

RESULTS OF OPERATIONS	Report ID: E-ROR-12A
ELECTRIC RATE OF RETURN	
For Twelve Months Ended February 28, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	151,939,230	95,735,740	56,203,490
	Adjustments			
	Adjusted Net Operating Income (Loss)	151,939,230	95,735,740	56,203,490
E-APL	Electric Net Rate Base	1,886,583,371	1,235,847,946	650,735,425
	RATE OF RETURN	8.054%	7.747%	8.637%

Rate of Return (ROR) is computed using AMA Actual Capital Structure and AMA Actual Debt Cost, and may not reflect results that would be computed for "commission basis" reporting or other regulatory compliance reports.

RESULTS OF OPERATIONS

ELECTRIC ALLOCATION PERCENTAGES

For Twelve Months Ended February 28, 2014

Average of Monthly Averages Basis

Report ID:
E-ALL-12A

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	03-01-2013 thru 02-28-2014	363,908 100.000%	238,789 65.618%	125,119 34.382%
3	E-OPS	Direct Distribution Operating Expense Percent	03-01-2013 thru 02-28-2014	23,914,814 100.000%	15,745,910 65.842%	8,168,904 34.158%
	Input	Jurisdictional 4-Factor Ratio	01-01-2013 thru 12-31-2013			
		Direct O & M Accts 500 - 598		20,271,611	12,708,520	7,563,091
		Direct O & M Accts 901 - 935		23,797,558	17,806,326	5,991,232
		Total		44,069,169	30,514,846	13,554,323
		Percentage		100.000%	69.243%	30.757%
		Direct Labor Accts 500 - 598		12,899,185	8,853,799	4,045,386
		Direct Labor Accts 901 - 935		5,728,641	4,368,986	1,359,655
		Total		18,627,826	13,222,785	5,405,041
		Percentage		100.000%	70.984%	29.016%
		Number of Customers		366,305	240,426	125,879
		Percentage		100.000%	65.635%	34.365%
		Net Direct Plant		905,556,829	587,222,626	318,334,203
		Percentage		100.000%	64.847%	35.153%
4		Total Percentages Percent		400.000% 100.000%	270.709% 67.677%	129.291% 32.323%

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
 For Twelve Months Ended February 28, 2014
 Average of Monthly Averages Basis

Report ID:
E-ALL-12A

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%

RESULTS OF OPERATIONS
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AVISTA UTILITIES

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

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
For Twelve Months Ended February 28, 2014
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AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
		Input	01-01-2013 thru 12-31-2013	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor		64,480,390	58,058,286	6,422,104	0
		Direct O & M Accts 500 - 894		33,796,280	26,569,475	7,226,805	0
		Direct O & M Accts 901 - 935		0	0	0	0
		Adjustments		98,276,670	84,627,761	13,648,909	0
		Total		100.000%	86.112%	13.888%	0.000%
		Percentage					
		Direct Labor Accts 500 - 894		63,088,156	51,352,909	11,735,247	0
		Direct Labor Accts 901 - 935		3,849,086	3,408,229	440,857	0
		Total		66,937,242	54,761,138	12,176,104	0
		Percentage		100.000%	81.810%	18.190%	0.000%
		Number of Customers at		594,738	366,305	228,433	0
		Percentage		100.000%	61.591%	38.409%	0.000%
		Net Direct Plant		2,443,285,624	2,078,050,262	365,235,362	0
		Percentage		100.000%	85.051%	14.949%	0.000%
		Total Percentages		400.000%	314.564%	85.436%	0.000%
9		Average (CD AN/ID/WA)		100.000%	78.641%	21.359%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA	02-01-2013 thru 02-28-2014	872,692,781	565,611,591	307,081,190	
		Percent		100.000%	64.812%	35.188%	
11		Book Depreciation	03-01-2013 thru 02-28-2014	85,685,157	55,196,703	30,488,454	
		Percent		100.000%	64.418%	35.582%	

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
 For Twelve Months Ended February 28, 2014
 Average of Monthly Averages Basis

Report ID:
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AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before DFIT) - AMA Percent	02-01-2013 thru 02-28-2014	2,188,209,289 100.000%	1,427,456,899 65.234%	760,752,390 34.766%
13	E-PLT	Net Electric General Plant - AMA Percent	02-01-2013 thru 02-28-2014	183,887,739 100.000%	122,818,055 66.790%	61,069,684 33.210%
14		Net Allocated Schedule M's - AMA Percent	03-01-2013 thru 02-28-2014	-91,521,025 100.000%	-58,003,142 63.377%	-33,517,883 36.623%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended February 28, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUE									
		SALES OF ELECTRICITY:									
99	440000	Residential	336,337,926	0	336,337,926	228,159,169	0	228,159,169	108,178,757	0	108,178,757
99	442200	Commercial - Firm & Int.	293,345,781	0	293,345,781	207,703,806	0	207,703,806	85,641,975	0	85,641,975
1	442300	Industrial	111,178,592	0	111,178,592	59,683,441	0	59,683,441	51,495,151	0	51,495,151
99	444000	Public Street & Highway Lighting	7,296,164	0	7,296,164	4,897,394	0	4,897,394	2,398,770	0	2,398,770
99	448000	Interdepartmental Revenue	1,121,880	0	1,121,880	900,116	0	900,116	221,764	0	221,764
99	499XXX	Unbilled Revenue	26,248	0	26,248	(287,792)	0	(287,792)	314,040	0	314,040
		TOTAL SALES TO ULTIMATE CUSTOMERS	749,306,591	0	749,306,591	501,056,134	0	501,056,134	248,250,457	0	248,250,457
1	447XXX	Sales for Resale	0	144,122,229	144,122,229	0	93,953,281	93,953,281	0	50,168,948	50,168,948
		TOTAL SALES OF ELECTRICITY	749,306,591	144,122,229	893,428,820	501,056,134	93,953,281	595,009,415	248,250,457	50,168,948	298,419,405
		OTHER OPERATING REVENUE:									
99	449100	Provision for Rate Refund	(2,166,342)	0	(2,166,342)	0	0	0	(2,166,342)	0	(2,166,342)
99	451000	Miscellaneous Service Revenue	584,382	0	584,382	366,071	0	366,071	218,311	0	218,311
1	453000	Sales of Water & Water Power	0	428,998	428,998	0	279,664	279,664	0	149,334	149,334
1	454000	Rent from Electric Property	2,956,141	77,856	3,033,997	1,992,472	50,754	2,043,226	963,669	27,102	990,771
1	456XXX	Other Electric Revenues	325,731	142,619,412	142,945,143	281,569	92,973,595	93,255,164	44,162	49,645,817	49,689,979
		TOTAL OTHER OPERATING REVENUE	1,699,912	143,126,266	144,826,178	2,640,112	93,304,013	95,944,125	(940,200)	49,822,253	48,882,053
		TOTAL ELECTRIC REVENUE	751,006,503	287,248,495	1,038,254,998	503,696,246	187,257,294	690,953,540	247,310,257	99,991,201	347,301,458
		EXPENSE									
		STEAM POWER GENERATION EXPENSE:									
		OPERATION									
1	500000	Supervision & Engineering	0	289,385	289,385	0	188,650	188,650	0	100,735	100,735
1	501000	Fuel	0	25,248,530	25,248,530	0	16,459,517	16,459,517	0	8,789,013	8,789,013
1	502000	Steam Expense	0	4,122,188	4,122,188	0	2,687,254	2,687,254	0	1,434,934	1,434,934
1	505000	Electric Expense	0	1,033,321	1,033,321	0	673,622	673,622	0	359,699	359,699
1	506000	Miscellaneous Steam Power Generation Expense	148,375	3,056,970	3,205,345	96,251	1,992,839	2,089,090	52,124	1,064,131	1,116,255
1	507000	Rent	0	30,472	30,472	0	19,865	19,865	0	10,607	10,607
		MAINTENANCE									
1	510000	Supervision & Engineering	0	494,883	494,883	0	322,614	322,614	0	172,269	172,269
1	511000	Structures	0	627,877	627,877	0	409,313	409,313	0	218,564	218,564
1	512000	Boiler Plant	0	5,350,727	5,350,727	0	3,488,139	3,488,139	0	1,862,588	1,862,588
1	513000	Electric Plant	0	1,171,011	1,171,011	0	763,382	763,382	0	407,629	407,629
1	514000	Miscellaneous Steam Plant	0	828,186	828,186	0	539,894	539,894	0	288,292	288,292
		TOTAL STEAM POWER GENERATION EXP	148,375	42,253,550	42,401,925	96,251	27,545,089	27,641,340	52,124	14,708,461	14,760,585

