

RESULTS OF OPERATIONS	Report ID: <b>E-ROR-12E</b>
<b>ELECTRIC RATE OF RETURN</b>	
For Twelve Months Ended June 30, 2014 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	155,743,030	99,370,167	56,372,863
	Adjustments			
	Adjusted Net Operating Income (Loss)	155,743,030	99,370,167	56,372,863
E-APL	Electric Net Rate Base	1,949,195,528	1,282,297,299	666,898,229
	<b>RATE OF RETURN</b>	<b>7.990%</b>	<b>7.749%</b>	<b>8.453%</b>

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

RESULTS OF OPERATIONS	Report ID: <b>E-ALL-12E</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b>	
For Twelve Months Ended June 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	6-01-2014 thru 06-30-2014	365,386 100.000%	239,921 65.662%	125,465 34.338%
3	E-OPS	Direct Distribution Operating Expense Percent	07-01-2013 thru 06-30-2014	23,132,969 100.000%	14,659,896 63.372%	8,473,073 36.628%
	Input	Jurisdictional 4-Factor Ratio	01-01-2013 thru 12-31-2013			
		Direct O & M Accts 500 - 598		20,271,611	12,708,520	7,563,091
		Direct O & M Accts 901 - 935		23,797,558	17,806,326	5,991,232
		Total		44,069,169	30,514,846	13,554,323
		Percentage		100.000%	69.243%	30.757%
		Direct Labor Accts 500 - 598		12,899,185	8,853,799	4,045,386
		Direct Labor Accts 901 - 935		5,728,641	4,368,986	1,359,655
		Total		18,627,826	13,222,785	5,405,041
		Percentage		100.000%	70.984%	29.016%
		Number of Customers		366,305	240,426	125,879
		Percentage		100.000%	65.635%	34.365%
		Net Direct Plant		905,556,829	587,222,626	318,334,203
		Percentage		100.000%	64.847%	35.153%
4		Total Percentages Percent		400.000% 100.000%	270.709% 67.677%	129.291% 32.323%

RESULTS OF OPERATIONS	Report ID: <b>E-ALL-12E</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b>	
For Twelve Months Ended June 30, 2014 Ending Balance Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
			01-01-2013 thru 12-31-2013	Total	Electric	Gas North	Oregon Gas
Input		Elec/Gas North/Oregon 4-Factor					
		Direct O & M Accts 500 - 894		68,495,470	58,058,286	6,367,532	4,069,652
		Direct O & M Accts 901 - 935		36,950,340	26,569,475	7,224,117	3,156,748
		Direct O & M Accts 901 - 905 Utility 9 Only		4,724,966	3,236,437	1,488,529	0
		Adjustments		0	0	0	0
		<b>Total</b>		<b>110,170,776</b>	<b>87,864,198</b>	<b>15,080,178</b>	<b>7,226,400</b>
		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
		<b>Total</b>		<b>83,494,659</b>	<b>61,433,115</b>	<b>15,521,233</b>	<b>6,540,311</b>
		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%
		<b>Total Percentages</b>		<b>400.000%</b>	<b>285.160%</b>	<b>79.288%</b>	<b>35.552%</b>
		<b>Average (CD AA)</b>		<b>100.000%</b>	<b>71.290%</b>	<b>19.822%</b>	<b>8.888%</b>

RESULTS OF OPERATIONS	Report ID: <b>E-ALL-12E</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b>	
For Twelve Months Ended June 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: <b>E-ALL-12E</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b>	
For Twelve Months Ended June 30, 2014 Ending Balance Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon
				Total	Electric	Gas North	Oregon Gas
Input		Elec/Gas North 4-Factor	01-01-2013 thru 12-31-2013				
		Direct O & M Accts 500 - 894		64,480,390	58,058,286	6,422,104	0
		Direct O & M Accts 901 - 935		33,796,280	26,569,475	7,226,805	0
		Adjustments		0	0	0	0
		Total		98,276,670	84,627,761	13,648,909	0
		Percentage		100.000%	86.112%	13.888%	0.000%
		Direct Labor Accts 500 - 894		63,088,156	51,352,909	11,735,247	0
		Direct Labor Accts 901 - 935		3,849,086	3,408,229	440,857	0
		Total		66,937,242	54,761,138	12,176,104	0
		Percentage		100.000%	81.810%	18.190%	0.000%
		Number of Customers at		594,738	366,305	228,433	0
		Percentage		100.000%	61.591%	38.409%	0.000%
		Net Direct Plant		2,443,285,624	2,078,050,262	365,235,362	0
		Percentage		100.000%	85.051%	14.949%	0.000%
		Total Percentages		400.000%	314.564%	85.436%	0.000%
9		Average (CD AN/ID/WA)		100.000%	78.641%	21.359%	0.000%
10	E-PLT	Net Electric Distribution Plant	6-01-2014 thru 06-30-2014	904,694,021	588,856,503	315,837,518	
		Percent		100.000%	65.089%	34.911%	
11		Book Depreciation	07-01-2013 thru 06-30-2014	87,287,229	56,157,280	31,129,949	
		Percent		100.000%	64.336%	35.664%	

RESULTS OF OPERATIONS	Report ID: <b>E-ALL-12E</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b>	
For Twelve Months Ended June 30, 2014 Ending Balance Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before DFIT) Percent	6-01-2014 thru 06-30-2014	2,249,933,477 100.000%	1,471,022,855 65.381%	778,910,622 34.619%
13	E-PLT	Net Electric General Plant Percent	6-01-2014 thru 06-30-2014	196,114,881 100.000%	131,310,201 66.956%	64,804,680 33.044%
14		Net Allocated Schedule M's Percent	07-01-2013 thru 06-30-2014	-93,154,604 100.000%	-59,031,685 63.370%	-34,122,919 36.630%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-12E</b>
For Twelve Months Ended June 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	340,833,836	0	340,833,836	230,939,544	0	230,939,544	109,894,292	0	109,894,292
99	442200	Commercial - Firm & Int.	295,621,504	0	295,621,504	208,773,116	0	208,773,116	86,848,388	0	86,848,388
1	442300	Industrial	106,091,947	0	106,091,947	60,708,035	0	60,708,035	45,383,912	0	45,383,912
99	444000	Public Street & Highway Lighting	7,372,601	0	7,372,601	4,902,575	0	4,902,575	2,470,026	0	2,470,026
99	448000	Interdepartmental Revenue	1,142,325	0	1,142,325	913,447	0	913,447	228,878	0	228,878
99	499XXX	Unbilled Revenue	3,455,978	0	3,455,978	2,183,566	0	2,183,566	1,272,412	0	1,272,412
		TOTAL SALES TO ULTIMATE CUSTOMERS	754,518,191	0	754,518,191	508,420,283	0	508,420,283	246,097,908	0	246,097,908
1	447XXX	Sales for Resale	0	135,123,621	135,123,621	0	88,087,089	88,087,089	0	47,036,532	47,036,532
		TOTAL SALES OF ELECTRICITY	754,518,191	135,123,621	889,641,812	508,420,283	88,087,089	596,507,372	246,097,908	47,036,532	293,134,440
		OTHER OPERATING REVENUE:									
99	449100	Provision for Rate Refund	(5,151,898)	0	(5,151,898)	0	0	0	(5,151,898)	0	(5,151,898)
99	451000	Miscellaneous Service Revenue	538,954	0	538,954	335,484	0	335,484	203,470	0	203,470
1	453000	Sales of Water & Water Power	0	422,330	422,330	0	275,317	275,317	0	147,013	147,013
1	454000	Rent from Electric Property	2,962,461	83,974	3,046,435	1,992,858	54,743	2,047,601	969,603	29,231	998,834
1	456XXX	Other Electric Revenues	334,762	130,021,380	130,356,142	290,695	84,760,938	85,051,633	44,067	45,260,442	45,304,509
		TOTAL OTHER OPERATING REVENUE	(1,315,721)	130,527,684	129,211,963	2,619,037	85,090,998	87,710,035	(3,934,758)	45,436,686	41,501,928
		TOTAL ELECTRIC REVENUE	753,202,470	265,651,305	1,018,853,775	511,039,320	173,178,087	684,217,407	242,163,150	92,473,218	334,636,368

