

RESULTS OF OPERATIONS	Report ID: E-ROR-12E
ELECTRIC RATE OF RETURN	
For Twelve Months Ended April 30, 2014 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	159,379,722	101,035,710	58,344,012
	Adjustments			
	Adjusted Net Operating Income (Loss)	159,379,722	101,035,710	58,344,012
E-APL	Electric Net Rate Base	1,922,008,792	1,259,487,016	662,521,776
	RATE OF RETURN	8.292%	8.022%	8.806%

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-12E
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended April 30, 2014 Ending Balance Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2013 thru 12-31-2013	100.000%	65.190%	34.810%
2	Input	Number of Customers Percent	4-01-2014 thru 04-30-2014	366,157 100.000%	240,436 65.665%	125,721 34.335%
3	E-OPS	Direct Distribution Operating Expense Percent	05-01-2013 thru 04-30-2014	23,175,728 100.000%	14,734,654 63.578%	8,441,074 36.422%
	Input	Jurisdictional 4-Factor Ratio	01-01-2013 thru 12-31-2013			
		Direct O & M Accts 500 - 598		20,271,611	12,708,520	7,563,091
		Direct O & M Accts 901 - 935		23,797,558	17,806,326	5,991,232
		Total		44,069,169	30,514,846	13,554,323
		Percentage		100.000%	69.243%	30.757%
		Direct Labor Accts 500 - 598		12,899,185	8,853,799	4,045,386
		Direct Labor Accts 901 - 935		5,728,641	4,368,986	1,359,655
		Total		18,627,826	13,222,785	5,405,041
		Percentage		100.000%	70.984%	29.016%
		Number of Customers		366,305	240,426	125,879
		Percentage		100.000%	65.635%	34.365%
		Net Direct Plant		905,556,829	587,222,626	318,334,203
		Percentage		100.000%	64.847%	35.153%
4		Total Percentages		400.000%	270.709%	129.291%
		Percent		100.000%	67.677%	32.323%

RESULTS OF OPERATIONS	Report ID: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended April 30, 2014 Ending Balance Basis	

AVISTA UTILITIES

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

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RESULTS OF OPERATIONS	Report ID: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended April 30, 2014 Ending Balance Basis	

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended April 30, 2014 Ending Balance Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
		Input	01-01-2013 thru 12-31-2013	Total	Electric	Gas North Oregon Gas	
		Elec/Gas North 4-Factor					
		Direct O & M Accts 500 - 894		64,480,390	58,058,286	6,422,104	0
		Direct O & M Accts 901 - 935		33,796,280	26,569,475	7,226,805	0
		Adjustments		0	0	0	0
		Total		98,276,670	84,627,761	13,648,909	0
		Percentage		100.000%	86.112%	13.888%	0.000%
		Direct Labor Accts 500 - 894		63,088,156	51,352,909	11,735,247	0
		Direct Labor Accts 901 - 935		3,849,086	3,408,229	440,857	0
		Total		66,937,242	54,761,138	12,176,104	0
		Percentage		100.000%	81.810%	18.190%	0.000%
		Number of Customers at Percentage		594,738	366,305	228,433	0
				100.000%	61.591%	38.409%	0.000%
		Net Direct Plant Percentage		2,443,285,624	2,078,050,262	365,235,362	0
				100.000%	85.051%	14.949%	0.000%
		Total Percentages		400.000%	314.564%	85.436%	0.000%
9		Average (CD AN/ID/WA)		100.000%	78.641%	21.359%	0.000%
10	E-PLT	Net Electric Distribution Plant Percent	4-01-2014 thru 04-30-2014	895,185,299	582,318,456	312,866,843	
				100.000%	65.050%	34.950%	
11		Book Depreciation Percent	05-01-2013 thru 04-30-2014	86,624,985	55,700,945	30,924,040	
				100.000%	64.301%	35.699%	

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION PERCENTAGES	E-ALL-12E
For Twelve Months Ended April 30, 2014	
Ending Balance Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before DFIT) Percent	4-01-2014 thru 04-30-2014	2,238,822,505 100.000%	1,463,680,420 65.377%	775,142,085 34.623%
13	E-PLT	Net Electric General Plant Percent	4-01-2014 thru 04-30-2014	194,214,418 100.000%	130,275,588 67.078%	63,938,830 32.922%
14		Net Allocated Schedule M's Percent	05-01-2013 thru 04-30-2014	-87,806,718 100.000%	-55,437,280 63.136%	-32,369,438 36.864%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended April 30, 2014	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUE									
		SALES OF ELECTRICITY:									
99	440000	Residential	341,034,834	0	341,034,834	231,316,208	0	231,316,208	109,718,626	0	109,718,626
99	442200	Commercial - Firm & Int.	295,249,072	0	295,249,072	208,745,336	0	208,745,336	86,503,736	0	86,503,736
1	442300	Industrial	108,573,370	0	108,573,370	60,098,643	0	60,098,643	48,474,727	0	48,474,727
99	444000	Public Street & Highway Lighting	7,352,689	0	7,352,689	4,899,327	0	4,899,327	2,453,362	0	2,453,362
99	448000	Interdepartmental Revenue	1,134,567	0	1,134,567	906,016	0	906,016	228,551	0	228,551
99	499XXX	Unbilled Revenue	1,172,640	0	1,172,640	617,728	0	617,728	554,912	0	554,912
		TOTAL SALES TO ULTIMATE CUSTOMERS	754,517,172	0	754,517,172	506,583,258	0	506,583,258	247,933,914	0	247,933,914
1	447XXX	Sales for Resale	0	135,672,275	135,672,275	0	88,444,756	88,444,756	0	47,227,519	47,227,519
		TOTAL SALES OF ELECTRICITY	754,517,172	135,672,275	890,189,447	506,583,258	88,444,756	595,028,014	247,933,914	47,227,519	295,161,433
		OTHER OPERATING REVENUE:									
99	449100	Provision for Rate Refund	(3,914,398)	0	(3,914,398)	0	0	0	(3,914,398)	0	(3,914,398)
99	451000	Miscellaneous Service Revenue	557,756	0	557,756	346,272	0	346,272	211,484	0	211,484
1	453000	Sales of Water & Water Power	0	425,664	425,664	0	277,490	277,490	0	148,174	148,174
1	454000	Rent from Electric Property	2,956,876	99,974	3,056,850	1,994,700	65,173	2,059,873	962,176	34,801	996,977
1	456XXX	Other Electric Revenues	328,485	137,337,480	137,665,965	284,423	89,530,303	89,814,726	44,062	47,807,177	47,851,239
		TOTAL OTHER OPERATING REVENUE	(71,281)	137,863,118	137,791,837	2,625,395	89,872,966	92,498,361	(2,696,676)	47,990,152	45,293,476
		TOTAL ELECTRIC REVENUE	754,445,891	273,535,393	1,027,981,284	509,208,653	178,317,722	687,526,375	245,237,238	95,217,671	340,454,909

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended April 30, 2014	
Ending Balance Basis	

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended April 30, 2014	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	0	200,594,011	200,594,011	0	130,767,236	130,767,236	0	69,826,775	69,826,775
1	556000	System Control & Load Dispatching	0	952,624	952,624	0	621,016	621,016	0	331,608	331,608
E-557	557XXX	Other Expense	(15,210,086)	116,774,271	101,564,185	(1,928,897)	76,125,149	74,196,252	(13,281,189)	40,649,122	27,367,933
TOTAL OTHER POWER SUPPLY EXPENSE			(15,210,086)	318,320,906	303,110,820	(1,928,897)	207,513,401	205,584,504	(13,281,189)	110,807,505	97,526,316
TOTAL PRODUCTION OPERATING EXP			(5,030,289)	497,950,102	492,919,813	4,622,226	324,613,674	329,235,900	(9,652,515)	173,336,428	163,683,913
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	2,508,413	2,508,413	0	1,635,234	1,635,234	0	873,179	873,179
1	561000	Load Dispatching	0	2,488,979	2,488,979	0	1,622,565	1,622,565	0	866,414	866,414
1	562000	Station Expense	0	485,036	485,036	0	316,195	316,195	0	168,841	168,841
1	563000	Overhead Line Expense	0	542,093	542,093	0	353,390	353,390	0	188,703	188,703
1	565000	Transmission of Electricity by Others	0	18,701,445	18,701,445	0	12,191,472	12,191,472	0	6,509,973	6,509,973
1	566000	Miscellaneous Transmission Expense	0	1,769,408	1,769,408	0	1,153,477	1,153,477	0	615,931	615,931
1	567000	Rent	0	118,622	118,622	0	77,330	77,330	0	41,292	41,292
MAINTENANCE											
1	568000	Supervision & Engineering	1,938	1,136,477	1,138,415	1,938	740,869	742,807	0	395,608	395,608
1	569000	Structures	1,648	355,359	357,007	(32)	231,659	231,627	1,680	123,700	125,380
1	570000	Station Equipment	4,086	1,754,651	1,758,737	4,086	1,143,857	1,147,943	0	610,794	610,794
1	571000	Overhead Lines	55,657	1,543,762	1,599,419	50,629	1,006,378	1,057,007	5,028	537,384	542,412
1	572000	Underground Lines	64	13,912	13,976	64	9,069	9,133	0	4,843	4,843
1	573000	Service Miscellaneous	24,703	62,298	87,001	23,923	40,612	64,535	780	21,686	22,466
TOTAL TRANSMISSION OPERATING EXP			88,096	31,480,455	31,568,551	80,608	20,522,107	20,602,715	7,488	10,958,348	10,965,836

