

RESULTS OF OPERATIONS	Report ID: E-ROR-12E
ELECTRIC RATE OF RETURN	
For Twelve Months Ended May 31, 2014 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	155,991,561	98,964,396	57,027,165
	Adjustments			
	Adjusted Net Operating Income (Loss)	155,991,561	98,964,396	57,027,165
E-APL	Electric Net Rate Base	1,916,119,617	1,253,409,182	662,710,435
	RATE OF RETURN	8.141%	7.896%	8.605%

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 May 31, 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	5-01-2014 thru 05-31-2014	366,349 100.000%	240,671 65.694%	125,678 34.306%
3	E-OPS	Direct Distribution Operating Expense Percent	06-01-2013 thru 05-31-2014	22,862,700 100.000%	14,596,558 63.844%	8,266,142 36.156%
	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 May 31, 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 May 31, 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 May 31, 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	5-01-2014 thru 05-31-2014	898,254,001	585,015,899	313,238,102	
				100.000%	65.128%	34.872%	
11		Book Depreciation Percent	06-01-2013 thru 05-31-2014	86,969,350	55,938,634	31,030,716	
				100.000%	64.320%	35.680%	

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION PERCENTAGES	E-ALL-12E
For Twelve Months Ended May 31, 2014	
Ending Balance Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before DFIT) Percent	5-01-2014 thru 05-31-2014	2,240,011,519 100.000%	1,464,934,210 65.399%	775,077,309 34.601%
13	E-PLT	Net Electric General Plant Percent	5-01-2014 thru 05-31-2014	194,098,681 100.000%	129,998,170 66.975%	64,100,511 33.025%
14		Net Allocated Schedule M's Percent	06-01-2013 thru 05-31-2014	-90,872,026 100.000%	-57,476,079 63.249%	-33,395,947 36.751%
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 May 31, 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	341,435,994	0	341,435,994	231,486,055	0	231,486,055	109,949,939	0	109,949,939
99	442200	Commercial - Firm & Int.	295,753,167	0	295,753,167	209,037,813	0	209,037,813	86,715,354	0	86,715,354
1	442300	Industrial	107,387,459	0	107,387,459	60,401,413	0	60,401,413	46,986,046	0	46,986,046
99	444000	Public Street & Highway Lighting	7,365,771	0	7,365,771	4,904,032	0	4,904,032	2,461,739	0	2,461,739
99	448000	Interdepartmental Revenue	1,145,478	0	1,145,478	914,990	0	914,990	230,488	0	230,488
99	499XXX	Unbilled Revenue	1,490,158	0	1,490,158	948,000	0	948,000	542,158	0	542,158
		TOTAL SALES TO ULTIMATE CUSTOMERS	754,578,027	0	754,578,027	507,692,303	0	507,692,303	246,885,724	0	246,885,724
1	447XXX	Sales for Resale	0	133,725,797	133,725,797	0	87,175,847	87,175,847	0	46,549,950	46,549,950
		TOTAL SALES OF ELECTRICITY	754,578,027	133,725,797	888,303,824	507,692,303	87,175,847	594,868,150	246,885,724	46,549,950	293,435,674
		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	550,330	0	550,330	342,134	0	342,134	208,196	0	208,196
1	453000	Sales of Water & Water Power	0	423,997	423,997	0	276,404	276,404	0	147,593	147,593
1	454000	Rent from Electric Property	2,958,896	81,945	3,040,841	1,997,046	53,420	2,050,466	961,850	28,525	990,375
1	456XXX	Other Electric Revenues	333,693	131,675,930	132,009,623	289,537	85,839,539	86,129,076	44,156	45,836,391	45,880,547
		TOTAL OTHER OPERATING REVENUE	(71,479)	132,181,872	132,110,393	2,628,717	86,169,363	88,798,080	(2,700,196)	46,012,509	43,312,313
		TOTAL ELECTRIC REVENUE	754,506,548	265,907,669	1,020,414,217	510,321,020	173,345,210	683,666,230	244,185,528	92,562,459	336,747,987

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended May 31, 2014	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	283,579	283,579	0	184,865	184,865	0	98,714	98,714
1	501XXX	Fuel	0	23,948,802	23,948,802	0	15,612,224	15,612,224	0	8,336,578	8,336,578
1	502000	Steam Expense	0	4,202,396	4,202,396	0	2,739,542	2,739,542	0	1,462,854	1,462,854
1	505000	Electric Expense	0	1,010,981	1,010,981	0	659,059	659,059	0	351,922	351,922
1	506000	Miscellaneous Steam Power Generation Expense	0	2,372,131	2,372,131	0	1,546,392	1,546,392	0	825,739	825,739
1	507000	Rent	0	30,432	30,432	0	19,839	19,839	0	10,593	10,593
MAINTENANCE											
1	510000	Supervision & Engineering	0	538,086	538,086	0	350,778	350,778	0	187,308	187,308
1	511000	Structures	0	691,865	691,865	0	451,027	451,027	0	240,838	240,838
1	512000	Boiler Plant	0	4,561,900	4,561,900	0	2,973,903	2,973,903	0	1,587,997	1,587,997
1	513000	Electric Plant	0	1,094,074	1,094,074	0	713,227	713,227	0	380,847	380,847
1	514000	Miscellaneous Steam Plant	0	1,857,342	1,857,342	0	1,210,801	1,210,801	0	646,541	646,541
TOTAL STEAM POWER GENERATION EXP			0	40,591,588	40,591,588	0	26,461,657	26,461,657	0	14,129,931	14,129,931
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	2,109,459	2,109,459	0	1,375,156	1,375,156	0	734,303	734,303
1	536000	Water for Power	0	1,413,226	1,413,226	0	921,282	921,282	0	491,944	491,944
1	537000	Hydraulic Expense	4,389,278	2,807,119	7,196,397	2,805,862	1,829,961	4,635,823	1,583,416	977,158	2,560,574
1	538000	Electric Expense	0	6,656,410	6,656,410	0	4,339,314	4,339,314	0	2,317,096	2,317,096
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	773,676	773,676	0	504,359	504,359	0	269,317	269,317
1	540000	Rent	0	1,277,439	1,277,439	0	832,762	832,762	0	444,677	444,677
1	540100	MT Trust Funds Land Settlement Rents	5,596,994	0	5,596,994	3,636,526	0	3,636,526	1,960,468	0	1,960,468
MAINTENANCE											
1	541000	Supervision & Engineering	0	685,478	685,478	0	446,863	446,863	0	238,615	238,615
1	542000	Structures	0	974,309	974,309	0	635,152	635,152	0	339,157	339,157
1	543000	Reservoirs, Dams, & Waterways	0	1,828,279	1,828,279	0	1,191,855	1,191,855	0	636,424	636,424
1	544000	Electric Plant	0	4,074,071	4,074,071	0	2,655,887	2,655,887	0	1,418,184	1,418,184
1	545000	Miscellaneous Hydraulic Plant	0	712,896	712,896	0	464,737	464,737	0	248,159	248,159
TOTAL HYDRO POWER GENERATION EXP			9,986,272	23,312,362	33,298,634	6,442,388	15,197,328	21,639,716	3,543,884	8,115,034	11,658,918
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	1,575,383	1,575,383	0	1,026,992	1,026,992	0	548,391	548,391
1	547XXX	Fuel	0	105,154,707	105,154,707	0	68,550,353	68,550,353	0	36,604,354	36,604,354
1	548000	Generation Expense	0	2,019,314	2,019,314	0	1,316,391	1,316,391	0	702,923	702,923
1	549000	Miscellaneous Other Power Generation Expense	0	398,095	398,095	0	259,518	259,518	0	138,577	138,577
1	550000	Rent	0	(32,789)	(32,789)	0	(21,375)	(21,375)	0	(11,414)	(11,414)
MAINTENANCE											
1	551000	Supervision & Engineering	0	1,227,538	1,227,538	0	800,232	800,232	0	427,306	427,306
1	552000	Structures	0	56,893	56,893	0	37,089	37,089	0	19,804	19,804
1	553000	Generating & Electric Equipment	0	2,208,909	2,208,909	0	1,439,988	1,439,988	0	768,921	768,921
1	554000	Miscellaneous Other Power Generation Plant	0	364,088	364,088	0	237,349	237,349	0	126,739	126,739
TOTAL OTHER POWER GENERATION EXP			0	112,972,138	112,972,138	0	73,646,537	73,646,537	0	39,325,601	39,325,601