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-12E</b>
For Twelve Months Ended June 30, 2014	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>EXPENSE</b>											
<b>STEAM POWER GENERATION EXPENSE:</b>											
<b>OPERATION</b>											
1	500000	Supervision & Engineering	0	284,170	284,170	0	185,250	185,250	0	98,920	98,920
1	501XXX	Fuel	0	24,060,764	24,060,764	0	15,685,212	15,685,212	0	8,375,552	8,375,552
1	502000	Steam Expense	0	4,188,215	4,188,215	0	2,730,297	2,730,297	0	1,457,918	1,457,918
1	505000	Electric Expense	0	1,017,392	1,017,392	0	663,238	663,238	0	354,154	354,154
1	506000	Miscellaneous Steam Power Generation Expense	0	2,416,784	2,416,784	0	1,575,501	1,575,501	0	841,283	841,283
1	507000	Rent	0	28,388	28,388	0	18,506	18,506	0	9,882	9,882
<b>MAINTENANCE</b>											
1	510000	Supervision & Engineering	0	566,789	566,789	0	369,490	369,490	0	197,299	197,299
1	511000	Structures	0	694,670	694,670	0	452,855	452,855	0	241,815	241,815
1	512000	Boiler Plant	0	4,824,403	4,824,403	0	3,145,028	3,145,028	0	1,679,375	1,679,375
1	513000	Electric Plant	0	1,244,754	1,244,754	0	811,455	811,455	0	433,299	433,299
1	514000	Miscellaneous Steam Plant	0	1,881,069	1,881,069	0	1,226,269	1,226,269	0	654,800	654,800
<b>TOTAL STEAM POWER GENERATION EXP</b>			<b>0</b>	<b>41,207,398</b>	<b>41,207,398</b>	<b>0</b>	<b>26,863,101</b>	<b>26,863,101</b>	<b>0</b>	<b>14,344,297</b>	<b>14,344,297</b>
<b>HYDRAULIC POWER GENERATION EXP:</b>											
<b>OPERATION</b>											
1	535000	Supervision & Engineering	0	2,116,723	2,116,723	0	1,379,892	1,379,892	0	736,831	736,831
1	536000	Water for Power	0	1,448,118	1,448,118	0	944,028	944,028	0	504,090	504,090
1	537000	Hydraulic Expense	4,408,121	2,795,851	7,203,972	2,833,377	1,822,615	4,655,992	1,574,744	973,236	2,547,980
1	538000	Electric Expense	0	6,574,669	6,574,669	0	4,286,027	4,286,027	0	2,288,642	2,288,642
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	801,997	801,997	0	522,822	522,822	0	279,175	279,175
1	540000	Rent	0	1,276,795	1,276,795	0	832,343	832,343	0	444,452	444,452
1	540100	MT Trust Funds Land Settlement Rents	5,602,982	0	5,602,982	3,642,224	0	3,642,224	1,960,758	0	1,960,758
<b>MAINTENANCE</b>											
1	541000	Supervision & Engineering	0	721,130	721,130	0	470,105	470,105	0	251,025	251,025
1	542000	Structures	0	989,024	989,024	0	644,745	644,745	0	344,279	344,279
1	543000	Reservoirs, Dams, & Waterways	0	1,819,448	1,819,448	0	1,186,098	1,186,098	0	633,350	633,350
1	544000	Electric Plant	0	3,866,234	3,866,234	0	2,520,398	2,520,398	0	1,345,836	1,345,836
1	545000	Miscellaneous Hydraulic Plant	0	696,028	696,028	0	453,741	453,741	0	242,287	242,287
<b>TOTAL HYDRO POWER GENERATION EXP</b>			<b>10,011,103</b>	<b>23,106,017</b>	<b>33,117,120</b>	<b>6,475,601</b>	<b>15,062,814</b>	<b>21,538,415</b>	<b>3,535,502</b>	<b>8,043,203</b>	<b>11,578,705</b>
<b>OTHER POWER GENERATION EXPENSE:</b>											
<b>OPERATION</b>											
1	546000	Supervision & Engineering	0	1,555,001	1,555,001	0	1,013,705	1,013,705	0	541,296	541,296
1	547XXX	Fuel	0	104,762,639	104,762,639	0	68,294,764	68,294,764	0	36,467,875	36,467,875
1	548000	Generation Expense	0	1,974,678	1,974,678	0	1,287,293	1,287,293	0	687,385	687,385
1	549000	Miscellaneous Other Power Generation Expense	0	386,104	386,104	0	251,701	251,701	0	134,403	134,403
1	550000	Rent	0	(32,634)	(32,634)	0	(21,274)	(21,274)	0	(11,360)	(11,360)
<b>MAINTENANCE</b>											
1	551000	Supervision & Engineering	0	1,239,532	1,239,532	0	808,051	808,051	0	431,481	431,481
1	552000	Structures	0	49,361	49,361	0	32,178	32,178	0	17,183	17,183
1	553000	Generating & Electric Equipment	0	2,353,434	2,353,434	0	1,534,204	1,534,204	0	819,230	819,230
1	554000	Miscellaneous Other Power Generation Plant	0	411,389	411,389	0	268,184	268,184	0	143,205	143,205
<b>TOTAL OTHER POWER GENERATION EXP</b>			<b>0</b>	<b>112,699,504</b>	<b>112,699,504</b>	<b>0</b>	<b>73,468,806</b>	<b>73,468,806</b>	<b>0</b>	<b>39,230,698</b>	<b>39,230,698</b>



RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-12E</b>
For Twelve Months Ended June 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	196,693,397	196,693,397	0	128,224,426	128,224,426	0	68,468,971	68,468,971
1	556000	System Control & Load Dispatching	0	964,070	964,070	0	628,477	628,477	0	335,593	335,593
E-557	557XXX	Other Expense	(15,400,488)	109,642,910	94,242,422	(3,367,442)	71,476,213	68,108,771	(12,033,046)	38,166,697	26,133,651
		TOTAL OTHER POWER SUPPLY EXPENSE	(15,400,488)	307,300,377	291,899,889	(3,367,442)	200,329,116	196,961,674	(12,033,046)	106,971,261	94,938,215
		TOTAL PRODUCTION OPERATING EXP	(5,389,385)	484,313,296	478,923,911	3,108,159	315,723,837	318,831,996	(8,497,544)	168,589,459	160,091,915
		TRANSMISSION OPERATING EXPENSE:									
		OPERATION									
1	560000	Supervision & Engineering	0	2,459,294	2,459,294	0	1,603,214	1,603,214	0	856,080	856,080
1	561000	Load Dispatching	0	2,506,233	2,506,233	0	1,633,813	1,633,813	0	872,420	872,420
1	562000	Station Expense	0	470,023	470,023	0	306,408	306,408	0	163,615	163,615
1	563000	Overhead Line Expense	0	608,941	608,941	0	396,969	396,969	0	211,972	211,972
1	565XXX	Transmission of Electricity by Others	0	19,088,128	19,088,128	0	12,443,551	12,443,551	0	6,644,577	6,644,577
1	566000	Miscellaneous Transmission Expense	0	1,762,658	1,762,658	0	1,149,077	1,149,077	0	613,581	613,581
1	567000	Rent	0	138,472	138,472	0	90,270	90,270	0	48,202	48,202
		MAINTENANCE									
1	568000	Supervision & Engineering	1,938	1,141,176	1,143,114	1,938	743,933	745,871	0	397,243	397,243
1	569000	Structures	1,433	395,247	396,680	(247)	257,662	257,415	1,680	137,585	139,265
1	570000	Station Equipment	5,277	1,688,575	1,693,852	5,277	1,100,782	1,106,059	0	587,793	587,793
1	571000	Overhead Lines	50,929	1,581,376	1,632,305	51,782	1,030,899	1,082,681	(853)	550,477	549,624
1	572000	Underground Lines	64	13,815	13,879	64	9,006	9,070	0	4,809	4,809
1	573000	Service Miscellaneous	24,703	50,554	75,257	23,923	32,956	56,879	780	17,598	18,378
		TOTAL TRANSMISSION OPERATING EXP	84,344	31,904,492	31,988,836	82,737	20,798,540	20,881,277	1,607	11,105,952	11,107,559

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For Twelve Months Ended June 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	25,215,408	25,215,408	0	16,437,924	16,437,924	0	8,777,484	8,777,484
E-DEPX		Depreciation Expense-Transmission	0	10,205,973	10,205,973	0	6,653,274	6,653,274	0	3,552,699	3,552,699
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,041,502	1,041,502	0	678,955	678,955	0	362,547	362,547
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(145,362)	0	(145,362)	145,362	0	145,362
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	(1,758,681)	0	(1,758,681)	234,316	0	234,316	(1,992,997)	0	(1,992,997)
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	396,798	0	396,798	396,798	0	396,798	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	221,313	0	221,313	170,712	0	170,712	50,601	0	50,601
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	585,250	0	585,250	0	0	0	585,250	0	585,250
99	407450/40749	Amortization of BPA Residential Exchange Credit	(9,243,999)	0	(9,243,999)	(6,016,555)	0	(6,016,555)	(3,227,444)	0	(3,227,444)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(1,196,512)	0	(1,196,512)	0	0	0	(1,196,512)	0	(1,196,512)
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	(359,494)	0	(359,494)	(235,961)	0	(235,961)	(123,533)	0	(123,533)
E-OTX		Taxes Other Than FIT--Prod & Trans	0	20,351,878	20,351,878	0	13,267,388	13,267,388	0	7,084,490	7,084,490
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(4,328,617)	57,923,151	53,594,534	(488,393)	37,760,101	37,271,708	(3,840,224)	20,163,050	16,322,826
		TOTAL PRODUCTION & TRANSMISSION EXPENSES	(9,633,658)	574,140,939	564,507,281	2,702,503	374,282,478	376,984,981	(12,336,161)	199,858,461	187,522,300

