop & Garage Equipment	1,403,578	8,452,019	9,855,597	1,063,256	5,720,073	6,783,329	340,322	2,731,946	3,072,268
4	395000	Laboratory Equipment	212,200	842,892	1,055,092	151,809	570,444	722,253	60,391	272,448	332,839
4	396XXX	Power Operated Equipment	29,144,709	10,580,799	39,725,508	18,137,111	7,160,767	25,297,878	11,007,598	3,420,032	14,427,630
4	397XXX	Communications Equipment	16,548,770	65,633,029	82,181,799	10,105,430	44,418,465	54,523,895	6,443,340	21,214,564	27,657,904
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			82,761,220	208,211,726	290,972,946	52,784,470	140,911,450	193,695,920	29,976,750	67,300,276	97,277,026
TOTAL PLANT IN SERVICE			1,393,889,776	2,073,363,776	3,467,253,552	893,151,258	1,358,020,063	2,251,171,321	500,738,518	715,343,713	1,216,082,231

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-1A
For Month Ended May 31, 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	(286,819,765)	(286,819,765)	0	(186,977,805)	(186,977,805)	0	(99,841,960)	(99,841,960)
E-ADEP		Hydro Production Plant	0	(126,054,177)	(126,054,177)	0	(82,174,718)	(82,174,718)	0	(43,879,459)	(43,879,459)
E-ADEP		Other Production Plant	0	(88,351,644)	(88,351,644)	0	(57,596,437)	(57,596,437)	0	(30,755,207)	(30,755,207)
E-ADEP		Transmission Plant	0	(191,095,406)	(191,095,406)	0	(124,575,095)	(124,575,095)	0	(66,520,311)	(66,520,311)
E-ADEP		Distribution Plant	(409,900,280)	0	(409,900,280)	(252,256,697)	0	(252,256,697)	(157,643,583)	0	(157,643,583)
E-ADEP		General Plant	(25,382,895)	(71,433,501)	(96,816,396)	(15,214,991)	(48,344,051)	(63,559,042)	(10,167,904)	(23,089,450)	(33,257,354)
TOTAL ACCUMULATED DEPRECIATION			(435,283,175)	(763,754,493)	(1,199,037,668)	(267,471,688)	(499,668,106)	(767,139,794)	(167,811,487)	(264,086,387)	(431,897,874)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(8,494,631)	(8,494,631)	0	(5,537,650)	(5,537,650)	0	(2,956,981)	(2,956,981)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(132,241)	0	(132,241)	(132,241)	0	(132,241)	0	0	0
E-AAAMT		General Plant - 303000	0	(336,674)	(336,674)	0	(226,648)	(226,648)	0	(110,026)	(110,026)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(1,199,319)	(18,316,088)	(19,515,407)	(1,179,907)	(12,395,779)	(13,575,686)	(19,412)	(5,920,309)	(5,939,721)
E-AAAMT		General Plant - 390200, 396200	(120,798)	(199,121)	(319,919)	(117,230)	(134,759)	(251,989)	(3,568)	(64,362)	(67,930)
TOTAL ACCUMULATED AMORTIZATION			(1,452,358)	(27,346,514)	(28,798,872)	(1,429,378)	(18,294,836)	(19,724,214)	(22,980)	(9,051,678)	(9,074,658)
TOTAL ACCUMULATED DEPR/AMORT			(436,735,533)	(791,101,007)	(1,227,836,540)	(268,901,066)	(517,962,942)	(786,864,008)	(167,834,467)	(273,138,065)	(440,972,532)
NET ELECTRIC UTILITY PLANT before DFIT			957,154,243	1,282,262,769	2,239,417,012	624,250,192	840,057,121	1,464,307,313	332,904,051	442,205,648	775,109,699
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	(261,324)	(261,324)	0	(170,357)	(170,357)	0	(90,967)	(90,967)
12		ADFIT - Electric Plant In Service (282900)	0	(301,168,986)	(301,168,986)	0	(196,928,377)	(196,928,377)	0	(104,240,609)	(104,240,609)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(32,385,513)	(32,385,513)	0	(21,917,544)	(21,917,544)	0	(10,467,969)	(10,467,969)
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	(12,274,056)	(12,274,056)	0	(8,001,457)	(8,001,457)	0	(4,272,599)	(4,272,599)
1		ADFIT - CDA Settlement Costs (283333)	0	362,430	362,430	0	236,268	236,268	0	126,162	126,162
