

RESULTS OF OPERATIONS	Report ID: <b>E-ROR-12A</b>
<b>ELECTRIC RATE OF RETURN</b>	
For Twelve Months 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)	159,140,565	100,885,107	58,255,458
	Adjustments			
	Adjusted Net Operating Income (Loss)	159,140,565	100,885,107	58,255,458
E-APL	Electric Net Rate Base	1,898,669,612	1,244,392,433	654,277,179
	<b>RATE OF RETURN</b>	<b>8.382%</b>	<b>8.107%</b>	<b>8.904%</b>

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-12A
<b>ELECTRIC ALLOCATION PERCENTAGES</b> For Twelve Months 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 - AMA Percent	05-01-2013 thru 04-30-2014	364,571 100.000%	239,268 65.630%	125,303 34.370%
3	E-OPS	Direct Distribution Operating Expense Percent	05-01-2013 thru 04-30-2014	23,175,728 100.000%	14,734,654 63.578%	8,441,074 36.422%
	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: <b>E-ALL-12A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b> For Twelve Months 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
		<b>Total</b>		<b>110,170,776</b>	<b>87,864,198</b>	<b>15,080,178</b>	<b>7,226,400</b>
		<b>Percentage</b>		<b>100.000%</b>	<b>79.753%</b>	<b>13.688%</b>	<b>6.559%</b>
		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
		<b>Total</b>		<b>83,494,659</b>	<b>61,433,115</b>	<b>15,521,233</b>	<b>6,540,311</b>
		<b>Percentage</b>		<b>100.000%</b>	<b>73.578%</b>	<b>18.589%</b>	<b>7.833%</b>
		Number of Customers at		692,224	366,305	228,433	97,486
		<b>Percentage</b>		<b>100.000%</b>	<b>52.917%</b>	<b>33.000%</b>	<b>14.083%</b>
		Net Direct Plant		2,661,279,881	2,100,079,490	372,868,631	188,331,760
		<b>Percentage</b>		<b>100.000%</b>	<b>78.912%</b>	<b>14.011%</b>	<b>7.077%</b>
		<b>Total Percentages</b>		<b>400.000%</b>	<b>285.160%</b>	<b>79.288%</b>	<b>35.552%</b>
		<b>Average (CD AA)</b>		<b>100.000%</b>	<b>71.290%</b>	<b>19.822%</b>	<b>8.888%</b>

RESULTS OF OPERATIONS	Report ID: <b>E-ALL-12A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b>	
For Twelve Months 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: <b>E-ALL-12A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b>	
For Twelve Months 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	04-01-2013 thru 04-30-2014	878,840,760	570,319,099	308,521,661
				100.000%	64.894%	35.106%
11		Book Depreciation Percent	05-01-2013 thru 04-30-2014	86,624,985	55,700,945	30,924,040
				100.000%	64.301%	35.699%

## RESULTS OF OPERATIONS

**ELECTRIC ALLOCATION PERCENTAGES**

For Twelve Months Ended April 30, 2014

Average of Monthly Averages Basis

Report ID:

**E-ALL-12A**

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before DFIT) - AMA Percent	04-01-2013 thru 04-30-2014	2,203,647,846 100.000%	1,438,553,642 65.281%	765,094,204 34.719%
13	E-PLT	Net Electric General Plant - AMA Percent	04-01-2013 thru 04-30-2014	187,202,900 100.000%	125,202,485 66.881%	62,000,415 33.119%
14		Net Allocated Schedule M's - AMA Percent	05-01-2013 thru 04-30-2014	-87,806,718 100.000%	-55,441,233 63.140%	-32,365,485 36.860%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>		<b>E-OPS-12A</b>
For Twelve Months 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	341,034,834	0	341,034,834	231,316,208	0	231,316,208	109,718,626	0	109,718,626
99	442200	Commercial - Firm & Int.	295,249,072	0	295,249,072	208,745,336	0	208,745,336	86,503,736	0	86,503,736
1	442300	Industrial	108,573,370	0	108,573,370	60,098,643	0	60,098,643	48,474,727	0	48,474,727
99	444000	Public Street & Highway Lighting	7,352,689	0	7,352,689	4,899,327	0	4,899,327	2,453,362	0	2,453,362
99	448000	Interdepartmental Revenue	1,134,567	0	1,134,567	906,016	0	906,016	228,551	0	228,551
99	499XXX	Unbilled Revenue	1,172,640	0	1,172,640	617,728	0	617,728	554,912	0	554,912
		TOTAL SALES TO ULTIMATE CUSTOMERS	754,517,172	0	754,517,172	506,583,258	0	506,583,258	247,933,914	0	247,933,914
1	447XXX	Sales for Resale	0	135,672,275	135,672,275	0	88,444,756	88,444,756	0	47,227,519	47,227,519
		TOTAL SALES OF ELECTRICITY	754,517,172	135,672,275	890,189,447	506,583,258	88,444,756	595,028,014	247,933,914	47,227,519	295,161,433
		OTHER OPERATING REVENUE:									
99	449100	Provision for Rate Refund	(3,914,398)	0	(3,914,398)	0	0	0	(3,914,398)	0	(3,914,398)
99	451000	Miscellaneous Service Revenue	557,756	0	557,756	346,272	0	346,272	211,484	0	211,484
1	453000	Sales of Water & Water Power	0	425,664	425,664	0	277,490	277,490	0	148,174	148,174
1	454000	Rent from Electric Property	2,956,876	99,974	3,056,850	1,994,700	65,173	2,059,873	962,176	34,801	996,977
1	456XXX	Other Electric Revenues	328,485	137,337,480	137,665,965	284,423	89,530,303	89,814,726	44,062	47,807,177	47,851,239
		TOTAL OTHER OPERATING REVENUE	(71,281)	137,863,118	137,791,837	2,625,395	89,872,966	92,498,361	(2,696,676)	47,990,152	45,293,476
		TOTAL ELECTRIC REVENUE	754,445,891	273,535,393	1,027,981,284	509,208,653	178,317,722	687,526,375	245,237,238	95,217,671	340,454,909

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For Twelve Months 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
		EXPENSE									
		STEAM POWER GENERATION EXPENSE:									
		OPERATION									
1	500000	Supervision & Engineering	0	288,284	288,284	0	187,932	187,932	0	100,352	100,352
1	501XXX	Fuel	0	23,492,134	23,492,134	0	15,314,522	15,314,522	0	8,177,612	8,177,612
1	502000	Steam Expense	0	4,168,811	4,168,811	0	2,717,648	2,717,648	0	1,451,163	1,451,163
1	505000	Electric Expense	0	1,018,569	1,018,569	0	664,005	664,005	0	354,564	354,564
1	506000	Miscellaneous Steam Power Generation Expense	148,375	3,068,171	3,216,546	96,251	2,000,141	2,096,392	52,124	1,068,030	1,120,154
1	507000	Rent	0	30,569	30,569	0	19,928	19,928	0	10,641	10,641
		MAINTENANCE									
1	510000	Supervision & Engineering	0	525,132	525,132	0	342,334	342,334	0	182,798	182,798
1	511000	Structures	0	681,729	681,729	0	444,419	444,419	0	237,310	237,310
1	512000	Boiler Plant	0	5,190,428	5,190,428	0	3,383,640	3,383,640	0	1,806,788	1,806,788
1	513000	Electric Plant	0	1,146,495	1,146,495	0	747,400	747,400	0	399,095	399,095
1	514000	Miscellaneous Steam Plant	0	1,844,947	1,844,947	0	1,202,721	1,202,721	0	642,226	642,226
		TOTAL STEAM POWER GENERATION EXP	148,375	41,455,269	41,603,644	96,251	27,024,690	27,120,941	52,124	14,430,579	14,482,703
		HYDRAULIC POWER GENERATION EXP:									
		OPERATION									
1	535000	Supervision & Engineering	0	2,073,886	2,073,886	0	1,351,966	1,351,966	0	721,920	721,920
1	536000	Water for Power	0	1,406,529	1,406,529	0	916,916	916,916	0	489,613	489,613
1	537000	Hydraulic Expense	4,440,415	2,816,735	7,257,150	2,824,044	1,836,230	4,660,274	1,616,371	980,505	2,596,876
1	538000	Electric Expense	0	6,673,845	6,673,845	0	4,350,680	4,350,680	0	2,323,165	2,323,165
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	794,662	794,662	0	518,040	518,040	0	276,622	276,622
1	540000	Rent	0	1,312,578	1,312,578	0	855,670	855,670	0	456,908	456,908
1	540100	MT Trust Funds Land Settlement Rents	5,591,007	0	5,591,007	3,630,828	0	3,630,828	1,960,179	0	1,960,179
		MAINTENANCE									
1	541000	Supervision & Engineering	0	668,887	668,887	0	436,047	436,047	0	232,840	232,840
1	542000	Structures	0	991,070	991,070	0	646,079	646,079	0	344,991	344,991
1	543000	Reservoirs, Dams, & Waterways	0	1,777,897	1,777,897	0	1,159,011	1,159,011	0	618,886	618,886
1	544000	Electric Plant	0	4,003,928	4,003,928	0	2,610,161	2,610,161	0	1,393,767	1,393,767
1	545000	Miscellaneous Hydraulic Plant	0	729,781	729,781	0	475,744	475,744	0	254,037	254,037
		TOTAL HYDRO POWER GENERATION EXP	10,031,422	23,249,798	33,281,220	6,454,872	15,156,544	21,611,416	3,576,550	8,093,254	11,669,804
		OTHER POWER GENERATION EXPENSE:									
		OPERATION									
1	546000	Supervision & Engineering	0	1,629,151	1,629,151	0	1,062,044	1,062,044	0	567,107	567,107
1	547000	Fuel	0	107,228,310	107,228,310	0	69,902,135	69,902,135	0	37,326,175	37,326,175
1	548000	Generation Expense	0	2,003,685	2,003,685	0	1,306,202	1,306,202	0	697,483	697,483
1	549000	Miscellaneous Other Power Generation Expense	0	411,673	411,673	0	268,370	268,370	0	143,303	143,303
1	550000	Rent	0	(32,789)	(32,789)	0	(21,375)	(21,375)	0	(11,414)	(11,414)
		MAINTENANCE									
1	551000	Supervision & Engineering	0	1,208,577	1,208,577	0	787,871	787,871	0	420,706	420,706
1	552000	Structures	0	57,974	57,974	0	37,793	37,793	0	20,181	20,181
1	553000	Generating & Electric Equipment	0	2,070,312	2,070,312	0	1,349,636	1,349,636	0	720,676	720,676
1	554000	Miscellaneous Other Power Generation Plant	0	347,236	347,236	0	226,363	226,363	0	120,873	120,873
		TOTAL OTHER POWER GENERATION EXP	0	114,924,129	114,924,129	0	74,919,039	74,919,039	0	40,005,090	40,005,090