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended April 30, 2014	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	0	25,156,425	25,156,425	0	16,399,473	16,399,473	0	8,756,952	8,756,952
E-DEPX		Depreciation Expense-Transmission	0	10,149,255	10,149,255	0	6,616,299	6,616,299	0	3,532,956	3,532,956
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,026,575	1,026,575	0	669,224	669,224	0	357,351	357,351
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(146,004)	0	(146,004)	146,004	0	146,004
99	405930	Amortization of Investment in WNP3 Exch Power	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	99,047	0	99,047	31,743	0	31,743	67,304	0	67,304
99	407312	Amortization of Lancaster Generation	1,360,000	0	1,360,000	1,360,000	0	1,360,000	0	0	0
1	407320	Amortization of Colstrip Outage Return	61,044	0	61,044	61,044	0	61,044	0	0	0
99	407322	Amortization of Spokane River Relicense	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
1	407324	Amortization of CDA CDR Fund	11,065	200,000	211,065	11,065	130,380	141,445	0	69,620	69,620
99	407331	Amortization of BPA Parallel Capacity Support	(8,334,924)	0	(8,334,924)	(6,753,340)	0	(6,753,340)	(1,581,584)	0	(1,581,584)
1	407333	Amortization of CDA Settlement Costs	0	32,719	32,719	0	21,330	21,330	0	11,389	11,389
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	252,637	0	252,637	164,618	0	164,618	88,019	0	88,019
99	407360	Amortization of CS2 & COLSTRIP O&M	1,752,468	0	1,752,468	973,692	0	973,692	778,776	0	778,776
99	407362	Amortization of LiDAR O&M	506,612	0	506,612	506,612	0	506,612	0	0	0
99	407365	Amortization of Wind Generation	866,804	0	866,804	0	0	0	866,804	0	866,804
99	407380	Amortization of Wartsila Generators	337,788	0	337,788	153,132	0	153,132	184,656	0	184,656
1	407382	Amortization of CDA Settlement - Allocated	0	884,086	884,086	0	576,336	576,336	0	307,750	307,750
99	407382	Amortization of CDA Settlement - Direct	183,093	0	183,093	152,118	0	152,118	30,975	0	30,975
99	407395	Optional Renewable Power Revenue Offset	220,708	0	220,708	170,063	0	170,063	50,645	0	50,645
99	407403	Amortization of Dissallowed K.F. Plant	(134,592)	0	(134,592)	(134,592)	0	(134,592)	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(103,282)	0	(103,282)	0	0	0	(103,282)	0	(103,282)
99	407420	Amortization of CS2 Levelized Return	557,000	0	557,000	0	0	0	557,000	0	557,000
99	407450/40749	Amortization of BPA Residential Exchange Credit	(9,919,268)	0	(9,919,268)	(6,557,586)	0	(6,557,586)	(3,361,682)	0	(3,361,682)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(1,238,957)	0	(1,238,957)	0	0	0	(1,238,957)	0	(1,238,957)
99	407462	Amortization of Deferred LiDAR O&M	(188,131)	0	(188,131)	(188,131)	0	(188,131)	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(8,415)	(8,415)	0	(5,486)	(5,486)	0	(2,929)	(2,929)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	(360,778)	0	(360,778)	(236,372)	0	(236,372)	(124,406)	0	(124,406)
E-OTX		Taxes Other Than FIT--Prod & Trans	0	20,158,316	20,158,316	0	13,141,206	13,141,206	0	7,017,110	7,017,110
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(11,542,899)	57,598,961	46,056,062	(7,908,968)	37,548,762	29,639,794	(3,633,931)	20,050,199	16,416,268
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	(16,485,092)	587,029,518	570,544,426	(3,206,134)	382,684,543	379,478,409	(13,278,958)	204,344,975	191,066,017

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended April 30, 2014	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:									
		OPERATION:									
3	580000	Supervision & Engineering	487,098	2,132,588	2,619,686	308,010	1,355,857	1,663,867	179,088	776,731	955,819
3	582000	Station Expense	559,166	64,050	623,216	322,248	40,722	362,970	236,918	23,328	260,246
3	583000	Overhead Line Expense	1,845,239	504,105	2,349,344	1,085,611	320,500	1,406,111	759,628	183,605	943,233
3	584000	Underground Line Expense	1,334,637	0	1,334,637	851,511	0	851,511	483,126	0	483,126
3	585000	Street Light & Signal System Operation Expense	82,641	0	82,641	8,597	0	8,597	74,044	0	74,044
3	586000	Meter Expense	2,232,395	110,958	2,343,353	1,787,152	70,545	1,857,697	445,243	40,413	485,656
3	587000	Customer Installations Expense	579,697	161,591	741,288	320,561	102,736	423,297	259,136	58,855	317,991
3	588000	Miscellaneous Distribution Expense	3,402,073	3,253,528	6,655,601	2,228,599	2,068,528	4,297,127	1,173,474	1,185,000	2,358,474
3	589000	Rent	287	277,040	277,327	87	176,136	176,223	200	100,904	101,104
		MAINTENANCE:									
3	590000	Supervision & Engineering	145,970	1,708,358	1,854,328	113,775	1,086,140	1,199,915	32,195	622,218	654,413
3	591000	Structures	346,020	2,751	348,771	171,383	1,749	173,132	174,637	1,002	175,639
3	592000	Station Equipment	811,035	267,279	1,078,314	606,184	169,931	776,115	204,851	97,348	302,199
3	593000	Overhead Lines	8,661,064	28,416	8,689,480	5,070,058	18,066	5,088,124	3,591,006	10,350	3,601,356
3	594000	Underground Lines	1,078,560	0	1,078,560	676,994	0	676,994	401,566	0	401,566
3	595000	Line Transformers	495,514	338,144	833,658	402,223	214,985	617,208	93,291	123,159	216,450
3	596000	Street Light & Signal System Maintenance Exp	838,474	0	838,474	577,204	0	577,204	261,270	0	261,270
3	597000	Meters	21,823	0	21,823	12,260	0	12,260	9,563	0	9,563
3	598000	Miscellaneous Distribution Expense	254,035	195,501	449,536	192,197	124,296	316,493	61,838	71,205	133,043
		TOTAL DISTRIBUTION OPERATING EXP	23,175,728	9,044,309	32,220,037	14,734,654	5,750,191	20,484,845	8,441,074	3,294,118	11,735,192
E-DEPX		Depreciation Expense-Distribution	36,859,895	0	36,859,895	22,837,430	0	22,837,430	14,022,465	0	14,022,465
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	26,997	0	26,997	26,997	0	26,997	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	49,395,755	0	49,395,755	42,335,767	0	42,335,767	7,059,988	0	7,059,988
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	86,282,647	0	86,282,647	65,200,194	0	65,200,194	21,082,453	0	21,082,453
		TOTAL DISTRIBUTION EXPENSES	109,458,375	9,044,309	118,502,684	79,934,848	5,750,191	85,685,039	29,523,527	3,294,118	32,817,645

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended April 30, 2014	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		CUSTOMER ACCOUNTS EXPENSES:									
2	901000	Supervision	0	352,177	352,177	0	231,257	231,257	0	120,920	120,920
2	902000	Meter Reading Expenses	3,072,768	110,944	3,183,712	2,725,755	72,851	2,798,606	347,013	38,093	385,106
E-903	903XXX	Customer Records & Collection Expenses	1,979,150	6,803,541	8,782,691	1,300,010	4,467,545	5,767,555	679,140	2,335,996	3,015,136
2	904000	Uncollectible Accounts	555	2,622,782	2,623,337	0	1,722,250	1,722,250	555	900,532	901,087
2	905000	Misc Customer Accounts	0	238,437	238,437	0	156,570	156,570	0	81,867	81,867
		TOTAL CUSTOMER ACCOUNTS EXPENSES	5,052,473	10,127,881	15,180,354	4,025,765	6,650,473	10,676,238	1,026,708	3,477,408	4,504,116
		CUSTOMER SERVICE & INFO EXPENSES:									
E-908	908XXX	Customer Assistance Expenses	23,375,345	281,760	23,657,105	17,660,751	185,018	17,845,769	5,714,594	96,742	5,811,336
2	909000	Advertising	8,218	1,013,177	1,021,395	6,750	665,303	672,053	1,468	347,874	349,342
2	910000	Misc Customer Service & Info Exp	0	200,328	200,328	0	131,545	131,545	0	68,783	68,783
		TOTAL CUSTOMER SERVICE & INFO EXP	23,383,563	1,495,265	24,878,828	17,667,501	981,866	18,649,367	5,716,062	513,399	6,229,461
		SALES EXPENSES:									
2	912000	Demonstrating & Selling Expenses	0	(2,638)	(2,638)	0	(1,732)	(1,732)	0	(906)	(906)
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	(2,638)	(2,638)	0	(1,732)	(1,732)	0	(906)	(906)
		ADMINISTRATIVE & GENERAL EXPENSES:									
4	920000	Salaries	583,858	22,596,036	23,179,894	429,691	15,292,319	15,722,010	154,167	7,303,717	7,457,884
4	921000	Office Supplies & Expenses	157,527	4,084,656	4,242,183	157,527	2,764,373	2,921,900	0	1,320,283	1,320,283
4	922000	Admin Exp Transferred--Credit	0	(111,697)	(111,697)	0	(75,593)	(75,593)	0	(36,104)	(36,104)
4	923000	Outside Services Employed	91,862	10,533,896	10,625,758	91,862	7,129,025	7,220,887	0	3,404,871	3,404,871
4	924000	Property Insurance Premium	0	1,418,034	1,418,034	0	959,683	959,683	0	458,351	458,351
4	925XXX	Injuries and Damages	530	3,155,686	3,156,216	372	2,135,674	2,136,046	158	1,020,012	1,020,170
4	926XXX	Employee Pensions and Benefits	0	1,502,206	1,502,206	0	1,016,648	1,016,648	0	485,558	485,558
4	927000	Franchise Requirements	4,989	0	4,989	0	0	0	4,989	0	4,989
1	928000	Regulatory Commission Expenses	2,434,292	3,542,627	5,976,919	1,701,282	2,309,439	4,010,721	733,010	1,233,188	1,966,198
4	930000	Miscellaneous General Expenses	160,676	3,157,492	3,318,168	106,078	2,136,896	2,242,974	54,598	1,020,596	1,075,194
4	931000	Rents	20,669	915,629	936,298	13,407	619,670	633,077	7,262	295,959	303,221
4	935000	Maintenance of General Plant	972,190	8,182,668	9,154,858	472,423	5,537,784	6,010,207	499,767	2,644,884	3,144,651
		TOTAL ADMIN & GEN OPERATING EXP	4,426,593	58,977,233	63,403,826	2,972,642	39,825,918	42,798,560	1,453,951	19,151,315	20,605,266