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended May 31, 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	1,509,969	197,862,030	199,371,999	0	128,986,258	128,986,258	1,509,969	68,875,772	70,385,741
1	556000	System Control & Load Dispatching	0	955,156	955,156	0	622,666	622,666	0	332,490	332,490
E-557	557XXX	Other Expense	(16,738,468)	111,123,503	94,385,035	(4,041,054)	72,441,411	68,400,357	(12,697,414)	38,682,092	25,984,678
		TOTAL OTHER POWER SUPPLY EXPENSE	(15,228,499)	309,940,689	294,712,190	(4,041,054)	202,050,335	198,009,281	(11,187,445)	107,890,354	96,702,909
		TOTAL PRODUCTION OPERATING EXP	(5,242,227)	486,816,777	481,574,550	2,401,334	317,355,857	319,757,191	(7,643,561)	169,460,920	161,817,359
		TRANSMISSION OPERATING EXPENSE:									
		OPERATION									
1	560000	Supervision & Engineering	0	2,517,662	2,517,662	0	1,641,264	1,641,264	0	876,398	876,398
1	561000	Load Dispatching	0	2,495,066	2,495,066	0	1,626,534	1,626,534	0	868,532	868,532
1	562000	Station Expense	0	496,446	496,446	0	323,633	323,633	0	172,813	172,813
1	563000	Overhead Line Expense	0	561,029	561,029	0	365,735	365,735	0	195,294	195,294
1	565XXX	Transmission of Electricity by Others	0	18,895,709	18,895,709	0	12,318,113	12,318,113	0	6,577,596	6,577,596
1	566000	Miscellaneous Transmission Expense	0	1,757,676	1,757,676	0	1,145,829	1,145,829	0	611,847	611,847
1	567000	Rent	0	134,608	134,608	0	87,751	87,751	0	46,857	46,857
		MAINTENANCE									
1	568000	Supervision & Engineering	1,938	1,114,903	1,116,841	1,938	726,805	728,743	0	388,098	388,098
1	569000	Structures	1,800	360,827	362,627	120	235,223	235,343	1,680	125,604	127,284
1	570000	Station Equipment	4,417	1,744,047	1,748,464	4,417	1,136,944	1,141,361	0	607,103	607,103
1	571000	Overhead Lines	55,707	1,482,532	1,538,239	50,629	966,463	1,017,092	5,078	516,069	521,147
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	52,780	77,483	23,923	34,407	58,330	780	18,373	19,153
		TOTAL TRANSMISSION OPERATING EXP	88,629	31,627,197	31,715,826	81,091	20,617,770	20,698,861	7,538	11,009,427	11,016,965

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended May 31, 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	25,193,136	25,193,136	0	16,423,406	16,423,406	0	8,769,730	8,769,730
E-DEPX		Depreciation Expense-Transmission	0	10,178,402	10,178,402	0	6,635,300	6,635,300	0	3,543,102	3,543,102
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,033,970	1,033,970	0	674,045	674,045	0	359,925	359,925
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(145,683)	0	(145,683)	145,683	0	145,683
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	(1,257,163)	0	(1,257,163)	535,732	0	535,732	(1,792,895)	0	(1,792,895)
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	451,705	0	451,705	451,705	0	451,705	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	220,731	0	220,731	170,230	0	170,230	50,501	0	50,501
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	571,125	0	571,125	0	0	0	571,125	0	571,125
99	407450/40749	Amortization of BPA Residential Exchange Credit	(9,564,693)	0	(9,564,693)	(6,275,176)	0	(6,275,176)	(3,289,517)	0	(3,289,517)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(1,045,983)	0	(1,045,983)	0	0	0	(1,045,983)	0	(1,045,983)
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	(358,136)	0	(358,136)	(235,903)	0	(235,903)	(122,233)	0	(122,233)
E-OTX		Taxes Other Than FIT--Prod & Trans	0	20,232,652	20,232,652	0	13,189,665	13,189,665	0	7,042,987	7,042,987
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(3,955,706)	57,746,550	53,790,844	(391,436)	37,644,976	37,253,540	(3,564,270)	20,101,574	16,537,304
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	(9,109,304)	576,190,524	567,081,220	2,090,989	375,618,603	377,709,592	(11,200,293)	200,571,921	189,371,628

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended May 31, 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	489,335	2,187,137	2,676,472	313,210	1,396,356	1,709,566	176,125	790,781	966,906
3	582000	Station Expense	564,523	65,840	630,363	319,358	42,035	361,393	245,165	23,805	268,970
3	583000	Overhead Line Expense	1,816,392	504,852	2,321,244	1,055,847	322,318	1,378,165	760,545	182,534	943,079
3	584000	Underground Line Expense	1,319,092	0	1,319,092	845,318	0	845,318	473,774	0	473,774
3	585000	Street Light & Signal System Operation Expense	80,124	0	80,124	8,554	0	8,554	71,570	0	71,570
3	586000	Meter Expense	2,189,983	101,272	2,291,255	1,753,458	64,656	1,818,114	436,525	36,616	473,141
3	587000	Customer Installations Expense	552,837	161,368	714,205	304,940	103,024	407,964	247,897	58,344	306,241
3	588000	Miscellaneous Distribution Expense	3,534,188	3,264,160	6,798,348	2,379,205	2,083,970	4,463,175	1,154,983	1,180,190	2,335,173
3	589000	Rent	287	284,772	285,059	87	181,810	181,897	200	102,962	103,162
		MAINTENANCE:									
3	590000	Supervision & Engineering	143,436	1,649,735	1,793,171	112,354	1,053,257	1,165,611	31,082	596,478	627,560
3	591000	Structures	339,609	2,587	342,196	181,538	1,652	183,190	158,071	935	159,006
3	592000	Station Equipment	789,837	280,607	1,070,444	580,561	179,151	759,712	209,276	101,456	310,732
3	593000	Overhead Lines	8,386,159	28,416	8,414,575	4,893,611	18,142	4,911,753	3,492,548	10,274	3,502,822
3	594000	Underground Lines	1,058,883	0	1,058,883	683,230	0	683,230	375,653	0	375,653
3	595000	Line Transformers	494,610	345,203	839,813	393,690	220,391	614,081	100,920	124,812	225,732
3	596000	Street Light & Signal System Maintenance Exp	824,712	0	824,712	564,302	0	564,302	260,410	0	260,410
3	597000	Meters	21,880	0	21,880	12,598	0	12,598	9,282	0	9,282
3	598000	Miscellaneous Distribution Expense	256,813	184,041	440,854	194,697	117,499	312,196	62,116	66,542	128,658
		TOTAL DISTRIBUTION OPERATING EXP	22,862,700	9,059,990	31,922,690	14,596,558	5,784,261	20,380,819	8,266,142	3,275,729	11,541,871
E-DEPX		Depreciation Expense-Distribution	37,032,797	0	37,032,797	22,957,620	0	22,957,620	14,075,177	0	14,075,177
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	49,597,242	0	49,597,242	42,511,282	0	42,511,282	7,085,960	0	7,085,960
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	86,657,036	0	86,657,036	65,495,899	0	65,495,899	21,161,137	0	21,161,137
		TOTAL DISTRIBUTION EXPENSES	109,519,736	9,059,990	118,579,726	80,092,457	5,784,261	85,876,718	29,427,279	3,275,729	32,703,008