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For Twelve Months 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	200,594,011	200,594,011	0	130,767,236	130,767,236	0	69,826,775	69,826,775
1	556000	System Control & Load Dispatching	0	952,624	952,624	0	621,016	621,016	0	331,608	331,608
E-557	557XXX	Other Expense	(15,210,086)	116,774,271	101,564,185	(1,928,897)	76,125,149	74,196,252	(13,281,189)	40,649,122	27,367,933
		TOTAL OTHER POWER SUPPLY EXPENSE	(15,210,086)	318,320,906	303,110,820	(1,928,897)	207,513,401	205,584,504	(13,281,189)	110,807,505	97,526,316
		TOTAL PRODUCTION OPERATING EXP	(5,030,289)	497,950,102	492,919,813	4,622,226	324,613,674	329,235,900	(9,652,515)	173,336,428	163,683,913
		TRANSMISSION OPERATING EXPENSE:									
		OPERATION									
1	560000	Supervision & Engineering	0	2,508,413	2,508,413	0	1,635,234	1,635,234	0	873,179	873,179
1	561000	Load Dispatching	0	2,488,979	2,488,979	0	1,622,565	1,622,565	0	866,414	866,414
1	562000	Station Expense	0	485,036	485,036	0	316,195	316,195	0	168,841	168,841
1	563000	Overhead Line Expense	0	542,093	542,093	0	353,390	353,390	0	188,703	188,703
1	565000	Transmission of Electricity by Others	0	18,701,445	18,701,445	0	12,191,472	12,191,472	0	6,509,973	6,509,973
1	566000	Miscellaneous Transmission Expense	0	1,769,408	1,769,408	0	1,153,477	1,153,477	0	615,931	615,931
1	567000	Rent	0	118,622	118,622	0	77,330	77,330	0	41,292	41,292
		MAINTENANCE									
1	568000	Supervision & Engineering	1,938	1,136,477	1,138,415	1,938	740,869	742,807	0	395,608	395,608
1	569000	Structures	1,648	355,359	357,007	(32)	231,659	231,627	1,680	123,700	125,380
1	570000	Station Equipment	4,086	1,754,651	1,758,737	4,086	1,143,857	1,147,943	0	610,794	610,794
1	571000	Overhead Lines	55,657	1,543,762	1,599,419	50,629	1,006,378	1,057,007	5,028	537,384	542,412
1	572000	Underground Lines	64	13,912	13,976	64	9,069	9,133	0	4,843	4,843
1	573000	Service Miscellaneous	24,703	62,298	87,001	23,923	40,612	64,535	780	21,686	22,466
		TOTAL TRANSMISSION OPERATING EXP	88,096	31,480,455	31,568,551	80,608	20,522,107	20,602,715	7,488	10,958,348	10,965,836

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For Twelve Months Ended April 30, 2014	
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AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	0	25,156,425	25,156,425	0	16,399,473	16,399,473	0	8,756,952	8,756,952
E-DEPX		Depreciation Expense-Transmission	0	10,149,255	10,149,255	0	6,616,299	6,616,299	0	3,532,956	3,532,956
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,026,575	1,026,575	0	669,224	669,224	0	357,351	357,351
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(146,004)	0	(146,004)	146,004	0	146,004
99	405930	Amortization of Investment in WNP3 Exch Power	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	99,047	0	99,047	31,743	0	31,743	67,304	0	67,304
99	407312	Amortization of Lancaster Generation	1,360,000	0	1,360,000	1,360,000	0	1,360,000	0	0	0
1	407320	Amortization of Colstrip Outage Return	61,044	0	61,044	61,044	0	61,044	0	0	0
99	407322	Amortization of Spokane River Relicense	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
1	407324	Amortization of CDA CDR Fund	11,065	200,000	211,065	11,065	130,380	141,445	0	69,620	69,620
99	407331	Amortization of BPA Parallel Capacity Support	(8,334,924)	0	(8,334,924)	(6,753,340)	0	(6,753,340)	(1,581,584)	0	(1,581,584)
1	407333	Amortization of CDA Settlement Costs	0	32,719	32,719	0	21,330	21,330	0	11,389	11,389
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	252,637	0	252,637	164,618	0	164,618	88,019	0	88,019
99	407360	Amortization of CS2 & COLSTRIP O&M	1,752,468	0	1,752,468	973,692	0	973,692	778,776	0	778,776
99	407362	Amortization of LiDAR O&M	506,612	0	506,612	506,612	0	506,612	0	0	0
99	407365	Amortization of Wind Generation	866,804	0	866,804	0	0	0	866,804	0	866,804
99	407380	Amortization of Wartsila Generators	337,788	0	337,788	153,132	0	153,132	184,656	0	184,656
1	407382	Amortization of CDA Settlement - Allocated	0	884,086	884,086	0	576,336	576,336	0	307,750	307,750
99	407382	Amortization of CDA Settlement - Direct	183,093	0	183,093	152,118	0	152,118	30,975	0	30,975
99	407395	Optional Renewable Power Revenue Offset	220,708	0	220,708	170,063	0	170,063	50,645	0	50,645
99	407403	Amortization of Dissallowed K.F. Plant	(134,592)	0	(134,592)	(134,592)	0	(134,592)	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(103,282)	0	(103,282)	0	0	0	(103,282)	0	(103,282)
99	407420	Amortization of CS2 Levelized Return	557,000	0	557,000	0	0	0	557,000	0	557,000
99	407450/40749	Amortization of BPA Residential Exchange Credit	(9,919,268)	0	(9,919,268)	(6,557,586)	0	(6,557,586)	(3,361,682)	0	(3,361,682)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(1,238,957)	0	(1,238,957)	0	0	0	(1,238,957)	0	(1,238,957)
99	407462	Amortization of Deferred LiDAR O&M	(188,131)	0	(188,131)	(188,131)	0	(188,131)	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(8,415)	(8,415)	0	(5,486)	(5,486)	0	(2,929)	(2,929)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	(360,778)	0	(360,778)	(236,372)	0	(236,372)	(124,406)	0	(124,406)
E-OTX		Taxes Other Than FIT--Prod & Trans	0	20,158,316	20,158,316	0	13,141,206	13,141,206	0	7,017,110	7,017,110
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(11,542,899)	57,598,961	46,056,062	(7,908,968)	37,548,762	29,639,794	(3,633,931)	20,050,199	16,416,268
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	(16,485,092)	587,029,518	570,544,426	(3,206,134)	382,684,543	379,478,409	(13,278,958)	204,344,975	191,066,017

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-12A</b>
For Twelve Months 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	487,098	2,132,588	2,619,686	308,010	1,355,857	1,663,867	179,088	776,731	955,819
3	582000	Station Expense	559,166	64,050	623,216	322,248	40,722	362,970	236,918	23,328	260,246
3	583000	Overhead Line Expense	1,845,239	504,105	2,349,344	1,085,611	320,500	1,406,111	759,628	183,605	943,233
3	584000	Underground Line Expense	1,334,637	0	1,334,637	851,511	0	851,511	483,126	0	483,126
3	585000	Street Light & Signal System Operation Expense	82,641	0	82,641	8,597	0	8,597	74,044	0	74,044
3	586000	Meter Expense	2,232,395	110,958	2,343,353	1,787,152	70,545	1,857,697	445,243	40,413	485,656
3	587000	Customer Installations Expense	579,697	161,591	741,288	320,561	102,736	423,297	259,136	58,855	317,991
3	588000	Miscellaneous Distribution Expense	3,402,073	3,253,528	6,655,601	2,228,599	2,068,528	4,297,127	1,173,474	1,185,000	2,358,474
3	589000	Rent	287	277,040	277,327	87	176,136	176,223	200	100,904	101,104
		MAINTENANCE:									
3	590000	Supervision & Engineering	145,970	1,708,358	1,854,328	113,775	1,086,140	1,199,915	32,195	622,218	654,413
3	591000	Structures	346,020	2,751	348,771	171,383	1,749	173,132	174,637	1,002	175,639
3	592000	Station Equipment	811,035	267,279	1,078,314	606,184	169,931	776,115	204,851	97,348	302,199
3	593000	Overhead Lines	8,661,064	28,416	8,689,480	5,070,058	18,066	5,088,124	3,591,006	10,350	3,601,356
3	594000	Underground Lines	1,078,560	0	1,078,560	676,994	0	676,994	401,566	0	401,566
3	595000	Line Transformers	495,514	338,144	833,658	402,223	214,985	617,208	93,291	123,159	216,450
3	596000	Street Light & Signal System Maintenance Exp	838,474	0	838,474	577,204	0	577,204	261,270	0	261,270
3	597000	Meters	21,823	0	21,823	12,260	0	12,260	9,563	0	9,563
3	598000	Miscellaneous Distribution Expense	254,035	195,501	449,536	192,197	124,296	316,493	61,838	71,205	133,043
		TOTAL DISTRIBUTION OPERATING EXP	23,175,728	9,044,309	32,220,037	14,734,654	5,750,191	20,484,845	8,441,074	3,294,118	11,735,192
E-DEPX		Depreciation Expense-Distribution	36,859,895	0	36,859,895	22,837,430	0	22,837,430	14,022,465	0	14,022,465
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	26,997	0	26,997	26,997	0	26,997	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	49,395,755	0	49,395,755	42,335,767	0	42,335,767	7,059,988	0	7,059,988
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	86,282,647	0	86,282,647	65,200,194	0	65,200,194	21,082,453	0	21,082,453
		TOTAL DISTRIBUTION EXPENSES	109,458,375	9,044,309	118,502,684	79,934,848	5,750,191	85,685,039	29,523,527	3,294,118	32,817,645

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-12A</b>
For Twelve Months 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
		<b>CUSTOMER ACCOUNTS EXPENSES:</b>									
2	901000	Supervision	0	352,177	352,177	0	231,134	231,134	0	121,043	121,043
2	902000	Meter Reading Expenses	3,072,768	110,944	3,183,712	2,725,755	72,813	2,798,568	347,013	38,131	385,144
E-903	903XXX	Customer Records & Collection Expenses	1,979,150	6,803,541	8,782,691	1,300,010	4,465,164	5,765,174	679,140	2,338,377	3,017,517
2	904000	Uncollectible Accounts	555	2,622,782	2,623,337	0	1,721,332	1,721,332	555	901,450	902,005
2	905000	Misc Customer Accounts	0	238,437	238,437	0	156,486	156,486	0	81,951	81,951
		<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>	<b>5,052,473</b>	<b>10,127,881</b>	<b>15,180,354</b>	<b>4,025,765</b>	<b>6,646,929</b>	<b>10,672,694</b>	<b>1,026,708</b>	<b>3,480,952</b>	<b>4,507,660</b>
		<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>									
E-908	908XXX	Customer Assistance Expenses	23,375,345	281,760	23,657,105	17,660,751	184,919	17,845,670	5,714,594	96,841	5,811,435
2	909000	Advertising	8,218	1,013,177	1,021,395	6,750	664,948	671,698	1,468	348,229	349,697
2	910000	Misc Customer Service & Info Exp	0	200,328	200,328	0	131,475	131,475	0	68,853	68,853
		<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>	<b>23,383,563</b>	<b>1,495,265</b>	<b>24,878,828</b>	<b>17,667,501</b>	<b>981,342</b>	<b>18,648,843</b>	<b>5,716,062</b>	<b>513,923</b>	<b>6,229,985</b>
		<b>SALES EXPENSES:</b>									
2	912000	Demonstrating & Selling Expenses	0	(2,638)	(2,638)	0	(1,731)	(1,731)	0	(907)	(907)
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
		<b>TOTAL SALES EXPENSES</b>	<b>0</b>	<b>(2,638)</b>	<b>(2,638)</b>	<b>0</b>	<b>(1,731)</b>	<b>(1,731)</b>	<b>0</b>	<b>(907)</b>	<b>(907)</b>
		<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>									
4	920000	Salaries	583,858	22,596,036	23,179,894	429,691	15,292,319	15,722,010	154,167	7,303,717	7,457,884
4	921000	Office Supplies & Expenses	157,527	4,084,656	4,242,183	157,527	2,764,373	2,921,900	0	1,320,283	1,320,283
4	922000	Admin Exp Transferred--Credit	0	(111,697)	(111,697)	0	(75,593)	(75,593)	0	(36,104)	(36,104)
4	923000	Outside Services Employed	91,862	10,533,896	10,625,758	91,862	7,129,025	7,220,887	0	3,404,871	3,404,871
4	924000	Property Insurance Premium	0	1,418,034	1,418,034	0	959,683	959,683	0	458,351	458,351
4	925XXX	Injuries and Damages	530	3,155,686	3,156,216	372	2,135,674	2,136,046	158	1,020,012	1,020,170
4	926XXX	Employee Pensions and Benefits	0	1,502,206	1,502,206	0	1,016,648	1,016,648	0	485,558	485,558
4	927000	Franchise Requirements	4,989	0	4,989	0	0	0	4,989	0	4,989
1	928000	Regulatory Commission Expenses	2,434,292	3,542,627	5,976,919	1,701,282	2,309,439	4,010,721	733,010	1,233,188	1,966,198
4	930000	Miscellaneous General Expenses	160,676	3,157,492	3,318,168	106,078	2,136,896	2,242,974	54,598	1,020,596	1,075,194
4	931000	Rents	20,669	915,629	936,298	13,407	619,670	633,077	7,262	295,959	303,221
4	935000	Maintenance of General Plant	972,190	8,182,668	9,154,858	472,423	5,537,784	6,010,207	499,767	2,644,884	3,144,651
		<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>	<b>4,426,593</b>	<b>58,977,233</b>	<b>63,403,826</b>	<b>2,972,642</b>	<b>39,825,918</b>	<b>42,798,560</b>	<b>1,453,951</b>	<b>19,151,315</b>	<b>20,605,266</b>