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended April 30, 2014		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	1,390,336	12,970,028	14,360,364	1,038,275	8,777,726	9,816,001	352,061	4,192,302	4,544,363
E-AMTX		Amortization Expense-General Plant - 303000	0	229,758	229,758	0	155,303	155,303	0	74,455	74,455
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	555,903	7,068,233	7,624,136	542,718	4,783,568	5,326,286	13,185	2,284,665	2,297,850
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	29,863	29,863	0	20,211	20,211	0	9,652	9,652
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	1,946,239	20,297,882	22,244,121	1,580,993	13,736,808	15,317,801	365,246	6,561,074	6,926,320
		TOTAL ADMIN & GENERAL EXPENSES	6,372,832	79,275,115	85,647,947	4,553,635	53,562,726	58,116,361	1,819,197	25,712,389	27,531,586
		TOTAL EXPENSES BEFORE FIT	127,782,151	686,969,450	814,751,601	102,975,615	449,628,067	552,603,682	24,806,536	237,341,383	262,147,919
		NET OPERATING INCOME (LOSS) BEFORE FIT			213,229,683			134,922,693			78,306,990
E-FIT		FEDERAL INCOME TAX--Normal Accrual			35,888,039			24,895,120			10,992,919
E-FIT		DEFERRED FEDERAL INCOME TAX			18,154,232			9,117,230			9,037,002
E-FIT		AMORTIZED ITC - NOXON			(192,310)			(125,367)			(66,943)
		ELECTRIC NET OPERATING INCOME (LOSS)			159,379,722			101,035,710			58,344,012

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.190%	34.810%
E-ALL	2	Number of Customers	100.000%	65.665%	34.335%
E-ALL	3	Direct Distribution Operating Expense	100.000%	63.578%	36.422%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.677%	32.323%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-12E
For Twelve Months Ended April 30, 2014	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	186,308,020	186,308,020	0	121,454,198	121,454,198	0	64,853,822	64,853,822
1	555312	Purchased Power - Lancaster	0	0	0	0	0	0	0	0	0
1	555313	Energy Deviations - Lancaster	0	0	0	0	0	0	0	0	0
99	555380	Clearwater Purchases - Idaho	0	0	0	0	0	0	0	0	0
1	555550	Non Monetary - Exchange Power	0	(73,699)	(73,699)	0	(48,044)	(48,044)	0	(25,655)	(25,655)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	13,678,665	13,678,665	0	8,917,122	8,917,122	0	4,761,543	4,761,543
1	555710	Intercompany Purchase	0	681,025	681,025	0	443,960	443,960	0	237,065	237,065
TOTAL ACCOUNT 555			0	200,594,011	200,594,011	0	130,767,236	130,767,236	0	69,826,775	69,826,775

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	E-557-12E
For Twelve Months Ended April 30, 2014	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	5,874,589	5,874,589	0	3,829,645	3,829,645	0	2,044,944	2,044,944
1	557010	Other Power Supply Expense - Financial	0	12,113,922	12,113,922	0	7,897,066	7,897,066	0	4,216,856	4,216,856
1	557150	Fuel - Economic Dispatch	0	41,272,864	41,272,864	0	26,905,780	26,905,780	0	14,367,084	14,367,084
1	557160	Power Supply Expense - Miscellaneous	725,000	58,674	783,674	725,000	38,250	763,250	0	20,424	20,424
99	557161	Unbilled Add-Ons	(332,814)	0	(332,814)	(244,345)	0	(244,345)	(88,469)	0	(88,469)
1	557170	Broker Fees - Power	0	875,255	875,255	0	570,579	570,579	0	304,676	304,676
1	557171	REC Broker Fees	47,562	25,501	73,063	47,562	16,624	64,186	0	8,877	8,877
1	557200	Nez Perce	818,702	0	818,702	497,498	0	497,498	321,204	0	321,204
99	557280	Washington ERM Deferred	(1,283,389)	0	(1,283,389)	(1,283,389)	0	(1,283,389)	0	0	0
99	557270	Other Power Supply Expense - Other Exp	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	(5,656,202)	0	(5,656,202)	(5,656,202)	0	(5,656,202)	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
1	557322	RECs Power Supply Expense Deferred	1,451,401	0	1,451,401	1,451,401	0	1,451,401	0	0	0
99	557331	Reardan Wind Costs	2,533,578	0	2,533,578	2,533,578	0	2,533,578	0	0	0
99	557380	Idaho PCA Deferred	(9,612,699)	0	(9,612,699)	0	0	0	(9,612,699)	0	(9,612,699)
99	557390	Idaho PCA Amortization	(3,901,225)	0	(3,901,225)	0	0	0	(3,901,225)	0	(3,901,225)
1	557395	Optional Renewable Power Expense Offset	0	(110,358)	(110,358)	0	(71,942)	(71,942)	0	(38,416)	(38,416)
1	557610	Other Expenses - Exposure	0	6,453	6,453	0	4,207	4,207	0	2,246	2,246
1	557700	Turbine Gas Bookout Expense	0	2,117,148	2,117,148	0	1,380,169	1,380,169	0	736,979	736,979
1	557711	Turbine Gas Bookout Offset	0	(2,117,148)	(2,117,148)	0	(1,380,169)	(1,380,169)	0	(736,979)	(736,979)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	56,657,371	56,657,371	0	36,934,940	36,934,940	0	19,722,431	19,722,431
TOTAL ACCOUNT 557			(15,210,086)	116,774,271	101,564,185	(1,928,897)	76,125,149	74,196,252	(13,281,189)	40,649,122	27,367,933

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ACCOUNTING EXPENSE	E-903-12E
For Twelve Months Ended April 30, 2014	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records and Collections	1,979,150	6,803,541	8,782,691	1,300,010	4,467,545	5,767,555	679,140	2,335,996	3,015,136
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			1,979,150	6,803,541	8,782,691	1,300,010	4,467,545	5,767,555	679,140	2,335,996	3,015,136

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.665%	34.335%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	65.377%	34.623%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-12E
For Twelve Months Ended April 30, 2014	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	374,572	281,760	656,332	262,319	185,018	447,337	112,253	96,742	208,995
99	908600	Public Purpose Tariff Rider Expense Offset	22,321,939	0	22,321,939	16,847,276	0	16,847,276	5,474,663	0	5,474,663
99	908610	Limited Income Tax Refund Program	251,233	0	251,233	251,233	0	251,233	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	427,601	0	427,601	299,923	0	299,923	127,678	0	127,678
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	23,375,345	281,760	23,657,105	17,660,751	185,018	17,845,769	5,714,594	96,742	5,811,336

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.665%	34.335%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-INT-12E
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Twelve Months Ended April 30, 2014 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		54.09%	54.09%
2	Cost of Debt		5.389%	5.455%
	Total Weighted Cost		2.915%	2.951%
E-APL	Net Rate Base	1,922,008,792	1,259,487,016	662,521,776
	Interest Deduction for FIT Calculation	56,265,065	36,714,047	19,551,018
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-12E
ELECTRIC FEDERAL INCOME TAXES	
For Twelve Months Ended April 30, 2014 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
Calculation of Taxable Operating Income:				
E-OPS	Operating Revenue	1,027,981,284	687,526,375	340,454,909
E-OPS	Less: Operating & Maintenance Expense	660,168,771	442,445,893	217,722,878
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	85,028,759	54,680,816	30,347,943
E-OTX	Less: Taxes Other than FIT	69,554,071	55,476,973	14,077,098
	Net Operating Income Before FIT	213,229,683	134,922,693	78,306,990
E-INT	Less: Interest Expense	56,265,065	36,714,047	19,551,018
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(146,004)	146,004
E-SCM	Plus: Schedule M Adjustments	(53,947,167)	(26,912,696)	(27,034,471)
	Taxable Net Operating Income	103,017,451	71,441,954	31,575,497
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	36,056,108	25,004,684	11,051,424
1	Production Tax Credit	(168,069)	(109,564)	(58,505)
1	Investment Tax Credit - Noxon *	0	0	0
	Total Net Federal Income Tax	35,888,039	24,895,120	10,992,919
E-DTE	Deferred FIT	18,154,232	9,117,230	9,037,002
1	411400 Amortized Investment Tax Credit - Noxon	(192,310)	(125,367)	(66,943)
	Total Net FIT/Deferred FIT	53,849,961	33,886,983	19,962,978

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-12E
For Twelve Months Ended April 30, 2014	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	38,833,131	56,630,136	95,463,267	24,445,420	37,421,804	61,867,224	14,387,711	19,208,332	33,596,043
12	997001 Contributions In Aid of Construction	0	2,589,966	2,589,966	0	1,693,242	1,693,242	0	896,724	896,724
2	997002 Injuries and Damages	0	(35,000)	(35,000)	0	(22,983)	(22,983)	0	(12,017)	(12,017)
12	997003 Salvage	0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off	(103,282)	0	(103,282)	0	0	0	(103,282)	0	(103,282)
4	997005 FAS106 Current Retiree Medical Accrual	0	2,733,795	2,733,795	0	1,850,150	1,850,150	0	883,645	883,645
99	997007 Idaho PCA	(13,513,924)	0	(13,513,924)	0	0	0	(13,513,924)	0	(13,513,924)
4	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0	0
1	997009 Rathdrum Turbine Lease	0	(33,828)	(33,828)	0	(22,052)	(22,052)	0	(11,776)	(11,776)
4	997015 Airplane Lease Payments	0	409,430	409,430	0	277,090	277,090	0	132,340	132,340
12	997016 Redemption Expense Amortization	0	1,561,197	1,561,197	0	1,020,664	1,020,664	0	540,533	540,533
99	997017 Amort - Invest in Exch Pwr (405.92,.93,.95,	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
4	997018 DSM Tariff Rider	2,137,293	0	2,137,293	1,294,103	0	1,294,103	843,190	0	843,190
99	997019 CSS Temporary Service Fees	339,395	0	339,395	54,862	0	54,862	284,533	0	284,533
4	997020 FAS87 Current Pension Accrual	0	(4,269,126)	(4,269,126)	0	(2,889,216)	(2,889,216)	0	(1,379,910)	(1,379,910)
99	997021 Wartsilla Generators Amortization	337,788	0	337,788	153,132	0	153,132	184,656	0	184,656
99	997024 Kettle Falls Disallowance	(134,592)	0	(134,592)	(134,592)	0	(134,592)	0	0	0
2	997027 Uncollectibles	0	0	0	0	0	0	0	0	0
99	997028 RTO Funding Amortization	0	0	0	0	0	0	0	0	0
4	997029 FAS106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
12	997032 Interest Rate Swaps	0	2,855,154	2,855,154	0	1,866,614	1,866,614	0	988,540	988,540
4	997033 BPA Residential Exchange	2,436,962	0	2,436,962	1,700,402	0	1,700,402	736,560	0	736,560
99	997034 Montana Hydro Settlement	1,037,316	0	1,037,316	676,632	0	676,632	360,684	0	360,684
1	997041 Rathdrum Turbine Lease, Tax	0	(365,086)	(365,086)	0	(238,000)	(238,000)	0	(127,086)	(127,086)
99	997043 Washington Deferred Power Costs	(6,878,547)	0	(6,878,547)	(6,878,547)	0	(6,878,547)	0	0	0
1	997044 Non-Monetary Power Costs	0	(73,699)	(73,699)	0	(48,044)	(48,044)	0	(25,655)	(25,655)
1	997045 Section 199 Manufacturing Deduction	0	(5,650,000)	(5,650,000)	0	(3,683,235)	(3,683,235)	0	(1,966,765)	(1,966,765)
99	997046 Nez Perce Settlement	(16,796)	0	(16,796)	(22,008)	0	(22,008)	5,212	0	5,212
99	997047 Clark Fork Preventive Maint. Exp (PME's)	97,726	0	97,726	0	0	0	97,726	0	97,726
12	997048 AFUDC	0	(2,872,146)	(2,872,146)	0	(1,877,723)	(1,877,723)	0	(994,423)	(994,423)
11	997049 Tax Depreciation	0	(150,017,333)	(150,017,333)	0	(96,462,645)	(96,462,645)	0	(53,554,688)	(53,554,688)
99	997050 CS2 Levelized Return	557,000	0	557,000	0	0	0	557,000	0	557,000
99	997051 Wind Generation AFUDC - ID	(497,431)	0	(497,431)	0	0	0	(497,431)	0	(497,431)
1	997052 Noxon Spill	0	0	0	0	0	0	0	0	0
4	997053 Renewable Energy Cert Fees	0	47,562	47,562	0	32,189	32,189	0	15,373	15,373
99	997054 Spokane River Relicensing	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
99	997058 Colstrip Settlement	0	0	0	0	0	0	0	0	0