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:									
		OPERATION:									
3	580000	Supervision & Engineering	604,595	2,337,331	2,941,926	317,685	1,481,213	1,798,898	286,910	856,118	1,143,028
3	582000	Station Expense	563,074	73,837	636,911	310,982	46,792	357,774	252,092	27,045	279,137
3	583000	Overhead Line Expense	1,819,320	497,197	2,316,517	1,023,823	315,084	1,338,907	795,497	182,113	977,610
3	584000	Underground Line Expense	1,337,391	0	1,337,391	875,001	0	875,001	462,390	0	462,390
3	585000	Street Light & Signal System Operation Expense	76,962	0	76,962	7,866	0	7,866	69,096	0	69,096
3	586000	Meter Expense	2,168,808	90,780	2,259,588	1,750,514	57,529	1,808,043	418,294	33,251	451,545
3	587000	Customer Installations Expense	543,544	155,867	699,411	306,220	98,776	404,996	237,324	57,091	294,415
3	588000	Miscellaneous Distribution Expense	3,465,504	3,252,352	6,717,856	2,345,304	2,061,081	4,406,385	1,120,200	1,191,271	2,311,471
3	589000	Rent	287	286,636	286,923	87	181,647	181,734	200	104,989	105,189
		MAINTENANCE:									
3	590000	Supervision & Engineering	140,496	1,712,266	1,852,762	109,301	1,085,097	1,194,398	31,195	627,169	658,364
3	591000	Structures	316,923	2,598	319,521	174,095	1,646	175,741	142,828	952	143,780
3	592000	Station Equipment	735,283	268,678	1,003,961	552,864	170,267	723,131	182,419	98,411	280,830
3	593000	Overhead Lines	8,701,014	28,416	8,729,430	5,041,833	18,008	5,059,841	3,659,181	10,408	3,669,589
3	594000	Underground Lines	1,071,804	0	1,071,804	696,953	0	696,953	374,851	0	374,851
3	595000	Line Transformers	494,240	349,032	843,272	381,909	221,189	603,098	112,331	127,843	240,174
3	596000	Street Light & Signal System Maintenance Exp	815,684	0	815,684	559,724	0	559,724	255,960	0	255,960
3	597000	Meters	22,673	0	22,673	13,433	0	13,433	9,240	0	9,240
3	598000	Miscellaneous Distribution Expense	255,367	182,345	437,712	192,302	115,556	307,858	63,065	66,789	129,854
		TOTAL DISTRIBUTION OPERATING EXP	23,132,969	9,237,335	32,370,304	14,659,896	5,853,885	20,513,781	8,473,073	3,383,450	11,856,523
E-DEPX		Depreciation Expense-Distribution	37,204,225	24	37,204,249	23,075,533	15	23,075,548	14,128,692	9	14,128,701
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	49,745,928	0	49,745,928	42,592,040	0	42,592,040	7,153,888	0	7,153,888
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	86,977,150	24	86,977,174	65,694,570	15	65,694,585	21,282,580	9	21,282,589
		TOTAL DISTRIBUTION EXPENSES	110,110,119	9,237,359	119,347,478	80,354,466	5,853,900	86,208,366	29,755,653	3,383,459	33,139,112

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-12E</b>
For Twelve Months Ended June 30, 2014	
Ending Balance Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>CUSTOMER ACCOUNTS EXPENSES:</b>											
2	901000	Supervision	0	346,603	346,603	0	227,586	227,586	0	119,017	119,017
2	902000	Meter Reading Expenses	3,037,364	95,112	3,132,476	2,702,235	62,452	2,764,687	335,129	32,660	367,789
E-903	903XXX	Customer Records & Collection Expenses	1,936,408	6,783,442	8,719,850	1,279,933	4,454,144	5,734,077	656,475	2,329,298	2,985,773
2	904000	Uncollectible Accounts	555	2,618,710	2,619,265	0	1,719,497	1,719,497	555	899,213	899,768
2	905000	Misc Customer Accounts	0	227,092	227,092	0	149,113	149,113	0	77,979	77,979
		<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>	<b>4,974,327</b>	<b>10,070,959</b>	<b>15,045,286</b>	<b>3,982,168</b>	<b>6,612,792</b>	<b>10,594,960</b>	<b>992,159</b>	<b>3,458,167</b>	<b>4,450,326</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>											
E-908	908XXX	Customer Assistance Expenses	24,492,628	272,923	24,765,551	18,448,473	179,207	18,627,680	6,044,155	93,716	6,137,871
2	909000	Advertising	5,063	955,773	960,836	5,392	627,580	632,972	(329)	328,193	327,864
2	910000	Misc Customer Service & Info Exp	0	192,139	192,139	0	126,162	126,162	0	65,977	65,977
		<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>	<b>24,497,691</b>	<b>1,420,835</b>	<b>25,918,526</b>	<b>18,453,865</b>	<b>932,949</b>	<b>19,386,814</b>	<b>6,043,826</b>	<b>487,886</b>	<b>6,531,712</b>
<b>SALES EXPENSES:</b>											
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
		<b>TOTAL SALES EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>											
4	920000	Salaries	601,852	22,569,331	23,171,183	447,746	15,274,246	15,721,992	154,106	7,295,085	7,449,191
4	921000	Office Supplies & Expenses	146,464	4,148,621	4,295,085	146,464	2,807,662	2,954,126	0	1,340,959	1,340,959
4	922000	Admin Exp Transferred--Credit	0	(119,705)	(119,705)	0	(81,013)	(81,013)	0	(38,692)	(38,692)
4	923000	Outside Services Employed	38,966	10,838,461	10,877,427	38,966	7,335,145	7,374,111	0	3,503,316	3,503,316
4	924000	Property Insurance Premium	0	1,415,618	1,415,618	0	958,048	958,048	0	457,570	457,570
4	925XXX	Injuries and Damages	530	3,274,627	3,275,157	372	2,216,169	2,216,541	158	1,058,458	1,058,616
4	926XXX	Employee Pensions and Benefits	234	1,558,091	1,558,325	234	1,054,469	1,054,703	0	503,622	503,622
4	927000	Franchise Requirements	4,685	0	4,685	0	0	0	4,685	0	4,685
1	928000	Regulatory Commission Expenses	2,512,800	3,558,932	6,071,732	1,741,604	2,320,068	4,061,672	771,196	1,238,864	2,010,060
4	930000	Miscellaneous General Expenses	176,683	2,956,984	3,133,667	122,963	2,001,198	2,124,161	53,720	955,786	1,009,506
4	931000	Rents	16,855	889,038	905,893	10,411	601,674	612,085	6,444	287,364	293,808
4	935000	Maintenance of General Plant	1,004,663	8,305,151	9,309,814	503,453	5,620,677	6,124,130	501,210	2,684,474	3,185,684
		<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>	<b>4,503,732</b>	<b>59,395,149</b>	<b>63,898,881</b>	<b>3,012,213</b>	<b>40,108,343</b>	<b>43,120,556</b>	<b>1,491,519</b>	<b>19,286,806</b>	<b>20,778,325</b>

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-12E</b>
For Twelve Months Ended June 30, 2014	
Ending Balance Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	1,414,751	13,147,800	14,562,551	1,060,754	8,898,037	9,958,791	353,997	4,249,763	4,603,760
E-AMTX		Amortization Expense-General Plant - 303000	0	251,754	251,754	0	170,190	170,190	0	81,564	81,564
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	609,650	7,346,785	7,956,435	596,465	4,972,084	5,568,549	13,185	2,374,701	2,387,886
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	30,025	30,025	0	20,320	20,320	0	9,705	9,705
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	2,024,401	20,776,364	22,800,765	1,657,219	14,060,631	15,717,850	367,182	6,715,733	7,082,915
		TOTAL ADMIN & GENERAL EXPENSES	6,528,133	80,171,513	86,699,646	4,669,432	54,168,974	58,838,406	1,858,701	26,002,539	27,861,240
		TOTAL EXPENSES BEFORE FIT	136,476,612	675,041,605	811,518,217	110,162,434	441,851,093	552,013,527	26,314,178	233,190,512	259,504,690
		NET OPERATING INCOME (LOSS) BEFORE FIT			207,335,558			132,203,880			75,131,678
E-FIT		FEDERAL INCOME TAX--Normal Accrual			33,828,719			23,252,255			10,576,464
E-FIT		DEFERRED FEDERAL INCOME TAX			17,952,771			9,704,642			8,248,129
E-FIT		AMORTIZED ITC - NOXON			(188,962)			(123,184)			(65,778)
		ELECTRIC NET OPERATING INCOME (LOSS)			155,743,030			99,370,167			56,372,863

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.190%	34.810%
E-ALL	2	Number of Customers	100.000%	65.662%	34.338%
E-ALL	3	Direct Distribution Operating Expense	100.000%	63.372%	36.628%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.677%	32.323%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF PURCHASED POWER COSTS</b>	<b>E-555-12E</b>
For Twelve Months Ended June 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	185,213,799	185,213,799	0	120,740,876	120,740,876	0	64,472,923	64,472,923
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	(162,062)	(162,062)	0	(105,648)	(105,648)	0	(56,414)	(56,414)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	10,967,518	10,967,518	0	7,149,725	7,149,725	0	3,817,793	3,817,793
1	555710	Intercompany Purchase	0	674,142	674,142	0	439,473	439,473	0	234,669	234,669
TOTAL ACCOUNT 555			0	196,693,397	196,693,397	0	128,224,426	128,224,426	0	68,468,971	68,468,971

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES</b>	<b>E-557-12E</b>
For Twelve Months Ended June 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	5,786,542	5,786,542	0	3,772,247	3,772,247	0	2,014,295	2,014,295
1	557010	Other Power Supply Expense - Financial	0	9,259,527	9,259,527	0	6,036,286	6,036,286	0	3,223,241	3,223,241
1	557150	Fuel - Economic Dispatch	0	31,426,308	31,426,308	0	20,486,810	20,486,810	0	10,939,498	10,939,498
1	557160	Power Supply Expense - Miscellaneous	725,000	114	725,114	725,000	74	725,074	0	40	40
99	557161	Unbilled Add-Ons	(353,246)	0	(353,246)	(257,087)	0	(257,087)	(96,159)	0	(96,159)
1	557170	Broker Fees - Power	0	773,723	773,723	0	504,390	504,390	0	269,333	269,333
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	984,834	0	984,834	984,834	0	984,834	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	(6,293,025)	0	(6,293,025)	(6,293,025)	0	(6,293,025)	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	927,776	0	927,776	927,776	0	927,776	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	(8,141,555)	0	(8,141,555)	0	0	0	(8,141,555)	0	(8,141,555)
99	557390	Idaho PCA Amortization	(4,116,536)	0	(4,116,536)	0	0	0	(4,116,536)	0	(4,116,536)
1	557395	Optional Renewable Power Expense Offset	0	(89,578)	(89,578)	0	(58,396)	(58,396)	0	(31,182)	(31,182)
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	2,416,858	2,416,858	0	1,575,550	1,575,550	0	841,308	841,308
1	557711	Turbine Gas Bookout Offset	0	(2,416,858)	(2,416,858)	0	(1,575,550)	(1,575,550)	0	(841,308)	(841,308)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	62,446,414	62,446,414	0	40,708,817	40,708,817	0	21,737,597	21,737,597
TOTAL ACCOUNT 557			(15,400,488)	109,642,910	94,242,422	(3,367,442)	71,476,213	68,108,771	(12,033,046)	38,166,697	26,133,651