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended February 28, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	1,957,807	1,957,807	0	1,276,294	1,276,294	0	681,513	681,513
1	536000	Water for Power	0	1,343,995	1,343,995	0	876,150	876,150	0	467,845	467,845
1	537000	Hydraulic Expense	4,587,393	2,884,161	7,471,554	2,883,286	1,880,185	4,763,471	1,704,107	1,003,976	2,708,083
1	538000	Electric Expense	0	6,708,826	6,708,826	0	4,373,484	4,373,484	0	2,335,342	2,335,342
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	757,616	757,616	0	493,890	493,890	0	263,726	263,726
1	540000	Rent	0	1,260,892	1,260,892	0	821,975	821,975	0	438,917	438,917
1	540100	MT Trust Funds Land Settlement Rents	5,584,694	0	5,584,694	3,627,573	0	3,627,573	1,957,121	0	1,957,121
MAINTENANCE											
1	541000	Supervision & Engineering	0	602,186	602,186	0	392,565	392,565	0	209,621	209,621
1	542000	Structures	0	952,733	952,733	0	621,087	621,087	0	331,646	331,646
1	543000	Reservoirs, Dams, & Waterways	0	1,808,191	1,808,191	0	1,178,760	1,178,760	0	629,431	629,431
1	544000	Electric Plant	0	4,147,270	4,147,270	0	2,703,605	2,703,605	0	1,443,665	1,443,665
1	545000	Miscellaneous Hydraulic Plant	0	626,449	626,449	0	408,382	408,382	0	218,067	218,067
TOTAL HYDRO POWER GENERATION EXP			10,172,087	23,050,126	33,222,213	6,510,859	15,026,377	21,537,236	3,661,228	8,023,749	11,684,977
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	1,577,174	1,577,174	0	1,028,160	1,028,160	0	549,014	549,014
1	547000	Fuel	0	118,663,696	118,663,696	0	77,356,863	77,356,863	0	41,306,833	41,306,833
1	548000	Generation Expense	0	1,995,176	1,995,176	0	1,300,655	1,300,655	0	694,521	694,521
1	549000	Miscellaneous Other Power Generation Expense	0	427,727	427,727	0	278,835	278,835	0	148,892	148,892
1	550000	Rent	0	(32,677)	(32,677)	0	(21,302)	(21,302)	0	(11,375)	(11,375)
MAINTENANCE											
1	551000	Supervision & Engineering	0	1,132,210	1,132,210	0	738,088	738,088	0	394,122	394,122
1	552000	Structures	0	54,780	54,780	0	35,711	35,711	0	19,069	19,069
1	553000	Generating & Electric Equipment	0	2,031,168	2,031,168	0	1,324,118	1,324,118	0	707,050	707,050
1	554000	Miscellaneous Other Power Generation Plant	0	199,773	199,773	0	130,232	130,232	0	69,541	69,541
TOTAL OTHER POWER GENERATION EXP			0	126,049,027	126,049,027	0	82,171,360	82,171,360	0	43,877,667	43,877,667
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	6,148,161	199,882,890	206,031,051	0	130,303,655	130,303,655	6,148,161	69,579,235	75,727,396
1	556000	System Control & Load Dispatching	0	972,199	972,199	0	633,777	633,777	0	338,422	338,422
E-557	557XXX	Other Expense	(15,161,855)	123,019,235	107,857,380	(1,351,527)	80,196,239	78,844,712	(13,810,328)	42,822,996	29,012,668
TOTAL OTHER POWER SUPPLY EXPENSE			(9,013,694)	323,874,324	314,860,630	(1,351,527)	211,133,671	209,782,144	(7,662,167)	112,740,653	105,078,486
TOTAL PRODUCTION OPERATING EXP			1,306,768	515,227,027	516,533,795	5,255,583	335,876,497	341,132,080	(3,948,815)	179,350,530	175,401,715

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Average of Monthly Averages Basis		

AVISTA UTILITIES

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TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	2,477,394	2,477,394	0	1,615,013	1,615,013	0	862,381	862,381
1	561000	Load Dispatching	0	2,489,214	2,489,214	0	1,622,719	1,622,719	0	866,495	866,495
1	562000	Station Expense	0	452,641	452,641	0	295,077	295,077	0	157,564	157,564
1	563000	Overhead Line Expense	0	522,438	522,438	0	340,577	340,577	0	181,861	181,861
1	565000	Transmission of Electricity by Others	0	18,277,633	18,277,633	0	11,915,189	11,915,189	0	6,362,444	6,362,444
1	566000	Miscellaneous Transmission Expense	0	1,620,214	1,620,214	0	1,056,218	1,056,218	0	563,996	563,996
1	567000	Rent	0	115,464	115,464	0	75,271	75,271	0	40,193	40,193
MAINTENANCE											
1	568000	Supervision & Engineering	1,938	1,141,947	1,143,885	1,938	744,435	746,373	0	397,512	397,512
1	569000	Structures	12,094	348,145	360,239	11,043	226,956	237,999	1,051	121,189	122,240
1	570000	Station Equipment	543	1,639,342	1,639,885	543	1,068,687	1,069,230	0	570,655	570,655
1	571000	Overhead Lines	55,008	1,530,070	1,585,078	51,096	997,453	1,048,549	3,912	532,617	536,529
1	572000	Underground Lines	64	13,917	13,981	64	9,072	9,136	0	4,845	4,845
1	573000	Service Miscellaneous	24,703	57,122	81,825	23,923	37,238	61,161	780	19,884	20,664
TOTAL TRANSMISSION OPERATING EXP			94,350	30,685,541	30,779,891	88,607	20,003,905	20,092,512	5,743	10,681,636	10,687,379
E-DEPX		Depreciation Expense-Production	0	25,056,558	25,056,558	0	16,334,371	16,334,371	0	8,722,187	8,722,187
E-DEPX		Depreciation Expense-Transmission	0	10,084,140	10,084,140	0	6,573,851	6,573,851	0	3,510,289	3,510,289
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,011,855	1,011,855	0	659,628	659,628	0	352,227	352,227
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(146,646)	0	(146,646)	146,646	0	146,646
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	(7,236,752)	0	(7,236,752)	(5,700,553)	0	(5,700,553)	(1,536,199)	0	(1,536,199)
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	616,426	0	616,426	616,426	0	616,426	0	0	0
99	407365	Amortization of Wind Generation	794,570	0	794,570	0	0	0	794,570	0	794,570
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	219,434	0	219,434	169,141	0	169,141	50,293	0	50,293
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	528,750	0	528,750	0	0	0	528,750	0	528,750
99	407450/407499	Amortization of BPA Residential Exchange Credit	(10,648,312)	0	(10,648,312)	(7,144,650)	0	(7,144,650)	(3,503,662)	0	(3,503,662)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(1,134,801)	0	(1,134,801)	0	0	0	(1,134,801)	0	(1,134,801)
99	407462	Amortization of Deferred LiDAR O&M	(206,347)	0	(206,347)	(206,347)	0	(206,347)	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	(395,409)	0	(395,409)	(259,207)	0	(259,207)	(136,202)	0	(136,202)
E-OTX		Taxes Other Than FIT--Prod & Trans	0	19,840,831	19,840,831	0	12,934,238	12,934,238	0	6,906,593	6,906,593
TOTAL P/T DEPR/AMRT/NON-FIT TAXES			(11,114,406)	57,101,774	45,987,368	(7,376,046)	37,224,648	29,848,602	(3,738,360)	19,877,126	16,138,766
TOTAL PRODUCTION & TRANSMISSION EXPENSE			(9,713,288)	603,014,342	593,301,054	(2,031,856)	393,105,050	391,073,194	(7,681,432)	209,909,292	202,227,860

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended February 28, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:									
		OPERATION:									
3	580000	Supervision & Engineering	490,793	2,082,317	2,573,110	313,458	1,371,039	1,684,497	177,335	711,278	888,613
3	582000	Station Expense	550,223	62,579	612,802	319,519	41,203	360,722	230,704	21,376	252,080
3	583000	Overhead Line Expense	2,041,990	529,709	2,571,699	1,263,054	348,771	1,611,825	778,936	180,938	959,874
3	584000	Underground Line Expense	1,271,081	0	1,271,081	777,472	0	777,472	493,609	0	493,609
3	585000	Street Light & Signal System Operation Expense	85,717	0	85,717	10,760	0	10,760	74,957	0	74,957
3	586000	Meter Expense	2,491,041	101,953	2,592,994	1,979,684	67,128	2,046,812	511,357	34,825	546,182
3	587000	Customer Installations Expense	590,430	168,366	758,796	328,595	110,856	439,451	261,835	57,510	319,345
3	588000	Miscellaneous Distribution Expense	3,731,798	3,238,466	6,970,264	2,682,884	2,132,271	4,815,155	1,048,914	1,106,195	2,155,109
3	589000	Rent	387	280,193	280,580	87	184,485	184,572	300	95,708	96,008
		MAINTENANCE:									
3	590000	Supervision & Engineering	144,150	1,671,354	1,815,504	110,797	1,100,453	1,211,250	33,353	570,901	604,254
3	591000	Structures	369,768	2,985	372,753	198,340	1,965	200,305	171,428	1,020	172,448
3	592000	Station Equipment	864,115	259,971	1,124,086	638,233	171,170	809,403	225,882	88,801	314,683
3	593000	Overhead Lines	8,626,920	35,786	8,662,706	5,289,779	23,562	5,313,341	3,337,141	12,224	3,349,365
3	594000	Underground Lines	1,025,770	0	1,025,770	624,714	0	624,714	401,056	0	401,056
3	595000	Line Transformers	506,678	343,004	849,682	418,396	225,841	644,237	88,282	117,163	205,445
3	596000	Street Light & Signal System Maintenance Exp	842,803	0	842,803	579,285	0	579,285	263,518	0	263,518
3	597000	Meters	26,443	0	26,443	15,533	0	15,533	10,910	0	10,910
3	598000	Miscellaneous Distribution Expense	254,707	187,528	442,235	195,320	123,472	318,792	59,387	64,056	123,443
		TOTAL DISTRIBUTION OPERATING EXP	23,914,814	8,964,211	32,879,025	15,745,910	5,902,216	21,648,126	8,168,904	3,061,995	11,230,899
E-DEPX		Depreciation Expense-Distribution	36,272,723	0	36,272,723	22,584,481	0	22,584,481	13,688,242	0	13,688,242
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	48,687,138	0	48,687,138	41,841,806	0	41,841,806	6,845,332	0	6,845,332
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	84,986,858	0	84,986,858	64,453,284	0	64,453,284	20,533,574	0	20,533,574
		TOTAL DISTRIBUTION EXPENSES	108,901,672	8,964,211	117,865,883	80,199,194	5,902,216	86,101,410	28,702,478	3,061,995	31,764,473