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ITEMS	E-SCM-12E
For Twelve Months Ended April 30, 2014	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
99	997059	Spokane River Relicensing PME	73,312	0	73,312	46,316	0	46,316	26,996	0	26,996
1	997061	CDA Fund Settlement	(3,689)	(66,667)	(70,356)	(3,689)	(43,460)	(47,149)	0	(23,207)	(23,207)
4	997062	Gain on Sale of Office Bldg	0	0	0	0	0	0	0	0	0
1	997063	CDA Lake Settlement	183,093	884,086	1,067,179	152,118	576,336	728,454	30,975	307,750	338,725
99	997064	Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization - Unbilled Revenue Add-Ins	(11,225)	0	(11,225)	27,344	0	27,344	(38,569)	0	(38,569)
1	997067	CDA IPA Fund	0	0	0	0	0	0	0	0	0
1	997068	Noxon	0	0	0	0	0	0	0	0	0
1	997069	Lancaster Deferral	1,360,000	0	1,360,000	1,360,000	0	1,360,000	0	0	0
1	997072	CDA Fund Settlement-Prepayment	0	0	0	0	0	0	0	0	0
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	5,567,705	5,567,705	0	3,580,090	3,580,090	0	1,987,615	1,987,615
4	997081	Deferred Compensation	0	633,018	633,018	0	428,408	428,408	0	204,610	204,610
4	997082	Meal Disallowances	0	363,239	363,239	0	245,829	245,829	0	117,410	117,410
4	997083	Paid Time Off	0	388,907	388,907	0	263,201	263,201	0	125,706	125,706
2	997084	Customer Uncollectibles	0	(10,785)	(10,785)	0	(7,082)	(7,082)	0	(3,703)	(3,703)
99	997088	Deferred O&M Colstrip & CS2	513,511	0	513,511	973,692	0	973,692	(460,181)	0	(460,181)
99	997089	CNC Transmission	252,637	0	252,637	164,618	0	164,618	88,019	0	88,019
99	997091	LIDAR O&M Reg Def DFIT	318,481	0	318,481	318,481	0	318,481	0	0	0
99	997092	Smart Grid	713,732	0	713,732	713,732	0	713,732	0	0	0
99	997093	EWEB Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	997094	Palouse Wind & Thornton	0	0	0	0	0	0	0	0	0
99	997095	WA REC Deferral	1,499,324	0	1,499,324	1,499,324	0	1,499,324	0	0	0
1	997096	CDA Settlement Costs	0	(30,026)	(30,026)	0	(19,574)	(19,574)	0	(10,452)	(10,452)
99	997097	BPA Parallel Capacity	(2,114,828)	0	(2,114,828)	(539,728)	0	(539,728)	(1,575,100)	0	(1,575,100)
99	997098	Provision for Rate Refund	3,914,398	0	3,914,398	0	0	0	3,914,398	0	3,914,398
1	997099	Kettle Falls Diesel Leak	0	952,782	952,782	0	621,119	621,119	0	331,663	331,663
		TOTAL SCHEDULE M ADJUSTMENTS	33,859,552	(87,806,719)	(53,947,167)	28,524,582	(55,437,278)	(26,912,696)	5,334,970	(32,369,441)	(27,034,471)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.190%	34.810%
E-ALL	2	Number of Customers	100.000%	65.665%	34.335%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.677%	32.323%
E-ALL	11	Book Depreciation	100.000%	64.301%	35.699%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	65.377%	34.623%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-12E
For Twelve Months Ended April 30, 2014	
Ending Balance Basis	

AVISTA UTILITIES

ef/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
14	410100	Deferred Federal Income Tax Expense - Allocate	0	16,112,490	16,112,490	0	10,172,782	10,172,782	0	5,939,708	5,939,708
99	410100	Deferred Federal Income Tax Expense - Washin	2,691,862	0	2,691,862	2,691,862	0	2,691,862	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	4,754,331	0	4,754,331	0	0	0	4,754,331	0	4,754,331
	410100	Total	7,446,193	16,112,490	23,558,683	2,691,862	10,172,782	12,864,644	4,754,331	5,939,708	10,694,039
14	411100	Deferred Federal Income Tax Expense - Allocate	0	(413,383)	(413,383)	0	(260,993)	(260,993)	0	(152,390)	(152,390)
99	411100	Deferred Federal Income Tax Expense - Washin	(3,486,421)	0	(3,486,421)	(3,486,421)	0	(3,486,421)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(1,504,647)	0	(1,504,647)	0	0	0	(1,504,647)	0	(1,504,647)
	411100	Total	(4,991,068)	(413,383)	(5,404,451)	(3,486,421)	(260,993)	(3,747,414)	(1,504,647)	(152,390)	(1,657,037)
Total Deferred Federal Income Tax Expense			2,455,125	15,699,107	18,154,232	(794,559)	9,911,789	9,117,230	3,249,684	5,787,318	9,037,002

E-ALL	14	Net Allocated Schedule M's	100.000%	63.136%	36.864%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-12E
For Twelve Months Ended April 30, 2014	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	22,045	22,045	0	14,371	14,371	0	7,674	7,674
1	408140	State Kwh Generation Tax	0	1,300,067	1,300,067	0	847,514	847,514	0	452,553	452,553
1	408150	R&P Property Tax--Production	0	13,210,200	13,210,200	0	8,611,729	8,611,729	0	4,598,471	4,598,471
1	408180	R&P Property Tax--Transmission	0	4,767,542	4,767,542	0	3,107,961	3,107,961	0	1,659,581	1,659,581
1	409100	State Income Tax--Montana & Oregon	0	858,462	858,462	0	559,631	559,631	0	298,831	298,831
TOTAL PRODUCTION & TRANSMISSION			0	20,158,316	20,158,316	0	13,141,206	13,141,206	0	7,017,110	7,017,110
DISTRIBUTION											
99	408110	State Excise Tax	19,318,812	0	19,318,812	19,318,812	0	19,318,812	0	0	0
99	408120	Municipal Occupation & License Tax	20,982,847	0	20,982,847	17,673,024	0	17,673,024	3,309,823	0	3,309,823
99	408160	Miscellaneous State or Local Tax--WA & ID	211	0	211	0	0	0	211	0	211
99	408170	R&P Property Tax--Distribution	8,364,998	0	8,364,998	5,343,931	0	5,343,931	3,021,067	0	3,021,067
99	409100	State Income Tax--Idaho	728,887	0	728,887	0	0	0	728,887	0	728,887
TOTAL DISTRIBUTION			49,395,755	0	49,395,755	42,335,767	0	42,335,767	7,059,988	0	7,059,988
TOTAL TAXES OTHER THAN FIT			49,395,755	20,158,316	69,554,071	42,335,767	13,141,206	55,476,973	7,059,988	7,017,110	14,077,098

