

RESULTS OF OPERATIONS	Report ID: E-ROR-12A
ELECTRIC RATE OF RETURN	
For Twelve Months Ended March 31, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	154,828,199	99,277,426	55,550,773
	Adjustments			
	Adjusted Net Operating Income (Loss)	154,828,199	99,277,426	55,550,773
E-APL	Electric Net Rate Base	1,892,962,962	1,240,414,875	652,548,087
	RATE OF RETURN	8.179%	8.004%	8.513%

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
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months Ended March 31, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2013 thru 12-31-2013	100.000%	65.190%	34.810%
2	Input	Number of Customers - AMA Percent	04-01-2013 thru 03-31-2014	364,272 100.000%	239,055 65.625%	125,217 34.375%
3	E-OPS	Direct Distribution Operating Expense Percent	04-01-2013 thru 03-31-2014	23,229,897 100.000%	14,913,421 64.199%	8,316,476 35.801%
	Input	Jurisdictional 4-Factor Ratio	01-01-2013 thru 12-31-2013			
		Direct O & M Accts 500 - 598		20,271,611	12,708,520	7,563,091
		Direct O & M Accts 901 - 935		23,797,558	17,806,326	5,991,232
		Total		44,069,169	30,514,846	13,554,323
		Percentage		100.000%	69.243%	30.757%
		Direct Labor Accts 500 - 598		12,899,185	8,853,799	4,045,386
		Direct Labor Accts 901 - 935		5,728,641	4,368,986	1,359,655
		Total		18,627,826	13,222,785	5,405,041
		Percentage		100.000%	70.984%	29.016%
		Number of Customers		366,305	240,426	125,879
		Percentage		100.000%	65.635%	34.365%
		Net Direct Plant		905,556,829	587,222,626	318,334,203
		Percentage		100.000%	64.847%	35.153%
4		Total Percentages		400.000%	270.709%	129.291%
		Percent		100.000%	67.677%	32.323%

RESULTS OF OPERATIONS	Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months Ended March 31, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
Input		Elec/Gas North/Oregon 4-Factor	01-01-2013 thru 12-31-2013	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		68,495,470	58,058,286	6,367,532	4,069,652
		Direct O & M Accts 901 - 935		36,950,340	26,569,475	7,224,117	3,156,748
		Direct O & M Accts 901 - 905 Utility 9 Only		4,724,966	3,236,437	1,488,529	0
		Adjustments		0	0	0	0
		Total		110,170,776	87,864,198	15,080,178	7,226,400
		Percentage		100.000%	79.753%	13.688%	6.559%
		Direct Labor Accts 500 - 894		67,800,135	51,352,909	11,789,527	4,657,699
		Direct Labor Accts 901 - 935		5,560,307	3,408,229	269,466	1,882,612
		Direct Labor Accts 901 - 905 Utility 9 Only		10,134,217	6,671,977	3,462,240	0
		Total		83,494,659	61,433,115	15,521,233	6,540,311
		Percentage		100.000%	73.578%	18.589%	7.833%
		Number of Customers at		692,224	366,305	228,433	97,486
		Percentage		100.000%	52.917%	33.000%	14.083%
		Net Direct Plant		2,661,279,881	2,100,079,490	372,868,631	188,331,760
		Percentage		100.000%	78.912%	14.011%	7.077%
		Total Percentages		400.000%	285.160%	79.288%	35.552%
		Average (CD AA)		100.000%	71.290%	19.822%	8.888%

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

Report ID:
E-ALL-12A

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			Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES			
For Twelve Months Ended March 31, 2014 Average of Monthly Averages Basis			

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
				Total	Electric	Gas North	Oregon Gas
Input		Elec/Gas North 4-Factor	01-01-2013 thru 12-31-2013				
		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		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	03-01-2013 thru 03-31-2014	875,934,190	568,096,127	307,838,063	
		Percent		100.000%	64.856%	35.144%	
11		Book Depreciation	04-01-2013 thru 03-31-2014	86,255,620	55,455,322	30,800,298	
		Percent		100.000%	64.292%	35.708%	

RESULTS OF OPERATIONS	Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months Ended March 31, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before DFIT) - AMA Percent	03-01-2013 thru 03-31-2014	2,196,319,928 100.000%	1,433,287,582 65.259%	763,032,346 34.741%
13	E-PLT	Net Electric General Plant - AMA Percent	03-01-2013 thru 03-31-2014	185,601,489 100.000%	124,052,314 66.838%	61,549,175 33.162%
14		Net Allocated Schedule M's - AMA Percent	04-01-2013 thru 03-31-2014	-86,891,427 100.000%	-54,824,252 63.095%	-32,067,175 36.905%
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 March 31, 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	340,842,550	0	340,842,550	231,372,543	0	231,372,543	109,470,007	0	109,470,007
99	442200	Commercial - Firm & Int.	294,697,365	0	294,697,365	208,492,055	0	208,492,055	86,205,310	0	86,205,310
1	442300	Industrial	109,800,741	0	109,800,741	59,802,067	0	59,802,067	49,998,674	0	49,998,674
99	444000	Public Street & Highway Lighting	7,343,804	0	7,343,804	4,898,658	0	4,898,658	2,445,146	0	2,445,146
99	448000	Interdepartmental Revenue	1,135,808	0	1,135,808	908,911	0	908,911	226,897	0	226,897
99	499XXX	Unbilled Revenue	(286,960)	0	(286,960)	(206,927)	0	(206,927)	(80,033)	0	(80,033)
TOTAL SALES TO ULTIMATE CUSTOMERS			753,533,308	0	753,533,308	505,267,307	0	505,267,307	248,266,001	0	248,266,001
1	447XXX	Sales for Resale	0	141,058,039	141,058,039	0	91,955,736	91,955,736	0	49,102,303	49,102,303
TOTAL SALES OF ELECTRICITY			753,533,308	141,058,039	894,591,347	505,267,307	91,955,736	597,223,043	248,266,001	49,102,303	297,368,304
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	569,729	0	569,729	354,768	0	354,768	214,961	0	214,961
1	453000	Sales of Water & Water Power	0	427,331	427,331	0	278,577	278,577	0	148,754	148,754
1	454000	Rent from Electric Property	2,954,929	90,077	3,045,006	1,991,851	58,721	2,050,572	963,078	31,356	994,434
1	456XXX	Other Electric Revenues	320,411	140,686,906	141,007,317	276,249	91,713,794	91,990,043	44,162	48,973,112	49,017,274
TOTAL OTHER OPERATING REVENUE			(69,329)	141,204,314	141,134,985	2,622,868	92,051,092	94,673,960	(2,692,197)	49,153,222	46,461,025
TOTAL ELECTRIC REVENUE			753,463,979	282,262,353	1,035,726,332	507,890,175	184,006,828	691,897,003	245,573,804	98,255,525	343,829,329
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	286,407	286,407	0	186,709	186,709	0	99,698	99,698
1	501000	Fuel	0	24,244,358	24,244,358	0	15,804,897	15,804,897	0	8,439,461	8,439,461
1	502000	Steam Expense	0	4,096,748	4,096,748	0	2,670,670	2,670,670	0	1,426,078	1,426,078
1	505000	Electric Expense	0	1,018,607	1,018,607	0	664,030	664,030	0	354,577	354,577
1	506000	Miscellaneous Steam Power Generation Expense	148,375	3,045,475	3,193,850	96,251	1,985,345	2,081,596	52,124	1,060,130	1,112,254
1	507000	Rent	0	30,676	30,676	0	19,998	19,998	0	10,678	10,678
MAINTENANCE											
1	510000	Supervision & Engineering	0	496,874	496,874	0	323,912	323,912	0	172,962	172,962
1	511000	Structures	0	650,847	650,847	0	424,287	424,287	0	226,560	226,560
1	512000	Boiler Plant	0	5,154,136	5,154,136	0	3,359,981	3,359,981	0	1,794,155	1,794,155
1	513000	Electric Plant	0	1,138,182	1,138,182	0	741,981	741,981	0	396,201	396,201
1	514000	Miscellaneous Steam Plant	0	1,837,016	1,837,016	0	1,197,551	1,197,551	0	639,465	639,465
TOTAL STEAM POWER GENERATION EXP			148,375	41,999,326	42,147,701	96,251	27,379,361	27,475,612	52,124	14,619,965	14,672,089