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(3,910,277)	(3,910,277)	0	(2,556,852)	(2,556,852)	0	(1,353,425)	(1,353,425)
TOTAL ACCUMULATED DFIT			0	(350,027,251)	(350,027,251)	0	(229,601,938)	(229,601,938)	0	(120,425,313)	(120,425,313)
NET ELECTRIC UTILITY PLANT			957,154,243	932,235,518	1,889,389,761	624,250,192	610,455,183	1,234,705,375	332,904,051	321,780,335	654,684,386

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%	65.388%	34.612%
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 May 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	957,154,243	932,235,518	1,889,389,761	624,250,192	610,455,183	1,234,705,375	332,904,051	321,780,335	654,684,386
	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	(817,769)	0	(817,769)	817,769	0	817,769
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)	(2,711,408)	0	(2,711,408)	(868,959)	0	(868,959)	(1,842,449)	0	(1,842,449)
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)	7,217,858	0	7,217,858	4,623,044	0	4,623,044	2,594,814	0	2,594,814
99	ADFIT - Kettle Falls Disallowed (190420)	254,468	0	254,468	254,468	0	254,468	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)	1,257,332	0	1,257,332	0	0	0	1,257,332	0	1,257,332
99	ADFIT - Boulder Park Disallowed (190040)	469,934	0	469,934	0	0	0	469,934	0	469,934
99	Investment in WNP3 Exchange Power (124900, 12493)	12,964,354	0	12,964,354	12,964,354	0	12,964,354	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(2,329,929)	0	(2,329,929)	(2,329,929)	0	(2,329,929)	0	0	0
99	CDA Lake Settlement - WA (182382)	995,106	0	995,106	995,106	0	995,106	0	0	0
99	CDA Lake Settlement - ID (186382)	197,465	0	197,465	0	0	0	197,465	0	197,465
99	ADFIT - CDA Lake Settlement - Direct (283382)	(417,401)	0	(417,401)	(348,288)	0	(348,288)	(69,113)	0	(69,113)
99	CDA CDR Fund - Direct (182324)	72,384	0	72,384	72,384	0	72,384	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	514,100	0	514,100	477,146	0	477,146	36,954	0	36,954
99	ADFIT - Spokane River Relicensing (283322)	(179,911)	0	(179,911)	(166,982)	0	(166,982)	(12,929)	0	(12,929)
99	Spokane River PM&Es (182323)	475,082	0	475,082	302,984	0	302,984	172,098	0	172,098
99	ADFIT - Spokane River PM&Es (283323)	(166,302)	0	(166,302)	(106,068)	0	(106,068)	(60,234)	0	(60,234)
99	Montana Riverbed Settlement (186360)	2,632,736	0	2,632,736	1,776,111	0	1,776,111	856,625	0	856,625
99	ADFIT - Montana Riverbed Settlement (283365)	(921,458)	0	(921,458)	(621,640)	0	(621,640)	(299,818)	0	(299,818)
99	Lancaster Generation (182312)	2,096,667	0	2,096,667	2,096,667	0	2,096,667	0	0	0
99	ADFIT - Lancaster Generation (283312)	(733,833)	0	(733,833)	(733,833)	0	(733,833)	0	0	0
99	Weatherization Loans - Sandpoint (124350)	61,177	0	61,177	0	0	0	61,177	0	61,177
4	Customer Advances (252000)	(1,260,956)	(364)	(1,261,320)	(432,679)	(246)	(432,925)	(828,277)	(118)	(828,395)
99	Customer Deposits (235199)	(1,646,032)	0	(1,646,032)	(1,646,032)	0	(1,646,032)	0	0	0
C-WKC	Working Capital	10,389,650	7,834,261	18,223,911	10,389,650	0	10,389,650	0	7,834,261	7,834,261
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	21,840,554	7,833,897	29,674,451	21,743,009	(246)	21,742,763	97,545	7,834,143	7,931,688
	NET RATE BASE	978,994,797	940,069,415	1,919,064,212	645,993,201	610,454,937	1,256,448,138	333,001,596	329,614,478	662,616,074

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 May 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	
Electric Production														