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF CUSTOMER ACCOUNTING EXPENSES</b>	<b>E-903-12E</b>
For Twelve Months Ended June 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	1,936,408	6,783,442	8,719,850	1,279,933	4,454,144	5,734,077	656,475	2,329,298	2,985,773
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			1,936,408	6,783,442	8,719,850	1,279,933	4,454,144	5,734,077	656,475	2,329,298	2,985,773

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.662%	34.338%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	65.381%	34.619%



RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES</b>	<b>E-908-12E</b>
For Twelve Months Ended June 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	364,317	272,923	637,240	254,565	179,207	433,772	109,752	93,716	203,468
99	908600	Public Purpose Tariff Rider Expense Offset	23,404,258	0	23,404,258	17,607,700	0	17,607,700	5,796,558	0	5,796,558
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	472,820	0	472,820	334,975	0	334,975	137,845	0	137,845
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT 908</b>	<b>24,492,628</b>	<b>272,923</b>	<b>24,765,551</b>	<b>18,448,473</b>	<b>179,207</b>	<b>18,627,680</b>	<b>6,044,155</b>	<b>93,716</b>	<b>6,137,871</b>

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.662%	34.338%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		54.21%	54.21%
2	Cost of Debt		5.318%	5.384%
	Total Weighted Cost		2.883%	2.919%
E-APL	Net Rate Base	1,949,195,528	1,282,297,299	666,898,229
	Interest Deduction for FIT Calculation	56,435,390	36,968,631	19,466,759
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	1,018,853,775	684,217,407	334,636,368
E-OPS	Less: Operating & Maintenance Expense	648,145,744	433,329,384	214,816,360
E-OPS	Less: Book Deprec/Amort and Reg Amortization:	93,274,667	62,824,715	30,449,952
E-OTX	Less: Taxes Other than FIT	70,097,806	55,859,428	14,238,378
	Net Operating Income Before FIT	207,335,558	132,203,880	75,131,678
E-INT	Less: Interest Expense	56,435,390	36,968,631	19,466,759
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(145,362)	145,362
E-SCM	Plus: Schedule M Adjustments	(53,766,770)	(28,632,740)	(25,134,030)
	Taxable Net Operating Income	97,133,398	66,747,871	30,385,527
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	33,996,689	23,361,755	10,634,934
1	Production Tax Credit	(167,970)	(109,500)	(58,470)
1	Investment Tax Credit - Noxon *	0	0	0
	Total Net Federal Income Tax	33,828,719	23,252,255	10,576,464
E-DTE	Deferred FIT	17,952,771	9,704,642	8,248,129
1	411400 Amortized Investment Tax Credit - Noxon	(188,962)	(123,184)	(65,778)
	Total Net FIT/Deferred FIT	51,592,528	32,833,713	18,758,815

ALLOCATION RATIOS:

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

\* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC SCHEDULE M ITEMS</b>	<b>E-SCM-12E</b>
For Twelve Months Ended June 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	39,255,623	57,239,272	96,494,895	24,759,748	37,830,799	62,590,547	14,495,875	19,408,473	33,904,348
12	997001 Contributions In Aid of Construction	0	2,810,219	2,810,219	0	1,837,349	1,837,349	0	972,870	972,870
2	997002 Injuries and Damages	0	(35,000)	(35,000)	0	(22,982)	(22,982)	0	(12,018)	(12,018)
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	1,856,561	1,856,561	0	1,256,465	1,256,465	0	600,096	600,096
99	997007 Idaho PCA	(12,245,253)	0	(12,245,253)	0	0	0	(12,245,253)	0	(12,245,253)
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	412,192	412,192	0	278,959	278,959	0	133,233	133,233
12	997016 Redemption Expense Amortization	0	1,550,608	1,550,608	0	1,013,803	1,013,803	0	536,805	536,805
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	3,018,277	0	3,018,277	1,977,316	0	1,977,316	1,040,961	0	1,040,961
99	997019 CSS Temporary Service Fees	338,856	0	338,856	51,982	0	51,982	286,874	0	286,874
4	997020 FAS87 Current Pension Accrual	0	(6,152,819)	(6,152,819)	0	(4,164,043)	(4,164,043)	0	(1,988,776)	(1,988,776)
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	614,382	614,382	0	401,689	401,689	0	212,693	212,693
4	997033 BPA Residential Exchange	2,551,863	0	2,551,863	1,873,688	0	1,873,688	678,175	0	678,175
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	(363,788)	(363,788)	0	(237,153)	(237,153)	0	(126,635)	(126,635)
99	997043 Washington Deferred Power Costs	(5,247,147)	0	(5,247,147)	(5,247,147)	0	(5,247,147)	0	0	0
1	997044 Non-Monetary Power Costs	0	(162,062)	(162,062)	0	(105,648)	(105,648)	0	(56,414)	(56,414)
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)	53,002	0	53,002	0	0	0	53,002	0	53,002
12	997048 AFUDC	0	(3,046,251)	(3,046,251)	0	(1,991,669)	(1,991,669)	0	(1,054,582)	(1,054,582)
11	997049 Tax Depreciation	0	(150,705,115)	(150,705,115)	0	(96,957,643)	(96,957,643)	0	(53,747,472)	(53,747,472)
99	997050 CS2 Levelized Return	585,250	0	585,250	0	0	0	585,250	0	585,250
99	997051 Wind Generation AFUDC - ID	809,960	0	809,960	0	0	0	809,960	0	809,960
1	997052 Noxon Spill	0	0	0	0	0	0	0	0	0
4	997053 Renewable Energy Cert Fees	0	47,562	47,562	0	32,189	32,189	0	15,373	15,373
99	997054 Spokane River Relicensing	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
99	997058 Colstrip Settlement	0	0	0	0	0	0	0	0	0

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC SCHEDULE M ITEMS</b>	<b>E-SCM-12E</b>
For Twelve Months Ended June 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	(5,533)	(100,000)	(105,533)	(5,533)	(65,190)	(70,723)	0	(34,810)	(34,810)
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	(55,518)	0	(55,518)	(2,027)	0	(2,027)	(53,491)	0	(53,491)
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	5,612,445	5,612,445	0	3,610,823	3,610,823	0	2,001,622	2,001,622
4	997081	Deferred Compensation	0	513,501	513,501	0	347,522	347,522	0	165,979	165,979
4	997082	Meal Disallowances	0	384,976	384,976	0	260,540	260,540	0	124,436	124,436
4	997083	Paid Time Off	0	416,870	416,870	0	282,125	282,125	0	134,745	134,745
2	997084	Customer Uncollectibles	0	(132,474)	(132,474)	0	(86,985)	(86,985)	0	(45,489)	(45,489)
99	997088	Deferred O&M Colstrip & CS2	555,956	0	555,956	973,692	0	973,692	(417,736)	0	(417,736)
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	208,667	0	208,667	208,667	0	208,667	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	982,551	0	982,551	982,551	0	982,551	0	0	0
1	997096	CDA Settlement Costs	0	(33,503)	(33,503)	0	(21,841)	(21,841)	0	(11,662)	(11,662)
99	997097	BPA Parallel Capacity	(2,802,593)	0	(2,802,593)	(806,912)	0	(806,912)	(1,995,681)	0	(1,995,681)
99	997098	Provision for Rate Refund	5,151,898	0	5,151,898	0	0	0	5,151,898	0	5,151,898
1	997099	Kettle Falls Diesel Leak	0	917,562	917,562	0	598,159	598,159	0	319,403	319,403
		<b>TOTAL SCHEDULE M ADJUSTMENTS</b>	<b>39,387,834</b>	<b>(93,154,604)</b>	<b>(53,766,770)</b>	<b>30,398,943</b>	<b>(59,031,683)</b>	<b>(28,632,740)</b>	<b>8,988,891</b>	<b>(34,122,921)</b>	<b>(25,134,030)</b>

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.190%	34.810%
E-ALL	2	Number of Customers	100.000%	65.662%	34.338%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.677%	32.323%
E-ALL	11	Book Depreciation	100.000%	64.336%	35.664%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	65.381%	34.619%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC DEFERRED INCOME TAX EXPENSES</b>	<b>E-DTE-12E</b>
For Twelve Months Ended June 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	17,751,275	17,751,275	0	11,248,983	11,248,983	0	6,502,292	6,502,292
99	410100	Deferred Federal Income Tax Expense - Washin	1,995,811	0	1,995,811	1,995,811	0	1,995,811	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	3,295,111	0	3,295,111	0	0	0	3,295,111	0	3,295,111
	410100	Total	5,290,922	17,751,275	23,042,197	1,995,811	11,248,983	13,244,794	3,295,111	6,502,292	9,797,403
14	411100	Deferred Federal Income Tax Expense - Allocate	0	(338,747)	(338,747)	0	(214,664)	(214,664)	0	(124,083)	(124,083)
99	411100	Deferred Federal Income Tax Expense - Washin	(3,325,488)	0	(3,325,488)	(3,325,488)	0	(3,325,488)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(1,425,191)	0	(1,425,191)	0	0	0	(1,425,191)	0	(1,425,191)
	411100	Total	(4,750,679)	(338,747)	(5,089,426)	(3,325,488)	(214,664)	(3,540,152)	(1,425,191)	(124,083)	(1,549,274)
Total Deferred Federal Income Tax Expense			540,243	17,412,528	17,952,771	(1,329,677)	11,034,319	9,704,642	1,869,920	6,378,209	8,248,129