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended March 31, 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	2,031,055	2,031,055	0	1,324,045	1,324,045	0	707,010	707,010
1	536000	Water for Power	0	1,331,808	1,331,808	0	868,206	868,206	0	463,602	463,602
1	537000	Hydraulic Expense	4,498,062	2,887,573	7,385,635	2,837,466	1,882,409	4,719,875	1,660,596	1,005,164	2,665,760
1	538000	Electric Expense	0	6,670,525	6,670,525	0	4,348,515	4,348,515	0	2,322,010	2,322,010
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	782,483	782,483	0	510,101	510,101	0	272,382	272,382
1	540000	Rent	0	1,260,177	1,260,177	0	821,509	821,509	0	438,668	438,668
1	540100	MT Trust Funds Land Settlement Rents	5,585,019	0	5,585,019	3,625,130	0	3,625,130	1,959,889	0	1,959,889
MAINTENANCE											
1	541000	Supervision & Engineering	0	626,880	626,880	0	408,663	408,663	0	218,217	218,217
1	542000	Structures	0	944,902	944,902	0	615,982	615,982	0	328,920	328,920
1	543000	Reservoirs, Dams, & Waterways	0	1,816,675	1,816,675	0	1,184,290	1,184,290	0	632,385	632,385
1	544000	Electric Plant	0	4,035,692	4,035,692	0	2,630,868	2,630,868	0	1,404,824	1,404,824
1	545000	Miscellaneous Hydraulic Plant	0	703,941	703,941	0	458,899	458,899	0	245,042	245,042
TOTAL HYDRO POWER GENERATION EXP			10,083,081	23,091,711	33,174,792	6,462,596	15,053,487	21,516,083	3,620,485	8,038,224	11,658,709
OTHER POWER GENERATION EXPENSE: OPERATION											
1	546000	Supervision & Engineering	0	1,602,903	1,602,903	0	1,044,932	1,044,932	0	557,971	557,971
1	547000	Fuel	0	110,017,130	110,017,130	0	71,720,167	71,720,167	0	38,296,963	38,296,963
1	548000	Generation Expense	0	1,901,844	1,901,844	0	1,239,812	1,239,812	0	662,032	662,032
1	549000	Miscellaneous Other Power Generation Expense	0	430,997	430,997	0	280,967	280,967	0	150,030	150,030
1	550000	Rent	0	(32,677)	(32,677)	0	(21,302)	(21,302)	0	(11,375)	(11,375)
MAINTENANCE											
1	551000	Supervision & Engineering	0	1,187,283	1,187,283	0	773,990	773,990	0	413,293	413,293
1	552000	Structures	0	53,692	53,692	0	35,002	35,002	0	18,690	18,690
1	553000	Generating & Electric Equipment	0	2,047,756	2,047,756	0	1,334,932	1,334,932	0	712,824	712,824
1	554000	Miscellaneous Other Power Generation Plant	0	240,550	240,550	0	156,815	156,815	0	83,735	83,735
TOTAL OTHER POWER GENERATION EXP			0	117,449,478	117,449,478	0	76,565,315	76,565,315	0	40,884,163	40,884,163
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	4,613,127	204,324,103	208,937,230	0	133,198,883	133,198,883	4,613,127	71,125,220	75,738,347
1	556000	System Control & Load Dispatching	0	961,470	961,470	0	626,782	626,782	0	334,688	334,688
E-557	557XXX	Other Expense	(15,485,437)	120,407,322	104,921,885	(1,628,921)	78,493,534	76,864,613	(13,856,516)	41,913,788	28,057,272
TOTAL OTHER POWER SUPPLY EXPENSE			(10,872,310)	325,692,895	314,820,585	(1,628,921)	212,319,199	210,690,278	(9,243,389)	113,373,696	104,130,307
TOTAL PRODUCTION OPERATING EXP			(640,854)	508,233,410	507,592,556	4,929,926	331,317,362	336,247,288	(5,570,780)	176,916,048	171,345,268

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12A
For Twelve Months Ended March 31, 2014		
Average of Monthly Averages Basis		

AVISTA UTILITIES

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TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	2,497,554	2,497,554	0	1,628,155	1,628,155	0	869,399	869,399
1	561000	Load Dispatching	0	2,478,899	2,478,899	0	1,615,994	1,615,994	0	862,905	862,905
1	562000	Station Expense	0	476,875	476,875	0	310,875	310,875	0	166,000	166,000
1	563000	Overhead Line Expense	0	535,808	535,808	0	349,293	349,293	0	186,515	186,515
1	565000	Transmission of Electricity by Others	0	18,595,120	18,595,120	0	12,122,159	12,122,159	0	6,472,961	6,472,961
1	566000	Miscellaneous Transmission Expense	0	1,536,961	1,536,961	0	1,001,945	1,001,945	0	535,016	535,016
1	567000	Rent	0	115,147	115,147	0	75,064	75,064	0	40,083	40,083
MAINTENANCE											
1	568000	Supervision & Engineering	1,938	1,113,761	1,115,699	1,938	726,061	727,999	0	387,700	387,700
1	569000	Structures	(394)	326,181	325,787	(2,430)	212,637	210,207	2,036	113,544	115,580
1	570000	Station Equipment	543	1,672,572	1,673,115	543	1,090,350	1,090,893	0	582,222	582,222
1	571000	Overhead Lines	50,880	1,549,932	1,600,812	50,629	1,010,401	1,061,030	251	539,531	539,782
1	572000	Underground Lines	64	13,819	13,883	64	9,009	9,073	0	4,810	4,810
1	573000	Service Miscellaneous	24,703	61,186	85,889	23,923	39,887	63,810	780	21,299	22,079
TOTAL TRANSMISSION OPERATING EXP			77,734	30,973,815	31,051,549	74,667	20,191,830	20,266,497	3,067	10,781,985	10,785,052
E-DEPX		Depreciation Expense-Production	0	25,110,776	25,110,776	0	16,369,715	16,369,715	0	8,741,061	8,741,061
E-DEPX		Depreciation Expense-Transmission	0	10,117,865	10,117,865	0	6,595,836	6,595,836	0	3,522,029	3,522,029
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,019,247	1,019,247	0	664,447	664,447	0	354,800	354,800
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(146,325)	0	(146,325)	146,325	0	146,325
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	(7,784,009)	0	(7,784,009)	(6,424,746)	0	(6,424,746)	(1,359,263)	0	(1,359,263)
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	561,519	0	561,519	561,519	0	561,519	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	220,750	0	220,750	169,976	0	169,976	50,774	0	50,774
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	542,875	0	542,875	0	0	0	542,875	0	542,875
99	407450/407499	Amortization of BPA Residential Exchange Credit	(10,309,381)	0	(10,309,381)	(6,876,101)	0	(6,876,101)	(3,433,280)	0	(3,433,280)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(1,120,173)	0	(1,120,173)	0	0	0	(1,120,173)	0	(1,120,173)
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	(374,891)	0	(374,891)	(247,260)	0	(247,260)	(127,631)	0	(127,631)
E-OTX		Taxes Other Than FIT--Prod & Trans	0	20,015,942	20,015,942	0	13,048,393	13,048,393	0	6,967,549	6,967,549
TOTAL P/T DEPR/AMRT/NON-FIT TAXES			(11,236,602)	57,372,220	46,135,618	(7,855,278)	37,400,951	29,545,673	(3,381,324)	19,971,269	16,589,945
TOTAL PRODUCTION & TRANSMISSION EXPENSE			(11,799,722)	596,579,445	584,779,723	(2,850,685)	388,910,143	386,059,458	(8,949,037)	207,669,302	198,720,265

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended March 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:									
		OPERATION:									
3	580000	Supervision & Engineering	484,668	2,094,362	2,579,030	309,003	1,344,559	1,653,562	175,665	749,803	925,468
3	582000	Station Expense	554,834	63,865	618,699	324,582	41,001	365,583	230,252	22,864	253,116
3	583000	Overhead Line Expense	1,970,695	511,065	2,481,760	1,183,298	328,099	1,511,397	787,397	182,966	970,363
3	584000	Underground Line Expense	1,292,444	0	1,292,444	803,333	0	803,333	489,111	0	489,111
3	585000	Street Light & Signal System Operation Expense	84,238	0	84,238	9,437	0	9,437	74,801	0	74,801
3	586000	Meter Expense	2,306,975	98,728	2,405,703	1,835,905	63,382	1,899,287	471,070	35,346	506,416
3	587000	Customer Installations Expense	584,198	169,557	753,755	324,876	108,854	433,730	259,322	60,703	320,025
3	588000	Miscellaneous Distribution Expense	3,287,594	3,250,203	6,537,797	2,150,292	2,086,598	4,236,890	1,137,302	1,163,605	2,300,907
3	589000	Rent	247	275,334	275,581	87	176,762	176,849	160	98,572	98,732
		MAINTENANCE:									
3	590000	Supervision & Engineering	149,078	1,679,268	1,828,346	114,639	1,078,073	1,192,712	34,439	601,195	635,634
3	591000	Structures	352,103	2,751	354,854	177,687	1,766	179,453	174,416	985	175,401
3	592000	Station Equipment	846,760	251,494	1,098,254	623,553	161,457	785,010	223,207	90,037	313,244
3	593000	Overhead Lines	8,671,268	28,416	8,699,684	5,226,324	18,243	5,244,567	3,444,944	10,173	3,455,117
3	594000	Underground Lines	1,035,309	0	1,035,309	643,004	0	643,004	392,305	0	392,305
3	595000	Line Transformers	492,158	336,541	828,699	401,816	216,056	617,872	90,342	120,485	210,827
3	596000	Street Light & Signal System Maintenance Exp	839,803	0	839,803	581,019	0	581,019	258,784	0	258,784
3	597000	Meters	24,109	0	24,109	14,960	0	14,960	9,149	0	9,149
3	598000	Miscellaneous Distribution Expense	253,416	200,415	453,831	189,606	128,664	318,270	63,810	71,751	135,561
		TOTAL DISTRIBUTION OPERATING EXP	23,229,897	8,961,999	32,191,896	14,913,421	5,753,514	20,666,935	8,316,476	3,208,485	11,524,961
E-DEPX		Depreciation Expense-Distribution	36,670,053	0	36,670,053	22,714,548	0	22,714,548	13,955,505	0	13,955,505
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	49,176,947	0	49,176,947	42,205,870	0	42,205,870	6,971,077	0	6,971,077
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	85,873,997	0	85,873,997	64,947,415	0	64,947,415	20,926,582	0	20,926,582
		TOTAL DISTRIBUTION EXPENSES	109,103,894	8,961,999	118,065,893	79,860,836	5,753,514	85,614,350	29,243,058	3,208,485	32,451,543