1	Steam (ED-AN)	646,732				646,732	646,732		421,605	421,605		225,127	225,127	
1	Hydro (ED-AN)	682,445				682,445	682,445		444,886	444,886		237,559	237,559	
1	Other (ED-AN)	778,899				778,899	778,899		507,764	507,764		271,135	271,135	
Total Electric Production		2,108,076				2,108,076	2,108,076		1,374,255	1,374,255		733,821	733,821	
Electric Transmission														
1	ED-AN	857,377				857,377	857,377		558,924	558,924		298,453	298,453	
Total Electric Transmissio		857,377				857,377	857,377		558,924	558,924		298,453	298,453	
Electric Distribution														
	ED-ID	1,196,921			1,196,921		1,196,921				1,196,921		1,196,921	
	ED-WA	1,973,638			1,973,638		1,973,638	1,973,638		1,973,638				
Total Electric Distribution		3,170,559			3,170,559		3,170,559	1,973,638		1,973,638		1,196,921	1,196,921	
Gas Underground Storage														
	GD-AN	46,582		46,582										
	GD-OR	9,517			9,517									
Total Gas Underground St		56,099		46,582	9,517									
Gas Distribution														
	GD-AN	5,208		5,208										
	GD-ID	345,737		345,737										
	GD-WA	697,405		697,405										
	GD-OR	352,377			352,377									
Total Gas Distribution		1,400,727		1,048,350	352,377									
General Plant														
4	ED-AN	224,413		224,413			224,413		151,876	151,876		72,537	72,537	
	ED-ID	12,603			12,603		12,603				12,603		12,603	
	ED-WA	82,268			82,268		82,268	82,268		82,268				
7,4	CD-AA	1,178,480	840,139	233,598	104,743		840,139		568,581	568,581		271,558	271,558	
9,4	CD-AN	57,944	45,568	12,376			45,568		30,839	30,839		14,729	14,729	
9	CD-ID	21,959	17,269	4,690		17,269					17,269		17,269	
9	CD-WA	13,968	10,985	2,983		10,985		10,985		10,985				
8	GD-AA	16,268		11,181	5,087									
	GD-AN	2,730		2,730										
	GD-ID	4,067		4,067										
	GD-WA	18,230		18,230										
	GD-OR	22,972			22,972									
Total General Plant		1,655,902	1,233,245	289,855	132,802	123,125	1,110,120	1,233,245	93,253	751,296	844,549	29,872	358,824	388,696
Total Depreciation Expense		9,248,740	7,369,257	1,384,787	494,696	3,293,684	4,075,573	7,369,257	2,066,891	2,684,475	4,751,366	1,226,793	1,391,098	2,617,891

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 May 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 May 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	
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	14,919	14,919		14,919	14,919		9,726	9,726		5,193	5,193	
Total Production/Transmission			91,452	91,452		91,452	91,452		59,618	59,618		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	37,457	26,703	7,425	3,329		26,703	26,703		18,072	18,072	8,631	8,631
9,1		CD-AN	811	638	173			638	638		416	416	222	222
		GD-ID	338		338									
		GD-WA	2,048		2,048									
		GD-OR	671			671								
Total General Plant - 303000			41,325	27,341	9,984	4,000		27,341	27,341		18,488	18,488	8,853	8,853
Miscellaneous IT Intangible Plant - 3031XX														
7,4		CD-AA	895,972	638,739	177,599	79,634		638,739	638,739		432,279	432,279	206,460	206,460
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	14,361	14,361				14,361	14,361		9,719	9,719	4,642	4,642
		ED-ID	396	396				396	396				396	396
		ED-WA	61,384	61,384				61,384	61,384		61,384	61,384		
8		GD-AA	37,302		25,638	11,664								
		GD-AN	195		195									
		GD-OR	21			21								
Total Miscellaneous IT Intangible Plt - 3031X			1,011,374	716,251	203,804	91,319		62,483	653,768		716,251	61,384	442,450	503,834
Gas Underground Storage														
		GD-AN	19		19									
Total Gas Underground Storage			19		19									