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended May 31, 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	347,608	347,608	0	228,358	228,358	0	119,250	119,250
2	902000	Meter Reading Expenses	3,054,286	103,988	3,158,274	2,714,355	68,314	2,782,669	339,931	35,674	375,605
E-903	903XXX	Customer Records & Collection Expenses	1,950,053	6,783,804	8,733,857	1,291,845	4,456,552	5,748,397	658,208	2,327,252	2,985,460
2	904000	Uncollectible Accounts	555	2,644,944	2,645,499	0	1,737,570	1,737,570	555	907,374	907,929
2	905000	Misc Customer Accounts	0	239,128	239,128	0	157,093	157,093	0	82,035	82,035
		TOTAL CUSTOMER ACCOUNTS EXPENSES	5,004,894	10,119,472	15,124,366	4,006,200	6,647,887	10,654,087	998,694	3,471,585	4,470,279
		CUSTOMER SERVICE & INFO EXPENSES:									
E-908	908XXX	Customer Assistance Expenses	23,952,821	279,127	24,231,948	18,067,373	183,370	18,250,743	5,885,448	95,757	5,981,205
2	909000	Advertising	1,330	1,030,917	1,032,247	1,450	677,251	678,701	(120)	353,666	353,546
2	910000	Misc Customer Service & Info Exp	0	192,360	192,360	0	126,369	126,369	0	65,991	65,991
		TOTAL CUSTOMER SERVICE & INFO EXP	23,954,151	1,502,404	25,456,555	18,068,823	986,990	19,055,813	5,885,328	515,414	6,400,742
		SALES EXPENSES:									
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
		TOTAL SALES EXPENSES	0	0	0	0	0	0	0	0	0
		ADMINISTRATIVE & GENERAL EXPENSES:									
4	920000	Salaries	599,472	22,604,214	23,203,686	444,009	15,297,854	15,741,863	155,463	7,306,360	7,461,823
4	921000	Office Supplies & Expenses	141,746	4,092,256	4,234,002	141,746	2,769,516	2,911,262	0	1,322,740	1,322,740
4	922000	Admin Exp Transferred--Credit	0	(112,695)	(112,695)	0	(76,269)	(76,269)	0	(36,426)	(36,426)
4	923000	Outside Services Employed	96,649	10,674,460	10,771,109	96,649	7,224,154	7,320,803	0	3,450,306	3,450,306
4	924000	Property Insurance Premium	0	1,424,236	1,424,236	0	963,880	963,880	0	460,356	460,356
4	925XXX	Injuries and Damages	530	3,200,799	3,201,329	372	2,166,205	2,166,577	158	1,034,594	1,034,752
4	926XXX	Employee Pensions and Benefits	467	1,570,911	1,571,378	467	1,063,145	1,063,612	0	507,766	507,766
4	927000	Franchise Requirements	4,837	0	4,837	0	0	0	4,837	0	4,837
1	928000	Regulatory Commission Expenses	2,492,683	3,505,166	5,997,849	1,719,684	2,285,018	4,004,702	772,999	1,220,148	1,993,147
4	930000	Miscellaneous General Expenses	165,733	3,010,024	3,175,757	109,770	2,037,094	2,146,864	55,963	972,930	1,028,893
4	931000	Rents	18,746	912,890	931,636	11,909	617,817	629,726	6,837	295,073	301,910
4	935000	Maintenance of General Plant	1,006,272	8,249,060	9,255,332	493,552	5,582,716	6,076,268	512,720	2,666,344	3,179,064
		TOTAL ADMIN & GEN OPERATING EXP	4,527,135	59,131,321	63,658,456	3,018,158	39,931,130	42,949,288	1,508,977	19,200,191	20,709,168

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended May 31, 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	1,401,710	13,064,256	14,465,966	1,049,068	8,841,497	9,890,565	352,642	4,222,759	4,575,401
E-AMTX		Amortization Expense-General Plant - 303000	0	242,078	242,078	0	163,641	163,641	0	78,437	78,437
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	582,769	7,214,891	7,797,660	569,584	4,882,821	5,452,405	13,185	2,332,070	2,345,255
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	29,944	29,944	0	20,265	20,265	0	9,679	9,679
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	1,984,479	20,551,169	22,535,648	1,618,652	13,908,224	15,526,876	365,827	6,642,945	7,008,772
		TOTAL ADMIN & GENERAL EXPENSES	6,511,614	79,682,490	86,194,104	4,636,810	53,839,354	58,476,164	1,874,804	25,843,136	27,717,940
		TOTAL EXPENSES BEFORE FIT	135,881,091	676,554,880	812,435,971	108,895,279	442,877,095	551,772,374	26,985,812	233,677,785	260,663,597
		NET OPERATING INCOME (LOSS) BEFORE FIT			207,978,246			131,893,856			76,084,390
E-FIT		FEDERAL INCOME TAX--Normal Accrual			34,119,919			23,602,179			10,517,740
E-FIT		DEFERRED FEDERAL INCOME TAX			18,057,402			9,451,557			8,605,845
E-FIT		AMORTIZED ITC - NOXON			(190,636)			(124,276)			(66,360)
		ELECTRIC NET OPERATING INCOME (LOSS)			155,991,561			98,964,396			57,027,165

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.190%	34.810%
E-ALL	2	Number of Customers	100.000%	65.694%	34.306%
E-ALL	3	Direct Distribution Operating Expense	100.000%	63.844%	36.156%
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 May 31, 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	185,577,658	185,577,658	0	120,978,075	120,978,075	0	64,599,583	64,599,583
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	1,509,969	0	1,509,969	0	0	0	1,509,969	0	1,509,969
1	555550	Non Monetary - Exchange Power	0	(84,607)	(84,607)	0	(55,155)	(55,155)	0	(29,452)	(29,452)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	11,693,118	11,693,118	0	7,622,744	7,622,744	0	4,070,374	4,070,374
1	555710	Intercompany Purchase	0	675,861	675,861	0	440,594	440,594	0	235,267	235,267
TOTAL ACCOUNT 555			1,509,969	197,862,030	199,371,999	0	128,986,258	128,986,258	1,509,969	68,875,772	70,385,741

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 May 31, 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	5,847,693	5,847,693	0	3,812,111	3,812,111	0	2,035,582	2,035,582
1	557010	Other Power Supply Expense - Financial	0	10,946,514	10,946,514	0	7,136,032	7,136,032	0	3,810,482	3,810,482
1	557150	Fuel - Economic Dispatch	0	32,254,281	32,254,281	0	21,026,566	21,026,566	0	11,227,715	11,227,715
1	557160	Power Supply Expense - Miscellaneous	725,000	28,914	753,914	725,000	18,849	743,849	0	10,065	10,065
99	557161	Unbilled Add-Ons	(331,796)	0	(331,796)	(244,616)	0	(244,616)	(87,180)	0	(87,180)
1	557170	Broker Fees - Power	0	807,484	807,484	0	526,399	526,399	0	281,085	281,085
1	557171	REC Broker Fees	47,562	33,407	80,969	47,562	21,778	69,340	0	11,629	11,629
1	557200	Nez Perce	818,702	0	818,702	497,498	0	497,498	321,204	0	321,204
99	557280	Washington ERM Deferred	(171,267)	0	(171,267)	(171,267)	0	(171,267)	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	(5,989,481)	0	(5,989,481)	(5,989,481)	0	(5,989,481)	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	1,094,250	0	1,094,250	1,094,250	0	1,094,250	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	(8,916,066)	0	(8,916,066)	0	0	0	(8,916,066)	0	(8,916,066)
99	557390	Idaho PCA Amortization	(4,015,372)	0	(4,015,372)	0	0	0	(4,015,372)	0	(4,015,372)
1	557395	Optional Renewable Power Expense Offset	0	(97,881)	(97,881)	0	(63,809)	(63,809)	0	(34,072)	(34,072)
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	61,296,638	61,296,638	0	39,959,278	39,959,278	0	21,337,360	21,337,360
TOTAL ACCOUNT 557			(16,738,468)	111,123,503	94,385,035	(4,041,054)	72,441,411	68,400,357	(12,697,414)	38,682,092	25,984,678

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 May 31, 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	1,950,053	6,783,804	8,733,857	1,291,845	4,456,552	5,748,397	658,208	2,327,252	2,985,460
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	1,950,053	6,783,804	8,733,857	1,291,845	4,456,552	5,748,397	658,208	2,327,252	2,985,460

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.694%	34.306%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	65.399%	34.601%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-12E
For Twelve Months Ended May 31, 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	374,389	279,127	653,516	258,634	183,370	442,004	115,755	95,757	211,512
99	908600	Public Purpose Tariff Rider Expense Offset	22,902,540	0	22,902,540	17,257,060	0	17,257,060	5,645,480	0	5,645,480
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	424,659	0	424,659	300,446	0	300,446	124,213	0	124,213
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	23,952,821	279,127	24,231,948	18,067,373	183,370	18,250,743	5,885,448	95,757	5,981,205

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.694%	34.306%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-INT-12E
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Twelve Months Ended May 31, 2014 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		54.15%	54.15%
2	Cost of Debt		5.353%	5.419%
	Total Weighted Cost		2.899%	2.934%
E-APL	Net Rate Base	1,916,119,617	1,253,409,182	662,710,435
	Interest Deduction for FIT Calculation	55,780,256	36,336,332	19,443,924
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 May 31, 2014 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
Calculation of Taxable Operating Income:				
E-OPS	Operating Revenue	1,020,414,217	683,666,230	336,747,987
E-OPS	Less: Operating & Maintenance Expense	649,452,443	433,496,059	215,956,384
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	93,153,634	62,575,368	30,578,266
E-OTX	Less: Taxes Other than FIT	69,829,894	55,700,947	14,128,947
	Net Operating Income Before FIT	207,978,246	131,893,856	76,084,390
E-INT	Less: Interest Expense	55,780,256	36,336,332	19,443,924
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(145,683)	145,683
E-SCM	Plus: Schedule M Adjustments	(54,229,842)	(27,953,762)	(26,276,080)
	Taxable Net Operating Income	97,968,148	67,749,445	30,218,703
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	34,288,852	23,712,306	10,576,546
1	Production Tax Credit	(168,933)	(110,127)	(58,806)
1	Investment Tax Credit - Noxon *	0	0	0
	Total Net Federal Income Tax	34,119,919	23,602,179	10,517,740
E-DTE	Deferred FIT	18,057,402	9,451,557	8,605,845
1	411400 Amortized Investment Tax Credit - Noxon	(190,636)	(124,276)	(66,360)
	Total Net FIT/Deferred FIT	51,986,685	32,929,460	19,057,225