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

Report ID:
E-OPS-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	353,460	353,460	0	231,958	231,958	0	121,502	121,502
2	902000	Meter Reading Expenses	3,113,163	111,951	3,225,114	2,758,244	73,468	2,831,712	354,919	38,483	393,402
E-903	903XXX	Customer Records & Collection Expenses	2,008,709	6,855,300	8,864,009	1,321,037	4,498,791	5,819,828	687,672	2,356,509	3,044,181
2	904000	Uncollectible Accounts	555	2,600,620	2,601,175	0	1,706,657	1,706,657	555	893,963	894,518
2	905000	Misc Customer Accounts	0	240,815	240,815	0	158,035	158,035	0	82,780	82,780
TOTAL CUSTOMER ACCOUNTS EXPENSES			5,122,427	10,162,146	15,284,573	4,079,281	6,668,909	10,748,190	1,043,146	3,493,237	4,536,383
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	22,741,418	296,274	23,037,692	17,226,641	194,430	17,421,071	5,514,777	101,844	5,616,621
2	909000	Advertising	10,648	1,015,281	1,025,929	8,600	666,278	674,878	2,048	349,003	351,051
2	910000	Misc Customer Service & Info Exp	0	182,048	182,048	0	119,469	119,469	0	62,579	62,579
TOTAL CUSTOMER SERVICE & INFO EXP			22,752,066	1,493,603	24,245,669	17,235,241	980,177	18,215,418	5,516,825	513,426	6,030,251
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	3,769	3,769	0	2,473	2,473	0	1,296	1,296
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	3,769	3,769	0	2,473	2,473	0	1,296	1,296
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	575,656	23,170,537	23,746,193	422,896	15,681,124	16,104,020	152,760	7,489,413	7,642,173
4	921000	Office Supplies & Expenses	162,736	4,014,465	4,177,201	162,736	2,716,869	2,879,605	0	1,297,596	1,297,596
4	922000	Admin Exp Transferred--Credit	0	(107,390)	(107,390)	0	(72,678)	(72,678)	0	(34,712)	(34,712)
4	923000	Outside Services Employed	98,890	10,487,124	10,586,014	98,890	7,097,371	7,196,261	0	3,389,753	3,389,753
4	924000	Property Insurance Premium	0	1,439,671	1,439,671	0	974,326	974,326	0	465,345	465,345
4	925XXX	Injuries and Damages	24,337	3,174,721	3,199,058	24,179	2,148,556	2,172,735	158	1,026,165	1,026,323
4	926XXX	Employee Pensions and Benefits	0	1,293,373	1,293,373	0	875,316	875,316	0	418,057	418,057
4	927000	Franchise Requirements	5,443	0	5,443	0	0	0	5,443	0	5,443
1	928000	Regulatory Commission Expenses	2,371,688	3,600,282	5,971,970	1,658,040	2,347,024	4,005,064	713,648	1,253,258	1,966,906
4	930000	Miscellaneous General Expenses	172,369	3,043,215	3,215,584	117,585	2,059,557	2,177,142	54,784	983,658	1,038,442
4	931000	Rents	22,561	897,105	919,666	14,906	607,134	622,040	7,655	289,971	297,626
4	935000	Maintenance of General Plant	956,381	8,114,850	9,071,231	460,012	5,491,887	5,951,899	496,369	2,622,963	3,119,332
TOTAL ADMIN & GEN OPERATING EXP			4,390,061	59,127,953	63,518,014	2,959,244	39,926,486	42,885,730	1,430,817	19,201,467	20,632,284

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended March 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	1,380,301	12,877,578	14,257,879	1,028,321	8,715,158	9,743,479	351,980	4,162,420	4,514,400
E-AMTX		Amortization Expense-General Plant - 303000	0	215,737	215,737	0	145,814	145,814	0	69,923	69,923
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	528,741	6,926,116	7,454,857	515,909	4,687,388	5,203,297	12,832	2,238,728	2,251,560
E-AMTX		Amortization Expense-General Plant - 390200, 396200	0	30,220	30,220	0	20,452	20,452	0	9,768	9,768
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	1,909,042	20,049,651	21,958,693	1,544,230	13,568,812	15,113,042	364,812	6,480,839	6,845,651
		TOTAL ADMIN & GENERAL EXPENSES	6,299,103	79,177,604	85,476,707	4,503,474	53,495,298	57,998,772	1,795,629	25,682,306	27,477,935
		TOTAL EXPENSES BEFORE FIT	131,477,768	696,378,566	827,856,334	102,828,147	455,810,514	558,638,661	28,649,621	240,568,052	269,217,673
		NET OPERATING INCOME (LOSS) BEFORE FIT			207,869,998			133,258,342			74,611,656
E-FIT		FEDERAL INCOME TAX--Normal Accrual			34,023,077			24,451,052			9,572,025
E-FIT		DEFERRED FEDERAL INCOME TAX			19,212,706			9,656,322			9,556,384
E-FIT		AMORTIZED ITC - NOXON			(193,984)			(126,458)			(67,526)
		ELECTRIC NET OPERATING INCOME (LOSS)			154,828,199			99,277,426			55,550,773

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio		100.000%		65.190%		34.810%
E-ALL	2	Number of Customers - AMA		100.000%		65.625%		34.375%
E-ALL	3	Direct Distribution Operating Expense		100.000%		64.199%		35.801%
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 March 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	188,108,730	188,108,730	0	122,628,081	122,628,081	0	65,480,649	65,480,649
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	4,613,127	0	4,613,127	0	0	0	4,613,127	0	4,613,127
1	555550	Non Monetary - Exchange Power	0	(90,766)	(90,766)	0	(59,170)	(59,170)	0	(31,596)	(31,596)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	15,622,226	15,622,226	0	10,184,129	10,184,129	0	5,438,097	5,438,097
1	555710	Intercompany Purchase	0	683,913	683,913	0	445,843	445,843	0	238,070	238,070
TOTAL ACCOUNT 555			4,613,127	204,324,103	208,937,230	0	133,198,883	133,198,883	4,613,127	71,125,220	75,738,347

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
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES
 For Twelve Months Ended March 31, 2014
 Average of Monthly Averages Basis

Report ID:
E-557-12A

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	5,872,262	5,872,262	0	3,828,128	3,828,128	0	2,044,134	2,044,134
1	557010	Other Power Supply Expense - Financial	0	14,495,380	14,495,380	0	9,449,538	9,449,538	0	5,045,842	5,045,842
1	557150	Fuel - Economic Dispatch	0	45,450,099	45,450,099	0	29,628,920	29,628,920	0	15,821,179	15,821,179
1	557160	Power Supply Expense - Miscellaneous	789,685	101,818	891,503	789,685	66,375	856,060	0	35,443	35,443
99	557161	Unbilled Add-Ons	(327,702)	0	(327,702)	(244,615)	0	(244,615)	(83,087)	0	(83,087)
1	557170	Broker Fees - Power	0	923,115	923,115	0	601,779	601,779	0	321,336	321,336
1	557171	REC Broker Fees	47,562	19,863	67,425	47,562	12,949	60,511	0	6,914	6,914
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	(5,315,192)	0	(5,315,192)	(5,315,192)	0	(5,315,192)	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	1,355,196	0	1,355,196	1,355,196	0	1,355,196	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	(10,315,654)	0	(10,315,654)	0	0	0	(10,315,654)	0	(10,315,654)
99	557390	Idaho PCA Amortization	(3,778,979)	0	(3,778,979)	0	0	0	(3,778,979)	0	(3,778,979)
1	557395	Optional Renewable Power Expense Offset	0	(126,778)	(126,778)	0	(82,647)	(82,647)	0	(44,131)	(44,131)
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
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	53,671,563	53,671,563	0	34,988,492	34,988,492	0	18,683,071	18,683,071
TOTAL ACCOUNT 557			(15,485,437)	120,407,322	104,921,885	(1,628,921)	78,493,534	76,864,613	(13,856,516)	41,913,788	28,057,272

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ACCOUNTING EXPENSE	E-903-12A
For Twelve Months Ended March 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records and Collections	2,008,709	6,855,300	8,864,009	1,321,037	4,498,791	5,819,828	687,672	2,356,509	3,044,181
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			2,008,709	6,855,300	8,864,009	1,321,037	4,498,791	5,819,828	687,672	2,356,509	3,044,181

ALLOCATION RATIOS:

E-ALL	2	Number of Customers - AMA	100.000%	65.625%	34.375%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.259%	34.741%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-12A
For Twelve Months Ended March 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	364,046	296,274	660,320	258,590	194,430	453,020	105,456	101,844	207,300
99	908600	Public Purpose Tariff Rider Expense Offset	21,724,475	0	21,724,475	16,433,937	0	16,433,937	5,290,538	0	5,290,538
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	401,664	0	401,664	282,881	0	282,881	118,783	0	118,783
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 908			22,741,418	296,274	23,037,692	17,226,641	194,430	17,421,071	5,514,777	101,844	5,616,621

ALLOCATION RATIOS:

E-ALL	2	Number of Customers - AMA	100.000%	65.625%	34.375%
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 March 31, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		54.03%	54.03%
2	Cost of Debt		5.426%	5.493%
	Total Weighted Cost		2.932%	2.968%
E-APL	Net Rate Base	1,892,962,962	1,240,414,875	652,548,087
	Interest Deduction for FIT Calculation	55,736,591	36,368,964	19,367,627
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		AVISTA UTILITIES			
ELECTRIC FEDERAL INCOME TAXES		Report ID:			
For Twelve Months Ended March 31, 2014		E-FIT-12A			
Average of Monthly Averages Basis					
Ref/Basis	Description	System	Washington	Idaho	
Calculation of Taxable Operating Income:					
E-OPS	Operating Revenue	1,035,726,332	691,897,003	343,829,329	
E-OPS	Less: Operating & Maintenance Expense	673,888,026	449,032,531	224,855,495	
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	84,775,419	54,351,867	30,423,552	
E-OTX	Less: Taxes Other than FIT	69,192,889	55,254,263	13,938,626	
	Net Operating Income Before FIT	207,869,998	133,258,342	74,611,656	
E-INT	Less: Interest Expense	55,736,591	36,368,964	19,367,627	
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(146,325)	146,325	
E-SCM	Plus: Schedule M Adjustments	(54,456,323)	(26,870,274)	(27,586,049)	
	Taxable Net Operating Income	97,677,084	70,165,429	27,511,655	
	Tax Rate	35.00%	35.00%	35.00%	
	Total Federal Income Tax	34,186,979	24,557,900	9,629,079	
1	Production Tax Credit	(163,902)	(106,848)	(57,054)	
1	Investment Tax Credit - Noxon *	0	0	0	
	Total Net Federal Income Tax	34,023,077	24,451,052	9,572,025	
E-DTE	Deferred FIT	19,212,706	9,656,322	9,556,384	
1	411400 Amortized Investment Tax Credit - Noxon	(193,984)	(126,458)	(67,526)	
	Total Net FIT/Deferred FIT	53,041,799	33,980,916	19,060,883	
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 March 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	38,606,091	56,297,537	94,903,628	24,285,775	37,198,809	61,484,584	14,320,316	19,098,728	33,419,044
12	997001 Contributions In Aid of Construction	0	2,683,715	2,683,715	0	1,751,366	1,751,366	0	932,349	932,349
2	997002 Injuries and Damages	0	(45,000)	(45,000)	0	(29,531)	(29,531)	0	(15,469)	(15,469)
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	2,655,926	2,655,926	0	1,797,451	1,797,451	0	858,475	858,475
99	997007 Idaho PCA	(14,094,633)	0	(14,094,633)	0	0	0	(14,094,633)	0	(14,094,633)
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	408,059	408,059	0	276,162	276,162	0	131,897	131,897
12	997016 Redemption Expense Amortization	0	1,562,855	1,562,855	0	1,019,904	1,019,904	0	542,951	542,951
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	816,383	0	816,383	511,099	0	511,099	305,284	0	305,284
99	997019 CSS Temporary Service Fees	345,491	0	345,491	55,222	0	55,222	290,269	0	290,269
4	997020 FAS87 Current Pension Accrual	0	(3,871,625)	(3,871,625)	0	(2,620,200)	(2,620,200)	0	(1,251,425)	(1,251,425)
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	(6,453)	(6,453)	0	(4,235)	(4,235)	0	(2,218)	(2,218)
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	2,926,277	2,926,277	0	1,909,659	1,909,659	0	1,016,618	1,016,618
4	997033 BPA Residential Exchange	2,392,311	0	2,392,311	1,628,719	0	1,628,719	763,592	0	763,592
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	(365,736)	(365,736)	0	(238,423)	(238,423)	0	(127,313)	(127,313)
99	997043 Washington Deferred Power Costs	(6,546,781)	0	(6,546,781)	(6,546,781)	0	(6,546,781)	0	0	0
1	997044 Non-Monetary Power Costs	0	(90,766)	(90,766)	0	(59,170)	(59,170)	0	(31,596)	(31,596)
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)	120,060	0	120,060	0	0	0	120,060	0	120,060
12	997048 AFUDC	0	(2,808,386)	(2,808,386)	0	(1,832,725)	(1,832,725)	0	(975,661)	(975,661)
11	997049 Tax Depreciation	0	(149,671,073)	(149,671,073)	0	(96,226,526)	(96,226,526)	0	(53,444,547)	(53,444,547)
99	997050 CS2 Levelized Return	542,875	0	542,875	0	0	0	542,875	0	542,875
99	997051 Wind Generation AFUDC - ID	(554,274)	0	(554,274)	0	0	0	(554,274)	0	(554,274)
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 March 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	997059 Spokane River Relicensing PME	73,312	0	73,312	46,316	0	46,316	26,996	0	26,996
1	997061 CDA Fund Settlement	(2,767)	(50,000)	(52,767)	(2,767)	(32,595)	(35,362)	0	(17,405)	(17,405)
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	(1,739)	0	(1,739)	27,795	0	27,795	(29,534)	0	(29,534)
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	5,531,508	5,531,508	0	3,556,317	3,556,317	0	1,975,191	1,975,191
4	997081 Deferred Compensation	0	971,568	971,568	0	657,528	657,528	0	314,040	314,040
4	997082 Meal Disallowances	0	359,984	359,984	0	243,626	243,626	0	116,358	116,358
4	997083 Paid Time Off	0	424,388	424,388	0	287,213	287,213	0	137,175	137,175
2	997084 Customer Uncollectibles	0	(23,737)	(23,737)	0	(15,577)	(15,577)	0	(8,160)	(8,160)
99	997088 Deferred O&M Colstrip & CS2	632,295	0	632,295	973,692	0	973,692	(341,397)	0	(341,397)
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	373,388	0	373,388	373,388	0	373,388	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	1,399,056	0	1,399,056	1,399,056	0	1,399,056	0	0	0
1	997096 CDA Settlement Costs	0	(28,288)	(28,288)	0	(18,441)	(18,441)	0	(9,847)	(9,847)
99	997097 BPA Parallel Capacity	(1,739,025)	0	(1,739,025)	(384,140)	0	(384,140)	(1,354,885)	0	(1,354,885)
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	1,000,000	1,000,000	0	651,900	651,900	0	348,100	348,100
	TOTAL SCHEDULE M ADJUSTMENTS	32,435,104	(86,891,427)	(54,456,323)	27,953,976	(54,824,250)	(26,870,274)	4,481,128	(32,067,177)	(27,586,049)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.190%	34.810%
E-ALL	2	Number of Customers - AMA	100.000%	65.625%	34.375%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.677%	32.323%
E-ALL	11	Book Depreciation	100.000%	64.292%	35.708%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.259%	34.741%
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 March 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basi	Acct No	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
14	410100	Deferred Federal Income Tax Expense - Allocated	0	16,872,325	16,872,325	0	10,645,593	10,645,593	0	6,226,732	6,226,732
99	410100	Deferred Federal Income Tax Expense - Washington	2,932,401	0	2,932,401	2,932,401	0	2,932,401	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	5,074,798	0	5,074,798	0	0	0	5,074,798	0	5,074,798
	410100	Total	8,007,199	16,872,325	24,879,524	2,932,401	10,645,593	13,577,994	5,074,798	6,226,732	11,301,530
14	411100	Deferred Federal Income Tax Expense - Allocated	0	(534,001)	(534,001)	0	(336,928)	(336,928)	0	(197,073)	(197,073)
99	411100	Deferred Federal Income Tax Expense - Washington	(3,584,744)	0	(3,584,744)	(3,584,744)	0	(3,584,744)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(1,548,073)	0	(1,548,073)	0	0	0	(1,548,073)	0	(1,548,073)
	411100	Total	(5,132,817)	(534,001)	(5,666,818)	(3,584,744)	(336,928)	(3,921,672)	(1,548,073)	(197,073)	(1,745,146)
Total Deferred Federal Income Tax Expense			2,874,382	16,338,324	19,212,706	(652,343)	10,308,665	9,656,322	3,526,725	6,029,659	9,556,384

E-ALL	14	Net Allocated Schedule M's - AMA	100.000%	63.095%	36.905%
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 March 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	22,045	22,045	0	14,371	14,371	0	7,674	7,674
1	408140	State Kwh Generation Tax	0	1,290,725	1,290,725	0	841,424	841,424	0	449,301	449,301
1	408150	R&P Property Tax--Production	0	13,143,349	13,143,349	0	8,568,149	8,568,149	0	4,575,200	4,575,200
1	408180	R&P Property Tax--Transmission	0	4,723,890	4,723,890	0	3,079,504	3,079,504	0	1,644,386	1,644,386
1	409100	State Income Tax--Montana & Oregon	0	835,933	835,933	0	544,945	544,945	0	290,988	290,988
TOTAL PRODUCTION & TRANSMISSION			0	20,015,942	20,015,942	0	13,048,393	13,048,393	0	6,967,549	6,967,549
DISTRIBUTION											
99	408110	State Excise Tax	19,280,056	0	19,280,056	19,280,056	0	19,280,056	0	0	0
99	408120	Municipal Occupation & License Tax	20,962,586	0	20,962,586	17,666,220	0	17,666,220	3,296,366	0	3,296,366
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	8,230,332	0	8,230,332	5,259,594	0	5,259,594	2,970,738	0	2,970,738
99	409100	State Income Tax--Idaho	703,762	0	703,762	0	0	0	703,762	0	703,762
TOTAL DISTRIBUTION			49,176,947	0	49,176,947	42,205,870	0	42,205,870	6,971,077	0	6,971,077
TOTAL TAXES OTHER THAN FIT			49,176,947	20,015,942	69,192,889	42,205,870	13,048,393	55,254,263	6,971,077	6,967,549	13,938,626