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended February 28, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	354,711	354,711	0	232,754	232,754	0	121,957	121,957
2	902000	Meter Reading Expenses	3,126,166	112,032	3,238,198	2,760,437	73,513	2,833,950	365,729	38,519	404,248
E-903	903XXX	Customer Records & Collection Expenses	2,029,726	6,877,375	8,907,101	1,328,346	4,512,796	5,841,142	701,380	2,364,579	3,065,959
2	904000	Uncollectible Accounts	555	2,578,457	2,579,012	0	1,691,932	1,691,932	555	886,525	887,080
2	905000	Misc Customer Accounts	0	256,096	256,096	0	168,045	168,045	0	88,051	88,051
TOTAL CUSTOMER ACCOUNTS EXPENSES			5,156,447	10,178,671	15,335,118	4,088,783	6,679,040	10,767,823	1,067,664	3,499,631	4,567,295
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	21,983,347	297,048	22,280,395	16,701,273	194,917	16,896,190	5,282,074	102,131	5,384,205
2	909000	Advertising	11,381	1,051,795	1,063,176	8,287	690,167	698,454	3,094	361,628	364,722
2	910000	Misc Customer Service & Info Exp	0	189,518	189,518	0	124,358	124,358	0	65,160	65,160
TOTAL CUSTOMER SERVICE & INFO EXP			21,994,728	1,538,361	23,533,089	16,709,560	1,009,442	17,719,002	5,285,168	528,919	5,814,087
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	2,137	2,137	0	1,402	1,402	0	735	735
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	2,137	2,137	0	1,402	1,402	0	735	735
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	579,929	22,489,468	23,069,397	430,160	15,220,197	15,650,357	149,769	7,269,271	7,419,040
4	921000	Office Supplies & Expenses	177,480	3,960,547	4,138,027	177,480	2,680,379	2,857,859	0	1,280,168	1,280,168
4	922000	Admin Exp Transferred--Credit	0	(103,804)	(103,804)	0	(70,251)	(70,251)	0	(33,553)	(33,553)
4	923000	Outside Services Employed	108,763	10,362,764	10,471,527	108,763	7,013,208	7,121,971	0	3,349,556	3,349,556
4	924000	Property Insurance Premium	0	1,441,776	1,441,776	0	975,751	975,751	0	466,025	466,025
4	925XXX	Injuries and Damages	23,181	3,153,210	3,176,391	24,179	2,133,998	2,158,177	(998)	1,019,212	1,018,214
4	926XXX	Employee Pensions and Benefits	0	1,311,231	1,311,231	0	887,402	887,402	0	423,829	423,829
4	927000	Franchise Requirements	5,595	0	5,595	0	0	0	5,595	0	5,595
1	928000	Regulatory Commission Expenses	2,242,636	3,667,505	5,910,141	1,555,304	2,390,847	3,946,151	687,332	1,276,658	1,963,990
4	930000	Miscellaneous General Expenses	165,692	3,026,737	3,192,429	108,249	2,048,405	2,156,654	57,443	978,332	1,035,775
4	931000	Rents	24,452	934,248	958,700	16,404	632,271	648,675	8,048	301,977	310,025
4	935000	Maintenance of General Plant	929,305	8,030,135	8,959,440	444,441	5,434,554	5,878,995	484,864	2,595,581	3,080,445
TOTAL ADMIN & GEN OPERATING EXP			4,257,033	58,273,817	62,530,850	2,864,980	39,346,761	42,211,741	1,392,053	18,927,056	20,319,109

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended February 28, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	SYSTEM			WASHINGTON			E-ALL		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	1,385,006	12,787,683	14,172,689	1,017,938	8,654,320	9,672,258	367,068	4,133,363	4,500,431
E-AMTX		Amortization Expense-General Plant - 303000	0	202,658	202,658	0	136,963	136,963	0	65,695	65,695
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	501,146	6,777,250	7,278,396	489,017	4,586,639	5,075,656	12,129	2,190,611	2,202,740
E-AMTX		Amortization Expense-General Plant - 390200, 396200	0	30,198	30,198	0	20,437	20,437	0	9,761	9,761
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	1,886,152	19,797,789	21,683,941	1,506,955	13,398,359	14,905,314	379,197	6,399,430	6,778,627
		TOTAL ADMIN & GENERAL EXPENSES	6,143,185	78,071,606	84,214,791	4,371,935	52,745,120	57,117,055	1,771,250	25,326,486	27,097,736
		TOTAL EXPENSES BEFORE FIT	132,482,744	701,769,328	834,252,072	103,337,616	459,442,270	562,779,886	29,145,128	242,327,058	271,472,186
		NET OPERATING INCOME (LOSS) BEFORE FIT			204,002,926			128,173,654			75,829,272
E-FIT		FEDERAL INCOME TAX--Normal Accrual			31,727,848			21,625,822			10,102,026
E-FIT		DEFERRED FEDERAL INCOME TAX			20,531,506			10,939,641			9,591,865
E-FIT		AMORTIZED ITC - NOXON			(195,658)			(127,549)			(68,109)
		ELECTRIC NET OPERATING INCOME (LOSS)			151,939,230			95,735,740			56,203,490

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.190%	34.810%
E-ALL	2	Number of Customers - AMA	100.000%	65.618%	34.382%
E-ALL	3	Direct Distribution Operating Expense	100.000%	65.842%	34.158%
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-555-12A
For Twelve Months Ended February 28, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	183,471,464	183,471,464	0	119,605,047	119,605,047	0	63,866,417	63,866,417
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	6,148,161	0	6,148,161	0	0	0	6,148,161	0	6,148,161
1	555550	Non Monetary - Exchange Power	0	(379,576)	(379,576)	0	(247,446)	(247,446)	0	(132,130)	(132,130)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	16,116,609	16,116,609	0	10,506,417	10,506,417	0	5,610,192	5,610,192
1	555710	Intercompany Purchase	0	674,393	674,393	0	439,637	439,637	0	234,756	234,756
TOTAL ACCOUNT 555			6,148,161	199,882,890	206,031,051	0	130,303,655	130,303,655	6,148,161	69,579,235	75,727,396

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-557-12A
For Twelve Months Ended February 28, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	5,903,074	5,903,074	0	3,848,214	3,848,214	0	2,054,860	2,054,860
1	557010	Other Power Supply Expense - Financial	0	24,993,666	24,993,666	0	16,293,371	16,293,371	0	8,700,295	8,700,295
1	557150	Fuel - Economic Dispatch	0	38,706,973	38,706,973	0	25,233,076	25,233,076	0	13,473,897	13,473,897
1	557160	Power Supply Expense - Miscellaneous	796,710	151,218	947,928	796,710	98,579	895,289	0	52,639	52,639
99	557161	Unbilled Add-Ons	(350,411)	0	(350,411)	(255,954)	0	(255,954)	(94,457)	0	(94,457)
1	557170	Broker Fees - Power	(7,927)	947,399	939,472	(7,927)	617,609	609,682	0	329,790	329,790
1	557171	REC Broker Fees	57,521	26,211	83,732	57,521	17,087	74,608	0	9,124	9,124
1	557200	Nez Perce	818,702	0	818,702	497,498	0	497,498	321,204	0	321,204
99	557280	Washington ERM Deferred	(1,292,633)	0	(1,292,633)	(1,292,633)	0	(1,292,633)	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	(4,880,524)	0	(4,880,524)	(4,880,524)	0	(4,880,524)	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	1,200,204	0	1,200,204	1,200,204	0	1,200,204	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	(10,412,239)	0	(10,412,239)	0	0	0	(10,412,239)	0	(10,412,239)
99	557390	Idaho PCA Amortization	(3,624,836)	0	(3,624,836)	0	0	0	(3,624,836)	0	(3,624,836)
1	557395	Optional Renewable Power Expense Offset	0	(123,318)	(123,318)	0	(80,391)	(80,391)	0	(42,927)	(42,927)
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	3,675,117	3,675,117	0	2,395,809	2,395,809	0	1,279,308	1,279,308
1	557711	Turbine Gas Bookout Offset	0	(3,675,117)	(3,675,117)	0	(2,395,809)	(2,395,809)	0	(1,279,308)	(1,279,308)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	52,414,012	52,414,012	0	34,168,694	34,168,694	0	18,245,318	18,245,318
TOTAL ACCOUNT 557			(15,161,855)	123,019,235	107,857,380	(1,351,527)	80,196,239	78,844,712	(13,810,328)	42,822,996	29,012,668

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ACCOUNTING EXPENSES	E-903-12A
For Twelve Months Ended February 28, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records and Collections	2,029,726	6,877,375	8,907,101	1,328,346	4,512,796	5,841,142	701,380	2,364,579	3,065,959
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	2,029,726	6,877,375	8,907,101	1,328,346	4,512,796	5,841,142	701,380	2,364,579	3,065,959

ALLOCATION RATIOS:

E-ALL	2	Number of Customers - AMA	100.000%	65.618%	34.382%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.234%	34.766%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-12A
For Twelve Months Ended February 28, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	354,295	297,048	651,343	259,115	194,917	454,032	95,180	102,131	197,311
99	908600	Public Purpose Tariff Rider Expense Offset	20,952,469	0	20,952,469	15,900,879	0	15,900,879	5,051,590	0	5,051,590
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	425,350	0	425,350	290,046	0	290,046	135,304	0	135,304
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	21,983,347	297,048	22,280,395	16,701,273	194,917	16,896,190	5,282,074	102,131	5,384,205

ALLOCATION RATIOS:

E-ALL	2	Number of Customers - AMA	100.000%	65.618%	34.382%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-INT-12A
ELECTRIC INTEREST DEDUCTION FOR FIT For Twelve Months Ended February 28, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		53.94%	53.94%
2	Cost of Debt		5.468%	5.535%
	Total Weighted Cost		2.949%	2.986%
E-APL	Net Rate Base	1,886,583,371	1,235,847,946	650,735,425
	Interest Deduction for FIT Calculation	55,876,116	36,445,156	19,430,960
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-12A
ELECTRIC FEDERAL INCOME TAXES For Twelve Months Ended February 28, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho	
Calculation of Taxable Operating Income:					
E-OPS	Operating Revenue	1,038,254,998	690,953,540	347,301,458	
E-OPS	Less: Operating & Maintenance Expense	681,593,905	453,572,686	228,021,219	
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	84,130,198	54,431,156	29,699,042	
E-OTX	Less: Taxes Other than FIT	68,527,969	54,776,044	13,751,925	
	Net Operating Income Before FIT	204,002,926	128,173,654	75,829,272	
E-INT	Less: Interest Expense	55,876,116	36,445,156	19,430,960	
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(146,646)	146,646	
E-SCM	Plus: Schedule M Adjustments	(57,018,301)	(29,788,827)	(27,229,474)	
	Taxable Net Operating Income	91,108,509	62,086,317	29,022,192	
	Tax Rate	35.00%	35.00%	35.00%	
	Total Federal Income Tax	31,887,978	21,730,211	10,157,767	
1	Production Tax Credit	(160,130)	(104,389)	(55,741)	
1	Investment Tax Credit - Noxon *	0	0	0	
	Total Net Federal Income Tax	31,727,848	21,625,822	10,102,026	
E-DTE	Deferred FIT	20,531,506	10,939,641	9,591,865	
1	411400 Amortized Investment Tax Credit - Noxon	(195,658)	(127,549)	(68,109)	
	Total Net FIT/Deferred FIT	52,063,696	32,437,914	19,625,782	
ALLOCATION RATIOS:					
E-ALL	1	Production/Transmission Ratio	100.000%	65.190%	34.810%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ITEMS	E-SCM-12A
For Twelve Months Ended February 28, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	38,185,872	55,950,341	94,136,213	24,118,433	36,966,208	61,084,641	14,067,439	18,984,133	33,051,572
12	997001 Contributions In Aid of Construction	0	2,912,035	2,912,035	0	1,899,637	1,899,637	0	1,012,398	1,012,398
2	997002 Injuries and Damages	0	(45,000)	(45,000)	0	(29,528)	(29,528)	0	(15,472)	(15,472)
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	2,825,937	2,825,937	0	1,912,509	1,912,509	0	913,428	913,428
99	997007 Idaho PCA	(14,037,075)	0	(14,037,075)	0	0	0	(14,037,075)	0	(14,037,075)
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	406,695	406,695	0	275,239	275,239	0	131,456	131,456
12	997016 Redemption Expense Amortization	0	1,564,513	1,564,513	0	1,020,594	1,020,594	0	543,919	543,919
99	997017 Amort - Invest in Exch Pwr (405.92,.93,.95,.98)	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
4	997018 DSM Tariff Rider	114,755	0	114,755	170,426	0	170,426	(55,671)	0	(55,671)
99	997019 CSS Temporary Service Fees	347,781	0	347,781	55,942	0	55,942	291,839	0	291,839
4	997020 FAS87 Current Pension Accrual	0	(3,474,125)	(3,474,125)	0	(2,351,184)	(2,351,184)	0	(1,122,941)	(1,122,941)
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	2,997,400	2,997,400	0	1,955,324	1,955,324	0	1,042,076	1,042,076
4	997033 BPA Residential Exchange	2,516,744	0	2,516,744	1,657,371	0	1,657,371	859,373	0	859,373
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	(306,299)	(306,299)	0	(199,676)	(199,676)	0	(106,623)	(106,623)
99	997043 Washington Deferred Power Costs	(6,031,339)	0	(6,031,339)	(6,031,339)	0	(6,031,339)	0	0	0
1	997044 Non-Monetary Power Costs	0	(379,576)	(379,576)	0	(247,446)	(247,446)	0	(132,130)	(132,130)
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)	142,375	0	142,375	0	0	0	142,375	0	142,375
12	997048 AFUDC	0	(2,751,477)	(2,751,477)	0	(1,794,899)	(1,794,899)	0	(956,578)	(956,578)
11	997049 Tax Depreciation	0	(153,153,856)	(153,153,856)	0	(98,658,651)	(98,658,651)	0	(54,495,205)	(54,495,205)
99	997050 CS2 Levelized Return	528,750	0	528,750	0	0	0	528,750	0	528,750
99	997051 Wind Generation AFUDC - ID	(626,508)	0	(626,508)	0	0	0	(626,508)	0	(626,508)
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:
ELECTRIC SCHEDULE M ITEMS	E-SCM-12A
For Twelve Months Ended February 28, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	997059 Spokane River Relicensing PME	73,312	0	73,312	46,316	0	46,316	26,996	0	26,996
1	997061 CDA Fund Settlement	(1,845)	(33,333)	(35,178)	(1,845)	(21,730)	(23,575)	0	(11,603)	(11,603)
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	37,874	0	37,874	69,171	0	69,171	(31,297)	0	(31,297)
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	5,490,460	5,490,460	0	3,536,845	3,536,845	0	1,953,615	1,953,615
4	997081 Deferred Compensation	0	653,306	653,306	0	442,138	442,138	0	211,168	211,168
4	997082 Meal Disallowances	0	350,028	350,028	0	236,888	236,888	0	113,140	113,140
4	997083 Paid Time Off	0	203,218	203,218	0	137,532	137,532	0	65,686	65,686
2	997084 Customer Uncollectibles	0	47,437	47,437	0	31,127	31,127	0	16,310	16,310
99	997088 Deferred O&M Colstrip & CS2	617,667	0	617,667	973,692	0	973,692	(356,025)	0	(356,025)
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	410,079	0	410,079	410,079	0	410,079	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	(80,774)	0	(80,774)	(80,774)	0	(80,774)	0	0	0
99	997095 WA REC Deferral	1,240,242	0	1,240,242	1,240,242	0	1,240,242	0	0	0
1	997096 CDA Settlement Costs	0	(26,550)	(26,550)	0	(17,308)	(17,308)	0	(9,242)	(9,242)
99	997097 BPA Parallel Capacity	2,739,810	0	2,739,810	0	0	0	2,739,810	0	2,739,810
99	997098 Provision for Rate Refund	2,166,342	0	2,166,342	0	0	0	2,166,342	0	2,166,342
1	997099 Kettle Falls Diesel Leak	0	0	0	0	0	0	0	0	0
	TOTAL SCHEDULE M ADJUSTMENTS	34,502,725	(91,521,026)	(57,018,301)	28,214,316	(58,003,143)	(29,788,827)	6,288,409	(33,517,883)	(27,229,474)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.190%	34.810%
E-ALL	2	Number of Customers - AMA	100.000%	65.618%	34.382%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.677%	32.323%
E-ALL	11	Book Depreciation	100.000%	64.418%	35.582%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.234%	34.766%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-12A
For Twelve Months Ended February 28, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basi	Acct No	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
14	410100	Deferred Federal Income Tax Expense - Allocated	0	18,901,423	18,901,423	0	11,979,155	11,979,155	0	6,922,268	6,922,268
99	410100	Deferred Federal Income Tax Expense - Washington	2,921,590	0	2,921,590	2,921,590	0	2,921,590	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	4,412,413	0	4,412,413	0	0	0	4,412,413	0	4,412,413
	410100	Total	7,334,003	18,901,423	26,235,426	2,921,590	11,979,155	14,900,745	4,412,413	6,922,268	11,334,681
14	411100	Deferred Federal Income Tax Expense - Allocated	0	(372,370)	(372,370)	0	(235,997)	(235,997)	0	(136,373)	(136,373)
99	411100	Deferred Federal Income Tax Expense - Washington	(3,725,107)	0	(3,725,107)	(3,725,107)	0	(3,725,107)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(1,606,443)	0	(1,606,443)	0	0	0	(1,606,443)	0	(1,606,443)
	411100	Total	(5,331,550)	(372,370)	(5,703,920)	(3,725,107)	(235,997)	(3,961,104)	(1,606,443)	(136,373)	(1,742,816)
Total Deferred Federal Income Tax Expense			2,002,453	18,529,053	20,531,506	(803,517)	11,743,158	10,939,641	2,805,970	6,785,895	9,591,865

E-ALL	14	Net Allocated Schedule M's - AMA	100.000%	63.377%	36.623%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-12A
For Twelve Months Ended February 28, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	22,045	22,045	0	14,371	14,371	0	7,674	7,674
1	408140	State Kwh Generation Tax	0	1,276,946	1,276,946	0	832,441	832,441	0	444,505	444,505
1	408150	R&P Property Tax--Production	0	13,076,510	13,076,510	0	8,524,577	8,524,577	0	4,551,933	4,551,933
1	408180	R&P Property Tax--Transmission	0	4,680,239	4,680,239	0	3,051,048	3,051,048	0	1,629,191	1,629,191
1	409100	State Income Tax--Montana & Oregon	0	785,091	785,091	0	511,801	511,801	0	273,290	273,290
TOTAL PRODUCTION & TRANSMISSION			0	19,840,831	19,840,831	0	12,934,238	12,934,238	0	6,906,593	6,906,593
DISTRIBUTION											
99	408110	State Excise Tax	19,128,084	0	19,128,084	19,128,084	0	19,128,084	0	0	0
99	408120	Municipal Occupation & License Tax	20,802,334	0	20,802,334	17,538,465	0	17,538,465	3,263,869	0	3,263,869
99	408160	Miscellaneous State or Local Tax--WA & ID	135	0	135	0	0	0	135	0	135
99	408170	R&P Property Tax--Distribution	8,095,666	0	8,095,666	5,175,257	0	5,175,257	2,920,409	0	2,920,409
99	409100	State Income Tax--Idaho	660,919	0	660,919	0	0	0	660,919	0	660,919
TOTAL DISTRIBUTION			48,687,138	0	48,687,138	41,841,806	0	41,841,806	6,845,332	0	6,845,332
TOTAL TAXES OTHER THAN FIT			48,687,138	19,840,831	68,527,969	41,841,806	12,934,238	54,776,044	6,845,332	6,906,593	13,751,925