E-ALL	14	Net Allocated Schedule M's	100.000%	63.370%	36.630%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>PRODUCTION &amp; TRANSMISSION</b>											
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	1,319,565	1,319,565	0	860,224	860,224	0	459,341	459,341
1	408150	R&P Property Tax--Production	0	13,343,896	13,343,896	0	8,698,886	8,698,886	0	4,645,010	4,645,010
1	408180	R&P Property Tax--Transmission	0	4,854,845	4,854,845	0	3,164,873	3,164,873	0	1,689,972	1,689,972
1	409100	State Income Tax--Montana & Oregon	0	811,527	811,527	0	529,034	529,034	0	282,493	282,493
<b>TOTAL PRODUCTION &amp; TRANSMISSION</b>			<b>0</b>	<b>20,351,878</b>	<b>20,351,878</b>	<b>0</b>	<b>13,267,388</b>	<b>13,267,388</b>	<b>0</b>	<b>7,084,490</b>	<b>7,084,490</b>
<b>DISTRIBUTION</b>											
99	408110	State Excise Tax	19,425,457	0	19,425,457	19,425,457	0	19,425,457	0	0	0
99	408120	Municipal Occupation & License Tax	20,980,020	0	20,980,020	17,653,978	0	17,653,978	3,326,042	0	3,326,042
99	408160	Miscellaneous State or Local Tax--WA & ID	227	0	227	0	0	0	227	0	227
99	408170	R&P Property Tax--Distribution	8,634,330	0	8,634,330	5,512,605	0	5,512,605	3,121,725	0	3,121,725
99	409100	State Income Tax--Idaho	705,894	0	705,894	0	0	0	705,894	0	705,894
<b>TOTAL DISTRIBUTION</b>			<b>49,745,928</b>	<b>0</b>	<b>49,745,928</b>	<b>42,592,040</b>	<b>0</b>	<b>42,592,040</b>	<b>7,153,888</b>	<b>0</b>	<b>7,153,888</b>
<b>TOTAL TAXES OTHER THAN FIT</b>			<b>49,745,928</b>	<b>20,351,878</b>	<b>70,097,806</b>	<b>42,592,040</b>	<b>13,267,388</b>	<b>55,859,428</b>	<b>7,153,888</b>	<b>7,084,490</b>	<b>14,238,378</b>

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

			*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324	CDA Lake CDR Fund - Allocated	0	9,050,000	9,050,000	0	5,899,695	5,899,695	0	3,150,305	3,150,305
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	1,293,781	1,293,781	0	843,416	843,416	0	450,365	450,365
1	182381	CDA Settlement Past Storage	0	34,958,219	34,958,219	0	22,789,263	22,789,263	0	12,168,956	12,168,956
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)	3,753,259	41,923,243	45,676,502	3,687,546	28,372,393	32,059,939	65,713	13,550,850	13,616,563
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	3,357,204	3,357,204	0	2,272,055	2,272,055	0	1,085,149	1,085,149
TOTAL INTANGIBLE PLANT			4,509,142	148,511,019	153,020,161	4,443,429	98,060,000	102,503,429	65,713	50,451,019	50,516,732
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	3,577,398	3,577,398	0	2,332,106	2,332,106	0	1,245,292	1,245,292
1	311XXX	Structures & Improvements	0	127,675,611	127,675,611	0	83,231,731	83,231,731	0	44,443,880	44,443,880
1	312000	Boiler Plant	0	174,010,136	174,010,136	0	113,437,208	113,437,208	0	60,572,928	60,572,928
1	313000	Generators	0	6,770	6,770	0	4,413	4,413	0	2,357	2,357
1	314000	Turbogenerator Units	0	55,534,741	55,534,741	0	36,203,098	36,203,098	0	19,331,643	19,331,643
1	315000	Accessory Electric Equipment	0	26,635,123	26,635,123	0	17,363,437	17,363,437	0	9,271,686	9,271,686
1	316000	Miscellaneous Power Plant Equipment	0	16,574,642	16,574,642	0	10,805,009	10,805,009	0	5,769,633	5,769,633
TOTAL STEAM PRODUCTION PLANT			0	404,014,421	404,014,421	0	263,377,002	263,377,002	0	140,637,419	140,637,419
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	59,059,407	59,059,407	0	38,500,827	38,500,827	0	20,558,580	20,558,580
1	331XXX	Structures & Improvements	0	49,089,299	49,089,299	0	32,001,314	32,001,314	0	17,087,985	17,087,985
1	332XXX	Reservoirs, Dams, & Waterways	0	132,549,933	132,549,933	0	86,409,301	86,409,301	0	46,140,632	46,140,632
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	37,645,202	37,645,202	0	24,540,907	24,540,907	0	13,104,295	13,104,295
1	335XXX	Miscellaneous Power Plant Equipment	0	9,272,562	9,272,562	0	6,044,783	6,044,783	0	3,227,779	3,227,779
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	453,142,918	453,142,918	0	295,403,867	295,403,867	0	157,739,051	157,739,051
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	16,767,442	16,767,442	0	10,930,695	10,930,695	0	5,836,747	5,836,747
1	342000	Fuel Holders, Producers, & Accessories	0	21,173,645	21,173,645	0	13,803,099	13,803,099	0	7,370,546	7,370,546
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	207,679,132	207,679,132	0	135,386,026	135,386,026	0	72,293,106	72,293,106
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	20,430,578	20,430,578	0	13,318,694	13,318,694	0	7,111,884	7,111,884
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	1,493,068	1,493,068	0	973,331	973,331	0	519,737	519,737
TOTAL OTHER PRODUCTION PLANT			0	292,541,381	292,541,381	0	190,707,726	190,707,726	0	101,833,655	101,833,655
TOTAL PRODUCTION PLANT			0	1,149,698,720	1,149,698,720	0	749,488,595	749,488,595	0	400,210,125	400,210,125



RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-12E
For Twelve Months Ended June 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	19,823,056	19,823,056	0	12,922,650	12,922,650	0	6,900,406	6,900,406
1	352XXX	Structures & Improvements	0	19,198,113	19,198,113	0	12,515,250	12,515,250	0	6,682,863	6,682,863
1	353000	Station Equipment	0	219,072,778	219,072,778	0	142,813,544	142,813,544	0	76,259,234	76,259,234
1	354000	Towers & Fixtures	0	17,124,944	17,124,944	0	11,163,751	11,163,751	0	5,961,193	5,961,193
1	355000	Poles & Fixtures	0	166,189,802	166,189,802	0	108,339,132	108,339,132	0	57,850,670	57,850,670
1	356000	Overhead Conductors & Devices	0	121,949,606	121,949,606	0	79,498,948	79,498,948	0	42,450,658	42,450,658
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	1,951,875	1,951,875	0	1,272,427	1,272,427	0	679,448	679,448
TOTAL TRANSMISSION PLANT			0	570,479,924	570,479,924	0	371,895,862	371,895,862	0	198,584,062	198,584,062
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	2,420,262	0	2,420,262	517,827	0	517,827	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
3	362000	Station Equipment	119,236,948	29,240	119,266,188	78,047,603	18,530	78,066,133	41,189,345	10,710	41,200,055
99	364000	Poles, Towers, & Fixtures	289,892,571	0	289,892,571	182,523,513	0	182,523,513	107,369,058	0	107,369,058
99	365000	Overhead Conductors & Devices	193,845,068	0	193,845,068	122,566,207	0	122,566,207	71,278,861	0	71,278,861
99	366000	Underground Conduit	90,203,804	0	90,203,804	57,117,109	0	57,117,109	33,086,695	0	33,086,695
99	367000	Underground Conductors & Devices	154,689,549	0	154,689,549	98,970,540	0	98,970,540	55,719,009	0	55,719,009
99	368000	Line Transformers	214,732,146	0	214,732,146	144,711,895	0	144,711,895	70,020,251	0	70,020,251
99	369XXX	Services	139,693,990	0	139,693,990	89,806,301	0	89,806,301	49,887,689	0	49,887,689
99	370000	Meters	48,211,681	0	48,211,681	26,701,045	0	26,701,045	21,510,636	0	21,510,636
99	373XXX	Street Light & Signal Systems	39,745,431	0	39,745,431	24,503,873	0	24,503,873	15,241,558	0	15,241,558
TOTAL DISTRIBUTION PLANT			1,315,557,862	29,240	1,315,587,102	841,673,072	18,530	841,691,602	473,884,790	10,710	473,895,500
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	12,981,806	68,693,680	81,675,486	6,393,435	46,489,822	52,883,257	6,588,371	22,203,858	28,792,229
4	391XXX	Office Furniture & Equipment	2,990,646	41,010,129	44,000,775	2,965,027	27,754,425	30,719,452	25,619	13,255,704	13,281,323
4	392XXX	Transportation Equipment	18,490,275	10,566,942	29,057,217	13,659,891	7,151,389	20,811,280	4,830,384	3,415,553	8,245,937
4	393000	Stores Equipment	277,431	2,215,414	2,492,845	122,431	1,499,326	1,621,757	155,000	716,088	871,088
4	394000	Tools, Shop & Garage Equipment	1,397,312	8,488,405	9,885,717	1,056,990	5,744,698	6,801,688	340,322	2,743,707	3,084,029
4	395000	Laboratory Equipment	212,200	844,181	1,056,381	151,809	571,316	723,125	60,391	272,865	333,256
4	396XXX	Power Operated Equipment	28,858,130	10,309,677	39,167,807	17,980,982	6,977,280	24,958,262	10,877,148	3,332,397	14,209,545
4	397XXX	Communications Equipment	17,294,070	66,006,726	83,300,796	10,427,097	44,671,372	55,098,469	6,866,973	21,335,354	28,202,327
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			83,597,989	211,724,289	295,322,278	53,145,365	143,288,647	196,434,012	30,452,624	68,435,642	98,888,266
TOTAL PLANT IN SERVICE			1,403,664,993	2,080,443,192	3,484,108,185	899,261,866	1,362,751,634	2,262,013,500	504,403,127	717,691,558	1,222,094,685