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>		<b>E-OPS-12A</b>
For Twelve Months 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	1,390,336	12,970,028	14,360,364	1,038,275	8,777,726	9,816,001	352,061	4,192,302	4,544,363
E-AMTX		Amortization Expense-General Plant - 303000	0	229,758	229,758	0	155,303	155,303	0	74,455	74,455
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	555,903	7,068,233	7,624,136	542,718	4,783,568	5,326,286	13,185	2,284,665	2,297,850
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	29,863	29,863	0	20,211	20,211	0	9,652	9,652
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	1,946,239	20,297,882	22,244,121	1,580,993	13,736,808	15,317,801	365,246	6,561,074	6,926,320
		TOTAL ADMIN & GENERAL EXPENSES	6,372,832	79,275,115	85,647,947	4,553,635	53,562,726	58,116,361	1,819,197	25,712,389	27,531,586
		TOTAL EXPENSES BEFORE FIT	127,782,151	686,969,450	814,751,601	102,975,615	449,624,000	552,599,615	24,806,536	237,345,450	262,151,986
		NET OPERATING INCOME (LOSS) BEFORE FIT			213,229,683			134,926,760			78,302,923
E-FIT		FEDERAL INCOME TAX--Normal Accrual			36,127,196			25,049,163			11,078,033
E-FIT		DEFERRED FEDERAL INCOME TAX			18,154,232			9,117,857			9,036,375
E-FIT		AMORTIZED ITC - NOXON			(192,310)			(125,367)			(66,943)
		ELECTRIC NET OPERATING INCOME (LOSS)			159,140,565			100,885,107			58,255,458

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.190%	34.810%
E-ALL	2	Number of Customers - AMA	100.000%	65.630%	34.370%
E-ALL	3	Direct Distribution Operating Expense	100.000%	63.578%	36.422%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.677%	32.323%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF PURCHASED POWER COSTS</b>	<b>E-555-12A</b>
For Twelve Months 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	186,308,020	186,308,020	0	121,454,198	121,454,198	0	64,853,822	64,853,822
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	(73,699)	(73,699)	0	(48,044)	(48,044)	0	(25,655)	(25,655)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	13,678,665	13,678,665	0	8,917,122	8,917,122	0	4,761,543	4,761,543
1	555710	Intercompany Purchase	0	681,025	681,025	0	443,960	443,960	0	237,065	237,065
TOTAL ACCOUNT 555			0	200,594,011	200,594,011	0	130,767,236	130,767,236	0	69,826,775	69,826,775

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES</b>	<b>E-557-12A</b>
For Twelve Months 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	5,874,589	5,874,589	0	3,829,645	3,829,645	0	2,044,944	2,044,944
1	557010	Other Power Supply Expense - Financial	0	12,113,922	12,113,922	0	7,897,066	7,897,066	0	4,216,856	4,216,856
1	557150	Fuel - Economic Dispatch	0	41,272,864	41,272,864	0	26,905,780	26,905,780	0	14,367,084	14,367,084
1	557160	Power Supply Expense - Miscellaneous	725,000	58,674	783,674	725,000	38,250	763,250	0	20,424	20,424
99	557161	Unbilled Add-Ons	(332,814)	0	(332,814)	(244,345)	0	(244,345)	(88,469)	0	(88,469)
1	557170	Broker Fees - Power	0	875,255	875,255	0	570,579	570,579	0	304,676	304,676
1	557171	REC Broker Fees	47,562	25,501	73,063	47,562	16,624	64,186	0	8,877	8,877
1	557200	Nez Perce	818,702	0	818,702	497,498	0	497,498	321,204	0	321,204
99	557280	Washington ERM Deferred	(1,283,389)	0	(1,283,389)	(1,283,389)	0	(1,283,389)	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	(5,656,202)	0	(5,656,202)	(5,656,202)	0	(5,656,202)	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
1	557322	RECs Power Supply Expense Deferred	1,451,401	0	1,451,401	1,451,401	0	1,451,401	0	0	0
99	557331	Reardan Wind Costs	2,533,578	0	2,533,578	2,533,578	0	2,533,578	0	0	0
99	557380	Idaho PCA Deferred	(9,612,699)	0	(9,612,699)	0	0	0	(9,612,699)	0	(9,612,699)
99	557390	Idaho PCA Amortization	(3,901,225)	0	(3,901,225)	0	0	0	(3,901,225)	0	(3,901,225)
1	557395	Optional Renewable Power Expense Offset	0	(110,358)	(110,358)	0	(71,942)	(71,942)	0	(38,416)	(38,416)
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	2,117,148	2,117,148	0	1,380,169	1,380,169	0	736,979	736,979
1	557711	Turbine Gas Bookout Offset	0	(2,117,148)	(2,117,148)	0	(1,380,169)	(1,380,169)	0	(736,979)	(736,979)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	56,657,371	56,657,371	0	36,934,940	36,934,940	0	19,722,431	19,722,431
TOTAL ACCOUNT 557			(15,210,086)	116,774,271	101,564,185	(1,928,897)	76,125,149	74,196,252	(13,281,189)	40,649,122	27,367,933

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF CUSTOMER ACCOUNTING EXPENSE</b>	<b>E-903-12A</b>
For Twelve Months 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	1,979,150	6,803,541	8,782,691	1,300,010	4,465,164	5,765,174	679,140	2,338,377	3,017,517
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
		<b>TOTAL ACCOUNT 903</b>	<b>1,979,150</b>	<b>6,803,541</b>	<b>8,782,691</b>	<b>1,300,010</b>	<b>4,465,164</b>	<b>5,765,174</b>	<b>679,140</b>	<b>2,338,377</b>	<b>3,017,517</b>

ALLOCATION RATIOS:

E-ALL	2	Number of Customers - AMA	100.000%	65.630%	34.370%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.281%	34.719%



RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES</b>	<b>E-908-12A</b>
For Twelve Months 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	374,572	281,760	656,332	262,319	184,919	447,238	112,253	96,841	209,094
99	908600	Public Purpose Tariff Rider Expense Offset	22,321,939	0	22,321,939	16,847,276	0	16,847,276	5,474,663	0	5,474,663
99	908610	Limited Income Tax Refund Program	251,233	0	251,233	251,233	0	251,233	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	427,601	0	427,601	299,923	0	299,923	127,678	0	127,678
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	23,375,345	281,760	23,657,105	17,660,751	184,919	17,845,670	5,714,594	96,841	5,811,435

ALLOCATION RATIOS:

E-ALL	2	Number of Customers - AMA	100.000%	65.630%	34.370%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>E-INT-12A</b>
<b>ELECTRIC INTEREST DEDUCTION FOR FIT</b> For Twelve Months 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	1,898,669,612	1,244,392,433	654,277,179
	Interest Deduction for FIT Calculation	55,581,759	36,274,039	19,307,720
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: <b>E-FIT-12A</b>
<b>ELECTRIC FEDERAL INCOME TAXES</b>	
For Twelve Months 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	1,027,981,284	687,526,375	340,454,909
E-OPS	Less: Operating & Maintenance Expense	660,168,771	442,441,826	217,726,945
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	85,028,759	54,680,816	30,347,943
E-OTX	Less: Taxes Other than FIT	69,554,071	55,476,973	14,077,098
	Net Operating Income Before FIT	213,229,683	134,926,760	78,302,923
E-INT	Less: Interest Expense	55,581,759	36,274,039	19,307,720
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(146,004)	146,004
E-SCM	Plus: Schedule M Adjustments	(53,947,168)	(26,916,649)	(27,030,519)
	Taxable Net Operating Income	103,700,756	71,882,076	31,818,680
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	36,295,265	25,158,727	11,136,538
1	Production Tax Credit	(168,069)	(109,564)	(58,505)
1	Investment Tax Credit - Noxon *	0	0	0
	Total Net Federal Income Tax	36,127,196	25,049,163	11,078,033
E-DTE	Deferred FIT	18,154,232	9,117,857	9,036,375
1	411400 Amortized Investment Tax Credit - Noxon	(192,310)	(125,367)	(66,943)
	Total Net FIT/Deferred FIT	54,089,118	34,041,653	20,047,465