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 May 31, 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	39,044,273	56,956,677	96,000,950	24,603,269	37,640,975	62,244,244	14,441,004	19,315,702	33,756,706
12	997001 Contributions In Aid of Construction	0	2,626,238	2,626,238	0	1,717,533	1,717,533	0	908,705	908,705
2	997002 Injuries and Damages	0	(35,000)	(35,000)	0	(22,993)	(22,993)	0	(12,007)	(12,007)
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	2,587,192	2,587,192	0	1,750,934	1,750,934	0	836,258	836,258
99	997007 Idaho PCA	(12,931,438)	0	(12,931,438)	0	0	0	(12,931,438)	0	(12,931,438)
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	410,807	410,807	0	278,022	278,022	0	132,785	132,785
12	997016 Redemption Expense Amortization	0	1,558,275	1,558,275	0	1,019,096	1,019,096	0	539,179	539,179
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	2,647,832	0	2,647,832	1,844,879	0	1,844,879	802,953	0	802,953
99	997019 CSS Temporary Service Fees	341,553	0	341,553	54,772	0	54,772	286,781	0	286,781
4	997020 FAS87 Current Pension Accrual	0	(4,666,626)	(4,666,626)	0	(3,158,232)	(3,158,232)	0	(1,508,394)	(1,508,394)
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	685,505	685,505	0	448,313	448,313	0	237,192	237,192
4	997033 BPA Residential Exchange	2,488,442	0	2,488,442	1,786,611	0	1,786,611	701,831	0	701,831
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	(364,437)	(364,437)	0	(237,576)	(237,576)	0	(126,861)	(126,861)
99	997043 Washington Deferred Power Costs	(6,099,704)	0	(6,099,704)	(6,099,704)	0	(6,099,704)	0	0	0
1	997044 Non-Monetary Power Costs	0	(84,607)	(84,607)	0	(55,155)	(55,155)	0	(29,452)	(29,452)
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)	75,373	0	75,373	0	0	0	75,373	0	75,373
12	997048 AFUDC	0	(2,950,227)	(2,950,227)	0	(1,929,419)	(1,929,419)	0	(1,020,808)	(1,020,808)
11	997049 Tax Depreciation	0	(150,363,594)	(150,363,594)	0	(96,713,864)	(96,713,864)	0	(53,649,730)	(53,649,730)
99	997050 CS2 Levelized Return	571,125	0	571,125	0	0	0	571,125	0	571,125
99	997051 Wind Generation AFUDC - ID	753,117	0	753,117	0	0	0	753,117	0	753,117
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 May 31, 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	(4,611)	(83,333)	(87,944)	(4,611)	(54,325)	(58,936)	0	(29,008)	(29,008)
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	(33,676)	0	(33,676)	8,961	0	8,961	(42,637)	0	(42,637)
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	5,593,846	5,593,846	0	3,597,962	3,597,962	0	1,995,884	1,995,884
4	997081	Deferred Compensation	0	446,966	446,966	0	302,493	302,493	0	144,473	144,473
4	997082	Meal Disallowances	0	370,401	370,401	0	250,676	250,676	0	119,725	119,725
4	997083	Paid Time Off	0	391,730	391,730	0	265,111	265,111	0	126,619	126,619
2	997084	Customer Uncollectibles	0	(120,885)	(120,885)	0	(79,414)	(79,414)	0	(41,471)	(41,471)
99	997088	Deferred O&M Colstrip & CS2	706,485	0	706,485	973,692	0	973,692	(267,207)	0	(267,207)
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	263,574	0	263,574	263,574	0	263,574	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	1,139,649	0	1,139,649	1,139,649	0	1,139,649	0	0	0
1	997096	CDA Settlement Costs	0	(31,765)	(31,765)	0	(20,708)	(20,708)	0	(11,057)	(11,057)
99	997097	BPA Parallel Capacity	(2,466,183)	0	(2,466,183)	(681,694)	0	(681,694)	(1,784,489)	0	(1,784,489)
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	952,991	952,991	0	621,255	621,255	0	331,736	331,736
TOTAL SCHEDULE M ADJUSTMENTS			36,642,184	(90,872,026)	(54,229,842)	29,522,316	(57,476,078)	(27,953,762)	7,119,868	(33,395,948)	(26,276,080)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.190%	34.810%
E-ALL	2	Number of Customers	100.000%	65.694%	34.306%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.677%	32.323%
E-ALL	11	Book Depreciation	100.000%	64.320%	35.680%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	65.399%	34.601%
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 May 31, 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	16,966,329	16,966,329	0	10,731,033	10,731,033	0	6,235,296	6,235,296
99	410100	Deferred Federal Income Tax Expense - Washin	2,319,864	0	2,319,864	2,319,864	0	2,319,864	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	3,948,913	0	3,948,913	0	0	0	3,948,913	0	3,948,913
	410100	Total	6,268,777	16,966,329	23,235,106	2,319,864	10,731,033	13,050,897	3,948,913	6,235,296	10,184,209
14	411100	Deferred Federal Income Tax Expense - Allocate	0	(310,718)	(310,718)	0	(196,526)	(196,526)	0	(114,192)	(114,192)
99	411100	Deferred Federal Income Tax Expense - Washin	(3,402,814)	0	(3,402,814)	(3,402,814)	0	(3,402,814)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(1,464,172)	0	(1,464,172)	0	0	0	(1,464,172)	0	(1,464,172)
	411100	Total	(4,866,986)	(310,718)	(5,177,704)	(3,402,814)	(196,526)	(3,599,340)	(1,464,172)	(114,192)	(1,578,364)
Total Deferred Federal Income Tax Expense			1,401,791	16,655,611	18,057,402	(1,082,950)	10,534,507	9,451,557	2,484,741	6,121,104	8,605,845

E-ALL	14	Net Allocated Schedule M's	100.000%	63.249%	36.751%
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 May 31, 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	1,314,058	1,314,058	0	856,634	856,634	0	457,424	457,424
1	408150	R&P Property Tax--Production	0	13,277,045	13,277,045	0	8,655,306	8,655,306	0	4,621,739	4,621,739
1	408180	R&P Property Tax--Transmission	0	4,811,194	4,811,194	0	3,136,417	3,136,417	0	1,674,777	1,674,777
1	409100	State Income Tax--Montana & Oregon	0	808,310	808,310	0	526,937	526,937	0	281,373	281,373
TOTAL PRODUCTION & TRANSMISSION			0	20,232,652	20,232,652	0	13,189,665	13,189,665	0	7,042,987	7,042,987
DISTRIBUTION											
99	408110	State Excise Tax	19,394,741	0	19,394,741	19,394,741	0	19,394,741	0	0	0
99	408120	Municipal Occupation & License Tax	21,007,040	0	21,007,040	17,688,273	0	17,688,273	3,318,767	0	3,318,767
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	8,499,664	0	8,499,664	5,428,268	0	5,428,268	3,071,396	0	3,071,396
99	409100	State Income Tax--Idaho	695,586	0	695,586	0	0	0	695,586	0	695,586
TOTAL DISTRIBUTION			49,597,242	0	49,597,242	42,511,282	0	42,511,282	7,085,960	0	7,085,960
TOTAL TAXES OTHER THAN FIT			49,597,242	20,232,652	69,829,894	42,511,282	13,189,665	55,700,947	7,085,960	7,042,987	14,128,947