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-12E
For Twelve Months Ended June 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	(287,679,848)	(287,679,848)	0	(187,538,493)	(187,538,493)	0	(100,141,355)	(100,141,355)
E-ADEP		Hydro Production Plant	0	(126,924,178)	(126,924,178)	0	(82,741,872)	(82,741,872)	0	(44,182,306)	(44,182,306)
E-ADEP		Other Production Plant	0	(89,027,291)	(89,027,291)	0	(58,036,891)	(58,036,891)	0	(30,990,400)	(30,990,400)
E-ADEP		Transmission Plant	0	(190,388,899)	(190,388,899)	0	(124,114,523)	(124,114,523)	0	(66,274,376)	(66,274,376)
E-ADEP		Distribution Plant	(410,893,651)	570	(410,893,081)	(252,835,460)	361	(252,835,099)	(158,058,191)	209	(158,057,982)
E-ADEP		General Plant	(25,885,927)	(73,321,470)	(99,207,397)	(15,502,040)	(49,621,771)	(65,123,811)	(10,383,887)	(23,699,699)	(34,083,586)
TOTAL ACCUMULATED DEPRECIATION			(436,779,578)	(767,341,116)	(1,204,120,694)	(268,337,500)	(502,053,189)	(770,390,689)	(168,442,078)	(265,287,927)	(433,730,005)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(8,631,809)	(8,631,809)	0	(5,627,077)	(5,627,077)	0	(3,004,732)	(3,004,732)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(135,616)	0	(135,616)	(135,616)	0	(135,616)	0	0	0
E-AAAMT		General Plant - 303000	0	(377,687)	(377,687)	0	(254,380)	(254,380)	0	(123,307)	(123,307)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(1,293,049)	(19,292,038)	(20,585,087)	(1,271,988)	(13,056,273)	(14,328,261)	(21,061)	(6,235,765)	(6,256,826)
E-AAAMT		General Plant - 390200, 396200	(120,798)	(203,018)	(323,816)	(117,230)	(137,396)	(254,626)	(3,568)	(65,622)	(69,190)
TOTAL ACCUMULATED AMORTIZATION			(1,549,463)	(28,504,552)	(30,054,015)	(1,524,834)	(19,075,126)	(20,599,960)	(24,629)	(9,429,426)	(9,454,055)
TOTAL ACCUMULATED DEPR/AMORT			(438,329,041)	(795,845,668)	(1,234,174,709)	(269,862,334)	(521,128,315)	(790,990,649)	(168,466,707)	(274,717,353)	(443,184,060)
NET ELECTRIC UTILITY PLANT before DFIT			965,335,952	1,284,597,524	2,249,933,476	629,399,532	841,623,319	1,471,022,851	335,936,420	442,974,205	778,910,625
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	(252,358)	(252,358)	0	(164,512)	(164,512)	0	(87,846)	(87,846)
12		ADFIT - Electric Plant In Service (282900)	0	(302,097,385)	(302,097,385)	0	(197,514,291)	(197,514,291)	0	(104,583,094)	(104,583,094)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(32,434,424)	(32,434,424)	0	(21,950,645)	(21,950,645)	0	(10,483,779)	(10,483,779)
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	(12,235,377)	(12,235,377)	0	(7,976,242)	(7,976,242)	0	(4,259,135)	(4,259,135)
1		ADFIT - CDA Settlement Costs (283333)	0	363,861	363,861	0	237,201	237,201	0	126,660	126,660
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(3,853,846)	(3,853,846)	0	(2,519,683)	(2,519,683)	0	(1,334,163)	(1,334,163)
TOTAL ACCUMULATED DFIT			0	(350,899,054)	(350,899,054)	0	(230,151,791)	(230,151,791)	0	(120,747,263)	(120,747,263)
NET ELECTRIC UTILITY PLANT			965,335,952	933,698,470	1,899,034,422	629,399,532	611,471,528	1,240,871,060	335,936,420	322,226,942	658,163,362

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.190%	34.810%
E-ALL	3	Direct Distribution Operating Expense	100.000%	63.372%	36.628%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.677%	32.323%
E-ALL	12	Net Electric Plant (before DFIT)	100.000%	65.381%	34.619%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

**RESULTS OF OPERATIONS**  
**ELECTRIC ADJUSTMENTS TO NET PLANT**  
For Twelve Months Ended June 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	965,335,952	933,698,470	1,899,034,422	629,399,532	611,471,528	1,240,871,060	335,936,420	322,226,942	658,163,362	
	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	(799,840)	0	(799,840)	799,840	0	799,840	
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)	(2,723,789)	0	(2,723,789)	(872,927)	0	(872,927)	(1,850,862)	0	(1,850,862)	
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)	7,245,488	0	7,245,488	4,639,926	0	4,639,926	2,605,562	0	2,605,562	
99	ADFIT - Kettle Falls Disallowed (190420)	247,464	0	247,464	247,464	0	247,464	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)	1,270,242	0	1,270,242	0	0	0	1,270,242	0	1,270,242	
99	ADFIT - Boulder Park Disallowed (190040)	465,415	0	465,415	0	0	0	465,415	0	465,415	
99	Investment in WNP3 Exchange Power (124900, 12493)	12,658,100	0	12,658,100	12,658,100	0	12,658,100	0	0	0	
99	ADFIT - WNP3 Exchange Power (283120)	(2,274,891)	0	(2,274,891)	(2,274,891)	0	(2,274,891)	0	0	0	
99	CDA Lake Settlement - WA (182382)	976,092	0	976,092	976,092	0	976,092	0	0	0	
99	CDA Lake Settlement - ID (186382)	193,593	0	193,593	0	0	0	193,593	0	193,593	
99	ADFIT - CDA Lake Settlement - Direct (283382)	(409,391)	0	(409,391)	(341,633)	0	(341,633)	(67,758)	0	(67,758)	
99	CDA CDR Fund - Direct (182324)	71,001	0	71,001	71,001	0	71,001	0	0	0	
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0	
99	Spokane River Relicensing (182322)	504,257	0	504,257	468,028	0	468,028	36,229	0	36,229	
99	ADFIT - Spokane River Relicensing (283322)	(176,466)	0	(176,466)	(163,791)	0	(163,791)	(12,675)	0	(12,675)	
99	Spokane River PM&Es (182323)	465,918	0	465,918	297,194	0	297,194	168,724	0	168,724	
99	ADFIT - Spokane River PM&Es (283323)	(163,095)	0	(163,095)	(104,042)	0	(104,042)	(59,053)	0	(59,053)	
99	Montana Riverbed Settlement (186360)	2,503,071	0	2,503,071	1,691,532	0	1,691,532	811,539	0	811,539	
99	ADFIT - Montana Riverbed Settlement (283365)	(876,075)	0	(876,075)	(592,037)	0	(592,037)	(284,038)	0	(284,038)	
99	Lancaster Generation (182312)	1,926,667	0	1,926,667	1,926,667	0	1,926,667	0	0	0	
99	ADFIT - Lancaster Generation (283312)	(674,333)	0	(674,333)	(674,333)	0	(674,333)	0	0	0	
99	Weatherization Loans - Sandpoint (124350)	61,177	0	61,177	0	0	0	61,177	0	61,177	
4	Customer Advances (252000)	(1,389,091)	0	(1,389,091)	(418,684)	0	(418,684)	(970,407)	0	(970,407)	
99	Customer Deposits (235199)	(1,748,608)	0	(1,748,608)	(1,748,608)	0	(1,748,608)	0	0	0	
C-WKC	Working Capital	30,577,747	8,821,142	39,398,889	30,577,747	0	30,577,747	0	8,821,142	8,821,142	
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0	
	TOTAL OTHER ADJUSTMENTS	41,339,964	8,821,142	50,161,106	41,426,239	0	41,426,239	(86,275)	8,821,142	8,734,867	
	NET RATE BASE	#####	942,519,612	1,949,195,528	670,825,771	611,471,528	1,282,297,299	335,850,145	331,048,084	666,898,229	

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**  
**ELECTRIC DEPRECIATION EXPENSE**  
 For Twelve Months Ended June 30, 2014  
 Ending Balance Basis