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:
<b>ELECTRIC SCHEDULE M ITEMS</b>	<b>E-SCM-12A</b>
For Twelve Months 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	38,833,131	56,630,136	95,463,267	24,445,420	37,421,804	61,867,224	14,387,711	19,208,332	33,596,043
12	997001 Contributions In Aid of Construction	0	2,589,966	2,589,966	0	1,690,756	1,690,756	0	899,210	899,210
2	997002 Injuries and Damages	0	(35,001)	(35,001)	0	(22,971)	(22,971)	0	(12,030)	(12,030)
12	997003 Salvage	0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off	(103,282)	0	(103,282)	0	0	0	(103,282)	0	(103,282)
4	997005 FAS106 Current Retiree Medical Accrual	0	2,733,795	2,733,795	0	1,850,150	1,850,150	0	883,645	883,645
99	997007 Idaho PCA	(13,513,924)	0	(13,513,924)	0	0	0	(13,513,924)	0	(13,513,924)
4	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0	0
1	997009 Rathdrum Turbine Lease	0	(33,828)	(33,828)	0	(22,052)	(22,052)	0	(11,776)	(11,776)
4	997015 Airplane Lease Payments	0	409,430	409,430	0	277,090	277,090	0	132,340	132,340
12	997016 Redemption Expense Amortization	0	1,561,197	1,561,197	0	1,019,165	1,019,165	0	542,032	542,032
99	997017 Amort - Invest in Exch Pwr (405.92,.93,.95,	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
4	997018 DSM Tariff Rider	2,137,293	0	2,137,293	1,294,103	0	1,294,103	843,190	0	843,190
99	997019 CSS Temporary Service Fees	339,395	0	339,395	54,862	0	54,862	284,533	0	284,533
4	997020 FAS87 Current Pension Accrual	0	(4,269,126)	(4,269,126)	0	(2,889,216)	(2,889,216)	0	(1,379,910)	(1,379,910)
99	997021 Wartsilla Generators Amortization	337,788	0	337,788	153,132	0	153,132	184,656	0	184,656
99	997024 Kettle Falls Disallowance	(134,592)	0	(134,592)	(134,592)	0	(134,592)	0	0	0
2	997027 Uncollectibles	0	0	0	0	0	0	0	0	0
99	997028 RTO Funding Amortization	0	0	0	0	0	0	0	0	0
4	997029 FAS106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
12	997032 Interest Rate Swaps	0	2,855,154	2,855,154	0	1,863,873	1,863,873	0	991,281	991,281
4	997033 BPA Residential Exchange	2,436,962	0	2,436,962	1,700,402	0	1,700,402	736,560	0	736,560
99	997034 Montana Hydro Settlement	1,037,316	0	1,037,316	676,632	0	676,632	360,684	0	360,684
1	997041 Rathdrum Turbine Lease, Tax	0	(365,086)	(365,086)	0	(238,000)	(238,000)	0	(127,086)	(127,086)
99	997043 Washington Deferred Power Costs	(6,878,547)	0	(6,878,547)	(6,878,547)	0	(6,878,547)	0	0	0
1	997044 Non-Monetary Power Costs	0	(73,699)	(73,699)	0	(48,044)	(48,044)	0	(25,655)	(25,655)
1	997045 Section 199 Manufacturing Deduction	0	(5,650,000)	(5,650,000)	0	(3,683,235)	(3,683,235)	0	(1,966,765)	(1,966,765)
99	997046 Nez Perce Settlement	(16,796)	0	(16,796)	(22,008)	0	(22,008)	5,212	0	5,212
99	997047 Clark Fork Preventive Maint. Exp (PME's)	97,726	0	97,726	0	0	0	97,726	0	97,726
12	997048 AFUDC	0	(2,872,146)	(2,872,146)	0	(1,874,966)	(1,874,966)	0	(997,180)	(997,180)
11	997049 Tax Depreciation	0	(150,017,333)	(150,017,333)	0	(96,462,645)	(96,462,645)	0	(53,554,688)	(53,554,688)
99	997050 CS2 Levelized Return	557,000	0	557,000	0	0	0	557,000	0	557,000
99	997051 Wind Generation AFUDC - ID	(497,431)	0	(497,431)	0	0	0	(497,431)	0	(497,431)
1	997052 Noxon Spill	0	0	0	0	0	0	0	0	0
4	997053 Renewable Energy Cert Fees	0	47,562	47,562	0	32,189	32,189	0	15,373	15,373
99	997054 Spokane River Relicensing	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
99	997058 Colstrip Settlement	0	0	0	0	0	0	0	0	0

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC SCHEDULE M ITEMS</b>	<b>E-SCM-12A</b>
For Twelve Months 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	73,312	0	73,312	46,316	0	46,316	26,996	0	26,996
1	997061	CDA Fund Settlement	(3,689)	(66,667)	(70,356)	(3,689)	(43,460)	(47,149)	0	(23,207)	(23,207)
4	997062	Gain on Sale of Office Bldg	0	0	0	0	0	0	0	0	0
1	997063	CDA Lake Settlement	183,093	884,086	1,067,179	152,118	576,336	728,454	30,975	307,750	338,725
99	997064	Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization - Unbilled Revenue Add-Ins	(11,225)	0	(11,225)	27,344	0	27,344	(38,569)	0	(38,569)
1	997067	CDA IPA Fund	0	0	0	0	0	0	0	0	0
1	997068	Noxon	0	0	0	0	0	0	0	0	0
1	997069	Lancaster Deferral	1,360,000	0	1,360,000	1,360,000	0	1,360,000	0	0	0
1	997072	CDA Fund Settlement-Prepayment	0	0	0	0	0	0	0	0	0
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	5,567,705	5,567,705	0	3,580,090	3,580,090	0	1,987,615	1,987,615
4	997081	Deferred Compensation	0	633,018	633,018	0	428,408	428,408	0	204,610	204,610
4	997082	Meal Disallowances	0	363,239	363,239	0	245,829	245,829	0	117,410	117,410
4	997083	Paid Time Off	0	388,907	388,907	0	263,201	263,201	0	125,706	125,706
2	997084	Customer Uncollectibles	0	(10,785)	(10,785)	0	(7,078)	(7,078)	0	(3,707)	(3,707)
99	997088	Deferred O&M Colstrip & CS2	513,511	0	513,511	973,692	0	973,692	(460,181)	0	(460,181)
99	997089	CNC Transmission	252,637	0	252,637	164,618	0	164,618	88,019	0	88,019
99	997091	LIDAR O&M Reg Def DFIT	318,481	0	318,481	318,481	0	318,481	0	0	0
99	997092	Smart Grid	713,732	0	713,732	713,732	0	713,732	0	0	0
99	997093	EWEB Renewable Energy Credits	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	1,499,324	0	1,499,324	1,499,324	0	1,499,324	0	0	0
1	997096	CDA Settlement Costs	0	(30,026)	(30,026)	0	(19,574)	(19,574)	0	(10,452)	(10,452)
99	997097	BPA Parallel Capacity	(2,114,828)	0	(2,114,828)	(539,728)	0	(539,728)	(1,575,100)	0	(1,575,100)
99	997098	Provision for Rate Refund	3,914,398	0	3,914,398	0	0	0	3,914,398	0	3,914,398
1	997099	Kettle Falls Diesel Leak	0	952,782	952,782	0	621,119	621,119	0	331,663	331,663
TOTAL SCHEDULE M ADJUSTMENTS			33,859,552	(87,806,720)	(53,947,168)	28,524,582	(55,441,231)	(26,916,649)	5,334,970	(32,365,489)	(27,030,519)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.190%	34.810%
E-ALL	2	Number of Customers - AMA	100.000%	65.630%	34.370%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.677%	32.323%
E-ALL	11	Book Depreciation	100.000%	64.301%	35.699%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.281%	34.719%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC DEFERRED INCOME TAX EXPENSES</b>	<b>E-DTE-12A</b>
For Twelve Months 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	16,112,490	16,112,490	0	10,173,426	10,173,426	0	5,939,064	5,939,064
99	410100	Deferred Federal Income Tax Expense - Washin	2,691,862	0	2,691,862	2,691,862	0	2,691,862	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	4,754,331	0	4,754,331	0	0	0	4,754,331	0	4,754,331
	410100	Total	7,446,193	16,112,490	23,558,683	2,691,862	10,173,426	12,865,288	4,754,331	5,939,064	10,693,395
14	411100	Deferred Federal Income Tax Expense - Allocate	0	(413,383)	(413,383)	0	(261,010)	(261,010)	0	(152,373)	(152,373)
99	411100	Deferred Federal Income Tax Expense - Washin	(3,486,421)	0	(3,486,421)	(3,486,421)	0	(3,486,421)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(1,504,647)	0	(1,504,647)	0	0	0	(1,504,647)	0	(1,504,647)
	411100	Total	(4,991,068)	(413,383)	(5,404,451)	(3,486,421)	(261,010)	(3,747,431)	(1,504,647)	(152,373)	(1,657,020)
Total Deferred Federal Income Tax Expense			2,455,125	15,699,107	18,154,232	(794,559)	9,912,416	9,117,857	3,249,684	5,786,691	9,036,375

E-ALL	14	Net Allocated Schedule M's - AMA	100.000%	63.140%	36.860%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC TAXES OTHER THAN FIT</b>	<b>E-OTX-12A</b>
For Twelve Months 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	22,045	22,045	0	14,371	14,371	0	7,674	7,674
1	408140	State Kwh Generation Tax	0	1,300,067	1,300,067	0	847,514	847,514	0	452,553	452,553
1	408150	R&P Property Tax--Production	0	13,210,200	13,210,200	0	8,611,729	8,611,729	0	4,598,471	4,598,471
1	408180	R&P Property Tax--Transmission	0	4,767,542	4,767,542	0	3,107,961	3,107,961	0	1,659,581	1,659,581
1	409100	State Income Tax--Montana & Oregon	0	858,462	858,462	0	559,631	559,631	0	298,831	298,831
TOTAL PRODUCTION & TRANSMISSION			0	20,158,316	20,158,316	0	13,141,206	13,141,206	0	7,017,110	7,017,110
DISTRIBUTION											
99	408110	State Excise Tax	19,318,812	0	19,318,812	19,318,812	0	19,318,812	0	0	0
99	408120	Municipal Occupation & License Tax	20,982,847	0	20,982,847	17,673,024	0	17,673,024	3,309,823	0	3,309,823
99	408160	Miscellaneous State or Local Tax--WA & ID	211	0	211	0	0	0	211	0	211
99	408170	R&P Property Tax--Distribution	8,364,998	0	8,364,998	5,343,931	0	5,343,931	3,021,067	0	3,021,067
99	409100	State Income Tax--Idaho	728,887	0	728,887	0	0	0	728,887	0	728,887
TOTAL DISTRIBUTION			49,395,755	0	49,395,755	42,335,767	0	42,335,767	7,059,988	0	7,059,988
TOTAL TAXES OTHER THAN FIT			49,395,755	20,158,316	69,554,071	42,335,767	13,141,206	55,476,973	7,059,988	7,017,110	14,077,098