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 March 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324	CDA Lake CDR Fund - Allocated	0	9,200,000	9,200,000	0	5,997,480	5,997,480	0	3,202,520	3,202,520
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	1,318,320	1,318,320	0	859,413	859,413	0	458,907	458,907
1	182381	CDA Settlement Past Storage	0	35,621,284	35,621,284	0	23,221,515	23,221,515	0	12,399,769	12,399,769
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	6,256,692	6,409,871	153,179	4,156,364	4,309,543	0	2,100,328	2,100,328
4	303100	Misc Intangible Plant--Mainframe Software (C-IPL)	2,647,553	36,097,655	38,745,208	2,583,603	24,429,810	27,013,413	63,950	11,667,845	11,731,795
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	2,921,743	2,921,743	0	1,977,348	1,977,348	0	944,395	944,395
TOTAL INTANGIBLE PLANT			3,403,436	137,464,912	140,868,348	3,339,486	90,661,415	94,000,901	63,950	46,803,497	46,867,447
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	3,506,944	3,506,944	0	2,286,177	2,286,177	0	1,220,767	1,220,767
1	311XXX	Structures & Improvements	0	127,311,834	127,311,834	0	82,994,585	82,994,585	0	44,317,249	44,317,249
1	312000	Boiler Plant	0	173,609,713	173,609,713	0	113,176,172	113,176,172	0	60,433,541	60,433,541
1	313000	Generators	0	6,770	6,770	0	4,413	4,413	0	2,357	2,357
1	314000	Turbogenerator Units	0	53,172,193	53,172,193	0	34,662,953	34,662,953	0	18,509,240	18,509,240
1	315000	Accessory Electric Equipment	0	26,492,497	26,492,497	0	17,270,459	17,270,459	0	9,222,038	9,222,038
1	316000	Miscellaneous Power Plant Equipment	0	16,286,545	16,286,545	0	10,617,199	10,617,199	0	5,669,346	5,669,346
TOTAL STEAM PRODUCTION PLANT			0	400,386,496	400,386,496	0	261,011,958	261,011,958	0	139,374,538	139,374,538
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	58,304,142	58,304,142	0	38,008,470	38,008,470	0	20,295,672	20,295,672
1	331XXX	Structures & Improvements	0	45,924,287	45,924,287	0	29,938,043	29,938,043	0	15,986,244	15,986,244
1	332XXX	Reservoirs, Dams, & Waterways	0	133,055,306	133,055,306	0	86,738,754	86,738,754	0	46,316,552	46,316,552
1	333000	Waterwheels, Turbines, & Generators	0	163,011,178	163,011,178	0	106,266,987	106,266,987	0	56,744,191	56,744,191
1	334000	Accessory Electric Equipment	0	36,791,996	36,791,996	0	23,984,702	23,984,702	0	12,807,294	12,807,294
1	335XXX	Miscellaneous Power Plant Equipment	0	8,460,278	8,460,278	0	5,515,255	5,515,255	0	2,945,023	2,945,023
1	336000	Roads, Railroads, & Bridges	0	2,149,013	2,149,013	0	1,400,942	1,400,942	0	748,071	748,071
TOTAL HYDRAULIC PRODUCTION PLANT			0	447,696,200	447,696,200	0	291,853,153	291,853,153	0	155,843,047	155,843,047
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	16,726,193	16,726,193	0	10,903,805	10,903,805	0	5,822,388	5,822,388
1	342000	Fuel Holders, Producers, & Accessories	0	21,171,273	21,171,273	0	13,801,553	13,801,553	0	7,369,720	7,369,720
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	207,350,356	207,350,356	0	135,171,697	135,171,697	0	72,178,659	72,178,659
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	19,768,737	19,768,737	0	12,887,240	12,887,240	0	6,881,497	6,881,497
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	1,656,666	1,656,666	0	1,079,981	1,079,981	0	576,685	576,685
TOTAL OTHER PRODUCTION PLANT			0	291,670,741	291,670,741	0	190,140,157	190,140,157	0	101,530,584	101,530,584
TOTAL PRODUCTION PLANT			0	1,139,753,437	1,139,753,437	0	743,005,268	743,005,268	0	396,748,169	396,748,169

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-12A
For Twelve Months Ended March 31, 2014		
Average of Monthly Averages Basis		

AVISTA UTILITIES

			*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	19,676,208	19,676,208	0	12,826,920	12,826,920	0	6,849,288	6,849,288
1	352XXX	Structures & Improvements	0	18,233,539	18,233,539	0	11,886,444	11,886,444	0	6,347,095	6,347,095
1	353000	Station Equipment	0	218,072,935	218,072,935	0	142,161,746	142,161,746	0	75,911,189	75,911,189
1	354000	Towers & Fixtures	0	17,124,304	17,124,304	0	11,163,334	11,163,334	0	5,960,970	5,960,970
1	355000	Poles & Fixtures	0	159,230,334	159,230,334	0	103,802,255	103,802,255	0	55,428,079	55,428,079
1	356000	Overhead Conductors & Devices	0	118,761,230	118,761,230	0	77,420,446	77,420,446	0	41,340,784	41,340,784
1	357000	Underground Conduit	0	2,712,235	2,712,235	0	1,768,106	1,768,106	0	944,129	944,129
1	358000	Underground Conductors & Devices	0	2,330,555	2,330,555	0	1,519,289	1,519,289	0	811,266	811,266
1	359000	Roads & Trails	0	1,933,689	1,933,689	0	1,260,572	1,260,572	0	673,117	673,117
TOTAL TRANSMISSION PLANT			0	558,075,029	558,075,029	0	363,809,112	363,809,112	0	194,265,917	194,265,917
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	4,584,064	0	4,584,064	3,340,371	0	3,340,371	1,243,693	0	1,243,693
99	360400	Land Easements	2,266,944	0	2,266,944	451,509	0	451,509	1,815,435	0	1,815,435
99	361000	Structures & Improvements	18,130,323	0	18,130,323	12,794,961	0	12,794,961	5,335,362	0	5,335,362
99	362000	Station Equipment	115,822,203	0	115,822,203	76,807,949	0	76,807,949	39,014,254	0	39,014,254
99	364000	Poles, Towers, & Fixtures	276,755,284	0	276,755,284	173,066,833	0	173,066,833	103,688,451	0	103,688,451
99	365000	Overhead Conductors & Devices	185,006,742	0	185,006,742	116,379,475	0	116,379,475	68,627,267	0	68,627,267
99	366000	Underground Conduit	87,583,262	0	87,583,262	55,293,474	0	55,293,474	32,289,788	0	32,289,788
99	367000	Underground Conductors & Devices	147,406,532	0	147,406,532	94,277,616	0	94,277,616	53,128,916	0	53,128,916
99	368000	Line Transformers	206,075,265	0	206,075,265	138,165,098	0	138,165,098	67,910,167	0	67,910,167
99	369XXX	Services	135,902,711	0	135,902,711	87,432,372	0	87,432,372	48,470,339	0	48,470,339
99	370000	Meters	47,957,493	0	47,957,493	26,697,054	0	26,697,054	21,260,439	0	21,260,439
99	373XXX	Street Light & Signal Systems	38,752,932	0	38,752,932	23,955,797	0	23,955,797	14,797,135	0	14,797,135
TOTAL DISTRIBUTION PLANT			1,266,243,755	0	1,266,243,755	808,662,509	0	808,662,509	457,581,246	0	457,581,246
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,089,352	3,066,746	4,156,098	383,235	2,075,482	2,458,717	706,117	991,264	1,697,381
4	390XXX	Structures & Improvements	12,942,887	61,705,603	74,648,490	6,430,385	41,760,501	48,190,886	6,512,502	19,945,102	26,457,604
4	391XXX	Office Furniture & Equipment	2,527,412	39,760,043	42,287,455	2,502,252	26,908,404	29,410,656	25,160	12,851,639	12,876,799
4	392XXX	Transportation Equipment	15,831,707	9,537,673	25,369,380	11,485,966	6,454,811	17,940,777	4,345,741	3,082,862	7,428,603
4	393000	Stores Equipment	276,490	1,976,132	2,252,622	121,469	1,337,387	1,458,856	155,021	638,745	793,766
4	394000	Tools, Shop & Garage Equipment	1,500,491	8,328,255	9,828,746	1,132,410	5,636,313	6,768,723	368,081	2,691,942	3,060,023
4	395000	Laboratory Equipment	243,885	987,594	1,231,479	166,668	668,374	835,042	77,217	319,220	396,437
4	396XXX	Power Operated Equipment	29,462,150	11,291,221	40,753,371	18,371,174	7,641,560	26,012,734	11,090,976	3,649,661	14,740,637
4	397XXX	Communications Equipment	16,244,216	59,632,261	75,876,477	10,113,887	40,357,325	50,471,212	6,130,329	19,274,936	25,405,265
4	398000	Miscellaneous Equipment	4,800	369,431	374,231	2,472	250,020	252,492	2,328	119,411	121,739
TOTAL GENERAL PLANT			80,123,390	196,654,959	276,778,349	50,709,918	133,090,177	183,800,095	29,413,472	63,564,782	92,978,254
TOTAL PLANT IN SERVICE			1,349,770,581	2,031,948,337	3,381,718,918	862,711,913	1,330,565,972	2,193,277,885	487,058,668	701,382,365	1,188,441,033