General Plant - 390200, 396200														
7,4		CD-AA	2,405	1,714	477	214		1,714	1,714		1,160	1,160	554	554
4		ED-AN	883	883				883	883		598	598	285	285
		GD-OR	262			262								
Total General Plant - 390200, 396200			3,550	2,597	477	476		2,597	2,597		1,758	1,758	839	839
Total Amortization Expense			1,149,970	839,891	214,284	95,795		64,733	775,158		839,891	63,634	522,314	585,948

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 Rat	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 May 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	
Electric Production														
1	Steam (ED-AN)	(286,819,765)	(286,819,765)			(286,819,765)	(286,819,765)		(186,977,805)	(186,977,805)		(99,841,960)	(99,841,960)	
1	Hydro (ED-AN)	(126,054,177)	(126,054,177)			(126,054,177)	(126,054,177)		(82,174,718)	(82,174,718)		(43,879,459)	(43,879,459)	
1	Other (ED-AN)	(88,351,644)	(88,351,644)			(88,351,644)	(88,351,644)		(57,596,437)	(57,596,437)		(30,755,207)	(30,755,207)	
Total Electric Production		(501,225,586)	(501,225,586)			(501,225,586)	(501,225,586)		(326,748,960)	(326,748,960)		(174,476,626)	(174,476,626)	
Electric Transmission														
1	ED-AN	(191,095,406)	(191,095,406)			(191,095,406)	(191,095,406)		(124,575,095)	(124,575,095)		(66,520,311)	(66,520,311)	
Total Electric Transmissi		(191,095,406)	(191,095,406)			(191,095,406)	(191,095,406)		(124,575,095)	(124,575,095)		(66,520,311)	(66,520,311)	
Electric Distribution														
	ED-ID	(157,643,583)	(157,643,583)			(157,643,583)	(157,643,583)					(157,643,583)	(157,643,583)	
	ED-WA	(252,256,697)	(252,256,697)			(252,256,697)	(252,256,697)		(252,256,697)	(252,256,697)				
Total Electric Distribution		(409,900,280)	(409,900,280)			(409,900,280)	(409,900,280)		(252,256,697)	(252,256,697)		(157,643,583)	(157,643,583)	
Gas Underground Storage														
	GD-AN	(13,129,190)		(13,129,190)										
	GD-OR	(557,626)		(557,626)										
Total Gas Underground S		(13,686,816)		(13,129,190)		(557,626)								
Gas Distribution														
	GD-AN	(1,529,528)		(1,529,528)										
	GD-ID	(57,082,427)		(57,082,427)										
	GD-WA	(113,263,093)		(113,263,093)										
	GD-OR	(90,426,053)		(90,426,053)										
Total Gas Distribution		(262,301,101)		(171,875,048)		(90,426,053)								
General Plant														
4	ED-AN	(36,830,898)	(36,830,898)			(36,830,898)	(36,830,898)		(24,926,047)	(24,926,047)		(11,904,851)	(11,904,851)	
	ED-ID	(6,313,831)	(6,313,831)			(6,313,831)	(6,313,831)					(6,313,831)	(6,313,831)	
	ED-WA	(13,267,488)	(13,267,488)			(13,267,488)	(13,267,488)		(13,267,488)	(13,267,488)				
7,4	CD-AA	(36,536,240)	(26,046,685)	(7,242,214)	(3,247,341)	(26,046,685)	(26,046,685)		(17,627,615)	(17,627,615)		(8,419,070)	(8,419,070)	
9,4	CD-AN	(10,879,717)	(8,555,918)	(2,323,799)		(8,555,918)	(8,555,918)		(5,790,389)	(5,790,389)		(2,765,529)	(2,765,529)	
9	CD-ID	(4,900,844)	(3,854,073)	(1,046,771)		(3,854,073)	(3,854,073)					(3,854,073)	(3,854,073)	
9	CD-WA	(2,476,448)	(1,947,503)	(528,945)		(1,947,503)	(1,947,503)		(1,947,503)	(1,947,503)				
8	GD-AA	(1,538,790)		(1,057,641)	(481,149)									
	GD-AN	(1,446,450)		(1,446,450)										
	GD-ID	(1,291,785)		(1,291,785)										
	GD-WA	(3,272,232)		(3,272,232)										
	GD-OR	(3,958,990)		(3,958,990)										
Total General Plant		(122,713,713)	(96,816,396)	(18,209,837)	(7,687,480)	(25,382,895)	(71,433,501)	(96,816,396)	(15,214,991)	(48,344,051)	(63,559,042)	(10,167,904)	(23,089,450)	(33,257,354)