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 May 31, 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	9,066,667	9,066,667	0	5,910,560	5,910,560	0	3,156,107	3,156,107
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	1,296,507	1,296,507	0	845,193	845,193	0	451,314	451,314
1	182381	CDA Settlement Past Storage	0	35,031,893	35,031,893	0	22,837,291	22,837,291	0	12,194,602	12,194,602
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	11,879,354	12,032,533	153,179	7,863,693	8,016,872	0	4,015,661	4,015,661
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	3,752,711	41,209,922	44,962,633	3,686,998	27,889,639	31,576,637	65,713	13,320,283	13,385,996
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	3,322,214	3,322,214	0	2,248,375	2,248,375	0	1,073,839	1,073,839
		TOTAL INTANGIBLE PLANT	4,508,594	147,855,775	152,364,369	4,442,881	97,614,236	102,057,117	65,713	50,241,539	50,307,252
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	3,577,280	3,577,280	0	2,332,029	2,332,029	0	1,245,251	1,245,251
1	311XXX	Structures & Improvements	0	127,625,041	127,625,041	0	83,198,764	83,198,764	0	44,426,277	44,426,277
1	312000	Boiler Plant	0	173,901,536	173,901,536	0	113,366,411	113,366,411	0	60,535,125	60,535,125
1	313000	Generators	0	6,770	6,770	0	4,413	4,413	0	2,357	2,357
1	314000	Turbogenerator Units	0	55,243,901	55,243,901	0	36,013,499	36,013,499	0	19,230,402	19,230,402
1	315000	Accessory Electric Equipment	0	26,635,032	26,635,032	0	17,363,377	17,363,377	0	9,271,655	9,271,655
1	316000	Miscellaneous Power Plant Equipment	0	16,529,390	16,529,390	0	10,775,509	10,775,509	0	5,753,881	5,753,881
		TOTAL STEAM PRODUCTION PLANT	0	403,518,950	403,518,950	0	263,054,002	263,054,002	0	140,464,948	140,464,948
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	59,013,956	59,013,956	0	38,471,198	38,471,198	0	20,542,758	20,542,758
1	331XXX	Structures & Improvements	0	48,906,911	48,906,911	0	31,882,415	31,882,415	0	17,024,496	17,024,496
1	332XXX	Reservoirs, Dams, & Waterways	0	132,461,560	132,461,560	0	86,351,691	86,351,691	0	46,109,869	46,109,869
1	333000	Waterwheels, Turbines, & Generators	0	163,017,439	163,017,439	0	106,271,068	106,271,068	0	56,746,371	56,746,371
1	334000	Accessory Electric Equipment	0	37,342,706	37,342,706	0	24,343,710	24,343,710	0	12,998,996	12,998,996
1	335XXX	Miscellaneous Power Plant Equipment	0	9,270,256	9,270,256	0	6,043,280	6,043,280	0	3,226,976	3,226,976
1	336000	Roads, Railroads, & Bridges	0	2,509,076	2,509,076	0	1,635,667	1,635,667	0	873,409	873,409
		TOTAL HYDRAULIC PRODUCTION PLANT	0	452,521,904	452,521,904	0	294,999,029	294,999,029	0	157,522,875	157,522,875
		OTHER PRODUCTION PLANT:									
1	340200	Land & Land Rights	0	905,168	905,168	0	590,079	590,079	0	315,089	315,089
1	341000	Structures & Improvements	0	16,767,365	16,767,365	0	10,930,645	10,930,645	0	5,836,720	5,836,720
1	342000	Fuel Holders, Producers, & Accessories	0	21,173,459	21,173,459	0	13,802,978	13,802,978	0	7,370,481	7,370,481
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	207,666,432	207,666,432	0	135,377,747	135,377,747	0	72,288,685	72,288,685
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	20,429,894	20,429,894	0	13,318,248	13,318,248	0	7,111,646	7,111,646
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	1,492,975	1,492,975	0	973,270	973,270	0	519,705	519,705
		TOTAL OTHER PRODUCTION PLANT	0	292,527,641	292,527,641	0	190,698,769	190,698,769	0	101,828,872	101,828,872
		TOTAL PRODUCTION PLANT	0	1,148,568,495	1,148,568,495	0	748,751,800	748,751,800	0	399,816,695	399,816,695

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-12E
For Twelve Months Ended May 31, 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	19,823,002	19,823,002	0	12,922,615	12,922,615	0	6,900,387	6,900,387
1	352XXX	Structures & Improvements	0	19,182,775	19,182,775	0	12,505,251	12,505,251	0	6,677,524	6,677,524
1	353000	Station Equipment	0	217,706,216	217,706,216	0	141,922,682	141,922,682	0	75,783,534	75,783,534
1	354000	Towers & Fixtures	0	17,124,654	17,124,654	0	11,163,562	11,163,562	0	5,961,092	5,961,092
1	355000	Poles & Fixtures	0	165,815,883	165,815,883	0	108,095,374	108,095,374	0	57,720,509	57,720,509
1	356000	Overhead Conductors & Devices	0	121,750,736	121,750,736	0	79,369,305	79,369,305	0	42,381,431	42,381,431
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	568,522,875	568,522,875	0	370,620,062	370,620,062	0	197,902,813	197,902,813
		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	118,152,467	0	118,152,467	77,966,626	0	77,966,626	40,185,841	0	40,185,841
99	364000	Poles, Towers, & Fixtures	288,282,274	0	288,282,274	181,366,728	0	181,366,728	106,915,546	0	106,915,546
99	365000	Overhead Conductors & Devices	192,951,715	0	192,951,715	122,045,033	0	122,045,033	70,906,682	0	70,906,682
99	366000	Underground Conduit	89,841,696	0	89,841,696	56,844,728	0	56,844,728	32,996,968	0	32,996,968
99	367000	Underground Conductors & Devices	154,116,238	0	154,116,238	98,567,697	0	98,567,697	55,548,541	0	55,548,541
99	368000	Line Transformers	213,906,674	0	213,906,674	144,189,473	0	144,189,473	69,717,201	0	69,717,201
99	369XXX	Services	139,224,635	0	139,224,635	89,497,081	0	89,497,081	49,727,554	0	49,727,554
99	370000	Meters	48,195,409	0	48,195,409	26,693,727	0	26,693,727	21,501,682	0	21,501,682
99	373XXX	Street Light & Signal Systems	39,509,345	0	39,509,345	24,295,107	0	24,295,107	15,214,238	0	15,214,238
		TOTAL DISTRIBUTION PLANT	1,309,486,785	0	1,309,486,785	838,190,844	0	838,190,844	471,295,941	0	471,295,941
		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	66,104,616	79,071,054	6,393,435	44,737,621	51,131,056	6,573,003	21,366,995	27,939,998
4	391XXX	Office Furniture & Equipment	2,985,483	40,670,959	43,656,442	2,959,864	27,524,885	30,484,749	25,619	13,146,074	13,171,693
4	392XXX	Transportation Equipment	18,191,947	10,484,643	28,676,590	13,528,556	7,095,692	20,624,248	4,663,391	3,388,951	8,052,342
4	393000	Stores Equipment	277,431	2,204,061	2,481,492	122,431	1,491,642	1,614,073	155,000	712,419	867,419
4	394000	Tools, Shop & Garage Equipment	1,408,039	8,474,600	9,882,639	1,067,717	5,735,355	6,803,072	340,322	2,739,245	3,079,567
4	395000	Laboratory Equipment	212,200	843,508	1,055,708	151,809	570,861	722,670	60,391	272,647	333,038
4	396XXX	Power Operated Equipment	29,081,817	10,409,690	39,491,507	18,074,219	7,044,966	25,119,185	11,007,598	3,364,724	14,372,322
4	397XXX	Communications Equipment	17,059,307	65,624,927	82,684,234	10,353,275	44,412,982	54,766,257	6,706,032	21,211,945	27,917,977
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	83,278,781	208,406,139	291,684,920	53,039,009	141,043,023	194,082,032	30,239,772	67,363,116	97,602,888
		TOTAL PLANT IN SERVICE	1,397,274,160	2,073,353,284	3,470,627,444	895,672,734	1,358,029,121	2,253,701,855	501,601,426	715,324,163	1,216,925,589