Report ID:  
**E-DEPX-12E**

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
1	Steam (ED-AN)	7,719,104				7,719,104	7,719,104		5,032,084	5,032,084		2,687,020	2,687,020	
1	Hydro (ED-AN)	8,160,901				8,160,901	8,160,901		5,320,091	5,320,091		2,840,810	2,840,810	
1	Other (ED-AN)	9,335,403				9,335,403	9,335,403		6,085,749	6,085,749		3,249,654	3,249,654	
<b>Total Electric Production</b>		<b>25,215,408</b>				<b>25,215,408</b>	<b>25,215,408</b>		<b>16,437,924</b>	<b>16,437,924</b>		<b>8,777,484</b>	<b>8,777,484</b>	
<b>Electric Transmission</b>														
1	ED-AN	10,205,973				10,205,973	10,205,973		6,653,274	6,653,274		3,552,699	3,552,699	
<b>Total Electric Transmissio</b>		<b>10,205,973</b>				<b>10,205,973</b>	<b>10,205,973</b>		<b>6,653,274</b>	<b>6,653,274</b>		<b>3,552,699</b>	<b>3,552,699</b>	
<b>Electric Distribution</b>														
3	ED-AN	24				24	24		15	15		9	9	
	ED-ID	14,128,692			14,128,692		14,128,692				14,128,692		14,128,692	
	ED-WA	23,075,533			23,075,533		23,075,533	23,075,533		23,075,533				
<b>Total Electric Distribution</b>		<b>37,204,249</b>			<b>37,204,225</b>	<b>24</b>	<b>37,204,249</b>		<b>23,075,533</b>	<b>15</b>	<b>23,075,548</b>	<b>14,128,692</b>	<b>9</b>	<b>14,128,701</b>
<b>Gas Underground Storage</b>														
	GD-AN	549,133		549,133										
	GD-OR	113,829			113,829									
<b>Total Gas Underground St</b>		<b>662,962</b>		<b>549,133</b>	<b>113,829</b>									
<b>Gas Distribution</b>														
	GD-AN	62,498		62,498										
	GD-ID	4,092,227		4,092,227										
	GD-WA	8,202,387		8,202,387										
	GD-OR	4,136,728			4,136,728									
<b>Total Gas Distribution</b>		<b>16,493,840</b>		<b>12,357,112</b>	<b>4,136,728</b>									
<b>General Plant</b>														
4	ED-AN	2,607,914		2,607,914		2,607,914	2,607,914		1,764,958	1,764,958		842,956	842,956	
	ED-ID	147,423			147,423		147,423				147,423		147,423	
	ED-WA	927,845			927,845		927,845	927,845		927,845				
7,4	CD-AA	13,996,674	9,978,229	2,774,421	1,244,024	9,978,229	9,978,229		6,752,966	6,752,966		3,225,263	3,225,263	
9,4	CD-AN	714,204	561,657	152,547		561,657	561,657		380,113	380,113		181,544	181,544	
9	CD-ID	262,680	206,574	56,106		206,574	206,574				206,574		206,574	
9	CD-WA	169,007	132,909	36,098		132,909	132,909	132,909		132,909				
8	GD-AA	167,670		115,243	52,427									
	GD-AN	34,726		34,726										
	GD-ID	48,025		48,025										
	GD-WA	219,126		219,126										
	GD-OR	259,720			259,720									
<b>Total General Plant</b>		<b>19,555,014</b>	<b>14,562,551</b>	<b>3,436,292</b>	<b>1,556,171</b>	<b>1,414,751</b>	<b>13,147,800</b>	<b>14,562,551</b>	<b>1,060,754</b>	<b>8,898,037</b>	<b>9,958,791</b>	<b>353,997</b>	<b>4,249,763</b>	<b>4,603,760</b>
<b>Total Depreciation Expens</b>		<b>109,337,446</b>	<b>87,188,181</b>	<b>16,342,537</b>	<b>5,806,728</b>	<b>38,618,976</b>	<b>48,569,205</b>	<b>87,188,181</b>	<b>24,136,287</b>	<b>31,989,250</b>	<b>56,125,537</b>	<b>14,482,689</b>	<b>16,579,955</b>	<b>31,062,644</b>

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC DEPRECIATION EXPENSE</b>	<b>E-DEPX-12E</b>
For Twelve Months Ended June 30, 2014	
Ending Balance Basis	

AVISTA UTILITIES

<b>Allocation Ratios:</b>								
<b>Service -</b>		Electric	Gas-North	Gas-South	<b>Jurisdiction -</b>	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%	3	Direct Distribution Operating Expe	63.372%	36.628%
9	Elec/Gas North 4-Factor	78.641%	21.359%	0.000%	4	Jurisdictional 4-Factor Ratio	67.677%	32.323%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC AMORTIZATION EXPENSE</b>	<b>E-AMTX-12E</b>
For Twelve Months Ended June 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
<b>Production/Transmission</b>													
1	Franchises (302000)	ED-AN	918,400	918,400		918,400	918,400		598,705	598,705		319,695	319,695
1	Misc Intangible Plt (303000)	ED-AN	123,102	123,102		123,102	123,102		80,250	80,250		42,852	42,852
<b>Total Production/Transmission</b>			<b>1,041,502</b>	<b>1,041,502</b>		<b>1,041,502</b>	<b>1,041,502</b>		<b>678,955</b>	<b>678,955</b>		<b>362,547</b>	<b>362,547</b>
<b>Distribution</b>													
	Franchises (302000)	ED-WA	24,153	24,153		24,153	24,153		24,153	24,153			
	Misc Intangible Plt (303000)	ED-WA	2,844	2,844		2,844	2,844		2,844	2,844			
<b>Total Distribution</b>			<b>26,997</b>	<b>26,997</b>		<b>26,997</b>	<b>26,997</b>		<b>26,997</b>	<b>26,997</b>			
<b>General Plant - 303000</b>													
7,4		CD-AA	342,409	244,103	67,873	30,433				165,202	165,202		78,901
9,1		CD-AN	9,729	7,651	2,078		7,651	7,651		4,988	4,988		2,663
		GD-ID	4,058		4,058								
		GD-WA	24,022		24,022								
		GD-OR	7,868			7,868							
<b>Total General Plant - 303000</b>			<b>388,086</b>	<b>251,754</b>	<b>98,031</b>	<b>38,301</b>		<b>251,754</b>	<b>251,754</b>	<b>170,190</b>	<b>170,190</b>		<b>81,564</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>													
7,4		CD-AA	10,025,363	7,147,082	1,987,227	891,054		7,147,082	7,147,082	4,836,931	4,836,931		2,310,151
9,4		CD-AN	10,181	8,006	2,175		8,006	8,006		5,418	5,418		2,588
9,4		CD-ID	10,730	8,438	2,292		8,438	8,438				8,438	8,438
4		ED-AN	191,697	191,697			191,697	191,697		129,735	129,735		61,962
		ED-ID	4,747	4,747			4,747	4,747				4,747	4,747
		ED-WA	596,465	596,465			596,465	596,465	596,465	596,465			
8		GD-AA	442,809		304,351	138,458							
		GD-AN	1,780		1,780								
		GD-OR	250			250							
<b>Total Miscellaneous IT Intangible Plt - 3031XX</b>			<b>11,284,022</b>	<b>7,956,435</b>	<b>2,297,825</b>	<b>1,029,762</b>		<b>609,650</b>	<b>7,346,785</b>	<b>7,956,435</b>	<b>5,568,549</b>		<b>13,185</b>
<b>Gas Underground Storage</b>													
		GD-AN	228		228								
<b>Total Gas Underground Storage</b>			<b>228</b>		<b>228</b>								
<b>General Plant - 390200, 396200</b>													
7,4		CD-AA	28,856	20,571	5,720	2,565		20,571	20,571	13,922	13,922		6,649
4		ED-AN	9,454	9,454			9,454	9,454		6,398	6,398		3,056
		GD-OR	3,139			3,139							
<b>Total General Plant - 390200, 396200</b>			<b>41,449</b>	<b>30,025</b>	<b>5,720</b>	<b>5,704</b>		<b>30,025</b>	<b>30,025</b>	<b>20,320</b>	<b>20,320</b>		<b>9,705</b>
<b>Total Amortization Expense</b>			<b>12,782,284</b>	<b>9,306,713</b>	<b>2,401,804</b>	<b>1,073,767</b>		<b>636,647</b>	<b>8,670,066</b>	<b>9,306,713</b>	<b>6,465,011</b>		<b>13,185</b>

<b>Allocation Ratios:</b>													
<b>Service -</b>			Electric	Gas-North	Gas-South		<b>Jurisdiction -</b>		Washington				Idaho
7	Elec/Gas North/Oregon 4-Factor		71.290%	19.822%	8.888%		1	Production/Transmission Rat	65.190%				34.810%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC AMORTIZATION EXPENSE</b>	<b>E-AMTX-12E</b>
For Twelve Months Ended June 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%				