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-12A
For Twelve Months 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	9,183,333	9,183,333	0	5,986,615	5,986,615	0	3,196,718	3,196,718
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	1,315,594	1,315,594	0	857,636	857,636	0	457,958	457,958
1	182381	CDA Settlement Past Storage	0	35,547,610	35,547,610	0	23,173,487	23,173,487	0	12,374,123	12,374,123
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	6,881,296	7,034,475	153,179	4,568,774	4,721,953	0	2,312,522	2,312,522
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	2,783,363	36,941,386	39,724,749	2,717,652	25,000,822	27,718,474	65,711	11,940,564	12,006,275
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	3,003,203	3,003,203	0	2,032,478	2,032,478	0	970,725	970,725
		TOTAL INTANGIBLE PLANT	3,539,246	138,921,640	142,460,886	3,473,535	91,639,297	95,112,832	65,711	47,282,343	47,348,054
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	3,514,024	3,514,024	0	2,290,792	2,290,792	0	1,223,232	1,223,232
1	311XXX	Structures & Improvements	0	127,382,868	127,382,868	0	83,040,892	83,040,892	0	44,341,976	44,341,976
1	312000	Boiler Plant	0	173,741,853	173,741,853	0	113,262,314	113,262,314	0	60,479,539	60,479,539
1	313000	Generators	0	6,770	6,770	0	4,413	4,413	0	2,357	2,357
1	314000	Turbogenerator Units	0	53,328,555	53,328,555	0	34,764,885	34,764,885	0	18,563,670	18,563,670
1	315000	Accessory Electric Equipment	0	26,528,977	26,528,977	0	17,294,240	17,294,240	0	9,234,737	9,234,737
1	316000	Miscellaneous Power Plant Equipment	0	16,316,786	16,316,786	0	10,636,913	10,636,913	0	5,679,873	5,679,873
		TOTAL STEAM PRODUCTION PLANT	0	400,819,833	400,819,833	0	261,294,449	261,294,449	0	139,525,384	139,525,384
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	58,392,247	58,392,247	0	38,065,906	38,065,906	0	20,326,341	20,326,341
1	331XXX	Structures & Improvements	0	46,302,353	46,302,353	0	30,184,504	30,184,504	0	16,117,849	16,117,849
1	332XXX	Reservoirs, Dams, & Waterways	0	133,227,432	133,227,432	0	86,850,963	86,850,963	0	46,376,469	46,376,469
1	333000	Waterwheels, Turbines, & Generators	0	163,008,915	163,008,915	0	106,265,512	106,265,512	0	56,743,403	56,743,403
1	334000	Accessory Electric Equipment	0	37,078,383	37,078,383	0	24,171,398	24,171,398	0	12,906,985	12,906,985
1	335XXX	Miscellaneous Power Plant Equipment	0	8,554,484	8,554,484	0	5,576,668	5,576,668	0	2,977,816	2,977,816
1	336000	Roads, Railroads, & Bridges	0	2,189,678	2,189,678	0	1,427,451	1,427,451	0	762,227	762,227
		TOTAL HYDRAULIC PRODUCTION PLANT	0	448,753,492	448,753,492	0	292,542,402	292,542,402	0	156,211,090	156,211,090
		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	16,741,551	16,741,551	0	10,913,817	10,913,817	0	5,827,734	5,827,734
1	342000	Fuel Holders, Producers, & Accessories	0	21,171,436	21,171,436	0	13,801,659	13,801,659	0	7,369,777	7,369,777
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	207,433,227	207,433,227	0	135,225,721	135,225,721	0	72,207,506	72,207,506
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	20,010,785	20,010,785	0	13,045,031	13,045,031	0	6,965,754	6,965,754
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	1,637,644	1,637,644	0	1,067,580	1,067,580	0	570,064	570,064
		TOTAL OTHER PRODUCTION PLANT	0	291,992,159	291,992,159	0	190,349,689	190,349,689	0	101,642,470	101,642,470
		TOTAL PRODUCTION PLANT	0	1,141,565,484	1,141,565,484	0	744,186,540	744,186,540	0	397,378,944	397,378,944



RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-12A
For Twelve Months 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	19,699,757	19,699,757	0	12,842,272	12,842,272	0	6,857,485	6,857,485
1	352XXX	Structures & Improvements	0	18,415,332	18,415,332	0	12,004,955	12,004,955	0	6,410,377	6,410,377
1	353000	Station Equipment	0	218,536,171	218,536,171	0	142,463,730	142,463,730	0	76,072,441	76,072,441
1	354000	Towers & Fixtures	0	17,124,386	17,124,386	0	11,163,387	11,163,387	0	5,960,999	5,960,999
1	355000	Poles & Fixtures	0	160,054,989	160,054,989	0	104,339,847	104,339,847	0	55,715,142	55,715,142
1	356000	Overhead Conductors & Devices	0	119,110,707	119,110,707	0	77,648,270	77,648,270	0	41,462,437	41,462,437
1	357000	Underground Conduit	0	2,731,643	2,731,643	0	1,780,758	1,780,758	0	950,885	950,885
1	358000	Underground Conductors & Devices	0	2,330,663	2,330,663	0	1,519,359	1,519,359	0	811,304	811,304
1	359000	Roads & Trails	0	1,940,157	1,940,157	0	1,264,788	1,264,788	0	675,369	675,369
TOTAL TRANSMISSION PLANT			0	559,943,805	559,943,805	0	365,027,366	365,027,366	0	194,916,439	194,916,439
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	4,582,929	0	4,582,929	3,339,236	0	3,339,236	1,243,693	0	1,243,693
99	360400	Land Easements	2,286,268	0	2,286,268	459,161	0	459,161	1,827,107	0	1,827,107
99	361000	Structures & Improvements	18,156,699	0	18,156,699	12,802,253	0	12,802,253	5,354,446	0	5,354,446
99	362000	Station Equipment	116,206,253	0	116,206,253	76,983,341	0	76,983,341	39,222,912	0	39,222,912
99	364000	Poles, Towers, & Fixtures	278,373,001	0	278,373,001	174,162,694	0	174,162,694	104,210,307	0	104,210,307
99	365000	Overhead Conductors & Devices	186,107,799	0	186,107,799	117,136,605	0	117,136,605	68,971,194	0	68,971,194
99	366000	Underground Conduit	87,968,956	0	87,968,956	55,469,435	0	55,469,435	32,499,521	0	32,499,521
99	367000	Underground Conductors & Devices	148,274,963	0	148,274,963	94,784,742	0	94,784,742	53,490,221	0	53,490,221
99	368000	Line Transformers	206,893,247	0	206,893,247	138,796,000	0	138,796,000	68,097,247	0	68,097,247
99	369XXX	Services	136,441,379	0	136,441,379	87,727,471	0	87,727,471	48,713,908	0	48,713,908
99	370000	Meters	47,955,139	0	47,955,139	26,668,891	0	26,668,891	21,286,248	0	21,286,248
99	373XXX	Street Light & Signal Systems	38,894,527	0	38,894,527	24,043,282	0	24,043,282	14,851,245	0	14,851,245
TOTAL DISTRIBUTION PLANT			1,272,141,160	0	1,272,141,160	812,373,111	0	812,373,111	459,768,049	0	459,768,049
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,089,917	3,069,585	4,159,502	383,800	2,077,403	2,461,203	706,117	992,182	1,698,299
4	390XXX	Structures & Improvements	12,952,770	62,569,650	75,522,420	6,436,484	42,345,262	48,781,746	6,516,286	20,224,388	26,740,674
4	391XXX	Office Furniture & Equipment	2,579,854	39,996,024	42,575,878	2,554,236	27,068,109	29,622,345	25,618	12,927,915	12,953,533
4	392XXX	Transportation Equipment	16,186,521	9,644,376	25,830,897	11,799,213	6,527,024	18,326,237	4,387,308	3,117,352	7,504,660
4	393000	Stores Equipment	276,580	2,004,130	2,280,710	121,624	1,356,335	1,477,959	154,956	647,795	802,751
4	394000	Tools, Shop & Garage Equipment	1,489,300	8,335,283	9,824,583	1,124,485	5,641,069	6,765,554	364,815	2,694,214	3,059,029
4	395000	Laboratory Equipment	240,158	970,700	1,210,858	164,920	656,941	821,861	75,238	313,759	388,997
4	396XXX	Power Operated Equipment	29,445,641	11,257,836	40,703,477	18,359,959	7,618,966	25,978,925	11,085,682	3,638,870	14,724,552
4	397XXX	Communications Equipment	16,233,986	60,484,463	76,718,449	10,092,266	40,934,070	51,026,336	6,141,720	19,550,393	25,692,113
4	398000	Miscellaneous Equipment	5,121	381,150	386,271	2,797	257,951	260,748	2,324	123,199	125,523
TOTAL GENERAL PLANT			80,499,848	198,713,197	279,213,045	51,039,784	134,483,130	185,522,914	29,460,064	64,230,067	93,690,131
TOTAL PLANT IN SERVICE			1,356,180,254	2,039,144,126	3,395,324,380	866,886,430	1,335,336,333	2,202,222,763	489,293,824	703,807,793	1,193,101,617

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-12A
For Twelve Months 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	(283,682,135)	(283,682,135)	0	(184,932,384)	(184,932,384)	0	(98,749,751)	(98,749,751)
E-ADEP		Hydro Production Plant	0	(121,979,991)	(121,979,991)	0	(79,518,756)	(79,518,756)	0	(42,461,235)	(42,461,235)
E-ADEP		Other Production Plant	0	(83,804,043)	(83,804,043)	0	(54,631,856)	(54,631,856)	0	(29,172,187)	(29,172,187)
E-ADEP		Transmission Plant	0	(189,796,484)	(189,796,484)	0	(123,728,328)	(123,728,328)	0	(66,068,156)	(66,068,156)
E-ADEP		Distribution Plant	(393,300,400)	0	(393,300,400)	(242,054,012)	0	(242,054,012)	(151,246,388)	0	(151,246,388)
E-ADEP		General Plant	(23,812,017)	(68,198,128)	(92,010,145)	(14,165,982)	(46,154,447)	(60,320,429)	(9,646,035)	(22,043,681)	(31,689,716)
TOTAL ACCUMULATED DEPRECIATION			(417,112,417)	(747,460,781)	(1,164,573,198)	(256,219,994)	(488,965,771)	(745,185,765)	(160,892,423)	(258,495,010)	(419,387,433)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(7,922,960)	(7,922,960)	0	(5,164,978)	(5,164,978)	0	(2,757,982)	(2,757,982)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(117,617)	0	(117,617)	(117,617)	0	(117,617)	0	0	0
E-AAAMT		General Plant - 303000	0	(198,852)	(198,852)	0	(133,477)	(133,477)	0	(65,375)	(65,375)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(858,679)	(17,701,379)	(18,560,058)	(846,409)	(11,979,762)	(12,826,171)	(12,270)	(5,721,617)	(5,733,887)
E-AAAMT		General Plant - 390200, 396200	(120,798)	(183,046)	(303,844)	(117,230)	(123,880)	(241,110)	(3,568)	(59,166)	(62,734)
TOTAL ACCUMULATED AMORTIZATION			(1,097,094)	(26,006,237)	(27,103,331)	(1,081,256)	(17,402,097)	(18,483,353)	(15,838)	(8,604,140)	(8,619,978)
TOTAL ACCUMULATED DEPR/AMORT			(418,209,511)	(773,467,018)	(1,191,676,529)	(257,301,250)	(506,367,868)	(763,669,118)	(160,908,261)	(267,099,150)	(428,007,411)
NET ELECTRIC UTILITY PLANT before DFIT			937,970,743	1,265,677,108	2,203,647,851	609,585,180	828,968,465	1,438,553,645	328,385,563	436,708,643	765,094,206
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	(300,181)	(300,181)	0	(195,688)	(195,688)	0	(104,493)	(104,493)
12		ADFIT - Electric Plant In Service (282900)	0	(295,461,845)	(295,461,845)	0	(192,880,447)	(192,880,447)	0	(102,581,398)	(102,581,398)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(31,557,423)	(31,557,423)	0	(21,357,117)	(21,357,117)	0	(10,200,306)	(10,200,306)
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	(12,441,663)	(12,441,663)	0	(8,110,720)	(8,110,720)	0	(4,330,943)	(4,330,943)
1		ADFIT - CDA Settlement Costs (283333)	0	356,227	356,227	0	232,224	232,224	0	124,003	124,003
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(4,164,662)	(4,164,662)	0	(2,718,733)	(2,718,733)	0	(1,445,929)	(1,445,929)
TOTAL ACCUMULATED DFIT			0	(343,959,072)	(343,959,072)	0	(225,294,100)	(225,294,100)	0	(118,664,972)	(118,664,972)
NET ELECTRIC UTILITY PLANT			937,970,743	921,718,036	1,859,688,779	609,585,180	603,674,365	1,213,259,545	328,385,563	318,043,671	646,429,234