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 February 28, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****					
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324	CDA Lake CDR Fund - Allocated	0	9,216,667	9,216,667	0	6,008,345	6,008,345	0	3,208,322	3,208,322
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	1,321,047	1,321,047	0	861,191	861,191	0	459,856	459,856
1	182381	CDA Settlement Past Storage	0	35,694,958	35,694,958	0	23,269,543	23,269,543	0	12,425,415	12,425,415
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	5,646,282	5,799,461	153,179	3,753,559	3,906,738	0	1,892,723	1,892,723
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	2,509,583	35,236,048	37,745,631	2,449,149	23,846,700	26,295,849	60,434	11,389,348	11,449,782
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	2,837,784	2,837,784	0	1,920,527	1,920,527	0	917,257	917,257
TOTAL INTANGIBLE PLANT			3,265,466	136,002,004	139,267,470	3,205,032	89,679,350	92,884,382	60,434	46,322,654	46,383,088
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	3,499,940	3,499,940	0	2,281,611	2,281,611	0	1,218,329	1,218,329
1	311XXX	Structures & Improvements	0	127,218,641	127,218,641	0	82,933,832	82,933,832	0	44,284,809	44,284,809
1	312000	Boiler Plant	0	173,432,551	173,432,551	0	113,060,680	113,060,680	0	60,371,871	60,371,871
1	313000	Generators	0	6,770	6,770	0	4,413	4,413	0	2,357	2,357
1	314000	Turbogenerator Units	0	53,073,856	53,073,856	0	34,598,847	34,598,847	0	18,475,009	18,475,009
1	315000	Accessory Electric Equipment	0	26,458,916	26,458,916	0	17,248,567	17,248,567	0	9,210,349	9,210,349
1	316000	Miscellaneous Power Plant Equipment	0	16,253,102	16,253,102	0	10,595,397	10,595,397	0	5,657,705	5,657,705
TOTAL STEAM PRODUCTION PLANT			0	399,943,776	399,943,776	0	260,723,347	260,723,347	0	139,220,429	139,220,429
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	58,216,038	58,216,038	0	37,951,035	37,951,035	0	20,265,003	20,265,003
1	331XXX	Structures & Improvements	0	45,551,065	45,551,065	0	29,694,739	29,694,739	0	15,856,326	15,856,326
1	332XXX	Reservoirs, Dams, & Waterways	0	132,851,069	132,851,069	0	86,605,612	86,605,612	0	46,245,457	46,245,457
1	333000	Waterwheels, Turbines, & Generators	0	163,013,427	163,013,427	0	106,268,453	106,268,453	0	56,744,974	56,744,974
1	334000	Accessory Electric Equipment	0	36,508,630	36,508,630	0	23,799,976	23,799,976	0	12,708,654	12,708,654
1	335XXX	Miscellaneous Power Plant Equipment	0	8,366,345	8,366,345	0	5,454,020	5,454,020	0	2,912,325	2,912,325
1	336000	Roads, Railroads, & Bridges	0	2,108,382	2,108,382	0	1,374,454	1,374,454	0	733,928	733,928
TOTAL HYDRAULIC PRODUCTION PLANT			0	446,614,956	446,614,956	0	291,148,289	291,148,289	0	155,466,667	155,466,667
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	16,710,860	16,710,860	0	10,893,810	10,893,810	0	5,817,050	5,817,050
1	342000	Fuel Holders, Producers, & Accessories	0	21,171,078	21,171,078	0	13,801,426	13,801,426	0	7,369,652	7,369,652
1	343000	Prime Movers	0	23,906,541	23,906,541	0	15,584,674	15,584,674	0	8,321,867	8,321,867
1	344000	Generators	0	207,045,363	207,045,363	0	134,972,872	134,972,872	0	72,072,491	72,072,491
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	19,499,244	19,499,244	0	12,711,557	12,711,557	0	6,787,687	6,787,687
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	1,675,619	1,675,619	0	1,092,336	1,092,336	0	583,283	583,283
TOTAL OTHER PRODUCTION PLANT			0	291,096,752	291,096,752	0	189,765,973	189,765,973	0	101,330,779	101,330,779
TOTAL PRODUCTION PLANT			0	1,137,655,484	1,137,655,484	0	741,637,609	741,637,609	0	396,017,875	396,017,875

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT
 For Twelve Months Ended February 28, 2014
 Average of Monthly Averages Basis

Report ID:
E-PLT-12A

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	19,645,758	19,645,758	0	12,807,070	12,807,070	0	6,838,688	6,838,688
1	352XXX	Structures & Improvements	0	18,051,226	18,051,226	0	11,767,594	11,767,594	0	6,283,632	6,283,632
1	353000	Station Equipment	0	217,508,462	217,508,462	0	141,793,766	141,793,766	0	75,714,696	75,714,696
1	354000	Towers & Fixtures	0	17,124,204	17,124,204	0	11,163,269	11,163,269	0	5,960,935	5,960,935
1	355000	Poles & Fixtures	0	158,409,823	158,409,823	0	103,267,364	103,267,364	0	55,142,459	55,142,459
1	356000	Overhead Conductors & Devices	0	118,415,825	118,415,825	0	77,195,276	77,195,276	0	41,220,549	41,220,549
1	357000	Underground Conduit	0	2,692,826	2,692,826	0	1,755,453	1,755,453	0	937,373	937,373
1	358000	Underground Conductors & Devices	0	2,330,448	2,330,448	0	1,519,219	1,519,219	0	811,229	811,229
1	359000	Roads & Trails	0	1,927,222	1,927,222	0	1,256,356	1,256,356	0	670,866	670,866
		TOTAL TRANSMISSION PLANT	0	556,105,794	556,105,794	0	362,525,367	362,525,367	0	193,580,427	193,580,427
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	4,584,631	0	4,584,631	3,340,938	0	3,340,938	1,243,693	0	1,243,693
99	360400	Land Easements	2,244,295	0	2,244,295	443,873	0	443,873	1,800,422	0	1,800,422
99	361000	Structures & Improvements	18,101,734	0	18,101,734	12,786,327	0	12,786,327	5,315,407	0	5,315,407
99	362000	Station Equipment	115,350,551	0	115,350,551	76,550,640	0	76,550,640	38,799,911	0	38,799,911
99	364000	Poles, Towers, & Fixtures	274,913,382	0	274,913,382	171,897,408	0	171,897,408	103,015,974	0	103,015,974
99	365000	Overhead Conductors & Devices	183,765,601	0	183,765,601	115,542,803	0	115,542,803	68,222,798	0	68,222,798
99	366000	Underground Conduit	87,076,468	0	87,076,468	55,117,468	0	55,117,468	31,959,000	0	31,959,000
99	367000	Underground Conductors & Devices	146,474,156	0	146,474,156	93,758,900	0	93,758,900	52,715,256	0	52,715,256
99	368000	Line Transformers	205,290,294	0	205,290,294	137,563,958	0	137,563,958	67,726,336	0	67,726,336
99	369XXX	Services	135,254,470	0	135,254,470	87,135,552	0	87,135,552	48,118,918	0	48,118,918
99	370000	Meters	47,966,862	0	47,966,862	26,730,519	0	26,730,519	21,236,343	0	21,236,343
99	373XXX	Street Light & Signal Systems	38,553,420	0	38,553,420	23,811,134	0	23,811,134	14,742,286	0	14,742,286
		TOTAL DISTRIBUTION PLANT	1,259,575,864	0	1,259,575,864	804,679,520	0	804,679,520	454,896,344	0	454,896,344
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,088,218	3,065,327	4,153,545	382,101	2,074,521	2,456,622	706,117	990,806	1,696,923
4	390XXX	Structures & Improvements	12,917,533	60,704,047	73,621,580	6,408,304	41,082,678	47,490,982	6,509,229	19,621,369	26,130,598
4	391XXX	Office Furniture & Equipment	2,474,330	39,535,702	42,010,032	2,450,084	26,756,577	29,206,661	24,246	12,779,125	12,803,371
4	392XXX	Transportation Equipment	15,472,705	9,411,652	24,884,357	11,171,764	6,369,524	17,541,288	4,300,941	3,042,128	7,343,069
4	393000	Stores Equipment	276,399	1,949,404	2,225,803	121,313	1,319,298	1,440,611	155,086	630,106	785,192
4	394000	Tools, Shop & Garage Equipment	1,511,681	8,325,589	9,837,270	1,140,334	5,634,509	6,774,843	371,347	2,691,080	3,062,427
4	395000	Laboratory Equipment	247,613	1,004,511	1,252,124	168,416	679,823	848,239	79,197	324,688	403,885
4	396XXX	Power Operated Equipment	29,452,867	11,298,211	40,751,078	18,358,439	7,646,290	26,004,729	11,094,428	3,651,921	14,746,349
4	397XXX	Communications Equipment	16,248,924	58,817,406	75,066,330	10,131,249	39,805,856	49,937,105	6,117,675	19,011,550	25,129,225
4	398000	Miscellaneous Equipment	4,479	362,204	366,683	2,148	245,129	247,277	2,331	117,075	119,406
		TOTAL GENERAL PLANT	79,694,749	194,474,053	274,168,802	50,334,152	131,614,205	181,948,357	29,360,597	62,859,848	92,220,445
		TOTAL PLANT IN SERVICE	1,342,536,079	2,024,237,335	3,366,773,414	858,218,704	1,325,456,531	2,183,675,235	484,317,375	698,780,804	1,183,098,179

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12A
For Twelve Months Ended February 28, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	0	(282,727,535)	(282,727,535)	0	(184,310,080)	(184,310,080)	0	(98,417,455)	(98,417,455)
E-ADEP		Hydro Production Plant	0	(120,752,460)	(120,752,460)	0	(78,718,529)	(78,718,529)	0	(42,033,931)	(42,033,931)
E-ADEP		Other Production Plant	0	(82,537,553)	(82,537,553)	0	(53,806,231)	(53,806,231)	0	(28,731,322)	(28,731,322)
E-ADEP		Transmission Plant	0	(188,831,052)	(188,831,052)	0	(123,098,963)	(123,098,963)	0	(65,732,089)	(65,732,089)
E-ADEP		Distribution Plant	(386,883,083)	0	(386,883,083)	(239,067,929)	0	(239,067,929)	(147,815,154)	0	(147,815,154)
E-ADEP		General Plant	(23,327,040)	(66,954,023)	(90,281,063)	(13,817,828)	(45,312,474)	(59,130,302)	(9,509,212)	(21,641,549)	(31,150,761)
		TOTAL ACCUMULATED DEPRECIATION	(410,210,123)	(741,802,623)	(1,152,012,746)	(252,885,757)	(485,246,277)	(738,132,034)	(157,324,366)	(256,556,346)	(413,880,712)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(7,751,106)	(7,751,106)	0	(5,052,946)	(5,052,946)	0	(2,698,160)	(2,698,160)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(113,118)	0	(113,118)	(113,118)	0	(113,118)	0	0	0
E-AAAMT		General Plant - 303000	0	(162,856)	(162,856)	0	(109,148)	(109,148)	0	(53,708)	(53,708)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(770,575)	(17,454,896)	(18,225,471)	(760,428)	(11,812,950)	(12,573,378)	(10,147)	(5,641,946)	(5,652,093)
E-AAAMT		General Plant - 390200, 396200	(120,798)	(178,025)	(298,823)	(117,230)	(120,482)	(237,712)	(3,568)	(57,543)	(61,111)
		TOTAL ACCUMULATED AMORTIZATION	(1,004,491)	(25,546,883)	(26,551,374)	(990,776)	(17,095,526)	(18,086,302)	(13,715)	(8,451,357)	(8,465,072)
		TOTAL ACCUMULATED DEPR/AMORT	(411,214,614)	(767,349,506)	(1,178,564,120)	(253,876,533)	(502,341,803)	(756,218,336)	(157,338,081)	(265,007,703)	(422,345,784)
		NET ELECTRIC UTILITY PLANT before DFIT	931,321,465	1,256,887,829	2,188,209,294	604,342,171	823,114,728	1,427,456,899	326,979,294	433,773,101	760,752,395
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	(312,136)	(312,136)	0	(203,481)	(203,481)	0	(108,655)	(108,655)
12		ADFIT - Electric Plant In Service (282900)	0	(293,250,957)	(293,250,957)	0	(191,299,329)	(191,299,329)	0	(101,951,628)	(101,951,628)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(31,088,316)	(31,088,316)	0	(21,039,640)	(21,039,640)	0	(10,048,676)	(10,048,676)
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	(12,493,235)	(12,493,235)	0	(8,144,340)	(8,144,340)	0	(4,348,895)	(4,348,895)
1		ADFIT - CDA Settlement Costs (283333)	0	354,318	354,318	0	230,980	230,980	0	123,338	123,338
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(4,243,002)	(4,243,002)	0	(2,767,880)	(2,767,880)	0	(1,475,122)	(1,475,122)
		TOTAL ACCUMULATED DFIT	0	(341,422,853)	(341,422,853)	0	(223,487,309)	(223,487,309)	0	(117,935,544)	(117,935,544)
		NET ELECTRIC UTILITY PLANT	931,321,465	915,464,976	1,846,786,441	604,342,171	599,627,419	1,203,969,590	326,979,294	315,837,557	642,816,851
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%			65.234%			34.766%	
E-ALL	99	Not Allocated		0.000%			0.000%			0.000%	