Total Accumulated Dep		(1,500,922,902)	(1,199,037,668)	(203,214,075)	(98,671,159)	(435,283,175)	(763,754,493)	(1,199,037,668)	(267,471,688)	(499,668,106)	(767,139,794)	(167,811,487)	(264,086,387)	(431,897,874)

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAMT-1A
For Month Ended May 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
Production/Transmission													
1	Franchises (302000) ED-AN	(7,730,554)	(7,730,554)			(7,730,554)	(7,730,554)		(5,039,548)	(5,039,548)		(2,691,006)	(2,691,006)
1	Misc Intangible Plt (3030 ED-AN	(764,077)	(764,077)			(764,077)	(764,077)		(498,102)	(498,102)		(265,975)	(265,975)
Total Production/Transmission		(8,494,631)	(8,494,631)			(8,494,631)	(8,494,631)		(5,537,650)	(5,537,650)		(2,956,981)	(2,956,981)
Distribution													
	Franchises (302000) ED-WA	(105,987)	(105,987)			(105,987)	(105,987)	(105,987)			(105,987)		
	Misc Intangible Plt (3030 ED-WA	(26,254)	(26,254)			(26,254)	(26,254)	(26,254)			(26,254)		
Total Distribution		(132,241)	(132,241)			(132,241)	(132,241)	(132,241)			(132,241)		
General Plant - 303000													
7,4	CD-AA	(404,418)	(288,309)	(80,164)	(35,945)		(288,309)	(288,309)		(195,119)	(195,119)		(93,190)
9,1	CD-AN	(61,501)	(48,365)	(13,136)			(48,365)	(48,365)		(31,529)	(31,529)		(16,836)
	GD-ID	(48,550)		(48,550)									
	GD-WA	(101,177)		(101,177)									
	GD-OR	(59,441)			(59,441)								
Total General Plant - 303000		(675,087)	(336,674)	(243,027)	(95,386)		(336,674)	(336,674)		(226,648)	(226,648)		(110,026)
Miscellaneous IT Intangible Plant -3031XX													
7,4	CD-AA	(24,942,883)	(17,781,781)	(4,944,179)	(2,216,923)		(17,781,781)	(17,781,781)		(12,034,176)	(12,034,176)		(5,747,605)
9,4	CD-AN	(10,157)	(7,988)	(2,169)			(7,988)	(7,988)		(5,406)	(5,406)		(2,582)
9	CD-ID	(11,622)	(9,140)	(2,482)		(9,140)	(9,140)				(9,140)		(9,140)
4	ED-AN	(526,319)	(526,319)				(526,319)	(526,319)		(356,197)	(356,197)		(170,122)
	ED-ID	(10,272)	(10,272)			(10,272)	(10,272)				(10,272)		(10,272)
	ED-WA	(1,179,907)	(1,179,907)			(1,179,907)	(1,179,907)	(1,179,907)			(1,179,907)		
8	GD-AA	(1,392,781)		(957,286)	(435,495)								
	GD-AN	(10,091)		(10,091)									
	GD-OR	(1,078)			(1,078)								
Total Misc IT Intangible Plant - 3031XX		(28,085,110)	(19,515,407)	(5,916,207)	(2,653,496)		(1,199,319)	(18,316,088)		(1,179,907)	(12,395,779)		(13,575,686)
Gas Underground Storage													
	GD-AN	(239,717)		(239,717)									
Total Gas Underground Storage		(239,717)		(239,717)									
General Plant - 390200, 396200													
7,4	CD-AA	(198,671)	(141,632)	(39,381)	(17,658)		(141,632)	(141,632)		(95,852)	(95,852)		(45,780)
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	(57,489)	(57,489)				(57,489)	(57,489)		(38,907)	(38,907)		(18,582)
	ED-WA	(110,678)	(110,678)			(110,678)	(110,678)	(110,678)			(110,678)		
	GD-WA	(1,863)		(1,863)									
	GD-OR	(48,311)			(48,311)								
Total General Plant - 390200, 396200		(429,881)	(319,919)	(43,993)	(65,969)		(120,798)	(199,121)		(117,230)	(134,759)		(251,989)
Total Accumulated Amortization		(38,056,667)	(28,798,872)	(6,442,944)	(2,814,851)		(1,452,358)	(27,346,514)		(1,429,378)	(18,294,836)		(19,724,214)

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 May 31, 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	6,780,892	930,516	2,132,762	3,717,614	6,780,892	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	77,368,077	0	0	55,155,702	55,155,702	0	0	15,335,900	15,335,900	0	6,876,475	