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%	65.281%	34.719%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ADJUSTMENTS TO NET PLANT</b>	<b>E-APL-12A</b>
For Twelve Months 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	937,970,743	921,718,036	1,859,688,779	609,585,180	603,674,365	1,213,259,545	328,385,563	318,043,671	646,429,234
	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	(912,919)	0	(912,919)	912,919	0	912,919
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)	(2,657,757)	0	(2,657,757)	(851,765)	0	(851,765)	(1,805,992)	0	(1,805,992)
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)	7,098,126	0	7,098,126	4,549,886	0	4,549,886	2,548,240	0	2,548,240
99	ADFIT - Kettle Falls Disallowed (190420)	284,819	0	284,819	284,819	0	284,819	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)	1,201,387	0	1,201,387	0	0	0	1,201,387	0	1,201,387
99	ADFIT - Boulder Park Disallowed (190040)	489,514	0	489,514	0	0	0	489,514	0	489,514
99	Investment in WNP3 Exchange Power (124900, 12493)	14,291,454	0	14,291,454	14,291,454	0	14,291,454	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(2,568,427)	0	(2,568,427)	(2,568,427)	0	(2,568,427)	0	0	0
99	CDA Lake Settlement - WA (182382)	1,077,504	0	1,077,504	1,077,504	0	1,077,504	0	0	0
99	CDA Lake Settlement - ID (186382)	214,243	0	214,243	0	0	0	214,243	0	214,243
99	ADFIT - CDA Lake Settlement - Direct (283382)	(452,112)	0	(452,112)	(377,127)	0	(377,127)	(74,985)	0	(74,985)
99	CDA CDR Fund - Direct (182324)	78,378	0	78,378	78,378	0	78,378	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	556,748	0	556,748	516,655	0	516,655	40,093	0	40,093
99	ADFIT - Spokane River Relicensing (283322)	(194,838)	0	(194,838)	(180,810)	0	(180,810)	(14,028)	0	(14,028)
99	Spokane River PM&Es (182323)	514,793	0	514,793	328,072	0	328,072	186,721	0	186,721
99	ADFIT - Spokane River PM&Es (283323)	(180,201)	0	(180,201)	(114,849)	0	(114,849)	(65,352)	0	(65,352)
99	Montana Riverbed Settlement (186360)	3,194,615	0	3,194,615	2,142,620	0	2,142,620	1,051,995	0	1,051,995
99	ADFIT - Montana Riverbed Settlement (283365)	(1,118,116)	0	(1,118,116)	(749,918)	0	(749,918)	(368,198)	0	(368,198)
99	Lancaster Generation (182312)	2,833,333	0	2,833,333	2,833,333	0	2,833,333	0	0	0
99	ADFIT - Lancaster Generation (283312)	(991,667)	0	(991,667)	(991,667)	0	(991,667)	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)	(1,222,819)	720	(1,222,099)	(430,264)	487	(429,777)	(792,555)	233	(792,322)
99	Customer Deposits (235199)	(1,283,618)	0	(1,283,618)	(1,283,618)	0	(1,283,618)	0	0	0
C-WKC	Working Capital	17,627,770	7,516,336	25,144,106	17,627,770	0	17,627,770	0	7,516,336	7,516,336
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	31,463,777	7,517,056	38,980,833	31,132,401	487	31,132,888	331,376	7,516,569	7,847,945
	NET RATE BASE	969,434,520	929,235,092	1,898,669,612	640,717,581	603,674,852	1,244,392,433	328,716,939	325,560,240	654,277,179

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:
<b>ELECTRIC DEPRECIATION EXPENSE</b>	<b>E-DEPX-12A</b>
For Twelve Months 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		
<b>Electric Production</b>															
1	Steam (ED-AN)	7,698,485				7,698,485	7,698,485		5,018,642	5,018,642		2,679,843	2,679,843		
1	Hydro (ED-AN)	8,138,744				8,138,744	8,138,744		5,305,647	5,305,647		2,833,097	2,833,097		
1	Other (ED-AN)	9,319,196				9,319,196	9,319,196		6,075,184	6,075,184		3,244,012	3,244,012		
<b>Total Electric Production</b>		<b>25,156,425</b>				<b>25,156,425</b>	<b>25,156,425</b>		<b>16,399,473</b>	<b>16,399,473</b>		<b>8,756,952</b>	<b>8,756,952</b>		
<b>Electric Transmission</b>															
1	ED-AN	10,149,255				10,149,255	10,149,255		6,616,299	6,616,299		3,532,956	3,532,956		
<b>Total Electric Transmissio</b>		<b>10,149,255</b>				<b>10,149,255</b>	<b>10,149,255</b>		<b>6,616,299</b>	<b>6,616,299</b>		<b>3,532,956</b>	<b>3,532,956</b>		
<b>Electric Distribution</b>															
	ED-ID	14,022,465				14,022,465	14,022,465					14,022,465	14,022,465		
	ED-WA	22,837,430				22,837,430	22,837,430	22,837,430		22,837,430					
<b>Total Electric Distribution</b>		<b>36,859,895</b>				<b>36,859,895</b>	<b>36,859,895</b>	<b>22,837,430</b>		<b>22,837,430</b>		<b>14,022,465</b>	<b>14,022,465</b>		
<b>Gas Underground Storage</b>															
	GD-AN	546,007		546,007											
	GD-OR	113,672				113,672									
<b>Total Gas Underground St</b>		<b>659,679</b>		<b>546,007</b>		<b>113,672</b>									
<b>Gas Distribution</b>															
	GD-AN	62,498		62,498											
	GD-ID	4,062,019		4,062,019											
	GD-WA	8,100,212		8,100,212											
	GD-OR	4,090,885				4,090,885									
<b>Total Gas Distribution</b>		<b>16,315,614</b>		<b>12,224,729</b>		<b>4,090,885</b>									
<b>General Plant</b>															
4	ED-AN	2,573,072		2,573,072			2,573,072		1,741,378	1,741,378		831,694	831,694		
	ED-ID	145,532				145,532	145,532					145,532	145,532		
	ED-WA	905,240				905,240	905,240	905,240		905,240					
7,4	CD-AA	13,796,888	9,835,802	2,734,819	1,226,267		9,835,802	9,835,802	6,656,576	6,656,576		3,179,226	3,179,226		
9,4	CD-AN	713,564	561,154	152,410			561,154	561,154	379,772	379,772		181,382	181,382		
9	CD-ID	262,623	206,529	56,094		206,529	206,529				206,529		206,529		
9	CD-WA	169,167	133,035	36,132		133,035	133,035	133,035		133,035					
8	GD-AA	160,893		110,585	50,308										
	GD-AN	35,438		35,438											
	GD-ID	47,951		47,951											
	GD-WA	219,515		219,515											
	GD-OR	256,285			256,285										
<b>Total General Plant</b>		<b>19,286,168</b>	<b>14,360,364</b>	<b>3,392,944</b>	<b>1,532,860</b>		<b>1,390,336</b>	<b>12,970,028</b>	<b>14,360,364</b>	<b>1,038,275</b>	<b>8,777,726</b>	<b>9,816,001</b>	<b>352,061</b>	<b>4,192,302</b>	<b>4,544,363</b>
<b>Total Depreciation Expense</b>		<b>108,427,036</b>	<b>86,525,939</b>	<b>16,163,680</b>	<b>5,737,417</b>		<b>38,250,231</b>	<b>48,275,708</b>	<b>86,525,939</b>	<b>23,875,705</b>	<b>31,793,498</b>	<b>55,669,203</b>	<b>14,374,526</b>	<b>16,482,210</b>	<b>30,856,736</b>

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC DEPRECIATION EXPENSE</b>	<b>E-DEPX-12A</b>
For Twelve Months 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-12A
For Twelve Months 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		
<b>Production/Transmission</b>															
1	Franchises (302000)	ED-AN	918,400	918,400		918,400	918,400		598,705	598,705		319,695	319,695		
1	Misc Intangible Plt (30300)	ED-AN	108,175	108,175		108,175	108,175		70,519	70,519		37,656	37,656		
<b>Total Production/Transmission</b>			<b>1,026,575</b>	<b>1,026,575</b>		<b>1,026,575</b>	<b>1,026,575</b>		<b>669,224</b>	<b>669,224</b>		<b>357,351</b>	<b>357,351</b>		
<b>Distribution</b>															
	Franchises (302000)	ED-WA	24,153	24,153		24,153	24,153	24,153		24,153					
	Misc Intangible Plt (30300)	ED-WA	2,844	2,844		2,844	2,844	2,844		2,844					
<b>Total Distribution</b>			<b>26,997</b>	<b>26,997</b>		<b>26,997</b>	<b>26,997</b>	<b>26,997</b>		<b>26,997</b>					
<b>General Plant - 303000</b>															
7,4	CD-AA		311,554	222,107	61,756	27,691	222,107	222,107		150,315	150,315		71,792	71,792	
9,1	CD-AN		9,729	7,651	2,078		7,651	7,651		4,988	4,988		2,663	2,663	
	GD-ID		4,058		4,058										
	GD-WA		23,830		23,830										
	GD-OR		7,822			7,822									
<b>Total General Plant - 303000</b>			<b>356,993</b>	<b>229,758</b>	<b>91,722</b>	<b>35,513</b>	<b>229,758</b>	<b>229,758</b>		<b>155,303</b>	<b>155,303</b>		<b>74,455</b>	<b>74,455</b>	
<b>Miscellaneous IT Intangible Plant - 3031XX</b>															
7,4	CD-AA		9,634,703	6,868,580	1,909,791	856,332	6,868,580	6,868,580		4,648,449	4,648,449		2,220,131	2,220,131	
9,4	CD-AN		9,733	7,654	2,079		7,654	7,654		5,180	5,180		2,474	2,474	
9,4	CD-ID		10,730	8,438	2,292		8,438	8,438				8,438	8,438		
4	ED-AN		191,999	191,999			191,999	191,999		129,939	129,939		62,060	62,060	
	ED-ID		4,747	4,747			4,747	4,747				4,747	4,747		
	ED-WA		542,718	542,718			542,718	542,718	542,718		542,718				
8	GD-AA		441,796		303,655	138,141									
	GD-AN		1,781		1,781										
	GD-OR		250			250									
<b>Total Miscellaneous IT Intangible Plt - 3031X</b>			<b>10,838,457</b>	<b>7,624,136</b>	<b>2,219,598</b>	<b>994,723</b>	<b>555,903</b>	<b>7,068,233</b>	<b>7,624,136</b>	<b>542,718</b>	<b>4,783,568</b>	<b>5,326,286</b>	<b>13,185</b>	<b>2,284,665</b>	<b>2,297,850</b>
<b>Gas Underground Storage</b>															
	GD-AN		228		228										
<b>Total Gas Underground Storage</b>			<b>228</b>		<b>228</b>										
<b>General Plant - 390200, 396200</b>															
7,4	CD-AA		28,856	20,571	5,720	2,565	20,571	20,571		13,922	13,922		6,649	6,649	
4	ED-AN		9,292	9,292			9,292	9,292		6,289	6,289		3,003	3,003	
	GD-OR		3,139			3,139									
<b>Total General Plant - 390200, 396200</b>			<b>41,287</b>	<b>29,863</b>	<b>5,720</b>	<b>5,704</b>	<b>29,863</b>	<b>29,863</b>		<b>20,211</b>	<b>20,211</b>		<b>9,652</b>	<b>9,652</b>	
<b>Total Amortization Expense</b>			<b>12,290,537</b>	<b>8,937,329</b>	<b>2,317,268</b>	<b>1,035,940</b>	<b>582,900</b>	<b>8,354,429</b>	<b>8,937,329</b>	<b>569,715</b>	<b>5,628,306</b>	<b>6,198,021</b>	<b>13,185</b>	<b>2,726,123</b>	<b>2,739,308</b>