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
For Twelve Months Ended February 28, 2014
Average of Monthly Averages Basis

Report ID:
E-APL-12A

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	931,321,465	915,464,976	1,846,786,441	604,342,171	599,627,419	1,203,969,590	326,979,294	315,837,557	642,816,851
	OTHER ADJUSTMENTS									
4	Gain on Sale of General Office Bldg (253850)	0	0	0	0	0	0	0	0	0
99	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	(941,212)	0	(941,212)	941,212	0	941,212
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)	(2,641,250)	0	(2,641,250)	(846,475)	0	(846,475)	(1,794,775)	0	(1,794,775)
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)	7,061,285	0	7,061,285	4,527,376	0	4,527,376	2,533,909	0	2,533,909
99	ADFIT - Kettle Falls Disallowed (190420)	294,157	0	294,157	294,157	0	294,157	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)	1,184,173	0	1,184,173	0	0	0	1,184,173	0	1,184,173
99	ADFIT - Boulder Park Disallowed (190040)	495,539	0	495,539	0	0	0	495,539	0	495,539
99	Investment in WNP3 Exchange Power (124900, 124930)	14,699,792	0	14,699,792	14,699,792	0	14,699,792	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(2,641,811)	0	(2,641,811)	(2,641,811)	0	(2,641,811)	0	0	0
99	CDA Lake Settlement - WA (182382)	1,102,857	0	1,102,857	1,102,857	0	1,102,857	0	0	0
99	CDA Lake Settlement - ID (186382)	219,406	0	219,406	0	0	0	219,406	0	219,406
99	ADFIT - CDA Lake Settlement - Direct (283382)	(462,793)	0	(462,793)	(386,001)	0	(386,001)	(76,792)	0	(76,792)
99	CDA CDR Fund - Direct (182324)	80,222	0	80,222	80,222	0	80,222	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	569,871	0	569,871	528,811	0	528,811	41,060	0	41,060
99	ADFIT - Spokane River Relicensing (283322)	(199,431)	0	(199,431)	(185,065)	0	(185,065)	(14,366)	0	(14,366)
99	Spokane River PM&Es (182323)	527,012	0	527,012	335,791	0	335,791	191,221	0	191,221
99	ADFIT - Spokane River PM&Es (283323)	(184,478)	0	(184,478)	(117,551)	0	(117,551)	(66,927)	0	(66,927)
99	Montana Riverbed Settlement (186360)	3,367,501	0	3,367,501	2,255,392	0	2,255,392	1,112,109	0	1,112,109
99	ADFIT - Montana Riverbed Settlement (283365)	(1,178,626)	0	(1,178,626)	(789,388)	0	(789,388)	(389,238)	0	(389,238)
99	Lancaster Generation (182312)	3,060,000	0	3,060,000	3,060,000	0	3,060,000	0	0	0
99	ADFIT - Lancaster Generation (283312)	(1,071,000)	0	(1,071,000)	(1,071,000)	0	(1,071,000)	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)	(1,182,708)	355	(1,182,353)	(402,292)	240	(402,052)	(780,416)	115	(780,301)
99	Customer Deposits (235199)	(1,227,686)	0	(1,227,686)	(1,227,686)	0	(1,227,686)	0	0	0
C-WKC	Working Capital	17,738,925	7,514,970	25,253,895	17,738,925	0	17,738,925	0	7,514,970	7,514,970
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	32,281,605	7,515,325	39,796,930	31,878,116	240	31,878,356	403,489	7,515,085	7,918,574
	NET RATE BASE	963,603,070	922,980,301	1,886,583,371	636,220,287	599,627,659	1,235,847,946	327,382,783	323,352,642	650,735,425

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-12A
For Twelve Months Ended February 28, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	7,679,656	7,679,656			7,679,656	7,679,656		5,006,368	5,006,368		2,673,288	2,673,288	
1	Hydro (ED-AN)	8,100,466	8,100,466			8,100,466	8,100,466		5,280,694	5,280,694		2,819,772	2,819,772	
1	Other (ED-AN)	9,276,436	9,276,436			9,276,436	9,276,436		6,047,309	6,047,309		3,229,127	3,229,127	
Total Electric Production		25,056,558	25,056,558			25,056,558	25,056,558		16,334,371	16,334,371		8,722,187	8,722,187	
Electric Transmission														
1	ED-AN	10,084,140	10,084,140			10,084,140	10,084,140		6,573,851	6,573,851		3,510,289	3,510,289	
Total Electric Transmission		10,084,140	10,084,140			10,084,140	10,084,140		6,573,851	6,573,851		3,510,289	3,510,289	
Electric Distribution														
	ED-ID	13,688,242	13,688,242			13,688,242	13,688,242					13,688,242	13,688,242	
	ED-WA	22,584,481	22,584,481			22,584,481	22,584,481	22,584,481		22,584,481				
Total Electric Distribution		36,272,723	36,272,723			36,272,723	36,272,723	22,584,481		22,584,481		13,688,242	13,688,242	
Gas Underground Storage														
	GD-AN	543,047		543,047										
	GD-OR	113,522			113,522									
Total Gas Underground Stor		656,569		543,047	113,522									
Gas Distribution														
	GD-AN	62,498		62,498										
	GD-ID	4,013,766		4,013,766										
	GD-WA	7,994,717		7,994,717										
	GD-OR	4,041,065			4,041,065									
Total Gas Distribution		16,112,046		12,070,981	4,041,065									
General Plant														
4	ED-AN	2,546,926	2,546,926			2,546,926	2,546,926		1,723,683	1,723,683		823,243	823,243	
	ED-ID	151,397	151,397			151,397	151,397				151,397		151,397	
	ED-WA	884,918	884,918			884,918	884,918	884,918		884,918				
7,4	CD-AA	13,592,392	9,690,016	2,694,284	1,208,092	9,690,016	9,690,016		6,557,912	6,557,912		3,132,104	3,132,104	
9,4	CD-AN	700,323	550,741	149,582		550,741	550,741		372,725	372,725		178,016	178,016	
9	CD-ID	274,248	215,671	58,577		215,671	215,671				215,671		215,671	
9	CD-WA	169,149	133,020	36,129		133,020	133,020	133,020		133,020				
8	GD-AA	157,571		108,302	49,269									
	GD-AN	35,818		35,818										
	GD-ID	48,437		48,437										
	GD-WA	218,368		218,368										
	GD-OR	253,852			253,852									
Total General Plant		19,033,399	14,172,689	3,349,497	1,511,213	1,385,006	12,787,683	14,172,689	1,017,938	8,654,320	9,672,258	367,068	4,133,363	4,500,431
Total Depreciation Expense		107,215,435	85,586,110	15,963,525	5,665,800	37,657,729	47,928,381	85,586,110	23,602,419	31,562,542	55,164,961	14,055,310	16,365,839	30,421,149

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-12A
For Twelve Months Ended February 28, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-12A
For Twelve Months Ended February 28, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000)	ED-AN	918,400	918,400		918,400	918,400		598,705	598,705		319,695	319,695	
1	Misc Intangible Plt (303000)	ED-AN	93,455	93,455		93,455	93,455		60,923	60,923		32,532	32,532	
Total Production/Transmission			1,011,855	1,011,855		1,011,855	1,011,855		659,628	659,628		352,227	352,227	
Distribution														
	Franchises (302000)	ED-WA	24,153	24,153		24,153	24,153	24,153		24,153				
	Misc Intangible Plt (303000)	ED-WA	2,844	2,844		2,844	2,844	2,844		2,844				
Total Distribution			26,997	26,997		26,997	26,997	26,997		26,997				
General Plant - 303000														
7,4		CD-AA	273,541	195,007	54,222	24,312			131,975	131,975		63,032	63,032	
9,1		CD-AN	9,729	7,651	2,078		7,651		4,988	4,988		2,663	2,663	
		GD-ID	4,058		4,058									
		GD-WA	23,670		23,670									
		GD-OR	7,778			7,778								
Total General Plant - 303000			318,776	202,658	84,028	32,090			136,963	136,963		65,695	65,695	
Miscellaneous IT Intangible Plant - 3031XX														
7,4		CD-AA	9,232,877	6,582,118	1,830,141	820,618			4,454,580	4,454,580		2,127,538	2,127,538	
9,4		CD-AN	8,036	6,320	1,716		6,320		4,277	4,277		2,043	2,043	
9,4		CD-ID	9,387	7,382	2,005		7,382				7,382		7,382	
4		ED-AN	188,812	188,812			188,812		127,782	127,782		61,030	61,030	
		ED-ID	4,747	4,747			4,747				4,747		4,747	
		ED-WA	489,017	489,017			489,017	489,017		489,017			489,017	
8		GD-AA	441,541		303,480	138,061								
		GD-AN	1,783		1,783									
		GD-OR	250			250								
Total Miscellaneous IT Intangible Plt - 3031XX			10,376,450	7,278,396	2,139,125	958,929			489,017	4,586,639	5,075,656	12,129	2,190,611	2,202,740
Gas Underground Storage														
		GD-AN	228		228									
Total Gas Underground Storage			228		228									
General Plant - 390200, 396200														
7,4		CD-AA	28,856	20,571	5,720	2,565		20,571	13,922	13,922		6,649	6,649	
4		ED-AN	9,627	9,627			9,627		6,515	6,515		3,112	3,112	
		GD-OR	3,139			3,139								
Total General Plant - 390200, 396200			41,622	30,198	5,720	5,704			20,437	20,437		9,761	9,761	
Total Amortization Expense			11,775,928	8,550,104	2,229,101	996,723			516,014	5,403,667	5,919,681	12,129	2,618,294	2,630,423