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12A
For Twelve Months Ended March 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	0	(283,204,087)	(283,204,087)	0	(184,620,744)	(184,620,744)	0	(98,583,343)	(98,583,343)
E-ADEP		Hydro Production Plant	0	(121,364,924)	(121,364,924)	0	(79,117,794)	(79,117,794)	0	(42,247,130)	(42,247,130)
E-ADEP		Other Production Plant	0	(83,169,934)	(83,169,934)	0	(54,218,480)	(54,218,480)	0	(28,951,454)	(28,951,454)
E-ADEP		Transmission Plant	0	(189,354,197)	(189,354,197)	0	(123,440,001)	(123,440,001)	0	(65,914,196)	(65,914,196)
E-ADEP		Distribution Plant	(390,309,565)	0	(390,309,565)	(240,566,382)	0	(240,566,382)	(149,743,183)	0	(149,743,183)
E-ADEP		General Plant	(23,577,336)	(67,599,524)	(91,176,860)	(13,998,451)	(45,749,330)	(59,747,781)	(9,578,885)	(21,850,194)	(31,429,079)
		TOTAL ACCUMULATED DEPRECIATION	(413,886,901)	(744,692,666)	(1,158,579,567)	(254,564,833)	(487,146,349)	(741,711,182)	(159,322,068)	(257,546,317)	(416,868,385)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(7,836,865)	(7,836,865)	0	(5,108,852)	(5,108,852)	0	(2,728,013)	(2,728,013)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(115,367)	0	(115,367)	(115,367)	0	(115,367)	0	0	0
E-AAAMT		General Plant - 303000	0	(180,290)	(180,290)	0	(120,931)	(120,931)	0	(59,359)	(59,359)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(813,486)	(17,572,076)	(18,385,562)	(802,299)	(11,892,253)	(12,694,552)	(11,187)	(5,679,823)	(5,691,010)
E-AAAMT		General Plant - 390200, 396200	(120,798)	(180,543)	(301,341)	(117,230)	(122,186)	(239,416)	(3,568)	(58,357)	(61,925)
		TOTAL ACCUMULATED AMORTIZATION	(1,049,651)	(25,769,774)	(26,819,425)	(1,034,896)	(17,244,222)	(18,279,118)	(14,755)	(8,525,552)	(8,540,307)
		TOTAL ACCUMULATED DEPR/AMORT	(414,936,552)	(770,462,440)	(1,185,398,992)	(255,599,729)	(504,390,571)	(759,990,300)	(159,336,823)	(266,071,869)	(425,408,692)
		NET ELECTRIC UTILITY PLANT before DFIT	934,834,029	1,261,485,897	2,196,319,926	607,112,184	826,175,401	1,433,287,585	327,721,845	435,310,496	763,032,341
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	(306,158)	(306,158)	0	(199,584)	(199,584)	0	(106,574)	(106,574)
12		ADFIT - Electric Plant In Service (282900)	0	(294,401,538)	(294,401,538)	0	(192,123,500)	(192,123,500)	0	(102,278,038)	(102,278,038)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(31,344,137)	(31,344,137)	0	(21,212,772)	(21,212,772)	0	(10,131,365)	(10,131,365)
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	(12,467,449)	(12,467,449)	0	(8,127,530)	(8,127,530)	0	(4,339,919)	(4,339,919)
1		ADFIT - CDA Settlement Costs (283333)	0	355,272	355,272	0	231,602	231,602	0	123,670	123,670
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(4,203,832)	(4,203,832)	0	(2,743,379)	(2,743,379)	0	(1,460,453)	(1,460,453)
		TOTAL ACCUMULATED DFIT	0	(342,757,367)	(342,757,367)	0	(224,438,782)	(224,438,782)	0	(118,318,585)	(118,318,585)
		NET ELECTRIC UTILITY PLANT	934,834,029	918,728,530	1,853,562,559	607,112,184	601,736,619	1,208,848,803	327,721,845	316,991,911	644,713,756

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%	65.259%	34.741%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ADJUSTMENTS TO NET PLANT	E-APL-12A
For Twelve Months Ended March 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	934,834,029	918,728,530	1,853,562,559	607,112,184	601,736,619	1,208,848,803	327,721,845	316,991,911	644,713,756
	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	(927,052)	0	(927,052)	927,052	0	927,052
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)	(2,649,504)	0	(2,649,504)	(849,120)	0	(849,120)	(1,800,384)	0	(1,800,384)
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)	7,079,706	0	7,079,706	4,538,631	0	4,538,631	2,541,075	0	2,541,075
99	ADFIT - Kettle Falls Disallowed (190420)	289,488	0	289,488	289,488	0	289,488	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)	1,192,780	0	1,192,780	0	0	0	1,192,780	0	1,192,780
99	ADFIT - Boulder Park Disallowed (190040)	492,527	0	492,527	0	0	0	492,527	0	492,527
99	Investment in WNP3 Exchange Power (124900, 124930)	14,495,623	0	14,495,623	14,495,623	0	14,495,623	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(2,605,119)	0	(2,605,119)	(2,605,119)	0	(2,605,119)	0	0	0
99	CDA Lake Settlement - WA (182382)	1,090,180	0	1,090,180	1,090,180	0	1,090,180	0	0	0
99	CDA Lake Settlement - ID (186382)	216,824	0	216,824	0	0	0	216,824	0	216,824
99	ADFIT - CDA Lake Settlement - Direct (283382)	(457,453)	0	(457,453)	(381,564)	0	(381,564)	(75,889)	0	(75,889)
99	CDA CDR Fund - Direct (182324)	79,300	0	79,300	79,300	0	79,300	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	563,310	0	563,310	522,733	0	522,733	40,577	0	40,577
99	ADFIT - Spokane River Relicensing (283322)	(197,135)	0	(197,135)	(182,938)	0	(182,938)	(14,197)	0	(14,197)
99	Spokane River PM&Es (182323)	520,902	0	520,902	331,931	0	331,931	188,971	0	188,971
99	ADFIT - Spokane River PM&Es (283323)	(182,340)	0	(182,340)	(116,200)	0	(116,200)	(66,140)	0	(66,140)
99	Montana Riverbed Settlement (186360)	3,281,058	0	3,281,058	2,199,006	0	2,199,006	1,082,052	0	1,082,052
99	ADFIT - Montana Riverbed Settlement (283365)	(1,148,371)	0	(1,148,371)	(769,653)	0	(769,653)	(378,718)	0	(378,718)
99	Lancaster Generation (182312)	2,946,667	0	2,946,667	2,946,667	0	2,946,667	0	0	0
99	ADFIT - Lancaster Generation (283312)	(1,031,333)	0	(1,031,333)	(1,031,333)	0	(1,031,333)	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)	(1,203,683)	502	(1,203,181)	(418,002)	340	(417,662)	(785,681)	162	(785,519)
99	Customer Deposits (235199)	(1,252,043)	0	(1,252,043)	(1,252,043)	0	(1,252,043)	0	0	0
C-WKC	Working Capital	17,741,923	7,465,946	25,207,869	17,741,923	0	17,741,923	0	7,465,946	7,465,946
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	31,933,955	7,466,448	39,400,403	31,565,732	340	31,566,072	368,223	7,466,108	7,834,331
	NET RATE BASE	966,767,984	926,194,978	1,892,962,962	638,677,916	601,736,959	1,240,414,875	328,090,068	324,458,019	652,548,087

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 March 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	7,688,934	7,688,934			7,688,934	7,688,934		5,012,416	5,012,416		2,676,518	2,676,518	
1	Hydro (ED-AN)	8,119,810	8,119,810			8,119,810	8,119,810		5,293,304	5,293,304		2,826,506	2,826,506	
1	Other (ED-AN)	9,302,032	9,302,032			9,302,032	9,302,032		6,063,995	6,063,995		3,238,037	3,238,037	
Total Electric Production		25,110,776	25,110,776			25,110,776	25,110,776		16,369,715	16,369,715		8,741,061	8,741,061	
Electric Transmission														
1	ED-AN	10,117,865	10,117,865			10,117,865	10,117,865		6,595,836	6,595,836		3,522,029	3,522,029	
Total Electric Transmission		10,117,865	10,117,865			10,117,865	10,117,865		6,595,836	6,595,836		3,522,029	3,522,029	
Electric Distribution														
	ED-ID	13,955,505	13,955,505			13,955,505	13,955,505					13,955,505	13,955,505	
	ED-WA	22,714,548	22,714,548			22,714,548	22,714,548	22,714,548		22,714,548				
Total Electric Distribution		36,670,053	36,670,053			36,670,053	36,670,053	22,714,548		22,714,548		13,955,505	13,955,505	
Gas Underground Storage														
	GD-AN	544,518		544,518										
	GD-OR	113,597				113,597								
Total Gas Underground Sto		658,115		544,518		113,597								
Gas Distribution														
	GD-AN	62,498		62,498										
	GD-ID	4,046,343		4,046,343										
	GD-WA	8,046,455		8,046,455										
	GD-OR	4,065,773				4,065,773								
Total Gas Distribution		16,221,069		12,155,296		4,065,773								
General Plant														
4	ED-AN	2,557,735	2,557,735				2,557,735		1,730,998	1,730,998		826,737	826,737	
	ED-ID	145,575	145,575			145,575	145,575				145,575		145,575	
	ED-WA	895,284	895,284			895,284	895,284	895,284		895,284				
7,4	CD-AA	13,695,142	9,763,267	2,714,651	1,217,224		9,763,267		6,607,486	6,607,486		3,155,781	3,155,781	
9,4	CD-AN	707,743	556,576	151,167			556,576		376,674	376,674		179,902	179,902	
9	CD-ID	262,465	206,405	56,060		206,405	206,405				206,405		206,405	
9	CD-WA	169,170	133,037	36,133		133,037	133,037	133,037		133,037				
8	GD-AA	158,513		108,949	49,564									
	GD-AN	35,683		35,683										
	GD-ID	47,823		47,823										
	GD-WA	219,626		219,626										
	GD-OR	254,567			254,567									
Total General Plant		19,149,326	14,257,879	3,370,092	1,521,355	1,380,301	12,877,578	14,257,879	1,028,321	8,715,158	9,743,479	351,980	4,162,420	4,514,400
Total Depreciation Expense		107,927,204	86,156,573	16,069,906	5,700,725	38,050,354	48,106,219	86,156,573	23,742,869	31,680,709	55,423,578	14,307,485	16,425,510	30,732,995

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
ELECTRIC DEPRECIATION EXPENSE
 For Twelve Months Ended March 31, 2014
 Average of Monthly Averages Basis

Report ID:
E-DEPX-12A

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 March 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****						
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total				
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	100,847	100,847		100,847	100,847		65,742	65,742		35,105	35,105				
Total Production/Transmission			1,019,247	1,019,247		1,019,247	1,019,247		664,447	664,447		354,800	354,800				
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	291,887	208,086	57,858	25,943			140,826	140,826		67,260	67,260				
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	23,730		23,730												
		GD-OR	7,794			7,794											
Total General Plant - 303000			337,198	215,737	87,724	33,737		215,737		145,814	145,814		69,923	69,923			
Miscellaneous IT Intangible Plant - 3031XX																	
7,4		CD-AA	9,437,602	6,728,067	1,870,721	838,814		6,728,067	6,728,067	4,553,354	4,553,354	2,174,713	2,174,713				
9,4		CD-AN	8,885	6,987	1,898		6,987	6,987	4,729	4,729		2,258	2,258				
9,4		CD-ID	10,281	8,085	2,196		8,085	8,085			8,085		8,085				
4		ED-AN	191,062	191,062			191,062	191,062	129,305	129,305		61,757	61,757				
		ED-ID	4,747	4,747			4,747	4,747			4,747		4,747				
		ED-WA	515,909	515,909			515,909	515,909	515,909	515,909							
8		GD-AA	441,541		303,480	138,061											
		GD-AN	1,782		1,782												
		GD-OR	250			250											
Total Miscellaneous IT Intangible Plt - 3031XX			10,612,059	7,454,857	2,180,077	977,125		528,741	6,926,116	7,454,857		515,909	4,687,388	5,203,297	12,832	2,238,728	2,251,560
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	20,571	13,922	13,922	6,649	6,649				
4		ED-AN	9,649	9,649			9,649	9,649	6,530	6,530		3,119	3,119				
		GD-OR	3,139			3,139											
Total General Plant - 390200, 396200			41,644	30,220	5,720	5,704		30,220		20,452	20,452		9,768	9,768			
Total Amortization Expense			12,037,373	8,747,058	2,273,749	1,016,566		555,738	8,191,320	8,747,058		542,906	5,518,101	6,061,007	12,832	2,673,219	2,686,051