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 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:
<b>ELECTRIC ACCUMULATED DEPRECIATION</b>	<b>E-ADEP-12A</b>
For Twelve Months 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				
<b>Electric Production</b>																	
1	Steam (ED-AN)	(283,682,135)				(283,682,135)	(283,682,135)		(184,932,384)	(184,932,384)		(98,749,751)	(98,749,751)				
1	Hydro (ED-AN)	(121,979,991)				(121,979,991)	(121,979,991)		(79,518,756)	(79,518,756)		(42,461,235)	(42,461,235)				
1	Other (ED-AN)	(83,804,043)				(83,804,043)	(83,804,043)		(54,631,856)	(54,631,856)		(29,172,187)	(29,172,187)				
<b>Total Electric Production</b>		<b>(489,466,169)</b>				<b>(489,466,169)</b>	<b>(489,466,169)</b>		<b>(319,082,996)</b>	<b>(319,082,996)</b>		<b>(170,383,173)</b>	<b>(170,383,173)</b>				
<b>Electric Transmission</b>																	
1	ED-AN	(189,796,484)				(189,796,484)	(189,796,484)		(123,728,328)	(123,728,328)		(66,068,156)	(66,068,156)				
<b>Total Electric Transmissi</b>		<b>(189,796,484)</b>				<b>(189,796,484)</b>	<b>(189,796,484)</b>		<b>(123,728,328)</b>	<b>(123,728,328)</b>		<b>(66,068,156)</b>	<b>(66,068,156)</b>				
<b>Electric Distribution</b>																	
	ED-ID	(151,246,388)				(151,246,388)	(151,246,388)					(151,246,388)	(151,246,388)				
	ED-WA	(242,054,012)				(242,054,012)	(242,054,012)	(242,054,012)		(242,054,012)							
<b>Total Electric Distribution</b>		<b>(393,300,400)</b>				<b>(393,300,400)</b>	<b>(393,300,400)</b>	<b>(242,054,012)</b>		<b>(242,054,012)</b>		<b>(151,246,388)</b>	<b>(151,246,388)</b>				
<b>Gas Underground Storage</b>																	
	GD-AN	(12,847,739)				(12,847,739)											
	GD-OR	(497,479)				(497,479)											
<b>Total Gas Underground S</b>		<b>(13,345,218)</b>				<b>(12,847,739)</b>	<b>(497,479)</b>										
<b>Gas Distribution</b>																	
	GD-AN	(1,495,676)				(1,495,676)											
	GD-ID	(54,977,021)				(54,977,021)											
	GD-WA	(109,698,794)				(109,698,794)											
	GD-OR	(89,262,645)				(89,262,645)											
<b>Total Gas Distribution</b>		<b>(255,434,136)</b>				<b>(166,171,491)</b>	<b>(89,262,645)</b>										
<b>General Plant</b>																	
4	ED-AN	(36,015,051)				(36,015,051)	(36,015,051)		(24,373,906)	(24,373,906)		(11,641,145)	(11,641,145)				
	ED-ID	(5,949,519)				(5,949,519)	(5,949,519)					(5,949,519)	(5,949,519)				
	ED-WA	(12,320,020)				(12,320,020)	(12,320,020)	(12,320,020)		(12,320,020)							
7,4	CD-AA	(32,955,525)				(32,955,525)	(32,955,525)		(15,900,030)	(15,900,030)		(7,593,964)	(7,593,964)				
9,4	CD-AN	(11,049,050)				(11,049,050)	(11,049,050)		(5,880,511)	(5,880,511)		(2,808,572)	(2,808,572)				
9	CD-ID	(4,700,495)				(4,700,495)	(4,700,495)					(3,696,516)	(3,696,516)				
9	CD-WA	(2,347,328)				(2,347,328)	(2,347,328)										
8	GD-AA	(1,448,837)				(1,448,837)	(1,448,837)					(453,022)	(453,022)				
	GD-AN	(1,480,906)				(1,480,906)	(1,480,906)										
	GD-ID	(1,160,352)				(1,160,352)	(1,160,352)										
	GD-WA	(2,894,464)				(2,894,464)	(2,894,464)										
	GD-OR	(3,810,788)				(3,810,788)	(3,810,788)										
<b>Total General Plant</b>		<b>(116,132,335)</b>				<b>(92,010,145)</b>	<b>(16,929,293)</b>	<b>(7,192,897)</b>	<b>(23,812,017)</b>	<b>(68,198,128)</b>	<b>(92,010,145)</b>	<b>(14,165,982)</b>	<b>(46,154,447)</b>	<b>(60,320,429)</b>	<b>(9,646,035)</b>	<b>(22,043,681)</b>	<b>(31,689,716)</b>
<b>Total Accumulated Dep</b>		<b>(1,457,474,742)</b>				<b>(1,164,573,198)</b>	<b>(195,948,523)</b>	<b>(96,953,021)</b>	<b>(417,112,417)</b>	<b>(747,460,781)</b>	<b>(1,164,573,198)</b>	<b>(256,219,994)</b>	<b>(488,965,771)</b>	<b>(745,185,765)</b>	<b>(160,892,423)</b>	<b>(258,495,010)</b>	<b>(419,387,433)</b>

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:
<b>ELECTRIC ACCUMULATED AMORTIZATION</b>	<b>E-AAAMT-12A</b>
For Twelve Months 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	
<b>Production/Transmission</b>														
1	Franchises (302000) ED-AN	(7,233,086)	(7,233,086)			(7,233,086)	(7,233,086)		(4,715,249)	(4,715,249)		(2,517,837)	(2,517,837)	
1	Misc Intangible Plt (3030 ED-AN	(689,874)	(689,874)			(689,874)	(689,874)		(449,729)	(449,729)		(240,145)	(240,145)	
<b>Total Production/Transmission</b>		<b>(7,922,960)</b>	<b>(7,922,960)</b>			<b>(7,922,960)</b>	<b>(7,922,960)</b>		<b>(5,164,978)</b>	<b>(5,164,978)</b>		<b>(2,757,982)</b>	<b>(2,757,982)</b>	
<b>Distribution</b>														
	Franchises (302000) ED-WA	(92,904)	(92,904)			(92,904)	(92,904)	(92,904)		(92,904)				
	Misc Intangible Plt (3030 ED-WA	(24,713)	(24,713)			(24,713)	(24,713)	(24,713)		(24,713)				
<b>Total Distribution</b>		<b>(117,617)</b>	<b>(117,617)</b>			<b>(117,617)</b>	<b>(117,617)</b>	<b>(117,617)</b>		<b>(117,617)</b>				
<b>General Plant - 303000</b>														
7,4	CD-AA	(216,906)	(154,632)	(42,995)	(19,279)	(154,632)	(154,632)		(104,650)	(104,650)		(49,982)	(49,982)	
9,1	CD-AN	(56,231)	(44,220)	(12,011)		(44,220)	(44,220)		(28,827)	(28,827)		(15,393)	(15,393)	
	GD-ID	(46,352)		(46,352)										
	GD-WA	(88,195)		(88,195)										
	GD-OR	(55,175)			(55,175)									
<b>Total General Plant - 303000</b>		<b>(462,859)</b>	<b>(198,852)</b>	<b>(189,553)</b>	<b>(74,454)</b>		<b>(198,852)</b>	<b>(198,852)</b>		<b>(133,477)</b>	<b>(133,477)</b>		<b>(65,375)</b>	<b>(65,375)</b>
<b>Miscellaneous IT Intangible Plant -3031XX</b>														
7,4	CD-AA	(24,118,296)	(17,193,933)	(4,780,729)	(2,143,634)		(17,193,933)	(17,193,933)		(11,636,338)	(11,636,338)		(5,557,595)	(5,557,595)
9,4	CD-AN	(4,662)	(3,666)	(969)			(3,666)		(2,481)	(2,481)		(1,185)	(1,185)	
9	CD-ID	(5,810)	(4,569)	(1,241)		(4,569)	(4,569)				(4,569)		(4,569)	
4	ED-AN	(503,780)	(503,780)			(503,780)	(503,780)		(340,943)	(340,943)		(162,837)	(162,837)	
	ED-ID	(7,701)	(7,701)			(7,701)	(7,701)				(7,701)		(7,701)	
	ED-WA	(846,409)	(846,409)			(846,409)	(846,409)	(846,409)		(846,409)				
8	GD-AA	(1,153,115)		(792,559)	(360,556)									
	GD-AN	(9,269)		(9,269)										
	GD-OR	(942)			(942)									
<b>Total Misc IT Intangible Plant - 3031XX</b>		<b>(26,649,984)</b>	<b>(18,560,058)</b>	<b>(5,584,794)</b>	<b>(2,505,132)</b>	<b>(858,679)</b>	<b>(17,701,379)</b>	<b>(18,560,058)</b>	<b>(846,409)</b>	<b>(11,979,762)</b>	<b>(12,826,171)</b>	<b>(12,270)</b>	<b>(5,721,617)</b>	<b>(5,733,887)</b>
<b>Gas Underground Storage</b>														
	GD-AN	(239,594)		(239,594)										
<b>Total Gas Underground Storage</b>		<b>(239,594)</b>		<b>(239,594)</b>										
<b>General Plant - 390200, 396200</b>														
7,4	CD-AA	(183,040)	(130,489)	(36,282)	(16,269)		(130,489)	(130,489)		(88,311)	(88,311)		(42,178)	(42,178)
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	(52,557)	(52,557)			(52,557)	(52,557)		(35,569)	(35,569)		(16,988)	(16,988)	
	ED-WA	(110,678)	(110,678)			(110,678)	(110,678)	(110,678)		(110,678)				
	GD-WA	(1,863)		(1,863)										
	GD-OR	(49,456)			(49,456)									
<b>Total General Plant - 390200, 396200</b>		<b>(410,463)</b>	<b>(303,844)</b>	<b>(40,894)</b>	<b>(65,725)</b>	<b>(120,798)</b>	<b>(183,046)</b>	<b>(303,844)</b>	<b>(117,230)</b>	<b>(123,880)</b>	<b>(241,110)</b>	<b>(3,568)</b>	<b>(59,166)</b>	<b>(62,734)</b>
<b>Total Accumulated Amortization</b>		<b>(35,803,477)</b>	<b>(27,103,331)</b>	<b>(6,054,835)</b>	<b>(2,645,311)</b>	<b>(1,097,094)</b>	<b>(26,006,237)</b>	<b>(27,103,331)</b>	<b>(1,081,256)</b>	<b>(17,402,097)</b>	<b>(18,483,353)</b>	<b>(15,838)</b>	<b>(8,604,140)</b>	<b>(8,619,978)</b>