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-12E
For Twelve Months Ended April 30, 2014		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	9,083,333	9,083,333	0	5,921,425	5,921,425	0	3,161,908	3,161,908
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	1,299,234	1,299,234	0	846,971	846,971	0	452,263	452,263
1	182381	CDA Settlement Past Storage	0	35,105,567	35,105,567	0	22,885,319	22,885,319	0	12,220,248	12,220,248
1	302000	Franchises & Consents	602,704	44,049,218	44,651,922	602,704	28,715,685	29,318,389	0	15,333,533	15,333,533
1,4	303000	Misc Intangible Plant- (C-IPL)	153,179	11,879,306	12,032,485	153,179	7,863,662	8,016,841	0	4,015,644	4,015,644
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	3,752,776	40,473,835	44,226,611	3,687,063	27,391,477	31,078,540	65,713	13,082,358	13,148,071
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	3,168,481	3,168,481	0	2,144,333	2,144,333	0	1,024,148	1,024,148
		TOTAL INTANGIBLE PLANT	4,508,659	147,058,974	151,567,633	4,442,946	97,072,672	101,515,618	65,713	49,986,302	50,052,015
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	3,574,978	3,574,978	0	2,330,528	2,330,528	0	1,244,450	1,244,450
1	311XXX	Structures & Improvements	0	127,581,253	127,581,253	0	83,170,219	83,170,219	0	44,411,034	44,411,034
1	312000	Boiler Plant	0	174,029,382	174,029,382	0	113,449,754	113,449,754	0	60,579,628	60,579,628
1	313000	Generators	0	6,770	6,770	0	4,413	4,413	0	2,357	2,357
1	314000	Turbogenerator Units	0	54,883,157	54,883,157	0	35,778,330	35,778,330	0	19,104,827	19,104,827
1	315000	Accessory Electric Equipment	0	26,634,947	26,634,947	0	17,363,322	17,363,322	0	9,271,625	9,271,625
1	316000	Miscellaneous Power Plant Equipment	0	16,487,860	16,487,860	0	10,748,436	10,748,436	0	5,739,424	5,739,424
		TOTAL STEAM PRODUCTION PLANT	0	403,198,347	403,198,347	0	262,845,002	262,845,002	0	140,353,345	140,353,345
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	59,012,621	59,012,621	0	38,470,328	38,470,328	0	20,542,293	20,542,293
1	331XXX	Structures & Improvements	0	48,901,804	48,901,804	0	31,879,086	31,879,086	0	17,022,718	17,022,718
1	332XXX	Reservoirs, Dams, & Waterways	0	132,478,653	132,478,653	0	86,362,834	86,362,834	0	46,115,819	46,115,819
1	333000	Waterwheels, Turbines, & Generators	0	163,017,426	163,017,426	0	106,271,060	106,271,060	0	56,746,366	56,746,366
1	334000	Accessory Electric Equipment	0	37,329,061	37,329,061	0	24,334,815	24,334,815	0	12,994,246	12,994,246
1	335XXX	Miscellaneous Power Plant Equipment	0	9,270,154	9,270,154	0	6,043,213	6,043,213	0	3,226,941	3,226,941
1	336000	Roads, Railroads, & Bridges	0	2,509,046	2,509,046	0	1,635,647	1,635,647	0	873,399	873,399
		TOTAL HYDRAULIC PRODUCTION PLANT	0	452,518,765	452,518,765	0	294,996,983	294,996,983	0	157,521,782	157,521,782
		OTHER PRODUCTION PLANT:									
1	340200	Land & Land Rights	0	905,168	905,168	0	590,079	590,079	0	315,089	315,089
1	341000	Structures & Improvements	0	16,766,769	16,766,769	0	10,930,257	10,930,257	0	5,836,512	5,836,512
1	342000	Fuel Holders, Producers, & Accessories	0	21,172,009	21,172,009	0	13,802,033	13,802,033	0	7,369,976	7,369,976
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	207,575,490	207,575,490	0	135,318,462	135,318,462	0	72,257,028	72,257,028
1	344010	Generators - Solar	0	149,670	149,670	0	97,570	97,570	0	52,100	52,100
1	345000	Accessory Electric Equipment	0	20,419,541	20,419,541	0	13,311,499	13,311,499	0	7,108,042	7,108,042
1	345010	Accessory Electric Equipment - Solar	0	33,209	33,209	0	21,649	21,649	0	11,560	11,560
1	346000	Miscellaneous Power Plant Equipment	0	1,492,247	1,492,247	0	972,796	972,796	0	519,451	519,451
		TOTAL OTHER PRODUCTION PLANT	0	292,423,572	292,423,572	0	190,630,928	190,630,928	0	101,792,644	101,792,644
		TOTAL PRODUCTION PLANT	0	1,148,140,684	1,148,140,684	0	748,472,913	748,472,913	0	399,667,771	399,667,771

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-12E
For Twelve Months Ended April 30, 2014		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TRANSMISSION PLANT:									
1	350XXX	Land & Land Rights	0	19,822,605	19,822,605	0	12,922,356	12,922,356	0	6,900,249	6,900,249
1	352XXX	Structures & Improvements	0	19,289,497	19,289,497	0	12,574,823	12,574,823	0	6,714,674	6,714,674
1	353000	Station Equipment	0	219,804,940	219,804,940	0	143,290,840	143,290,840	0	76,514,100	76,514,100
1	354000	Towers & Fixtures	0	17,124,634	17,124,634	0	11,163,549	11,163,549	0	5,961,085	5,961,085
1	355000	Poles & Fixtures	0	165,432,603	165,432,603	0	107,845,514	107,845,514	0	57,587,089	57,587,089
1	356000	Overhead Conductors & Devices	0	121,563,412	121,563,412	0	79,247,188	79,247,188	0	42,316,224	42,316,224
1	357000	Underground Conduit	0	2,838,390	2,838,390	0	1,850,346	1,850,346	0	988,044	988,044
1	358000	Underground Conductors & Devices	0	2,331,360	2,331,360	0	1,519,814	1,519,814	0	811,546	811,546
1	359000	Roads & Trails	0	1,949,859	1,949,859	0	1,271,113	1,271,113	0	678,746	678,746
		TOTAL TRANSMISSION PLANT	0	570,157,300	570,157,300	0	371,685,543	371,685,543	0	198,471,757	198,471,757
		DISTRIBUTION PLANT:									
99	360200	Land & Land Rights	4,571,017	0	4,571,017	3,327,324	0	3,327,324	1,243,693	0	1,243,693
99	360400	Land Easements	2,419,920	0	2,419,920	517,485	0	517,485	1,902,435	0	1,902,435
99	361000	Structures & Improvements	18,315,395	0	18,315,395	12,879,835	0	12,879,835	5,435,560	0	5,435,560
99	362000	Station Equipment	118,192,327	0	118,192,327	77,740,902	0	77,740,902	40,451,425	0	40,451,425
99	364000	Poles, Towers, & Fixtures	286,710,375	0	286,710,375	180,130,591	0	180,130,591	106,579,784	0	106,579,784
99	365000	Overhead Conductors & Devices	191,886,614	0	191,886,614	121,141,037	0	121,141,037	70,745,577	0	70,745,577
99	366000	Underground Conduit	89,395,396	0	89,395,396	56,477,745	0	56,477,745	32,917,651	0	32,917,651
99	367000	Underground Conductors & Devices	153,497,918	0	153,497,918	98,203,165	0	98,203,165	55,294,753	0	55,294,753
99	368000	Line Transformers	212,481,285	0	212,481,285	143,200,229	0	143,200,229	69,281,056	0	69,281,056
99	369XXX	Services	138,949,458	0	138,949,458	89,370,901	0	89,370,901	49,578,557	0	49,578,557
99	370000	Meters	48,122,801	0	48,122,801	26,634,186	0	26,634,186	21,488,615	0	21,488,615
99	373XXX	Street Light & Signal Systems	39,210,569	0	39,210,569	24,033,505	0	24,033,505	15,177,064	0	15,177,064
		TOTAL DISTRIBUTION PLANT	1,303,753,075	0	1,303,753,075	833,656,905	0	833,656,905	470,096,170	0	470,096,170
		GENERAL PLANT: (From Report C-GPL)									
4	389XXX	Land & Land Rights	1,089,899	3,099,388	4,189,287	383,782	2,097,573	2,481,355	706,117	1,001,815	1,707,932
4	390XXX	Structures & Improvements	12,966,438	66,049,441	79,015,879	6,393,435	44,700,280	51,093,715	6,573,003	21,349,161	27,922,164
4	391XXX	Office Furniture & Equipment	2,981,019	40,394,156	43,375,175	2,955,400	27,337,553	30,292,953	25,619	13,056,603	13,082,222
4	392XXX	Transportation Equipment	18,066,033	10,140,309	28,206,342	13,402,771	6,862,657	20,265,428	4,663,262	3,277,652	7,940,914
4	393000	Stores Equipment	276,899	2,179,517	2,456,416	122,431	1,475,032	1,597,463	154,468	704,485	858,953
4	394000	Tools, Shop & Garage Equipment	1,399,117	8,429,438	9,828,555	1,058,795	5,704,791	6,763,586	340,322	2,724,647	3,064,969
4	395000	Laboratory Equipment	212,200	842,276	1,054,476	151,809	570,027	721,836	60,391	272,249	332,640
4	396XXX	Power Operated Equipment	29,207,602	10,751,908	39,959,510	18,200,004	7,276,569	25,476,573	11,007,598	3,475,339	14,482,937
4	397XXX	Communications Equipment	16,038,233	65,641,132	81,679,365	9,857,585	44,423,949	54,281,534	6,180,648	21,217,183	27,397,831
4	398000	Miscellaneous Equipment	6,220	489,747	495,967	3,921	331,446	335,367	2,299	158,301	160,600
		TOTAL GENERAL PLANT	82,243,660	208,017,312	290,260,972	52,529,933	140,779,877	193,309,810	29,713,727	67,237,435	96,951,162
		TOTAL PLANT IN SERVICE	1,390,505,394	2,073,374,270	3,463,879,664	890,629,784	1,358,011,005	2,248,640,789	499,875,610	715,363,265	1,215,238,875