Allocation Ratios:		Jurisdiction -				Washington		Idaho	
Service -		Electric	Gas-North	Gas-South		Production/Transmission Ratio			
7	Elec/Gas North/Oregon 4-Factor	71.290%	19.822%	8.888%	1		65.190%		34.810%
8	Gas North/Oregon 4-Factor	0.000%	68.732%	31.268%	4	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 March 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	(283,204,087)	(283,204,087)			(283,204,087)	(283,204,087)		(184,620,744)	(184,620,744)		(98,583,343)	(98,583,343)	
1	Hydro (ED-AN)	(121,364,924)	(121,364,924)			(121,364,924)	(121,364,924)		(79,117,794)	(79,117,794)		(42,247,130)	(42,247,130)	
1	Other (ED-AN)	(83,169,934)	(83,169,934)			(83,169,934)	(83,169,934)		(54,218,480)	(54,218,480)		(28,951,454)	(28,951,454)	
Total Electric Production		(487,738,945)	(487,738,945)			(487,738,945)	(487,738,945)		(317,957,018)	(317,957,018)		(169,781,927)	(169,781,927)	
Electric Transmission														
1	ED-AN	(189,354,197)	(189,354,197)			(189,354,197)	(189,354,197)		(123,440,001)	(123,440,001)		(65,914,196)	(65,914,196)	
Total Electric Transmission		(189,354,197)	(189,354,197)			(189,354,197)	(189,354,197)		(123,440,001)	(123,440,001)		(65,914,196)	(65,914,196)	
Electric Distribution														
	ED-ID	(149,743,183)	(149,743,183)			(149,743,183)	(149,743,183)					(149,743,183)	(149,743,183)	
	ED-WA	(240,566,382)	(240,566,382)			(240,566,382)	(240,566,382)		(240,566,382)	(240,566,382)				
Total Electric Distribution		(390,309,565)	(390,309,565)			(390,309,565)	(390,309,565)		(240,566,382)	(240,566,382)		(149,743,183)	(149,743,183)	
Gas Underground Storage														
	GD-AN	(12,809,089)		(12,809,089)										
	GD-OR	(488,628)		(488,628)										
Total Gas Underground Storage		(13,297,717)		(12,809,089)		(488,628)								
Gas Distribution														
	GD-AN	(1,490,466)		(1,490,466)										
	GD-ID	(54,680,085)		(54,680,085)										
	GD-WA	(109,169,896)		(109,169,896)										
	GD-OR	(89,087,537)		(89,087,537)										
Total Gas Distribution		(254,427,984)		(165,340,447)		(89,087,537)								
General Plant														
4	ED-AN	(35,824,496)	(35,824,496)			(35,824,496)	(35,824,496)		(24,244,944)	(24,244,944)		(11,579,552)	(11,579,552)	
	ED-ID	(5,904,208)	(5,904,208)			(5,904,208)	(5,904,208)					(5,904,208)	(5,904,208)	
	ED-WA	(12,166,955)	(12,166,955)			(12,166,955)	(12,166,955)		(12,166,955)	(12,166,955)				
7,4	CD-AA	(32,364,890)	(23,072,930)	(6,415,369)	(2,876,591)	(23,072,930)	(23,072,930)		(15,615,067)	(15,615,067)		(7,457,863)	(7,457,863)	
9,4	CD-AN	(11,065,599)	(8,702,098)	(2,363,501)		(8,702,098)	(8,702,098)		(5,889,319)	(5,889,319)		(2,812,779)	(2,812,779)	
9	CD-ID	(4,672,724)	(3,674,677)	(998,047)		(3,674,677)	(3,674,677)					(3,674,677)	(3,674,677)	
9	CD-WA	(2,328,933)	(1,831,496)	(497,437)		(1,831,496)	(1,831,496)							
8	GD-AA	(1,435,529)		(986,668)	(448,861)									
	GD-AN	(1,478,368)		(1,478,368)										
	GD-ID	(1,140,758)		(1,140,758)										
	GD-WA	(2,827,288)		(2,827,288)										
	GD-OR	(3,782,692)		(3,782,692)										
Total General Plant		(114,992,440)	(91,176,860)	(16,707,436)	(7,108,144)	(23,577,336)	(67,599,524)	(91,176,860)	(13,998,451)	(45,749,330)	(59,747,781)	(9,578,885)	(21,850,194)	(31,429,079)
Total Accumulated Depr		(1,450,120,848)	(1,158,579,567)	(194,856,972)	(96,684,309)	(413,886,901)	(744,692,666)	(1,158,579,567)	(254,564,833)	(487,146,349)	(741,711,182)	(159,322,068)	(257,546,317)	(416,868,385)

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 March 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Production/Transmission													
1	Franchises (302000)	ED-AN	(7,156,553)	(7,156,553)		(7,156,553)	(7,156,553)		(4,665,357)	(4,665,357)		(2,491,196)	(2,491,196)
1	Misc Intangible Plt (30300)	ED-AN	(680,312)	(680,312)		(680,312)	(680,312)		(443,495)	(443,495)		(236,817)	(236,817)
Total Production/Transmission			(7,836,865)	(7,836,865)		(7,836,865)	(7,836,865)		(5,108,852)	(5,108,852)		(2,728,013)	(2,728,013)
Distribution													
	Franchises (302000)	ED-WA	(90,891)	(90,891)		(90,891)	(90,891)		(90,891)	(90,891)			
	Misc Intangible Plt (30300)	ED-WA	(24,476)	(24,476)		(24,476)	(24,476)		(24,476)	(24,476)			
Total Distribution			(115,367)	(115,367)		(115,367)	(115,367)		(115,367)	(115,367)			
General Plant - 303000													
7,4		CD-AA	(191,762)	(136,707)	(38,011)	(17,044)			(92,519)	(92,519)		(44,188)	(44,188)
9,1		CD-AN	(55,421)	(43,583)	(11,838)				(28,412)	(28,412)		(15,171)	(15,171)
		GD-ID	(46,014)		(46,014)								
		GD-WA	(87,276)		(87,276)								
		GD-OR	(54,524)			(54,524)							
Total General Plant - 303000			(434,997)	(180,290)	(183,139)	(71,568)			(120,931)	(120,931)		(59,359)	(59,359)
Miscellaneous IT Intangible Plant -3031XX													
7,4		CD-AA	(23,944,758)	(17,070,218)	(4,746,330)	(2,128,210)			(11,552,611)	(11,552,611)		(5,517,607)	(5,517,607)
9,4		CD-AN	(3,886)	(3,056)	(830)				(2,068)	(2,068)		(988)	(988)
9		CD-ID	(4,935)	(3,881)	(1,054)			(3,881)			(3,881)		(3,881)
4		ED-AN	(498,802)	(498,802)				(498,802)	(337,574)	(337,574)		(161,228)	(161,228)
		ED-ID	(7,306)	(7,306)				(7,306)			(7,306)		(7,306)
		ED-WA	(802,299)	(802,299)				(802,299)			(802,299)		(802,299)
8		GD-AA	(1,116,310)		(767,262)	(349,048)							
		GD-AN	(9,121)		(9,121)								
		GD-OR	(921)			(921)							
Total Misc IT Intangible Plant - 3031XX			(26,388,338)	(18,385,562)	(5,524,597)	(2,478,179)			(802,299)	(11,892,253)	(12,694,552)	(11,187)	(5,679,823)
Gas Underground Storage													
		GD-AN	(239,575)		(239,575)								
Total Gas Underground Storage			(239,575)		(239,575)								
General Plant - 390200, 396200													
7,4		CD-AA	(180,635)	(128,775)	(35,805)	(16,055)			(87,151)	(87,151)		(41,624)	(41,624)
9		CD-ID	(4,537)	(3,568)	(969)			(3,568)			(3,568)		(3,568)
9		CD-WA	(8,332)	(6,552)	(1,780)			(6,552)	(6,552)	(6,552)			
4		ED-AN	(51,768)	(51,768)				(51,768)	(35,035)	(35,035)		(16,733)	(16,733)
		ED-WA	(110,678)	(110,678)				(110,678)	(110,678)	(110,678)			
		GD-WA	(1,863)		(1,863)								
		GD-OR	(49,632)			(49,632)							
Total General Plant - 390200, 396200			(407,445)	(301,341)	(40,417)	(65,687)			(117,230)	(122,186)	(239,416)	(3,568)	(58,357)
Total Accumulated Amortization			(35,422,587)	(26,819,425)	(5,987,728)	(2,615,434)			(1,034,896)	(17,244,222)	(18,279,118)	(14,755)	(8,525,552)

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended March 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