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-12E
For Twelve Months Ended May 31, 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	(287,032,246)	(287,032,246)	0	(187,116,321)	(187,116,321)	0	(99,915,925)	(99,915,925)
E-ADEP		Hydro Production Plant	0	(126,386,070)	(126,386,070)	0	(82,391,079)	(82,391,079)	0	(43,994,991)	(43,994,991)
E-ADEP		Other Production Plant	0	(88,741,094)	(88,741,094)	0	(57,850,319)	(57,850,319)	0	(30,890,775)	(30,890,775)
E-ADEP		Transmission Plant	0	(190,418,673)	(190,418,673)	0	(124,133,933)	(124,133,933)	0	(66,284,740)	(66,284,740)
E-ADEP		Distribution Plant	(411,232,784)	0	(411,232,784)	(253,174,945)	0	(253,174,945)	(158,057,839)	0	(158,057,839)
E-ADEP		General Plant	(25,605,786)	(71,980,453)	(97,586,239)	(15,369,651)	(48,714,211)	(64,083,862)	(10,236,135)	(23,266,242)	(33,502,377)
TOTAL ACCUMULATED DEPRECIATION			(436,838,570)	(764,558,536)	(1,201,397,106)	(268,544,596)	(500,205,863)	(768,750,459)	(168,293,974)	(264,352,673)	(432,646,647)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(8,540,357)	(8,540,357)	0	(5,567,459)	(5,567,459)	0	(2,972,898)	(2,972,898)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(133,366)	0	(133,366)	(133,366)	0	(133,366)	0	0	0
E-AAAMT		General Plant - 303000	0	(350,345)	(350,345)	0	(235,892)	(235,892)	0	(114,453)	(114,453)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(1,230,561)	(18,642,972)	(19,873,533)	(1,210,599)	(12,617,004)	(13,827,603)	(19,962)	(6,025,968)	(6,045,930)
E-AAAMT		General Plant - 390200, 396200	(120,798)	(200,420)	(321,218)	(117,230)	(135,638)	(252,868)	(3,568)	(64,782)	(68,350)
TOTAL ACCUMULATED AMORTIZATION			(1,484,725)	(27,734,094)	(29,218,819)	(1,461,195)	(18,555,993)	(20,017,188)	(23,530)	(9,178,101)	(9,201,631)
TOTAL ACCUMULATED DEPR/AMORT			(438,323,295)	(792,292,630)	(1,230,615,925)	(270,005,791)	(518,761,856)	(788,767,647)	(168,317,504)	(273,530,774)	(441,848,278)
NET ELECTRIC UTILITY PLANT before DFIT			958,950,865	1,281,060,654	2,240,011,519	625,666,943	839,267,265	1,464,934,208	333,283,922	441,793,389	775,077,311
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	(258,336)	(258,336)	0	(168,409)	(168,409)	0	(89,927)	(89,927)
12		ADFIT - Electric Plant In Service (282900)	0	(301,507,306)	(301,507,306)	0	(197,182,763)	(197,182,763)	0	(104,324,543)	(104,324,543)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(32,401,770)	(32,401,770)	0	(21,928,546)	(21,928,546)	0	(10,473,224)	(10,473,224)
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	(12,261,163)	(12,261,163)	0	(7,993,052)	(7,993,052)	0	(4,268,111)	(4,268,111)
1		ADFIT - CDA Settlement Costs (283333)	0	362,907	362,907	0	236,579	236,579	0	126,328	126,328
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(3,890,913)	(3,890,913)	0	(2,544,618)	(2,544,618)	0	(1,346,295)	(1,346,295)
TOTAL ACCUMULATED DFIT			0	(350,346,106)	(350,346,106)	0	(229,844,428)	(229,844,428)	0	(120,501,678)	(120,501,678)
NET ELECTRIC UTILITY PLANT			958,950,865	930,714,548	1,889,665,413	625,666,943	609,422,837	1,235,089,780	333,283,922	321,291,711	654,575,633
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%			65.399%			34.601%	
E-ALL	99	Not Allocated		0.000%			0.000%			0.000%	

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ADJUSTMENTS TO NET PLANT	E-APL-12E
For Twelve Months Ended May 31, 2014	
Ending Balance 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	958,950,865	930,714,548	1,889,665,413	625,666,943	609,422,837	1,235,089,780	333,283,922	321,291,711	654,575,633
	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	(811,793)	0	(811,793)	811,793	0	811,793
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)	(2,715,535)	0	(2,715,535)	(870,282)	0	(870,282)	(1,845,253)	0	(1,845,253)
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)	7,227,068	0	7,227,068	4,628,671	0	4,628,671	2,598,397	0	2,598,397
99	ADFIT - Kettle Falls Disallowed (190420)	252,134	0	252,134	252,134	0	252,134	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)	1,261,635	0	1,261,635	0	0	0	1,261,635	0	1,261,635
99	ADFIT - Boulder Park Disallowed (190040)	468,428	0	468,428	0	0	0	468,428	0	468,428
99	Investment in WNP3 Exchange Power (124900, 12493)	12,862,269	0	12,862,269	12,862,269	0	12,862,269	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(2,311,583)	0	(2,311,583)	(2,311,583)	0	(2,311,583)	0	0	0
99	CDA Lake Settlement - WA (182382)	988,768	0	988,768	988,768	0	988,768	0	0	0
99	CDA Lake Settlement - ID (186382)	196,175	0	196,175	0	0	0	196,175	0	196,175
99	ADFIT - CDA Lake Settlement - Direct (283382)	(414,731)	0	(414,731)	(346,070)	0	(346,070)	(68,661)	0	(68,661)
99	CDA CDR Fund - Direct (182324)	71,923	0	71,923	71,923	0	71,923	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	510,819	0	510,819	474,107	0	474,107	36,712	0	36,712
99	ADFIT - Spokane River Relicensing (283322)	(178,762)	0	(178,762)	(165,918)	0	(165,918)	(12,844)	0	(12,844)
99	Spokane River PM&Es (182323)	472,028	0	472,028	301,054	0	301,054	170,974	0	170,974
99	ADFIT - Spokane River PM&Es (283323)	(165,234)	0	(165,234)	(105,393)	0	(105,393)	(59,841)	0	(59,841)
99	Montana Riverbed Settlement (186360)	2,589,514	0	2,589,514	1,747,918	0	1,747,918	841,596	0	841,596
99	ADFIT - Montana Riverbed Settlement (283365)	(906,330)	0	(906,330)	(611,772)	0	(611,772)	(294,558)	0	(294,558)
99	Lancaster Generation (182312)	2,040,000	0	2,040,000	2,040,000	0	2,040,000	0	0	0
99	ADFIT - Lancaster Generation (283312)	(714,000)	0	(714,000)	(714,000)	0	(714,000)	0	0	0
99	Weatherization Loans - Sandpoint (124350)	61,177	0	61,177	0	0	0	61,177	0	61,177
4	Customer Advances (252000)	(1,288,775)	(727)	(1,289,502)	(441,911)	(492)	(442,403)	(846,864)	(235)	(847,099)
99	Customer Deposits (235199)	(1,683,356)	0	(1,683,356)	(1,683,356)	0	(1,683,356)	0	0	0
C-WKC	Working Capital	7,151,854	8,069,974	15,221,828	7,151,854	0	7,151,854	0	8,069,974	8,069,974
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	18,384,957	8,069,247	26,454,204	18,319,894	(492)	18,319,402	65,063	8,069,739	8,134,802
	NET RATE BASE	977,335,822	938,783,795	1,916,119,617	643,986,837	609,422,345	1,253,409,182	333,348,985	329,361,450	662,710,435

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 May 31, 2014	
Ending Balance 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)	7,708,840	7,708,840			7,708,840	7,708,840		5,025,393	5,025,393		2,683,447	2,683,447
1	Hydro (ED-AN)	8,153,609	8,153,609			8,153,609	8,153,609		5,315,338	5,315,338		2,838,271	2,838,271
1	Other (ED-AN)	9,330,687	9,330,687			9,330,687	9,330,687		6,082,675	6,082,675		3,248,012	3,248,012
Total Electric Production	25,193,136	25,193,136				25,193,136	25,193,136		16,423,406	16,423,406		8,769,730	8,769,730
Electric Transmission													
1	ED-AN	10,178,402	10,178,402			10,178,402	10,178,402		6,635,300	6,635,300		3,543,102	3,543,102
Total Electric Transmissio	10,178,402	10,178,402				10,178,402	10,178,402		6,635,300	6,635,300		3,543,102	3,543,102
Electric Distribution													
	ED-ID	14,075,177	14,075,177			14,075,177	14,075,177					14,075,177	14,075,177
	ED-WA	22,957,620	22,957,620			22,957,620	22,957,620	22,957,620		22,957,620			
Total Electric Distribution	37,032,797	37,032,797				37,032,797	37,032,797	22,957,620		22,957,620		14,075,177	14,075,177
Gas Underground Storage													
	GD-AN	547,544		547,544									
	GD-OR	113,749			113,749								
Total Gas Underground St	661,293		547,544	113,749									
Gas Distribution													
	GD-AN	62,498		62,498									
	GD-ID	4,077,950		4,077,950									
	GD-WA	8,152,617		8,152,617									
	GD-OR	4,114,888			4,114,888								
Total Gas Distribution	16,407,953		12,293,065	4,114,888									
General Plant													
4	ED-AN	2,591,730	2,591,730			2,591,730	2,591,730		1,754,005	1,754,005		837,725	837,725
	ED-ID	146,096	146,096			146,096	146,096				146,096		146,096
	ED-WA	916,054	916,054			916,054	916,054	916,054		916,054			
7,4	CD-AA	13,900,417	9,909,607	2,755,341	1,235,469	9,909,607	9,909,607		6,706,525	6,706,525		3,203,082	3,203,082
9,4	CD-AN	715,808	562,919	152,889		562,919	562,919		380,967	380,967		181,952	181,952
9	CD-ID	262,644	206,546	56,098		206,546	206,546				206,546		206,546
9	CD-WA	169,141	133,014	36,127		133,014	133,014	133,014		133,014			
8	GD-AA	164,085		112,779	51,306								
	GD-AN	35,082		35,082									
	GD-ID	48,018		48,018									
	GD-WA	219,348		219,348									
	GD-OR	258,002			258,002								
Total General Plant	19,426,425	14,465,966	3,415,682	1,544,777		1,401,710	13,064,256	14,465,966	1,049,068	8,841,497	9,890,565	352,642	4,222,759
Total Depreciation Expense	108,900,006	86,870,301	16,256,291	5,773,414		38,434,507	48,435,794	86,870,301	24,006,688	31,900,203	55,906,891	14,427,819	16,535,591