9		CD-WA / ID / AN	21,753,121	5,462,918	4,440,241	7,203,713	17,106,872	1,483,736	1,205,975	1,956,538	4,646,249	0	0	
		TOTAL ACCOUNT	111,707,575	6,393,434	6,573,003	66,077,029	79,043,466	3,661,503	1,205,975	17,292,438	22,159,916	3,627,718	6,876,475	10,504,193
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	8,992,448	2,957,632	14,649	6,020,167	8,992,448	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	476,199	0	0	0	0	0	0	327,301	327,301	0	148,898	
7		CD-AA	48,309,388	0	0	34,439,763	34,439,763	0	0	9,575,887	9,575,887	0	4,293,738	
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	57,890,986	2,957,632	25,618	40,532,557	43,515,807	0	2,979	9,929,564	9,932,543	0	4,442,636	4,442,636
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	23,975,785	11,962,427	3,893,253	8,120,105	23,975,785	0	0	0	0	0	0	
99		GD-WA / ID / AN	8,843,362	0	0	0	0	5,823,918	1,711,632	1,307,812	8,843,362	0	0	
99		GD-OR / AS	2,810,914	0	0	0	0	0	0	0	0	2,810,914	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	5,198,291	1,503,236	770,073	1,814,679	4,087,988	408,281	209,153	492,869	1,110,303	0	0	
		TOTAL ACCOUNT	41,358,148	13,465,663	4,663,326	10,312,476	28,441,465	6,232,199	1,920,785	1,905,697	10,058,681	2,810,914	47,088	2,858,002

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended May 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	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	84,271	0	
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	0	57,227	0	
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	2,636,824	111,692	139,989	1,821,944	2,073,625	30,336	38,021	494,842	563,199	0	0	0
		TOTAL ACCOUNT	3,173,651	122,431	154,734	2,191,789	2,468,954	114,607	38,021	494,842	647,470	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,040,567	1,022,575	315,599	1,702,393	3,040,567	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,828,080	0	0	0	0	2,039,845	405,014	383,221	2,828,080	0	0	0
99		GD-OR / AS	873,489	0	0	0	0	0	0	0	0	873,489	0	
8		GD-AA	1,974,437	0	0	0	0	0	0	1,357,070	1,357,070	0	617,367	617,367
7		CD-AA	9,182,330	0	0	6,546,083	6,546,083	0	0	1,820,121	1,820,121	0	816,126	816,126
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	18,240,896	1,063,256	340,322	8,452,019	9,855,597	2,050,894	411,729	3,615,694	6,078,317	873,489	1,433,493	2,306,982
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	717,068	146,649	58,744	511,675	717,068	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	
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	1,619,667	151,809	60,391	842,892	1,055,092	47,387	15,444	283,129	345,960	136,412	82,203	218,615
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	38,108,336	17,880,083	10,600,085	9,628,168	38,108,336	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,414,456	0	0	0	0	2,725,433	858,529	830,494	4,414,456	0	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	591,092	0	0	421,390	421,390	0	0	117,166	117,166	0	52,536	52,536
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	44,678,276	18,137,111	11,007,598	10,580,799	39,725,508	2,795,242	969,210	1,091,946	4,856,398	43,834	52,536	96,370

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended May 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	Allocated	Total
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	54,109,498	9,707,692	3,255,568	41,146,238	54,109,498	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	25,613,693	0	0	18,260,002	18,260,002	0	0	5,077,146	5,077,146	0	2,276,545	2,276,545