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

Ref/Basis	Account	Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
389XXX Land & Land Rights														
99		ED-WA / ID / AN	398,117	13,064	362,279	22,774	398,117	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	636,527	0	0	0	0	0	0	0	0	636,527	0	636,527
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	3,941,100	0	0	2,809,610	2,809,610	0	0	781,205	781,205	0	350,285	350,285
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	6,658,859	383,236	706,117	3,066,746	4,156,099	577,703	93,387	844,858	1,515,948	636,527	350,285	986,812
390XXX Structures & Improvements														
99		ED-WA / ID / AN	6,704,202	911,579	2,114,689	3,677,934	6,704,202	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,177,767	0	0	0	0	2,177,767	0	0	2,177,767	0	0	0
99		GD-OR / AS	3,543,305	0	0	0	0	0	0	0	0	3,543,305	0	3,543,305
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	71,552,478	0	0	51,009,762	51,009,762	0	0	14,183,132	14,183,132	0	6,359,584	6,359,584
9		CD-WA / ID / AN	21,533,966	5,518,806	4,397,813	7,017,907	16,934,526	1,498,915	1,194,452	1,906,073	4,599,440	0	0	0
		TOTAL ACCOUNT	105,511,718	6,430,385	6,512,502	61,705,603	74,648,490	3,676,682	1,194,452	16,089,205	20,960,339	3,543,305	6,359,584	9,902,889
391XXX Office Furniture & Equipment														
99		ED-WA / ID / AN	8,164,915	2,502,252	14,649	5,648,014	8,164,915	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	47,748,563	0	0	34,039,951	34,039,951	0	0	9,464,720	9,464,720	0	4,243,892	4,243,892
9		CD-WA / ID / AN	105,021	0	10,511	72,078	82,589	0	2,855	19,577	22,432	0	0	0
		TOTAL ACCOUNT	56,495,325	2,502,252	25,160	39,760,043	42,287,455	0	2,855	9,814,108	9,816,963	0	4,390,907	4,390,907
392XXX Transportation Equipment														
99		ED-WA / ID / AN	21,052,496	9,972,980	3,576,427	7,503,089	21,052,496	0	0	0	0	0	0	0
99		GD-WA / ID / AN	8,194,302	0	0	0	0	5,307,261	1,625,815	1,261,226	8,194,302	0	0	0
99		GD-OR / AS	2,827,572	0	0	0	0	0	0	0	0	2,827,572	0	2,827,572
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	529,796	0	0	377,692	377,692	0	0	105,016	105,016	0	47,088	47,088
9		CD-WA / ID / AN	5,009,083	1,512,986	769,314	1,656,893	3,939,193	410,929	208,947	450,014	1,069,890	0	0	0
		TOTAL ACCOUNT	37,613,249	11,485,966	4,345,741	9,537,674	25,369,381	5,718,190	1,834,762	1,816,256	9,369,208	2,827,572	47,088	2,874,660

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended March 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

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

Ref/Basis	Account	Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	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	2,361,736	110,729	140,277	1,606,287	1,857,293	30,074	38,099	436,270	504,443	0	0	0
		TOTAL ACCOUNT	2,898,563	121,468	155,022	1,976,132	2,252,622	114,345	38,099	436,270	588,714	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,178,144	1,088,973	343,226	1,745,945	3,178,144	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,950,753	0	0	0	0	2,104,764	438,089	407,900	2,950,753	0	0	0
99		GD-OR / AS	901,443	0	0	0	0	0	0	0	0	901,443	0	901,443
8		GD-AA	1,382,107	0	0	0	0	0	0	949,950	949,950	0	432,157	432,157
7		CD-AA	8,924,246	0	0	6,362,095	6,362,095	0	0	1,768,964	1,768,964	0	793,187	793,187
9		CD-WA / ID / AN	366,867	43,437	24,855	220,216	288,508	11,797	6,751	59,811	78,359	0	0	0
		TOTAL ACCOUNT	17,703,560	1,132,410	368,081	8,328,256	9,828,747	2,116,561	444,840	3,186,625	5,748,026	901,443	1,225,344	2,126,787
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	862,364	159,568	74,951	627,845	862,364	0	0	0	0	0	0	0
99		GD-WA / ID / AN	162,768	0	0	0	0	52,969	17,275	92,524	162,768	0	0	0
99		GD-OR / AS	147,789	0	0	0	0	0	0	0	0	147,789	0	147,789
8		GD-AA	85,856	0	0	0	0	0	0	59,011	59,011	0	26,845	26,845
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	146,950	7,100	2,266	106,197	115,563	1,928	616	28,843	31,387	0	0	0
		TOTAL ACCOUNT	1,761,390	166,668	77,217	987,594	1,231,479	54,897	17,891	250,878	323,666	147,789	58,456	206,245
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	39,162,618	18,114,146	10,683,464	10,365,008	39,162,618	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,554,964	0	0	0	0	2,791,035	933,435	830,494	4,554,964	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	45,836,010	18,371,174	11,090,977	11,291,221	40,753,372	2,860,844	1,044,116	1,084,601	4,989,561	43,834	49,243	93,077

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended March 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

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

Ref/Basis	Account	Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	51,306,915	9,719,836	2,942,267	38,644,812	51,306,915	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,147,619	0	0	0	0	595,368	462,725	89,526	1,147,619	0	0	0
99		GD-OR / AS	1,001,679	0	0	0	0	0	0	0	0	1,001,679	0	1,001,679
8		GD-AA	992,932	0	0	0	0	0	0	682,462	682,462	0	310,470	310,470
7		CD-AA	20,006,523	0	0	14,262,650	14,262,650	0	0	3,965,693	3,965,693	0	1,778,180	1,778,180
9		CD-WA / ID / AN	13,106,283	394,051	3,188,062	6,724,799	10,306,912	107,025	865,882	1,826,464	2,799,371	0	0	0
		TOTAL ACCOUNT	87,561,951	10,113,887	6,130,329	59,632,261	75,876,477	702,393	1,328,607	6,564,145	8,595,145	1,001,679	2,088,650	3,090,329
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	43,577	0	2,299	41,278	43,577	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	454,767	0	0	324,203	324,203	0	0	90,144	90,144	0	40,420	40,420
9		CD-WA / ID / AN	8,205	2,472	29	3,951	6,452	672	8	1,073	1,753	0	0	0
		TOTAL ACCOUNT	508,916	2,472	2,328	369,432	374,232	672	8	91,217	91,897	2,367	40,420	42,787
		TOTAL GENERAL PLANT	362,549,541	50,709,918	29,413,474	196,654,962	276,778,354	15,822,287	5,999,017	40,178,163	61,999,467	9,161,743	14,609,977	23,771,720

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 March 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS*****					
			Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	3,135,973	153,179	0	2,982,794	3,135,973	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,147,088	0	0	0	0	966,051	181,037	0	1,147,088	0	0	
99		GD-OR / AS	411,041	0	0	0	0	0	0	0	0	411,041	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	4,378,298	0	0	3,121,289	3,121,289	0	0	867,866	867,866	0	389,143	
9		CD-WA / ID / AN	194,058	0	0	152,609	152,609	0	0	41,449	41,449	0	0	
		TOTAL ACCOUNT	9,266,458	153,179	0	6,256,692	6,409,871	966,051	181,037	909,315	2,056,403	411,041	389,143	800,184
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	3,584,604	2,583,603	23,524	977,477	3,584,604	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	49,214,837	0	0	35,085,257	35,085,257	0	0	9,755,365	9,755,365	0	4,374,215	
9		CD-WA / ID / AN	95,810	0	40,426	34,920	75,346	0	10,980	9,484	20,464	0	0	
		TOTAL ACCOUNT	55,071,652	2,583,603	63,950	36,097,654	38,745,207	0	10,980	11,260,733	11,271,713	0	5,054,732	5,054,732
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	48,444	0	0	48,444	48,444	0	0	0	0	0	0	
99		GD-WA / ID / AN	11,526	0	0	0	0	0	0	11,526	11,526	0	0	
99		GD-OR / AS	1,231	0	0	0	0	0	0	0	0	1,231	1,231	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	4,030,437	0	0	2,873,299	2,873,299	0	0	798,913	798,913	0	358,225	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	4,091,638	0	0	2,921,743	2,921,743	0	0	810,439	810,439	1,231	358,225	359,456
		TOTAL	68,429,748	2,736,782	63,950	45,276,089	48,076,821	966,051	192,017	12,980,487	14,138,555	412,272	5,802,100	6,214,372

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:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-12A
For Twelve Months Ended March 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		Deferred FIT - Common Plant (For Report APL)				
7	282900	CD-AA	(41,818,767)	(29,812,599)	(8,289,316)	(3,716,852)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,947,506)	(1,531,538)	(415,968)	0
7	283750	CD-AA	(546,395)	(389,525)	(108,306)	(48,564)
		Total	<u>(44,312,668)</u>	<u>(31,733,662)</u>	<u>(8,813,590)</u>	<u>(3,765,416)</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 March 31, 2014
Average of Monthly Averages Basis

Report ID: C-WKC-12A

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		841,867	841,867	841,867	841,867		0	0	
1	151210	FUEL STOCK HOG FUEL-KFGS		465,268	465,268	465,268	465,268		0	0	
4	154100	PLANT MATERIALS & OPER SUPPLIES		6,656,981	6,656,981	5,371,700	5,371,700	1,285,281		1,285,281	
1	154300	PLANT MATERIALS & OPER SUP-CS2		248,056	248,056	200,163	200,163	47,893		47,893	
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		712,948	712,948	575,297	575,297	137,651		137,651	
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		3,859	3,859	3,114	3,114	745		745	
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		(575)	(575)	(464)	(464)	(111)		(111)	
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		11,155	11,155	9,001	9,001	2,154		2,154	
99	163998	COMMON WORKING CAPITAL	0		0	0	0	0		0	
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	17,741,923		17,741,923	17,741,923	17,741,923	0		0	
TOTAL			17,741,923	8,939,559	26,681,482	17,741,923	7,465,946	25,207,869	0	1,473,613	1,473,613

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%