**Allocation Ratios:**

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



RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12A</b>
For Twelve Months 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
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	398,681	13,628	362,279	22,774	398,681	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	655,874	0	0	0	0	0	0	0	0	655,874	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	3,945,082	0	0	2,812,449	2,812,449	0	0	781,994	781,994	0	350,639	
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	
		<b>TOTAL ACCOUNT</b>	<b>6,682,752</b>	<b>383,800</b>	<b>706,117</b>	<b>3,069,585</b>	<b>4,159,502</b>	<b>577,703</b>	<b>93,387</b>	<b>845,647</b>	<b>1,516,737</b>	<b>655,874</b>	<b>350,639</b>	<b>1,006,513</b>
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	6,718,381	918,983	2,116,917	3,682,481	6,718,381	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	3,553,627	0	0	0	0	0	0	0	0	3,553,627	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	72,440,084	0	0	51,642,536	51,642,536	0	0	14,359,073	14,359,073	0	6,438,475	
9		CD-WA / ID / AN	21,822,590	5,517,501	4,399,369	7,244,633	17,161,503	1,498,561	1,194,874	1,967,652	4,661,087	0	0	
		<b>TOTAL ACCOUNT</b>	<b>106,712,449</b>	<b>6,436,484</b>	<b>6,516,286</b>	<b>62,569,650</b>	<b>75,522,420</b>	<b>3,676,328</b>	<b>1,194,874</b>	<b>16,326,725</b>	<b>21,197,927</b>	<b>3,553,627</b>	<b>6,438,475</b>	<b>9,992,102</b>
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	8,241,407	2,554,236	14,649	5,672,522	8,241,407	0	0	0	0	0	0	
99		GD-WA / ID / AN	6,650	0	0	0	0	0	0	6,650	6,650	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	470,427	0	0	0	0	0	0	323,334	323,334	0	147,093	
7		CD-AA	48,044,698	0	0	34,251,065	34,251,065	0	0	9,523,420	9,523,420	0	4,270,213	
9		CD-WA / ID / AN	106,058	0	10,968	72,437	83,405	0	2,979	19,674	22,653	0	0	
		<b>TOTAL ACCOUNT</b>	<b>56,869,240</b>	<b>2,554,236</b>	<b>25,617</b>	<b>39,996,024</b>	<b>42,575,877</b>	<b>0</b>	<b>2,979</b>	<b>9,873,078</b>	<b>9,876,057</b>	<b>0</b>	<b>4,417,306</b>	<b>4,417,306</b>
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	21,470,227	10,279,755	3,609,281	7,581,191	21,470,227	0	0	0	0	0	0	
99		GD-WA / ID / AN	8,284,295	0	0	0	0	5,391,898	1,623,370	1,269,027	8,284,295	0	0	
99		GD-OR / AS	2,847,411	0	0	0	0	0	0	0	0	2,847,411	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	5,064,760	1,519,458	778,028	1,685,492	3,982,978	412,687	211,313	457,782	1,081,782	0	0	
		<b>TOTAL ACCOUNT</b>	<b>38,196,489</b>	<b>11,799,213</b>	<b>4,387,309</b>	<b>9,644,375</b>	<b>25,830,897</b>	<b>5,804,585</b>	<b>1,834,683</b>	<b>1,831,825</b>	<b>9,471,093</b>	<b>2,847,411</b>	<b>47,088</b>	<b>2,894,499</b>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12A</b>
For Twelve Months 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	84,271	0	0	
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	57,227	0	57,227	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	2,397,453	110,885	140,211	1,634,285	1,885,381	30,116	38,082	443,874	512,072	0	0	
		<b>TOTAL ACCOUNT</b>	<b>2,934,280</b>	<b>121,624</b>	<b>154,956</b>	<b>2,004,130</b>	<b>2,280,710</b>	<b>114,387</b>	<b>38,082</b>	<b>443,874</b>	<b>596,343</b>	<b>57,227</b>	<b>0</b>	<b>57,227</b>
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,163,454	1,081,373	339,976	1,742,105	3,163,454	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,940,851	0	0	0	0	2,099,297	436,562	404,992	2,940,851	0	0	
99		GD-OR / AS	898,116	0	0	0	0	0	0	0	0	898,116	898,116	
8		GD-AA	1,418,775	0	0	0	0	0	0	975,152	975,152	0	443,623	
7		CD-AA	8,942,240	0	0	6,374,923	6,374,923	0	0	1,772,531	1,772,531	0	794,786	
9		CD-WA / ID / AN	363,938	43,112	24,839	218,254	286,205	11,709	6,746	59,278	77,733	0	0	
		<b>TOTAL ACCOUNT</b>	<b>17,727,374</b>	<b>1,124,485</b>	<b>364,815</b>	<b>8,335,282</b>	<b>9,824,582</b>	<b>2,111,006</b>	<b>443,308</b>	<b>3,211,953</b>	<b>5,766,267</b>	<b>898,116</b>	<b>1,238,409</b>	<b>2,136,525</b>
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	845,400	158,049	73,044	614,307	845,400	0	0	0	0	0	0	
99		GD-WA / ID / AN	160,243	0	0	0	0	52,147	17,007	91,089	160,243	0	0	
99		GD-OR / AS	146,451	0	0	0	0	0	0	0	0	146,451	146,451	
8		GD-AA	92,460	0	0	0	0	0	0	63,550	63,550	0	28,910	
7		CD-AA	355,663	0	0	253,552	253,552	0	0	70,500	70,500	0	31,611	
9		CD-WA / ID / AN	142,298	6,871	2,193	102,840	111,904	1,866	596	27,932	30,394	0	0	
		<b>TOTAL ACCOUNT</b>	<b>1,742,515</b>	<b>164,920</b>	<b>75,237</b>	<b>970,699</b>	<b>1,210,856</b>	<b>54,013</b>	<b>17,603</b>	<b>253,071</b>	<b>324,687</b>	<b>146,451</b>	<b>60,521</b>	<b>206,972</b>
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	39,111,623	18,102,931	10,678,170	10,330,522	39,111,623	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,588,035	0	0	0	0	2,809,812	947,729	830,494	4,588,035	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	555,580	0	0	396,073	396,073	0	0	110,127	110,127	0	49,380	
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	
		<b>TOTAL ACCOUNT</b>	<b>45,819,630</b>	<b>18,359,959</b>	<b>11,085,683</b>	<b>11,257,836</b>	<b>40,703,478</b>	<b>2,879,621</b>	<b>1,058,410</b>	<b>1,084,907</b>	<b>5,022,938</b>	<b>43,834</b>	<b>49,380</b>	<b>93,214</b>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12A</b>
For Twelve Months 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	51,710,717	9,696,435	2,953,654	39,060,628	51,710,717	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,168,283	0	0	0	0	603,956	470,908	93,419	1,168,283	0	0	0
99		GD-OR / AS	1,018,251	0	0	0	0	0	0	0	0	1,018,251	0	1,018,251
8		GD-AA	992,932	0	0	0	0	0	0	682,462	682,462	0	310,470	310,470
7		CD-AA	20,641,242	0	0	14,715,141	14,715,141	0	0	4,091,507	4,091,507	0	1,834,594	1,834,594
9		CD-WA / ID / AN	13,088,072	395,831	3,188,066	6,708,694	10,292,591	107,508	865,883	1,822,090	2,795,481	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>88,619,497</b>	<b>10,092,266</b>	<b>6,141,720</b>	<b>60,484,463</b>	<b>76,718,449</b>	<b>711,464</b>	<b>1,336,791</b>	<b>6,689,478</b>	<b>8,737,733</b>	<b>1,018,251</b>	<b>2,145,064</b>	<b>3,163,315</b>
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	46,633	0	2,299	44,334	46,633	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	466,921	0	0	332,868	332,868	0	0	92,553	92,553	0	41,500	41,500
9		CD-WA / ID / AN	8,610	2,797	26	3,948	6,771	760	7	1,072	1,839	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>524,531</b>	<b>2,797</b>	<b>2,325</b>	<b>381,150</b>	<b>386,272</b>	<b>760</b>	<b>7</b>	<b>93,625</b>	<b>94,392</b>	<b>2,367</b>	<b>41,500</b>	<b>43,867</b>
		<b>TOTAL GENERAL PLANT</b>	<b>365,828,757</b>	<b>51,039,784</b>	<b>29,460,065</b>	<b>198,713,194</b>	<b>279,213,043</b>	<b>15,929,867</b>	<b>6,020,124</b>	<b>40,654,183</b>	<b>62,604,174</b>	<b>9,223,158</b>	<b>14,788,382</b>	<b>24,011,540</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-12A</b>
For Twelve Months Ended April 30, 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	3,550,266	153,179	0	3,397,087	3,550,266	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,149,228	0	0	0	0	968,191	181,037	0	1,149,228	0	0	
99		GD-OR / AS	412,584	0	0	0	0	0	0	0	0	412,584	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	4,673,308	0	0	3,331,601	3,331,601	0	0	926,343	926,343	0	415,364	
9		CD-WA / ID / AN	194,058	0	0	152,609	152,609	0	0	41,449	41,449	0	0	
		TOTAL ACCOUNT	9,979,444	153,179	0	6,881,297	7,034,476	968,191	181,037	967,792	2,117,020	412,584	415,364	827,948
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	3,738,753	2,717,652	23,524	997,577	3,738,753	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	2,177,668	0	0	0	0	0	0	1,496,755	1,496,755	0	680,913	
7		CD-AA	50,365,484	0	0	35,905,554	35,905,554	0	0	9,983,446	9,983,446	0	4,476,484	
9		CD-WA / ID / AN	102,290	0	42,187	38,255	80,442	0	11,458	10,390	21,848	0	0	
		TOTAL ACCOUNT	56,384,195	2,717,652	65,711	36,941,386	39,724,749	0	11,458	11,490,591	11,502,049	0	5,157,397	5,157,397
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	44,202	0	0	44,202	44,202	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	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	4,150,654	0	0	2,959,001	2,959,001	0	0	822,743	822,743	0	368,910	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	4,207,613	0	0	3,003,203	3,003,203	0	0	834,269	834,269	1,231	368,910	370,141
		TOTAL	70,571,252	2,870,831	65,711	46,825,886	49,762,428	968,191	192,495	13,292,652	14,453,338	413,815	5,941,671	6,355,486

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: <b>C-DTX-12A</b>
<b>COMMON ACCUMULATED DEFERRED FIT</b>	
For Twelve Months 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	(42,112,364)	(30,021,904)	(8,347,513)	(3,742,947)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,952,568)	(1,535,519)	(417,049)	0
7	283750	CD-AA	(546,395)	(389,525)	(108,306)	(48,564)
Total			<u>(44,611,327)</u>	<u>(31,946,948)</u>	<u>(8,872,868)</u>	<u>(3,791,511)</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
<b>COMMON WORKING CAPITAL</b>
For Twelve Months Ended April 30, 2014
Average of Monthly Averages Basis

Report ID: <b>C-WKC-12A</b>
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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		838,123	838,123		838,123	838,123		0	0
1	151210	FUEL STOCK HOG FUEL-KFGS		471,051	471,051		471,051	471,051		0	0
4	154100	PLANT MATERIALS & OPER SUPPLIES		6,718,105	6,718,105		5,421,023	5,421,023		1,297,082	1,297,082
1	154300	PLANT MATERIALS & OPER SUP-CS2		247,250	247,250		199,513	199,513		47,737	47,737
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		714,006	714,006		576,151	576,151		137,855	137,855
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		3,340	3,340		2,695	2,695		645	645
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		(539)	(539)		(435)	(435)		(104)	(104)
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		10,181	10,181		8,215	8,215		1,966	1,966
99	163998	COMMON WORKING CAPITAL	0		0	0		0	0		0
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	17,627,770		17,627,770	17,627,770		17,627,770	0		0
<b>TOTAL</b>			<b>17,627,770</b>	<b>9,001,517</b>	<b>26,629,287</b>	<b>17,627,770</b>	<b>7,516,336</b>	<b>25,144,106</b>	<b>0</b>	<b>1,485,181</b>	<b>1,485,181</b>

ALLOCATION RATIOS:

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