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 May 31, 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 May 31, 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	115,570	115,570		115,570	115,570		75,340	75,340		40,230	40,230		
Total Production/Transmission			1,033,970	1,033,970		1,033,970	1,033,970		674,045	674,045		359,925	359,925		
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	328,835	234,427	65,181	29,227	234,427	234,427		158,653	158,653		75,774	75,774	
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	23,934		23,934										
		GD-OR	7,845			7,845									
Total General Plant - 303000			374,401	242,078	95,251	37,072	242,078	242,078		163,641	163,641		78,437	78,437	
Miscellaneous IT Intangible Plant - 3031XX															
7,4		CD-AA	9,839,272	7,014,417	1,950,340	874,515	7,014,417	7,014,417		4,747,147	4,747,147		2,267,270	2,267,270	
9,4		CD-AN	10,168	7,996	2,172		7,996	7,996		5,411	5,411		2,585	2,585	
9,4		CD-ID	10,730	8,438	2,292		8,438	8,438				8,438		8,438	
4		ED-AN	192,478	192,478			192,478	192,478		130,263	130,263		62,215	62,215	
		ED-ID	4,747	4,747			4,747	4,747				4,747		4,747	
		ED-WA	569,584	569,584			569,584	569,584		569,584	569,584				
8		GD-AA	442,303		304,004	138,299									
		GD-AN	1,780		1,780										
		GD-OR	250			250									
Total Miscellaneous IT Intangible Plt - 3031X			11,071,312	7,797,660	2,260,588	1,013,064	582,769	7,214,891	7,797,660	569,584	4,882,821	5,452,405	13,185	2,332,070	2,345,255
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	9,373	9,373			9,373	9,373		6,343	6,343		3,030	3,030	
		GD-OR	3,139			3,139									
Total General Plant - 390200, 396200			41,368	29,944	5,720	5,704	29,944	29,944		20,265	20,265		9,679	9,679	
Total Amortization Expense			12,548,276	9,130,649	2,361,787	1,055,840	609,766	8,520,883	9,130,649	596,581	5,740,772	6,337,353	13,185	2,780,111	2,793,296

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-12E
For Twelve Months Ended May 31, 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)	(287,032,246)	(287,032,246)			(287,032,246)	(287,032,246)		(187,116,321)	(187,116,321)		(99,915,925)	(99,915,925)	
1	Hydro (ED-AN)	(126,386,070)	(126,386,070)			(126,386,070)	(126,386,070)		(82,391,079)	(82,391,079)		(43,994,991)	(43,994,991)	
1	Other (ED-AN)	(88,741,094)	(88,741,094)			(88,741,094)	(88,741,094)		(57,850,319)	(57,850,319)		(30,890,775)	(30,890,775)	
Total Electric Production		(502,159,410)	(502,159,410)			(502,159,410)	(502,159,410)		(327,357,719)	(327,357,719)		(174,801,691)	(174,801,691)	
Electric Transmission														
1	ED-AN	(190,418,673)	(190,418,673)			(190,418,673)	(190,418,673)		(124,133,933)	(124,133,933)		(66,284,740)	(66,284,740)	
Total Electric Transmissi		(190,418,673)	(190,418,673)			(190,418,673)	(190,418,673)		(124,133,933)	(124,133,933)		(66,284,740)	(66,284,740)	
Electric Distribution														
	ED-ID	(158,057,839)	(158,057,839)			(158,057,839)	(158,057,839)					(158,057,839)	(158,057,839)	
	ED-WA	(253,174,945)	(253,174,945)			(253,174,945)	(253,174,945)	(253,174,945)		(253,174,945)				
Total Electric Distribution		(411,232,784)	(411,232,784)			(411,232,784)	(411,232,784)	(253,174,945)		(253,174,945)		(158,057,839)	(158,057,839)	
Gas Underground Storage														
	GD-AN	(13,152,482)		(13,152,482)										
	GD-OR	(562,385)		(562,385)										
Total Gas Underground S		(13,714,867)		(13,152,482)		(562,385)								
Gas Distribution														
	GD-AN	(1,532,132)		(1,532,132)										
	GD-ID	(57,250,268)		(57,250,268)										
	GD-WA	(113,526,532)		(113,526,532)										
	GD-OR	(90,563,678)		(90,563,678)										
Total Gas Distribution		(262,872,610)		(172,308,932)		(90,563,678)								
General Plant														
4	ED-AN	(36,921,142)	(36,921,142)			(36,921,142)	(36,921,142)		(24,987,121)	(24,987,121)		(11,934,021)	(11,934,021)	
	ED-ID	(6,367,289)	(6,367,289)			(6,367,289)	(6,367,289)					(6,367,289)	(6,367,289)	
	ED-WA	(13,406,004)	(13,406,004)			(13,406,004)	(13,406,004)	(13,406,004)		(13,406,004)				
7,4	CD-AA	(37,126,826)	(26,467,714)	(7,359,280)	(3,299,832)	(26,467,714)	(26,467,714)		(17,912,555)	(17,912,555)		(8,555,159)	(8,555,159)	
9,4	CD-AN	(10,925,086)	(8,591,597)	(2,333,489)		(8,591,597)	(8,591,597)		(5,814,535)	(5,814,535)		(2,777,062)	(2,777,062)	
9	CD-ID	(4,919,630)	(3,868,846)	(1,050,784)		(3,868,846)	(3,868,846)					(3,868,846)	(3,868,846)	
9	CD-WA	(2,496,976)	(1,963,647)	(533,329)		(1,963,647)	(1,963,647)	(1,963,647)		(1,963,647)				
8	GD-AA	(1,546,923)		(1,063,231)	(483,692)									
	GD-AN	(1,455,661)		(1,455,661)										
	GD-ID	(1,305,148)		(1,305,148)										
	GD-WA	(3,319,406)		(3,319,406)										
	GD-OR	(3,979,766)		(3,979,766)										
Total General Plant		(123,769,857)	(97,586,239)	(18,420,328)	(7,763,290)	(25,605,786)	(71,980,453)	(97,586,239)	(15,369,651)	(48,714,211)	(64,083,862)	(10,236,135)	(23,266,242)	(33,502,377)
Total Accumulated Dep		(1,504,168,201)	(1,201,397,106)	(203,881,742)	(98,889,353)	(436,838,570)	(764,558,536)	(1,201,397,106)	(268,544,596)	(500,205,863)	(768,750,459)	(168,293,974)	(264,352,673)	(432,646,647)

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 May 31, 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	(7,768,820)	(7,768,820)			(7,768,820)	(7,768,820)		(5,064,494)	(5,064,494)		(2,704,326)	(2,704,326)			
1	Misc Intangible Plt (3030)	ED-AN	(771,537)	(771,537)			(771,537)	(771,537)		(502,965)	(502,965)		(268,572)	(268,572)			
Total Production/Transmission			(8,540,357)	(8,540,357)			(8,540,357)	(8,540,357)		(5,567,459)	(5,567,459)		(2,972,898)	(2,972,898)			
Distribution																	
	Franchises (302000)	ED-WA	(106,993)	(106,993)			(106,993)	(106,993)	(106,993)								
	Misc Intangible Plt (3030)	ED-WA	(26,373)	(26,373)			(26,373)	(26,373)	(26,373)								
Total Distribution			(133,366)	(133,366)			(133,366)	(133,366)	(133,366)								
General Plant - 303000																	
7,4		CD-AA	(423,146)	(301,661)	(83,876)	(37,609)		(301,661)	(301,661)		(204,155)	(204,155)	(97,506)	(97,506)			
9,1		CD-AN	(61,907)	(48,684)	(13,223)			(48,684)	(48,684)		(31,737)	(31,737)	(16,947)	(16,947)			
		GD-ID	(48,720)		(48,720)												
		GD-WA	(102,201)		(102,201)												
		GD-OR	(59,776)			(59,776)											
Total General Plant - 303000			(695,750)	(350,345)	(248,020)	(97,385)		(350,345)	(350,345)		(235,892)	(235,892)		(114,453)	(114,453)		
Miscellaneous IT Intangible Plant -3031XX																	
7,4		CD-AA	(25,390,870)	(18,101,151)	(5,032,979)	(2,256,740)		(18,101,151)	(18,101,151)		(12,250,316)	(12,250,316)	(5,850,835)	(5,850,835)			
9,4		CD-AN	(10,582)	(8,322)	(2,260)			(8,322)	(8,322)		(5,632)	(5,632)	(2,690)	(2,690)			
9		CD-ID	(12,070)	(9,492)	(2,578)		(9,492)	(9,492)				(9,492)	(9,492)	(9,492)			
4		ED-AN	(533,499)	(533,499)				(533,499)	(533,499)		(361,056)	(361,056)	(172,443)	(172,443)			
		ED-ID	(10,470)	(10,470)				(10,470)	(10,470)				(10,470)	(10,470)			
		ED-WA	(1,210,599)	(1,210,599)				(1,210,599)	(1,210,599)	(1,210,599)							
8		GD-AA	(1,411,431)		(970,105)	(441,326)											
		GD-AN	(10,189)		(10,189)												
		GD-OR	(1,088)			(1,088)											
Total Misc IT Intangible Plant - 3031XX			(28,590,798)	(19,873,533)	(6,018,111)	(2,699,154)		(1,230,561)	(18,642,972)	(19,873,533)		(1,210,599)	(12,617,004)	(13,827,603)	(19,962)	(6,025,968)	(6,045,930)
Gas Underground Storage																	
		GD-AN	(239,727)		(239,727)												
Total Gas Underground Storage			(239,727)		(239,727)												
General Plant - 390200, 396200																	
7,4		CD-AA	(199,873)	(142,489)	(39,619)	(17,765)		(142,489)	(142,489)		(96,432)	(96,432)	(46,057)	(46,057)			
9		CD-ID	(4,537)	(3,568)	(969)		(3,568)	(3,568)				(3,568)	(3,568)	(3,568)			
9		CD-WA	(8,332)	(6,552)	(1,780)		(6,552)	(6,552)	(6,552)								
4		ED-AN	(57,931)	(57,931)				(57,931)	(57,931)		(39,206)	(39,206)	(18,725)	(18,725)			
		ED-WA	(110,678)	(110,678)				(110,678)	(110,678)	(110,678)							
		GD-WA	(1,863)		(1,863)												
		GD-OR	(48,442)			(48,442)											
Total General Plant - 390200, 396200			(431,656)	(321,218)	(44,231)	(66,207)		(120,798)	(200,420)	(321,218)		(117,230)	(135,638)	(252,868)	(3,568)	(64,782)	(68,350)
Total Accumulated Amortization			(38,631,654)	(29,218,819)	(6,550,089)	(2,862,746)		(1,484,725)	(27,734,094)	(29,218,819)		(1,461,195)	(18,555,993)	(20,017,188)	(23,530)	(9,178,101)	(9,201,631)