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-12A
For Twelve Months Ended February 28, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	(282,727,535)	(282,727,535)			(282,727,535)	(282,727,535)		(184,310,080)	(184,310,080)		(98,417,455)	(98,417,455)	
1	Hydro (ED-AN)	(120,752,460)	(120,752,460)			(120,752,460)	(120,752,460)		(78,718,529)	(78,718,529)		(42,033,931)	(42,033,931)	
1	Other (ED-AN)	(82,537,553)	(82,537,553)			(82,537,553)	(82,537,553)		(53,806,231)	(53,806,231)		(28,731,322)	(28,731,322)	
Total Electric Production		(486,017,548)	(486,017,548)			(486,017,548)	(486,017,548)		(316,834,840)	(316,834,840)		(169,182,708)	(169,182,708)	
Electric Transmission														
1	ED-AN	(188,831,052)	(188,831,052)			(188,831,052)	(188,831,052)		(123,098,963)	(123,098,963)		(65,732,089)	(65,732,089)	
Total Electric Transmission		(188,831,052)	(188,831,052)			(188,831,052)	(188,831,052)		(123,098,963)	(123,098,963)		(65,732,089)	(65,732,089)	
Electric Distribution														
	ED-ID	(147,815,154)	(147,815,154)			(147,815,154)	(147,815,154)					(147,815,154)	(147,815,154)	
	ED-WA	(239,067,929)	(239,067,929)			(239,067,929)	(239,067,929)	(239,067,929)		(239,067,929)				
Total Electric Distribution		(386,883,083)	(386,883,083)			(386,883,083)	(386,883,083)	(239,067,929)		(239,067,929)		(147,815,154)	(147,815,154)	
Gas Underground Storage														
	GD-AN	(12,770,562)		(12,770,562)										
	GD-OR	(479,783)		(479,783)										
Total Gas Underground Storage		(13,250,345)		(12,770,562)	(479,783)									
Gas Distribution														
	GD-AN	(1,485,259)		(1,485,259)										
	GD-ID	(54,411,993)		(54,411,993)										
	GD-WA	(108,655,064)		(108,655,064)										
	GD-OR	(88,909,539)		(88,909,539)										
Total Gas Distribution		(253,461,855)		(164,552,316)	(88,909,539)									
General Plant														
4	ED-AN	(35,588,822)	(35,588,822)			(35,588,822)	(35,588,822)		(24,085,447)	(24,085,447)		(11,503,375)	(11,503,375)	
	ED-ID	(5,856,646)	(5,856,646)			(5,856,646)	(5,856,646)					(5,856,646)	(5,856,646)	
	ED-WA	(12,000,746)	(12,000,746)			(12,000,746)	(12,000,746)	(12,000,746)		(12,000,746)				
7,4	CD-AA	(31,790,448)	(22,663,410)	(6,301,503)	(2,825,535)				(15,337,916)	(15,337,916)		(7,325,494)	(7,325,494)	
9,4	CD-AN	(11,065,209)	(8,701,791)	(2,363,418)					(5,889,111)	(5,889,111)		(2,812,680)	(2,812,680)	
9	CD-ID	(4,644,608)	(3,652,566)	(992,042)		(3,652,566)	(3,652,566)					(3,652,566)	(3,652,566)	
9	CD-WA	(2,310,604)	(1,817,082)	(493,522)		(1,817,082)	(1,817,082)	(1,817,082)		(1,817,082)				
8	GD-AA	(1,422,359)		(977,616)	(444,743)									
	GD-AN	(1,470,472)		(1,470,472)										
	GD-ID	(1,120,518)		(1,120,518)										
	GD-WA	(2,753,044)		(2,753,044)										
	GD-OR	(3,751,592)		(3,751,592)										
Total General Plant		(113,775,068)	(90,281,063)	(16,472,135)	(7,021,870)	(23,327,040)	(66,954,023)	(90,281,063)	(13,817,828)	(45,312,474)	(59,130,302)	(9,509,212)	(21,641,549)	(31,150,761)
Total Accumulated Depr		(1,442,218,951)	(1,152,012,746)	(193,795,013)	(96,411,192)	(410,210,123)	(741,802,623)	(1,152,012,746)	(252,885,757)	(485,246,277)	(738,132,034)	(157,324,366)	(256,556,346)	(413,880,712)

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAAMT-12A
For Twelve Months Ended February 28, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
1	Franchises (302000) ED-AN	(7,080,020)	(7,080,020)			(7,080,020)	(7,080,020)		(4,615,465)	(4,615,465)		(2,464,555)	(2,464,555)		
1	Misc Intangible Plt (30300 ED-AN	(671,086)	(671,086)			(671,086)	(671,086)		(437,481)	(437,481)		(233,605)	(233,605)		
Total Production/Transmission		(7,751,106)	(7,751,106)			(7,751,106)	(7,751,106)		(5,052,946)	(5,052,946)		(2,698,160)	(2,698,160)		
Distribution															
	Franchises (302000) ED-WA	(88,879)	(88,879)			(88,879)	(88,879)		(88,879)	(88,879)					
	Misc Intangible Plt (30300 ED-WA	(24,239)	(24,239)			(24,239)	(24,239)		(24,239)	(24,239)					
Total Distribution		(113,118)	(113,118)			(113,118)	(113,118)		(113,118)	(113,118)					
General Plant - 303000															
7,4	CD-AA	(168,202)	(119,911)	(33,341)	(14,950)		(119,911)	(119,911)		(81,152)	(81,152)		(38,759)	(38,759)	
9,1	CD-AN	(54,609)	(42,945)	(11,664)			(42,945)	(42,945)		(27,996)	(27,996)		(14,949)	(14,949)	
	GD-ID	(45,676)		(45,676)											
	GD-WA	(87,428)		(87,428)											
	GD-OR	(53,875)			(53,875)										
Total General Plant - 303000		(409,790)	(162,856)	(178,109)	(68,825)		(162,856)	(162,856)		(109,148)	(109,148)		(53,708)	(53,708)	
Miscellaneous IT Intangible Plant -3031XX															
7,4	CD-AA	(23,787,959)	(16,958,436)	(4,715,249)	(2,114,274)		(16,958,436)	(16,958,436)		(11,476,961)	(11,476,961)		(5,481,475)	(5,481,475)	
9,4	CD-AN	(3,181)	(2,502)	(679)			(2,502)	(2,502)		(1,693)	(1,693)		(809)	(809)	
9	CD-ID	(4,116)	(3,237)	(879)											
4	ED-AN	(493,958)	(493,958)			(3,237)	(493,958)	(493,958)		(334,296)	(334,296)	(3,237)	(159,662)	(159,662)	
	ED-ID	(6,910)	(6,910)				(6,910)	(6,910)				(6,910)	(6,910)		
	ED-WA	(760,428)	(760,428)				(760,428)	(760,428)		(760,428)	(760,428)				
8	GD-AA	(1,079,516)		(741,973)	(337,543)										
	GD-AN	(8,973)		(8,973)											
	GD-OR	(900)			(900)										
Total Misc IT Intangible Plant - 3031XX		(26,145,941)	(18,225,471)	(5,467,753)	(2,452,717)		(17,454,896)	(17,454,896)		(760,428)	(11,812,950)	(12,573,378)	(10,147)	(5,641,946)	(5,652,093)
Gas Underground Storage															
	GD-AN	(239,556)		(239,556)											
Total Gas Underground Storage		(239,556)		(239,556)											
General Plant - 390200, 396200															
7,4	CD-AA	(178,231)	(127,061)	(35,329)	(15,841)		(127,061)	(127,061)		(85,991)	(85,991)		(41,070)	(41,070)	
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	(50,964)	(50,964)				(50,964)	(50,964)		(34,491)	(34,491)		(16,473)	(16,473)	
	ED-WA	(110,678)	(110,678)			(110,678)	(110,678)	(110,678)							
	GD-WA	(1,863)		(1,863)											
	GD-OR	(49,808)			(49,808)										
Total General Plant - 390200, 396200		(404,413)	(298,823)	(39,941)	(65,649)		(120,798)	(178,025)	(298,823)	(117,230)	(120,482)	(237,712)	(3,568)	(57,543)	(61,111)
Total Accumulated Amortization		(35,063,924)	(26,551,374)	(5,925,359)	(2,587,191)		(1,004,491)	(25,546,883)	(26,551,374)	(990,776)	(17,095,526)	(18,086,302)	(13,715)	(8,451,357)	(8,465,072)

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:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended February 28, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