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-12E
For Twelve Months Ended April 30, 2014		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	0	(286,607,285)	(286,607,285)	0	(186,839,289)	(186,839,289)	0	(99,767,996)	(99,767,996)
E-ADEP		Hydro Production Plant	0	(125,722,284)	(125,722,284)	0	(81,958,357)	(81,958,357)	0	(43,763,927)	(43,763,927)
E-ADEP		Other Production Plant	0	(87,962,195)	(87,962,195)	0	(57,342,555)	(57,342,555)	0	(30,619,640)	(30,619,640)
E-ADEP		Transmission Plant	0	(191,772,140)	(191,772,140)	0	(125,016,258)	(125,016,258)	0	(66,755,882)	(66,755,882)
E-ADEP		Distribution Plant	(408,567,776)	0	(408,567,776)	(251,338,449)	0	(251,338,449)	(157,229,327)	0	(157,229,327)
E-ADEP		General Plant	(25,160,004)	(70,886,550)	(96,046,554)	(15,060,332)	(47,973,890)	(63,034,222)	(10,099,672)	(22,912,660)	(33,012,332)
TOTAL ACCUMULATED DEPRECIATION			(433,727,780)	(762,950,454)	(1,196,678,234)	(266,398,781)	(499,130,349)	(765,529,130)	(167,328,999)	(263,820,105)	(431,149,104)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(8,448,905)	(8,448,905)	0	(5,507,841)	(5,507,841)	0	(2,941,064)	(2,941,064)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(131,117)	0	(131,117)	(131,117)	0	(131,117)	0	0	0
E-AAAMT		General Plant - 303000	0	(323,004)	(323,004)	0	(217,404)	(217,404)	0	(105,600)	(105,600)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(1,168,080)	(17,989,204)	(19,157,284)	(1,149,216)	(12,174,554)	(13,323,770)	(18,864)	(5,814,650)	(5,833,514)
E-AAAMT		General Plant - 390200, 396200	(120,798)	(197,823)	(318,621)	(117,230)	(133,880)	(251,110)	(3,568)	(63,943)	(67,511)
TOTAL ACCUMULATED AMORTIZATION			(1,419,995)	(26,958,936)	(28,378,931)	(1,397,563)	(18,033,679)	(19,431,242)	(22,432)	(8,925,257)	(8,947,689)
TOTAL ACCUMULATED DEPR/AMORT			(435,147,775)	(789,909,390)	(1,225,057,165)	(267,796,344)	(517,164,028)	(784,960,372)	(167,351,431)	(272,745,362)	(440,096,793)
NET ELECTRIC UTILITY PLANT before DFIT			955,357,619	1,283,464,880	2,238,822,499	622,833,440	840,846,977	1,463,680,417	332,524,179	442,617,903	775,142,082
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	(264,313)	(264,313)	0	(172,306)	(172,306)	0	(92,007)	(92,007)
12		ADFIT - Electric Plant In Service (282900)	0	(300,830,667)	(300,830,667)	0	(196,674,065)	(196,674,065)	0	(104,156,602)	(104,156,602)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(32,369,257)	(32,369,257)	0	(21,906,542)	(21,906,542)	0	(10,462,715)	(10,462,715)
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	(12,286,949)	(12,286,949)	0	(8,009,862)	(8,009,862)	0	(4,277,087)	(4,277,087)
1		ADFIT - CDA Settlement Costs (283333)	0	361,953	361,953	0	235,957	235,957	0	125,996	125,996
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(3,929,642)	(3,929,642)	0	(2,569,082)	(2,569,082)	0	(1,360,560)	(1,360,560)
TOTAL ACCUMULATED DFIT			0	(349,708,400)	(349,708,400)	0	(229,359,519)	(229,359,519)	0	(120,348,881)	(120,348,881)
NET ELECTRIC UTILITY PLANT			955,357,619	933,756,480	1,889,114,099	622,833,440	611,487,458	1,234,320,898	332,524,179	322,269,022	654,793,201

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)	100.000%	65.377%	34.623%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
 For Twelve Months Ended April 30, 2014
 Ending Balance Basis

Report ID:
E-APL-12E

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		955,357,619	933,756,480	1,889,114,099	622,833,440	611,487,458	1,234,320,898	332,524,179	322,269,022	654,793,201
	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	(823,746)	0	(823,746)	823,746	0	823,746
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)		(2,707,281)	0	(2,707,281)	(867,637)	0	(867,637)	(1,839,644)	0	(1,839,644)
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)		7,208,647	0	7,208,647	4,617,416	0	4,617,416	2,591,231	0	2,591,231
99	ADFIT - Kettle Falls Disallowed (190420)		256,803	0	256,803	256,803	0	256,803	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)		1,253,028	0	1,253,028	0	0	0	1,253,028	0	1,253,028
99	ADFIT - Boulder Park Disallowed (190040)		471,440	0	471,440	0	0	0	471,440	0	471,440
99	Investment in WNP3 Exchange Power (124900, 12493)		13,066,438	0	13,066,438	13,066,438	0	13,066,438	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)		(2,348,275)	0	(2,348,275)	(2,348,275)	0	(2,348,275)	0	0	0
99	CDA Lake Settlement - WA (182382)		1,001,445	0	1,001,445	1,001,445	0	1,001,445	0	0	0
99	CDA Lake Settlement - ID (186382)		198,756	0	198,756	0	0	0	198,756	0	198,756
99	ADFIT - CDA Lake Settlement - Direct (283382)		(420,072)	0	(420,072)	(350,507)	0	(350,507)	(69,565)	0	(69,565)
99	CDA CDR Fund - Direct (182324)		72,845	0	72,845	72,845	0	72,845	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)		0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)		517,380	0	517,380	480,185	0	480,185	37,195	0	37,195
99	ADFIT - Spokane River Relicensing (283322)		(181,059)	0	(181,059)	(168,046)	0	(168,046)	(13,013)	0	(13,013)
99	Spokane River PM&Es (182323)		478,137	0	478,137	304,914	0	304,914	173,223	0	173,223
99	ADFIT - Spokane River PM&Es (283323)		(167,372)	0	(167,372)	(106,744)	0	(106,744)	(60,628)	0	(60,628)
99	Montana Riverbed Settlement (186360)		2,675,957	0	2,675,957	1,804,304	0	1,804,304	871,653	0	871,653
99	ADFIT - Montana Riverbed Settlement (283365)		(936,585)	0	(936,585)	(631,507)	0	(631,507)	(305,078)	0	(305,078)
99	Lancaster Generation (182312)		2,153,333	0	2,153,333	2,153,333	0	2,153,333	0	0	0
99	ADFIT - Lancaster Generation (283312)		(753,667)	0	(753,667)	(753,667)	0	(753,667)	0	0	0
99	Weatherization Loans - Sandpoint (124350)		61,177	0	61,177	0	0	0	61,177	0	61,177
4	Customer Advances (252000)		(1,233,137)	0	(1,233,137)	(423,448)	0	(423,448)	(809,689)	0	(809,689)
99	Customer Deposits (235199)		(1,608,709)	0	(1,608,709)	(1,608,709)	0	(1,608,709)	0	0	0
C-WKC	Working Capital		13,627,447	7,598,546	21,225,993	13,627,447	0	13,627,447	0	7,598,546	7,598,546
99	DSM Programs (186710)		0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS		25,296,147	7,598,546	32,894,693	25,166,118	0	25,166,118	130,029	7,598,546	7,728,575
	NET RATE BASE		980,653,766	941,355,026	1,922,008,792	647,999,558	611,487,458	1,259,487,016	332,654,208	329,867,568	662,521,776

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-12E
For Twelve Months Ended April 30, 2014	
Ending Balance 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)	7,698,485				7,698,485	7,698,485		5,018,642	5,018,642		2,679,843	2,679,843		
1	Hydro (ED-AN)	8,138,744				8,138,744	8,138,744		5,305,647	5,305,647		2,833,097	2,833,097		
1	Other (ED-AN)	9,319,196				9,319,196	9,319,196		6,075,184	6,075,184		3,244,012	3,244,012		
Total Electric Production		25,156,425				25,156,425	25,156,425		16,399,473	16,399,473		8,756,952	8,756,952		
Electric Transmission															
1	ED-AN	10,149,255				10,149,255	10,149,255		6,616,299	6,616,299		3,532,956	3,532,956		
Total Electric Transmissio		10,149,255				10,149,255	10,149,255		6,616,299	6,616,299		3,532,956	3,532,956		
Electric Distribution															
	ED-ID	14,022,465				14,022,465	14,022,465					14,022,465	14,022,465		
	ED-WA	22,837,430				22,837,430	22,837,430	22,837,430		22,837,430					
Total Electric Distribution		36,859,895				36,859,895	36,859,895	22,837,430		22,837,430		14,022,465	14,022,465		
Gas Underground Storage															
	GD-AN	546,007		546,007											
	GD-OR	113,672				113,672									
Total Gas Underground St		659,679		546,007		113,672									
Gas Distribution															
	GD-AN	62,498		62,498											
	GD-ID	4,062,019		4,062,019											
	GD-WA	8,100,212		8,100,212											
	GD-OR	4,090,885				4,090,885									
Total Gas Distribution		16,315,614		12,224,729		4,090,885									
General Plant															
4	ED-AN	2,573,072		2,573,072			2,573,072		1,741,378	1,741,378		831,694	831,694		
	ED-ID	145,532				145,532	145,532					145,532	145,532		
	ED-WA	905,240				905,240	905,240	905,240		905,240					
7,4	CD-AA	13,796,888	9,835,802	2,734,819	1,226,267		9,835,802	9,835,802	6,656,576	6,656,576		3,179,226	3,179,226		
9,4	CD-AN	713,564	561,154	152,410			561,154	561,154	379,772	379,772		181,382	181,382		
9	CD-ID	262,623	206,529	56,094		206,529	206,529				206,529		206,529		
9	CD-WA	169,167	133,035	36,132		133,035	133,035	133,035		133,035					
8	GD-AA	160,893		110,585	50,308										
	GD-AN	35,438		35,438											
	GD-ID	47,951		47,951											
	GD-WA	219,515		219,515											
	GD-OR	256,285			256,285										
Total General Plant		19,286,168	14,360,364	3,392,944	1,532,860		1,390,336	12,970,028	14,360,364	1,038,275	8,777,726	9,816,001	352,061	4,192,302	4,544,363
Total Depreciation Expense		108,427,036	86,525,939	16,163,680	5,737,417		38,250,231	48,275,708	86,525,939	23,875,705	31,793,498	55,669,203	14,374,526	16,482,210	30,856,736

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-12E
For Twelve Months Ended April 30, 2014	
Ending Balance 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-12E
For Twelve Months Ended April 30, 2014	
Ending Balance 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 (30300)	ED-AN	108,175	108,175		108,175	108,175		70,519	70,519		37,656	37,656		
Total Production/Transmission			1,026,575	1,026,575		1,026,575	1,026,575		669,224	669,224		357,351	357,351		
Distribution															
	Franchises (302000)	ED-WA	24,153	24,153		24,153	24,153	24,153		24,153					
	Misc Intangible Plt (30300)	ED-WA	2,844	2,844		2,844	2,844	2,844		2,844					
Total Distribution			26,997	26,997		26,997	26,997	26,997		26,997					
General Plant - 303000															
7,4		CD-AA	311,554	222,107	61,756	27,691	222,107	222,107		150,315	150,315		71,792	71,792	
9,1		CD-AN	9,729	7,651	2,078		7,651	7,651		4,988	4,988		2,663	2,663	
		GD-ID	4,058		4,058										
		GD-WA	23,830		23,830										
		GD-OR	7,822			7,822									
Total General Plant - 303000			356,993	229,758	91,722	35,513	229,758	229,758		155,303	155,303		74,455	74,455	
Miscellaneous IT Intangible Plant - 3031XX															
7,4		CD-AA	9,634,703	6,868,580	1,909,791	856,332	6,868,580	6,868,580		4,648,449	4,648,449		2,220,131	2,220,131	
9,4		CD-AN	9,733	7,654	2,079		7,654	7,654		5,180	5,180		2,474	2,474	
9,4		CD-ID	10,730	8,438	2,292		8,438	8,438				8,438	8,438		
4		ED-AN	191,999	191,999			191,999	191,999		129,939	129,939		62,060	62,060	
		ED-ID	4,747	4,747			4,747	4,747				4,747	4,747		
		ED-WA	542,718	542,718			542,718	542,718	542,718		542,718				
8		GD-AA	441,796		303,655	138,141									
		GD-AN	1,781		1,781										
		GD-OR	250			250									
Total Miscellaneous IT Intangible Plt - 3031X			10,838,457	7,624,136	2,219,598	994,723	555,903	7,068,233	7,624,136	542,718	4,783,568	5,326,286	13,185	2,284,665	2,297,850
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	9,292	9,292			9,292	9,292		6,289	6,289		3,003	3,003	
		GD-OR	3,139			3,139									
Total General Plant - 390200, 396200			41,287	29,863	5,720	5,704	29,863	29,863		20,211	20,211		9,652	9,652	
Total Amortization Expense			12,290,537	8,937,329	2,317,268	1,035,940	582,900	8,354,429	8,937,329	569,715	5,628,306	6,198,021	13,185	2,726,123	2,739,308