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 May 31, 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	6,781,474	930,516	2,132,762	3,718,196	6,781,474	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	77,405,932	0	0	55,182,689	55,182,689	0	0	15,343,404	15,343,404	0	6,879,839	6,879,839
9		CD-WA / ID / AN	21,753,144	5,462,918	4,440,241	7,203,731	17,106,890	1,483,736	1,205,975	1,956,543	4,646,254	0	0	0
		TOTAL ACCOUNT	111,746,035	6,393,434	6,573,003	66,104,616	79,071,053	3,661,503	1,205,975	17,299,947	22,167,425	3,627,718	6,879,839	10,507,557
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	8,999,121	2,959,864	14,649	6,024,608	8,999,121	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	48,497,297	0	0	34,573,723	34,573,723	0	0	9,613,134	9,613,134	0	4,310,440	4,310,440
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	58,085,568	2,959,864	25,618	40,670,958	43,656,440	0	2,979	9,966,811	9,969,790	0	4,459,338	4,459,338
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	24,210,909	12,025,320	3,893,318	8,292,271	24,210,909	0	0	0	0	0	0	0
99		GD-WA / ID / AN	9,056,507	0	0	0	0	5,931,724	1,816,971	1,307,812	9,056,507	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	41,806,417	13,528,556	4,663,391	10,484,642	28,676,589	6,340,005	2,026,124	1,905,697	10,271,826	2,810,914	47,088	2,858,002

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended May 31, 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	2,652,768	111,692	140,255	1,834,216	2,086,163	30,336	38,094	498,175	566,605	0	0	
		TOTAL ACCOUNT	3,189,595	122,431	155,000	2,204,061	2,481,492	114,607	38,094	498,175	650,876	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,051,166	1,027,036	315,599	1,708,531	3,051,166	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,810,498	0	0	0	0	2,031,564	395,678	383,256	2,810,498	0	0	
99		GD-OR / AS	873,489	0	0	0	0	0	0	0	873,489	0	873,489	
8		GD-AA	2,008,377	0	0	0	0	0	0	1,380,398	1,380,398	0	627,979	
7		CD-AA	9,205,394	0	0	6,562,526	6,562,526	0	0	1,824,693	1,824,693	0	818,175	
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	
		TOTAL ACCOUNT	18,290,917	1,067,717	340,322	8,474,600	9,882,639	2,042,613	402,393	3,643,629	6,088,635	873,489	1,446,154	2,319,643
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	717,684	146,649	58,744	512,291	717,684	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	
99		GD-OR / AS	136,412	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	
7		CD-AA	355,663	0	0	253,552	253,552	0	0	70,500	70,500	0	31,611	
9		CD-WA / ID / AN	107,415	5,160	1,647	77,665	84,472	1,402	447	21,094	22,943	0	0	
		TOTAL ACCOUNT	1,620,283	151,809	60,391	843,508	1,055,708	47,387	15,444	283,129	345,960	136,412	82,203	218,615
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	37,874,335	17,817,191	10,600,085	9,457,059	37,874,335	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,218,928	0	0	0	0	2,625,908	762,526	830,494	4,218,928	0	0	
99		GD-OR / AS	43,834	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	
7		CD-AA	591,092	0	0	421,390	421,390	0	0	117,166	117,166	0	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	
		TOTAL ACCOUNT	44,248,747	18,074,219	11,007,598	10,409,690	39,491,507	2,695,717	873,207	1,091,946	4,660,870	43,834	52,536	96,370

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended May 31, 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	54,571,846	9,955,536	3,518,260	41,098,050	54,571,846	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	25,669,922	0	0	18,300,087	18,300,087	0	0	5,088,292	5,088,292	0	2,281,543	2,281,543
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	96,252,190	10,353,275	6,706,032	65,624,926	82,684,233	804,636	1,422,624	7,555,377	9,782,637	1,193,307	2,592,013	3,785,320
	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	382,682,644	53,039,009	30,239,771	208,406,136	291,684,916	16,285,236	6,080,227	43,216,750	65,582,213	9,449,510	15,966,005	25,415,515

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 May 31, 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	7,073,229	153,179	0	6,920,050	7,073,229	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,203,631	0	0	0	0	1,022,594	181,037	0	1,203,631	0	0	
99		GD-OR / AS	425,285	0	0	0	0	0	0	0	0	425,285	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	15,638,655	153,179	0	11,879,353	12,032,532	1,022,594	181,037	1,377,938	2,581,569	425,285	599,269	1,024,554
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	4,775,641	3,686,998	23,524	1,065,119	4,775,641	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	56,255,834	0	0	40,104,784	40,104,784	0	0	11,151,031	11,151,031	0	5,000,019	
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	63,342,830	3,686,998	65,713	41,209,922	44,962,633	0	11,459	12,678,691	12,690,150	0	5,690,047	5,690,047
	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	4,642,764	0	0	3,309,826	3,309,826	0	0	920,289	920,289	0	412,649	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	4,667,909	0	0	3,322,214	3,322,214	0	0	931,815	931,815	1,231	412,649	413,880
	TOTAL		83,649,394	3,840,177	65,713	56,411,489	60,317,379	1,022,594	192,496	14,988,444	16,203,534	426,516	6,701,965	7,128,481

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 May 31, 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	(43,258,621)	(30,839,071)	(8,574,724)	(3,844,826)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,987,130)	(1,562,699)	(424,431)	0
7	283750	CD-AA	(546,395)	(389,525)	(108,306)	(48,564)
		Total	<u>(45,792,146)</u>	<u>(32,791,295)</u>	<u>(9,107,461)</u>	<u>(3,893,390)</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 May 31, 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		969,981	969,981		969,981	969,981		0	0
1	151210	FUEL STOCK HOG FUEL-KFGS		637,665	637,665		637,665	637,665		0	0
4	154100	PLANT MATERIALS & OPER SUPPLIES		7,026,701	7,026,701		5,670,037	5,670,037		1,356,664	1,356,664
1	154300	PLANT MATERIALS & OPER SUP-CS2		254,429	254,429		205,306	205,306		49,123	49,123
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		735,175	735,175		593,233	593,233		141,942	141,942
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		0	0		0	0		0	0
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		(7,629)	(7,629)		(6,156)	(6,156)		(1,473)	(1,473)
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		(114)	(114)		(92)	(92)		(22)	(22)
99	163998	COMMON WORKING CAPITAL	0		0	0		0	0		0
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	7,151,854		7,151,854	7,151,854		7,151,854	0		0
TOTAL			7,151,854	9,616,208	16,768,062	7,151,854	8,069,974	15,221,828	0	1,546,234	1,546,234

ALLOCATION RATIOS:

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