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

Ref/Basis	Account	Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
389XXX Land & Land Rights														
99		ED-WA / ID / AN	396,983	11,930	362,279	22,774	396,983	0	0	0	0	0	0	0
99		GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	477,164	0	0	0
99		GD-OR / AS	617,179	0	0	0	0	0	0	0	0	617,179	0	617,179
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	3,939,109	0	0	2,808,191	2,808,191	0	0	780,810	780,810	0	350,108	350,108
9		CD-WA / ID / AN	1,205,951	370,172	343,838	234,362	948,372	100,539	93,387	63,653	257,579	0	0	0
		TOTAL ACCOUNT	6,636,386	382,102	706,117	3,065,327	4,153,546	577,703	93,387	844,463	1,515,553	617,179	350,108	967,287
390XXX Structures & Improvements														
99		ED-WA / ID / AN	6,673,760	888,194	2,111,993	3,673,573	6,673,760	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,177,455	0	0	0	0	2,177,455	0	0	2,177,455	0	0	0
99		GD-OR / AS	3,533,055	0	0	0	0	0	0	0	0	3,533,055	0	3,533,055
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	70,473,797	0	0	50,240,770	50,240,770	0	0	13,969,316	13,969,316	0	6,263,711	6,263,711
9		CD-WA / ID / AN	21,244,706	5,520,110	4,397,235	6,789,704	16,707,049	1,499,269	1,194,295	1,844,093	4,537,657	0	0	0
		TOTAL ACCOUNT	104,102,773	6,408,304	6,509,228	60,704,047	73,621,579	3,676,724	1,194,295	15,813,409	20,684,428	3,533,055	6,263,711	9,796,766
391XXX Office Furniture & Equipment														
99		ED-WA / ID / AN	8,106,533	2,450,084	14,649	5,641,800	8,106,533	0	0	0	0	0	0	0
99		GD-WA / ID / AN	6,650	0	0	0	0	0	0	6,650	6,650	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	470,176	0	0	0	0	0	0	323,161	323,161	0	147,015	147,015
7		CD-AA	47,443,096	0	0	33,822,183	33,822,183	0	0	9,404,171	9,404,171	0	4,216,742	4,216,742
9		CD-WA / ID / AN	103,401	0	9,597	71,719	81,316	0	2,606	19,479	22,085	0	0	0
		TOTAL ACCOUNT	56,129,856	2,450,084	24,246	39,535,702	42,010,032	0	2,606	9,753,461	9,756,067	0	4,363,757	4,363,757
392XXX Transportation Equipment														
99		ED-WA / ID / AN	20,616,178	9,666,521	3,540,340	7,409,317	20,616,178	0	0	0	0	0	0	0
99		GD-WA / ID / AN	8,090,231	0	0	0	0	5,214,646	1,627,556	1,248,029	8,090,231	0	0	0
99		GD-OR / AS	2,804,325	0	0	0	0	0	0	0	0	2,804,325	0	2,804,325
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	529,796	0	0	377,692	377,692	0	0	105,016	105,016	0	47,088	47,088
9		CD-WA / ID / AN	4,947,148	1,505,243	760,601	1,624,643	3,890,487	408,826	206,580	441,255	1,056,661	0	0	0
		TOTAL ACCOUNT	36,987,678	11,171,764	4,300,941	9,411,652	24,884,357	5,623,472	1,834,136	1,794,300	9,251,908	2,804,325	47,088	2,851,413

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended February 28, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

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

Ref/Basis	Account	Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	395,329	10,739	14,745	369,845	395,329	0	0	0	0	0	0	0
99		GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	84,271	0	0	0
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	0	57,227	0	57,227
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	2,327,634	110,574	140,342	1,579,559	1,830,475	30,032	38,117	429,010	497,159	0	0	0
		TOTAL ACCOUNT	2,864,461	121,313	155,087	1,949,404	2,225,804	114,303	38,117	429,010	581,430	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,193,050	1,096,573	346,477	1,750,000	3,193,050	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,923,657	0	0	0	0	2,073,234	439,616	410,807	2,923,657	0	0	0
99		GD-OR / AS	904,769	0	0	0	0	0	0	0	0	904,769	0	904,769
8		GD-AA	1,368,180	0	0	0	0	0	0	940,377	940,377	0	427,803	427,803
7		CD-AA	8,912,066	0	0	6,353,412	6,353,412	0	0	1,766,550	1,766,550	0	792,104	792,104
9		CD-WA / ID / AN	369,793	43,761	24,870	222,177	290,808	11,886	6,755	60,344	78,985	0	0	0
		TOTAL ACCOUNT	17,671,515	1,140,334	371,347	8,325,589	9,837,270	2,085,120	446,371	3,178,078	5,709,569	904,769	1,219,907	2,124,676
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	879,349	161,088	76,857	641,404	879,349	0	0	0	0	0	0	0
99		GD-WA / ID / AN	165,293	0	0	0	0	53,791	17,543	93,959	165,293	0	0	0
99		GD-OR / AS	149,128	0	0	0	0	0	0	0	0	149,128	0	149,128
8		GD-AA	82,554	0	0	0	0	0	0	56,741	56,741	0	25,813	25,813
7		CD-AA	355,663	0	0	253,552	253,552	0	0	70,500	70,500	0	31,611	31,611
9		CD-WA / ID / AN	151,601	7,328	2,339	109,554	119,221	1,990	635	29,755	32,380	0	0	0
		TOTAL ACCOUNT	1,783,588	168,416	79,196	1,004,510	1,252,122	55,781	18,178	250,955	324,914	149,128	57,424	206,552
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	39,160,323	18,101,411	10,686,915	10,371,997	39,160,323	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,521,893	0	0	0	0	2,772,258	919,141	830,494	4,521,893	0	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	554,036	0	0	394,972	394,972	0	0	109,821	109,821	0	49,243	49,243
9		CD-WA / ID / AN	1,520,558	257,028	407,513	531,241	1,195,782	69,809	110,681	144,286	324,776	0	0	0
		TOTAL ACCOUNT	45,800,644	18,358,439	11,094,428	11,298,210	40,751,077	2,842,067	1,029,822	1,084,601	4,956,490	43,834	49,243	93,077

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended February 28, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	50,918,457	9,739,565	2,929,625	38,249,267	50,918,457	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,131,164	0	0	0	0	591,055	458,368	81,741	1,131,164	0	0	0
99		GD-OR / AS	992,940	0	0	0	0	0	0	0	0	992,940	0	992,940
8		GD-AA	992,932	0	0	0	0	0	0	682,462	682,462	0	310,470	310,470
7		CD-AA	19,448,650	0	0	13,864,943	13,864,943	0	0	3,855,111	3,855,111	0	1,728,596	1,728,596
9		CD-WA/ ID / AN	13,075,788	391,684	3,188,050	6,703,196	10,282,930	106,382	865,879	1,820,597	2,792,858	0	0	0
		TOTAL ACCOUNT	86,559,931	10,131,249	6,117,675	58,817,406	75,066,330	697,437	1,324,247	6,439,911	8,461,595	992,940	2,039,066	3,032,006
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	40,896	0	2,299	38,597	40,896	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	448,384	0	0	319,653	319,653	0	0	88,879	88,879	0	39,852	39,852
9		CD-WA/ ID / AN	7,800	2,148	32	3,954	6,134	583	9	1,074	1,666	0	0	0
		TOTAL ACCOUNT	499,447	2,148	2,331	362,204	366,683	583	9	89,953	90,545	2,367	39,852	42,219
		TOTAL GENERAL PLANT	359,036,279	50,334,153	29,360,596	194,474,051	274,168,800	15,673,190	5,981,168	39,678,141	61,332,499	9,104,824	14,430,156	23,534,980

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-12A
For Twelve Months Ended February 28, 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	2,721,736	153,179	0	2,568,557	2,721,736	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,146,018	0	0	0	0	964,981	181,037	0	1,146,018	0	0	
99		GD-OR / AS	410,126	0	0	0	0	0	0	0	0	410,126	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	4,103,123	0	0	2,925,116	2,925,116	0	0	813,321	813,321	0	364,686	
9		CD-WA / ID / AN	194,058	0	0	152,609	152,609	0	0	41,449	41,449	0	0	
		TOTAL ACCOUNT	8,575,061	153,179	0	5,646,282	5,799,461	964,981	181,037	854,770	2,000,788	410,126	364,686	774,812
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	3,426,275	2,449,149	23,524	953,602	3,426,275	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	2,176,401	0	0	0	0	0	0	1,495,884	1,495,884	0	680,517	
7		CD-AA	48,044,410	0	0	34,250,860	34,250,860	0	0	9,523,363	9,523,363	0	4,270,187	
9		CD-WA / ID / AN	87,099	0	36,910	31,585	68,495	0	10,025	8,579	18,604	0	0	
		TOTAL ACCOUNT	53,734,185	2,449,149	60,434	35,236,047	37,745,630	0	10,025	11,027,826	11,037,851	0	4,950,704	4,950,704
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	52,686	0	0	52,686	52,686	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	3,906,718	0	0	2,785,099	2,785,099	0	0	774,390	774,390	0	347,229	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	3,972,161	0	0	2,837,785	2,837,785	0	0	785,916	785,916	1,231	347,229	348,460
		TOTAL	66,281,407	2,602,328	60,434	43,720,114	46,382,876	964,981	191,062	12,668,512	13,824,555	411,357	5,662,619	6,073,976

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: C-DTX-12A
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months Ended February 28, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

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Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		Deferred FIT - Common Plant (For Report APL)				
7	282900	CD-AA	(41,465,569)	(29,560,804)	(8,219,305)	(3,685,460)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,942,387)	(1,527,513)	(414,874)	0
7	283750	CD-AA	(546,395)	(389,525)	(108,306)	(48,564)
		Total	<u>(43,954,351)</u>	<u>(31,477,842)</u>	<u>(8,742,485)</u>	<u>(3,734,024)</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 Twelve Months Ended February 28, 2014
 Average of Monthly Averages Basis

Report ID:
C-WKC-12A

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Washington	Idaho	Total	Washington	Idaho	Total	Washington	Idaho	Total
1	151120	FUEL STOCK COAL-COLSTRIP		835,503	835,503		835,503	835,503		0	0
1	151210	FUEL STOCK HOG FUEL-KFGS		482,355	482,355		482,355	482,355		0	0
4	154100	PLANT MATERIALS & OPER SUPPLIES		6,703,649	6,703,649		5,409,358	5,409,358		1,294,291	1,294,291
1	154300	PLANT MATERIALS & OPER SUP-CS2		249,092	249,092		200,999	200,999		48,093	48,093
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		712,199	712,199		574,693	574,693		137,506	137,506
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		3,859	3,859		3,114	3,114		745	745
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		(125)	(125)		(101)	(101)		(24)	(24)
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		11,214	11,214		9,049	9,049		2,165	2,165
99	163998	COMMON WORKING CAPITAL	0		0	0		0	0		0
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	17,738,925		17,738,925	17,738,925		17,738,925	0		0
TOTAL			17,738,925	8,997,746	26,736,671	17,738,925	7,514,970	25,253,895	0	1,482,776	1,482,776

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%