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	95,733,613	10,105,431	6,443,340	65,633,029	82,181,800	804,636	1,422,624	7,544,231	9,771,491	1,193,307	2,587,015	3,780,322
	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	381,845,704	52,784,471	29,976,748	208,211,725	290,972,944	16,285,236	6,080,154	43,129,580	65,494,970	9,449,510	15,928,280	25,377,790

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 May 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
			Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	7,073,206	153,179	0	6,920,027	7,073,206	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,187,661	0	0	0	0	1,006,624	181,037	0	1,187,661	0	0	
99		GD-OR / AS	425,232	0	0	0	0	0	0	0	0	425,232	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,742,452	0	0	4,806,694	4,806,694	0	0	1,336,489	1,336,489	0	599,269	
9		CD-WA / ID / AN	194,058	0	0	152,609	152,609	0	0	41,449	41,449	0	0	
		TOTAL ACCOUNT	15,622,609	153,179	0	11,879,330	12,032,509	1,006,624	181,037	1,377,938	2,565,599	425,232	599,269	1,024,501
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	4,775,673	3,687,030	23,524	1,065,119	4,775,673	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	2,206,819	0	0	0	0	0	0	1,516,791	1,516,791	0	690,028	
7		CD-AA	55,739,571	0	0	39,736,740	39,736,740	0	0	11,048,698	11,048,698	0	4,954,133	
9		CD-WA / ID / AN	104,536	0	42,189	40,019	82,208	0	11,459	10,869	22,328	0	0	
		TOTAL ACCOUNT	62,826,599	3,687,030	65,713	40,841,878	44,594,621	0	11,459	12,576,358	12,587,817	0	5,644,161	5,644,161
	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	
99		GD-WA / ID / AN	11,526	0	0	0	0	0	0	11,526	11,526	0	0	
99		GD-OR / AS	1,231	0	0	0	0	0	0	0	0	1,231	1,231	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	4,534,942	0	0	3,232,960	3,232,960	0	0	898,916	898,916	0	403,066	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	4,560,087	0	0	3,245,348	3,245,348	0	0	910,442	910,442	1,231	403,066	404,297
		TOTAL	83,009,295	3,840,209	65,713	55,966,556	59,872,478	1,006,624	192,496	14,864,738	16,063,858	426,463	6,646,496	7,072,959

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 May 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	(43,238,476)	(30,824,709)	(8,570,731)	(3,843,036)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,984,720)	(1,560,804)	(423,916)	0
7	283750	CD-AA	(546,395)	(389,525)	(108,306)	(48,564)
Total			<u>(45,769,591)</u>	<u>(32,775,038)</u>	<u>(9,102,953)</u>	<u>(3,891,600)</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 May 31, 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		875,179	875,179		875,179	875,179		0	0
1	151210	FUEL STOCK HOG FUEL-KFGS		603,132	603,132		603,132	603,132		0	0
4	154100	PLANT MATERIALS & OPER SUPPLIES		6,888,697	6,888,697		5,558,678	5,558,678		1,330,019	1,330,019
1	154300	PLANT MATERIALS & OPER SUP-CS2		254,723	254,723		205,543	205,543		49,180	49,180
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		733,657	733,657		592,008	592,008		141,649	141,649
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		3,848	3,848		3,105	3,105		743	743
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		(3,814)	(3,814)		(3,078)	(3,078)		(736)	(736)
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	10,389,650		10,389,650	10,389,650		10,389,650	0		0
TOTAL			10,389,650	9,355,043	19,744,693	10,389,650	7,834,261	18,223,911	0	1,520,782	1,520,782

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%