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-12E
For Twelve Months Ended April 30, 2014	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	(286,607,285)	(286,607,285)			(286,607,285)	(286,607,285)		(186,839,289)	(186,839,289)		(99,767,996)	(99,767,996)	
1	Hydro (ED-AN)	(125,722,284)	(125,722,284)			(125,722,284)	(125,722,284)		(81,958,357)	(81,958,357)		(43,763,927)	(43,763,927)	
1	Other (ED-AN)	(87,962,195)	(87,962,195)			(87,962,195)	(87,962,195)		(57,342,555)	(57,342,555)		(30,619,640)	(30,619,640)	
Total Electric Production		(500,291,764)	(500,291,764)			(500,291,764)	(500,291,764)		(326,140,201)	(326,140,201)		(174,151,563)	(174,151,563)	
Electric Transmission														
1	ED-AN	(191,772,140)	(191,772,140)			(191,772,140)	(191,772,140)		(125,016,258)	(125,016,258)		(66,755,882)	(66,755,882)	
Total Electric Transmissi		(191,772,140)	(191,772,140)			(191,772,140)	(191,772,140)		(125,016,258)	(125,016,258)		(66,755,882)	(66,755,882)	
Electric Distribution														
	ED-ID	(157,229,327)	(157,229,327)			(157,229,327)	(157,229,327)					(157,229,327)	(157,229,327)	
	ED-WA	(251,338,449)	(251,338,449)			(251,338,449)	(251,338,449)	(251,338,449)		(251,338,449)				
Total Electric Distribution		(408,567,776)	(408,567,776)			(408,567,776)	(408,567,776)	(251,338,449)		(251,338,449)		(157,229,327)	(157,229,327)	
Gas Underground Storage														
	GD-AN	(13,105,899)		(13,105,899)										
	GD-OR	(552,868)		(552,868)										
Total Gas Underground S		(13,658,767)		(13,105,899)		(552,868)								
Gas Distribution														
	GD-AN	(1,526,924)		(1,526,924)										
	GD-ID	(56,914,586)		(56,914,586)										
	GD-WA	(112,999,654)		(112,999,654)										
	GD-OR	(90,288,427)		(90,288,427)										
Total Gas Distribution		(261,729,591)		(171,441,164)		(90,288,427)								
General Plant														
4	ED-AN	(36,740,655)	(36,740,655)			(36,740,655)	(36,740,655)		(24,864,973)	(24,864,973)		(11,875,682)	(11,875,682)	
	ED-ID	(6,260,373)	(6,260,373)			(6,260,373)	(6,260,373)					(6,260,373)	(6,260,373)	
	ED-WA	(13,128,973)	(13,128,973)			(13,128,973)	(13,128,973)	(13,128,973)		(13,128,973)				
7,4	CD-AA	(35,945,653)	(25,625,656)	(7,125,147)	(3,194,850)	(25,625,656)	(25,625,656)		(17,342,675)	(17,342,675)		(8,282,981)	(8,282,981)	
9,4	CD-AN	(10,834,347)	(8,520,239)	(2,314,108)		(8,520,239)	(8,520,239)		(5,766,242)	(5,766,242)		(2,753,997)	(2,753,997)	
9	CD-ID	(4,882,058)	(3,839,299)	(1,042,759)		(3,839,299)	(3,839,299)					(3,839,299)	(3,839,299)	
9	CD-WA	(2,455,919)	(1,931,359)	(524,560)		(1,931,359)	(1,931,359)	(1,931,359)		(1,931,359)				
8	GD-AA	(1,530,655)		(1,052,050)	(478,605)									
	GD-AN	(1,437,240)		(1,437,240)										
	GD-ID	(1,278,423)		(1,278,423)										
	GD-WA	(3,225,058)		(3,225,058)										
	GD-OR	(3,938,214)		(3,938,214)										
Total General Plant		(121,657,568)	(96,046,554)	(17,999,345)	(7,611,669)	(25,160,004)	(70,886,550)	(96,046,554)	(15,060,332)	(47,973,890)	(63,034,222)	(10,099,672)	(22,912,660)	(33,012,332)
Total Accumulated Dep		(1,497,677,606)	(1,196,678,234)	(202,546,408)	(98,452,964)	(433,727,780)	(762,950,454)	(1,196,678,234)	(266,398,781)	(499,130,349)	(765,529,130)	(167,328,999)	(263,820,105)	(431,149,104)

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAAMT-12E
For Twelve Months Ended April 30, 2014	
Ending Balance 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	(7,692,287)	(7,692,287)			(7,692,287)	(7,692,287)		(5,014,602)	(5,014,602)		(2,677,685)	(2,677,685)	
1	Misc Intangible Plt (3030 ED-AN	(756,618)	(756,618)			(756,618)	(756,618)		(493,239)	(493,239)		(263,379)	(263,379)	
Total Production/Transmission		(8,448,905)	(8,448,905)			(8,448,905)	(8,448,905)		(5,507,841)	(5,507,841)		(2,941,064)	(2,941,064)	
Distribution														
	Franchises (302000) ED-WA	(104,981)	(104,981)			(104,981)	(104,981)	(104,981)			(104,981)			
	Misc Intangible Plt (3030 ED-WA	(26,136)	(26,136)			(26,136)	(26,136)	(26,136)			(26,136)			
Total Distribution		(131,117)	(131,117)			(131,117)	(131,117)	(131,117)			(131,117)			
General Plant - 303000														
7,4	CD-AA	(385,689)	(274,958)	(76,451)	(34,280)		(274,958)	(274,958)		(186,083)	(186,083)		(88,875)	(88,875)
9,1	CD-AN	(61,096)	(48,046)	(13,050)			(48,046)	(48,046)		(31,321)	(31,321)		(16,725)	(16,725)
	GD-ID	(48,381)		(48,381)										
	GD-WA	(100,154)		(100,154)										
	GD-OR	(59,105)			(59,105)									
Total General Plant - 303000		(654,425)	(323,004)	(238,036)	(93,385)		(323,004)	(323,004)		(217,404)	(217,404)		(105,600)	(105,600)
Miscellaneous IT Intangible Plant -3031XX														
7,4	CD-AA	(24,494,898)	(17,462,412)	(4,855,379)	(2,177,107)		(17,462,412)	(17,462,412)		(11,818,037)	(11,818,037)		(5,644,375)	(5,644,375)
9,4	CD-AN	(9,733)	(7,654)	(2,079)			(7,654)	(7,654)		(5,180)	(5,180)		(2,474)	(2,474)
9	CD-ID	(11,176)	(8,789)	(2,387)		(8,789)	(8,789)				(8,789)			(8,789)
4	ED-AN	(519,138)	(519,138)				(519,138)	(519,138)		(351,337)	(351,337)		(167,801)	(167,801)
	ED-ID	(10,075)	(10,075)			(10,075)	(10,075)				(10,075)			(10,075)
	ED-WA	(1,149,216)	(1,149,216)			(1,149,216)	(1,149,216)	(1,149,216)			(1,149,216)			
8	GD-AA	(1,374,129)		(944,466)	(429,663)									
	GD-AN	(9,994)		(9,994)										
	GD-OR	(1,067)			(1,067)									
Total Misc IT Intangible Plant - 3031XX		(27,579,426)	(19,157,284)	(5,814,305)	(2,607,837)		(17,989,204)	(19,157,284)		(12,174,554)	(13,323,770)		(5,814,650)	(5,833,514)
Gas Underground Storage														
	GD-AN	(239,708)		(239,708)										
Total Gas Underground Storage		(239,708)		(239,708)										
General Plant - 390200, 396200														
7,4	CD-AA	(197,468)	(140,775)	(39,142)	(17,551)		(140,775)	(140,775)		(95,272)	(95,272)		(45,503)	(45,503)
9	CD-ID	(4,537)	(3,568)	(969)		(3,568)	(3,568)				(3,568)		(3,568)	
9	CD-WA	(8,332)	(6,552)	(1,780)		(6,552)	(6,552)	(6,552)			(6,552)			
4	ED-AN	(57,048)	(57,048)				(57,048)	(57,048)		(38,608)	(38,608)		(18,440)	(18,440)
	ED-WA	(110,678)	(110,678)			(110,678)	(110,678)	(110,678)			(110,678)			
	GD-WA	(1,863)		(1,863)										
	GD-OR	(48,181)			(48,181)									
Total General Plant - 390200, 396200		(428,107)	(318,621)	(43,754)	(65,732)		(197,823)	(318,621)		(117,230)	(133,880)		(63,943)	(67,511)
Total Accumulated Amortization		(37,481,688)	(28,378,931)	(6,335,803)	(2,766,954)		(26,958,936)	(28,378,931)		(1,397,563)	(18,033,679)		(8,925,257)	(8,947,689)

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-12E
For Twelve Months Ended April 30, 2014	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			Total	***** OREGON GAS *****		Total
				Direct-WA	Direct-ID	Allocated		Direct-WA	Direct-ID	Allocated		Direct-OR	Allocated	
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	398,664	13,611	362,279	22,774	398,664	0	0	0	0	0	0	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	704,242	0	0	0	0	0	0	0	0	704,242	0	704,242
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	3,986,889	0	0	2,842,253	2,842,253	0	0	790,281	790,281	0	354,355	354,355
9		CD-WA / ID / AN	1,205,951	370,172	343,838	234,362	948,372	100,539	93,387	63,653	257,579	0	0	0
		TOTAL ACCOUNT	6,772,910	383,783	706,117	3,099,389	4,189,289	577,703	93,387	853,934	1,525,024	704,242	354,355	1,058,597
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	6,780,309	930,516	2,132,762	3,717,031	6,780,309	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	3,627,718	0	0	0	0	0	0	0	0	3,627,718	0	3,627,718
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	77,330,222	0	0	55,128,715	55,128,715	0	0	15,328,397	15,328,397	0	6,873,110	6,873,110
9		CD-WA / ID / AN	21,753,098	5,462,918	4,440,241	7,203,695	17,106,854	1,483,736	1,205,975	1,956,533	4,646,244	0	0	0
		TOTAL ACCOUNT	111,669,114	6,393,434	6,573,003	66,049,441	79,015,878	3,661,503	1,205,975	17,284,930	22,152,408	3,627,718	6,873,110	10,500,828
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	8,985,776	2,955,400	14,649	6,015,727	8,985,776	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	476,199	0	0	0	0	0	0	327,301	327,301	0	148,898	148,898
7		CD-AA	48,121,479	0	0	34,305,802	34,305,802	0	0	9,538,640	9,538,640	0	4,277,037	4,277,037
9		CD-WA / ID / AN	106,301	0	10,969	72,627	83,596	0	2,979	19,726	22,705	0	0	0
		TOTAL ACCOUNT	57,696,405	2,955,400	25,618	40,394,156	43,375,174	0	2,979	9,892,317	9,895,296	0	4,425,935	4,425,935
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	23,740,662	11,899,535	3,893,189	7,947,938	23,740,662	0	0	0	0	0	0	0
99		GD-WA / ID / AN	8,630,218	0	0	0	0	5,716,112	1,606,294	1,307,812	8,630,218	0	0	0
99		GD-OR / AS	2,810,914	0	0	0	0	0	0	0	0	2,810,914	0	2,810,914
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	5,198,291	1,503,236	770,073	1,814,679	4,087,988	408,281	209,153	492,869	1,110,303	0	0	0
		TOTAL ACCOUNT	40,909,881	13,402,771	4,663,262	10,140,309	28,206,342	6,124,393	1,815,447	1,905,697	9,845,537	2,810,914	47,088	2,858,002

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended April 30, 2014	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****				
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	395,329	10,739	14,745	369,845	395,329	0	0	0	0	0	0	
99		GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	84,271	0	0	
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	57,227	0	57,227	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	2,620,881	111,692	139,723	1,809,672	2,061,087	30,336	37,949	491,509	559,794	0	0	
		TOTAL ACCOUNT	3,157,708	122,431	154,468	2,179,517	2,456,416	114,607	37,949	491,509	644,065	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,029,969	1,018,114	315,599	1,696,256	3,029,969	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,845,661	0	0	0	0	2,048,125	414,350	383,186	2,845,661	0	0	0
99		GD-OR / AS	873,489	0	0	0	0	0	0	0	0	873,489	0	873,489
8		GD-AA	1,940,498	0	0	0	0	0	0	1,333,743	1,333,743	0	606,755	606,755
7		CD-AA	9,159,266	0	0	6,529,640	6,529,640	0	0	1,815,550	1,815,550	0	814,076	814,076
9		CD-WA / ID / AN	341,993	40,681	24,723	203,543	268,947	11,049	6,715	55,282	73,046	0	0	0
		TOTAL ACCOUNT	18,190,876	1,058,795	340,322	8,429,439	9,828,556	2,059,174	421,065	3,587,761	6,068,000	873,489	1,420,831	2,294,320
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	716,452	146,649	58,744	511,059	716,452	0	0	0	0	0	0	0
99		GD-WA / ID / AN	141,307	0	0	0	0	45,985	14,997	80,325	141,307	0	0	0
99		GD-OR / AS	136,412	0	0	0	0	0	0	0	0	136,412	0	136,412
8		GD-AA	161,802	0	0	0	0	0	0	111,210	111,210	0	50,592	50,592
7		CD-AA	355,663	0	0	253,552	253,552	0	0	70,500	70,500	0	31,611	31,611
9		CD-WA / ID / AN	107,415	5,160	1,647	77,665	84,472	1,402	447	21,094	22,943	0	0	0
		TOTAL ACCOUNT	1,619,051	151,809	60,391	842,276	1,054,476	47,387	15,444	283,129	345,960	136,412	82,203	218,615
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	38,342,337	17,942,976	10,600,085	9,799,276	38,342,337	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,609,983	0	0	0	0	2,824,958	954,531	830,494	4,609,983	0	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	591,092	0	0	421,390	421,390	0	0	117,166	117,166	0	52,536	52,536
9		CD-WA / ID / AN	1,520,558	257,028	407,513	531,241	1,195,782	69,809	110,681	144,286	324,776	0	0	0
		TOTAL ACCOUNT	45,107,804	18,200,004	11,007,598	10,751,907	39,959,509	2,894,767	1,065,212	1,091,946	5,051,925	43,834	52,536	96,370

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended April 30, 2014	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	53,647,149	9,459,847	2,992,876	41,194,426	53,647,149	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,346,850	0	0	0	0	696,610	556,821	93,419	1,346,850	0	0	0
99		GD-OR / AS	1,193,307	0	0	0	0	0	0	0	0	1,193,307	0	1,193,307
8		GD-AA	992,932	0	0	0	0	0	0	682,462	682,462	0	310,470	310,470
7		CD-AA	25,557,466	0	0	18,219,917	18,219,917	0	0	5,066,001	5,066,001	0	2,271,548	2,271,548
9		CD-WA / ID / AN	12,477,333	397,739	3,187,772	6,226,789	9,812,300	108,026	865,803	1,691,204	2,665,033	0	0	0
		TOTAL ACCOUNT	95,215,037	9,857,586	6,180,648	65,641,132	81,679,366	804,636	1,422,624	7,533,086	9,760,346	1,193,307	2,582,018	3,775,325
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	67,188	0	2,299	64,889	67,188	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	590,449	0	0	420,931	420,931	0	0	117,039	117,039	0	52,479	52,479
9		CD-WA / ID / AN	9,978	3,921	0	3,926	7,847	1,065	0	1,066	2,131	0	0	0
		TOTAL ACCOUNT	669,982	3,921	2,299	489,746	495,966	1,065	0	118,105	119,170	2,367	52,479	54,846
		TOTAL GENERAL PLANT	381,008,768	52,529,934	29,713,726	208,017,312	290,260,972	16,285,235	6,080,082	43,042,414	65,407,731	9,449,510	15,890,555	25,340,065

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-12E
For Twelve Months Ended April 30, 2014	
Ending Balance Basis	

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
			Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	7,073,182	153,179	0	6,920,003	7,073,182	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,171,691	0	0	0	0	990,654	181,037	0	1,171,691	0	0	
99		GD-OR / AS	425,178	0	0	0	0	0	0	0	0	425,178	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,742,452	0	0	4,806,694	4,806,694	0	0	1,336,489	1,336,489	0	599,269	
9		CD-WA / ID / AN	194,058	0	0	152,609	152,609	0	0	41,449	41,449	0	0	
		TOTAL ACCOUNT	15,606,561	153,179	0	11,879,306	12,032,485	990,654	181,037	1,377,938	2,549,629	425,178	599,269	1,024,447
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	4,775,706	3,687,063	23,524	1,065,119	4,775,706	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	2,206,819	0	0	0	0	0	0	1,516,791	1,516,791	0	690,028	
7		CD-AA	55,223,308	0	0	39,368,696	39,368,696	0	0	10,946,364	10,946,364	0	4,908,248	
9		CD-WA / ID / AN	104,536	0	42,189	40,019	82,208	0	11,459	10,869	22,328	0	0	
		TOTAL ACCOUNT	62,310,369	3,687,063	65,713	40,473,834	44,226,610	0	11,459	12,474,024	12,485,483	0	5,598,276	5,598,276
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	12,388	0	0	12,388	12,388	0	0	0	0	0	0	
99		GD-WA / ID / AN	11,526	0	0	0	0	0	0	11,526	11,526	0	0	
99		GD-OR / AS	1,231	0	0	0	0	0	0	0	0	1,231	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	4,427,120	0	0	3,156,094	3,156,094	0	0	877,544	877,544	0	393,482	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	4,452,265	0	0	3,168,482	3,168,482	0	0	889,070	889,070	1,231	393,482	394,713
		TOTAL	82,369,195	3,840,242	65,713	55,521,622	59,427,577	990,654	192,496	14,741,032	15,924,182	426,409	6,591,027	7,017,436

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: C-DTX-12E
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months Ended April 30, 2014 Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
Deferred FIT - Common Plant (For Report APL)						
7	282900	CD-AA	(43,218,329)	(30,810,347)	(8,566,737)	(3,841,245)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,982,311)	(1,558,909)	(423,402)	0
7	283750	CD-AA	(546,395)	(389,525)	(108,306)	(48,564)
Total			<u>(45,747,035)</u>	<u>(32,758,781)</u>	<u>(9,098,445)</u>	<u>(3,889,809)</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 April 30, 2014
Ending Balance Basis

Report ID: C-WKC-12E

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		780,377	780,377		780,377	780,377		0	0
1	151210	FUEL STOCK HOG FUEL-KFGS		568,598	568,598		568,598	568,598		0	0
4	154100	PLANT MATERIALS & OPER SUPPLIES		6,750,692	6,750,692		5,447,318	5,447,318		1,303,374	1,303,374
1	154300	PLANT MATERIALS & OPER SUP-CS2		255,016	255,016		205,779	205,779		49,237	49,237
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		732,140	732,140		590,784	590,784		141,356	141,356
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		7,696	7,696		6,210	6,210		1,486	1,486
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		0	0		0	0		0	0
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		(645)	(645)		(520)	(520)		(125)	(125)
99	163998	COMMON WORKING CAPITAL	0		0	0		0	0		0
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	13,627,447		13,627,447	13,627,447		13,627,447	0		0
TOTAL			13,627,447	9,093,874	22,721,321	13,627,447	7,598,546	21,225,993	0	1,495,328	1,495,328

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%