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC ACCUMULATED DEPRECIATION</b>	<b>E-ADEP-12E</b>
For Twelve Months Ended June 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	
<b>Electric Production</b>														
1	Steam (ED-AN)	(287,679,848)	(287,679,848)			(287,679,848)	(287,679,848)		(187,538,493)	(187,538,493)		(100,141,355)	(100,141,355)	
1	Hydro (ED-AN)	(126,924,178)	(126,924,178)			(126,924,178)	(126,924,178)		(82,741,872)	(82,741,872)		(44,182,306)	(44,182,306)	
1	Other (ED-AN)	(89,027,291)	(89,027,291)			(89,027,291)	(89,027,291)		(58,036,891)	(58,036,891)		(30,990,400)	(30,990,400)	
<b>Total Electric Production</b>		<b>(503,631,317)</b>	<b>(503,631,317)</b>			<b>(503,631,317)</b>	<b>(503,631,317)</b>		<b>(328,317,256)</b>	<b>(328,317,256)</b>		<b>(175,314,061)</b>	<b>(175,314,061)</b>	
<b>Electric Transmission</b>														
1	ED-AN	(190,388,899)	(190,388,899)			(190,388,899)	(190,388,899)		(124,114,523)	(124,114,523)		(66,274,376)	(66,274,376)	
<b>Total Electric Transmissi</b>		<b>(190,388,899)</b>	<b>(190,388,899)</b>			<b>(190,388,899)</b>	<b>(190,388,899)</b>		<b>(124,114,523)</b>	<b>(124,114,523)</b>		<b>(66,274,376)</b>	<b>(66,274,376)</b>	
<b>Electric Distribution</b>														
3	ED-AN	570	570			570	570		361	361		209	209	
	ED-ID	(158,058,191)	(158,058,191)			(158,058,191)	(158,058,191)					(158,058,191)	(158,058,191)	
	ED-WA	(252,835,460)	(252,835,460)			(252,835,460)	(252,835,460)		(252,835,460)	(252,835,460)				
<b>Total Electric Distribution</b>		<b>(410,893,081)</b>	<b>(410,893,081)</b>			<b>(410,893,651)</b>	<b>570</b>	<b>(410,893,081)</b>	<b>(252,835,460)</b>	<b>361</b>	<b>(252,835,099)</b>	<b>(158,058,191)</b>	<b>209</b>	<b>(158,057,982)</b>
<b>Gas Underground Storage</b>														
	GD-AN	(13,199,156)	(13,199,156)											
	GD-OR	(571,905)		(571,905)										
<b>Total Gas Underground S</b>		<b>(13,771,061)</b>		<b>(13,199,156)</b>		<b>(571,905)</b>								
<b>Gas Distribution</b>														
	GD-AN	(1,537,340)	(1,537,340)											
	GD-ID	(57,334,375)	(57,334,375)											
	GD-WA	(113,833,625)	(113,833,625)											
	GD-OR	(90,480,293)		(90,480,293)										
<b>Total Gas Distribution</b>		<b>(263,185,633)</b>		<b>(172,705,340)</b>		<b>(90,480,293)</b>								
<b>General Plant</b>														
4	ED-AN	(37,397,915)	(37,397,915)			(37,397,915)	(37,397,915)		(25,309,787)	(25,309,787)		(12,088,128)	(12,088,128)	
	ED-ID	(6,487,866)	(6,487,866)			(6,487,866)	(6,487,866)					(6,487,866)	(6,487,866)	
	ED-WA	(13,715,827)	(13,715,827)			(13,715,827)	(13,715,827)		(13,715,827)	(13,715,827)				
7,4	CD-AA	(38,246,203)	(27,265,718)	(7,581,162)	(3,399,323)	(27,265,718)	(27,265,718)		(18,452,620)	(18,452,620)		(8,813,098)	(8,813,098)	
9,4	CD-AN	(11,009,317)	(8,657,837)	(2,351,480)		(8,657,837)	(8,657,837)		(5,859,364)	(5,859,364)		(2,798,473)	(2,798,473)	
9	CD-ID	(4,954,186)	(3,896,021)	(1,058,165)		(3,896,021)	(3,896,021)					(3,896,021)	(3,896,021)	
9	CD-WA	(2,271,351)	(1,786,213)	(485,138)		(1,786,213)	(1,786,213)		(1,786,213)	(1,786,213)				
8	GD-AA	(1,563,645)	(1,074,725)	(488,920)										
	GD-AN	(1,681,420)	(1,681,420)											
	GD-ID	(1,330,009)	(1,330,009)											
	GD-WA	(3,412,065)	(3,412,065)											
	GD-OR	(4,028,236)		(4,028,236)										
<b>Total General Plant</b>		<b>(126,098,040)</b>	<b>(99,207,397)</b>	<b>(18,974,164)</b>	<b>(7,916,479)</b>	<b>(25,885,927)</b>	<b>(73,321,470)</b>	<b>(99,207,397)</b>	<b>(15,502,040)</b>	<b>(49,621,771)</b>	<b>(65,123,811)</b>	<b>(10,383,887)</b>	<b>(23,699,699)</b>	<b>(34,083,586)</b>
<b>Total Accumulated Depr</b>		<b>(1,507,968,031)</b>	<b>(1,204,120,694)</b>	<b>(204,878,660)</b>	<b>(98,968,677)</b>	<b>(436,779,578)</b>	<b>(767,341,116)</b>	<b>(1,204,120,694)</b>	<b>(268,337,500)</b>	<b>(502,053,189)</b>	<b>(770,390,689)</b>	<b>(168,442,078)</b>	<b>(265,287,927)</b>	<b>(433,730,005)</b>

Allocation Ratios:				Jurisdiction -			
Service -	Electric	Gas-North	Gas-South	Washington	Idaho	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%	3	Direct Distribution Operating Expense	63.372%	36.628%
9 Elec/Gas North 4-Factor	78.641%	21.359%	0.000%	4	Jurisdictional 4-Factor Ratio	67.677%	32.323%



RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ACCUMULATED AMORTIZATION</b>	<b>E-AAMT-12E</b>
For Twelve Months Ended June 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		
<b>Production/Transmission</b>															
1	Franchises (302000) ED-AN	(7,845,353)	(7,845,353)			(7,845,353)	(7,845,353)		(5,114,386)	(5,114,386)		(2,730,967)	(2,730,967)		
1	Misc Intangible Plt (3030) ED-AN	(786,456)	(786,456)			(786,456)	(786,456)		(512,691)	(512,691)		(273,765)	(273,765)		
<b>Total Production/Transmission</b>		<b>(8,631,809)</b>	<b>(8,631,809)</b>			<b>(8,631,809)</b>	<b>(8,631,809)</b>		<b>(5,627,077)</b>	<b>(5,627,077)</b>		<b>(3,004,732)</b>	<b>(3,004,732)</b>		
<b>Distribution</b>															
	Franchises (302000) ED-WA	(109,006)	(109,006)			(109,006)	(109,006)	(109,006)		(109,006)					
	Misc Intangible Plt (3030) ED-WA	(26,610)	(26,610)			(26,610)	(26,610)	(26,610)		(26,610)					
<b>Total Distribution</b>		<b>(135,616)</b>	<b>(135,616)</b>			<b>(135,616)</b>	<b>(135,616)</b>	<b>(135,616)</b>		<b>(135,616)</b>					
<b>General Plant - 303000</b>															
7,4	CD-AA	(460,606)	(328,366)	(91,301)	(40,939)		(328,366)	(328,366)		(222,228)	(222,228)	(106,138)	(106,138)		
9,1	CD-AN	(62,717)	(49,321)	(13,396)			(49,321)	(49,321)		(32,152)	(32,152)	(17,169)	(17,169)		
	GD-ID	(49,058)		(49,058)											
	GD-WA	(104,273)		(104,273)											
	GD-OR	(60,447)			(60,447)										
<b>Total General Plant - 303000</b>		<b>(737,101)</b>	<b>(377,687)</b>	<b>(258,028)</b>	<b>(101,386)</b>		<b>(377,687)</b>	<b>(377,687)</b>		<b>(254,380)</b>	<b>(254,380)</b>	<b>(123,307)</b>	<b>(123,307)</b>		
<b>Miscellaneous IT Intangible Plant -3031XX</b>															
7,4	CD-AA	(26,280,752)	(18,735,548)	(5,209,370)	(2,335,834)		(18,735,548)	(18,735,548)		(12,679,657)	(12,679,657)	(6,055,891)	(6,055,891)		
9,4	CD-AN	(11,429)	(8,988)	(2,441)			(8,988)	(8,988)		(6,083)	(6,083)	(2,905)	(2,905)		
9	CD-ID	(12,964)	(10,195)	(2,769)		(10,195)	(10,195)				(10,195)		(10,195)		
4	ED-AN	(547,502)	(547,502)				(547,502)	(547,502)		(370,533)	(370,533)	(176,969)	(176,969)		
	ED-ID	(10,866)	(10,866)			(10,866)	(10,866)				(10,866)		(10,866)		
	ED-WA	(1,271,988)	(1,271,988)			(1,271,988)	(1,271,988)	(1,271,988)		(1,271,988)					
8	GD-AA	(1,448,734)		(995,744)	(452,990)										
	GD-AN	(10,384)		(10,384)											
	GD-OR	(1,109)			(1,109)										
<b>Total Misc IT Intangible Plant - 3031XX</b>		<b>(29,595,728)</b>	<b>(20,585,087)</b>	<b>(6,220,708)</b>	<b>(2,789,933)</b>		<b>(1,293,049)</b>	<b>(19,292,038)</b>	<b>(20,585,087)</b>	<b>(1,271,988)</b>	<b>(13,056,273)</b>	<b>(14,328,261)</b>	<b>(21,061)</b>	<b>(6,235,765)</b>	<b>(6,256,826)</b>
<b>Gas Underground Storage</b>															
	GD-AN	(239,745)		(239,745)											
<b>Total Gas Underground Storage</b>		<b>(239,745)</b>		<b>(239,745)</b>											
<b>General Plant - 390200, 396200</b>															
7,4	CD-AA	(202,277)	(144,203)	(40,096)	(17,978)		(144,203)	(144,203)		(97,592)	(97,592)	(46,611)	(46,611)		
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	(58,815)	(58,815)				(58,815)	(58,815)		(39,804)	(39,804)	(19,011)	(19,011)		
	ED-WA	(110,678)	(110,678)			(110,678)	(110,678)	(110,678)		(110,678)					
	GD-WA	(1,863)		(1,863)											
	GD-OR	(48,704)			(48,704)										
<b>Total General Plant - 390200, 396200</b>		<b>(435,206)</b>	<b>(323,816)</b>	<b>(44,708)</b>	<b>(66,682)</b>		<b>(120,798)</b>	<b>(203,018)</b>	<b>(323,816)</b>	<b>(117,230)</b>	<b>(137,396)</b>	<b>(254,626)</b>	<b>(3,568)</b>	<b>(65,622)</b>	<b>(69,190)</b>
<b>Total Accumulated Amortization</b>		<b>(39,775,205)</b>	<b>(30,054,015)</b>	<b>(6,763,189)</b>	<b>(2,958,001)</b>		<b>(1,549,463)</b>	<b>(28,504,552)</b>	<b>(30,054,015)</b>	<b>(1,524,834)</b>	<b>(19,075,126)</b>	<b>(20,599,960)</b>	<b>(24,629)</b>	<b>(9,429,426)</b>	<b>(9,454,055)</b>

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12E</b>
For Twelve Months Ended June 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	0	477,164	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	
		<b>TOTAL ACCOUNT</b>	<b>6,772,910</b>	<b>383,783</b>	<b>706,117</b>	<b>3,099,389</b>	<b>4,189,289</b>	<b>577,703</b>	<b>93,387</b>	<b>853,934</b>	<b>1,525,024</b>	<b>704,242</b>	<b>354,355</b>	<b>1,058,597</b>	
	390XXX	Structures & Improvements													
99		ED-WA / ID / AN	6,787,572	930,516	2,138,792	3,718,264	6,787,572	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	3,630,451	0	0	0	0	0	0	0	0	3,630,451	0	3,630,451	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	81,037,523	0	0	57,771,650	57,771,650	0	0	16,063,258	16,063,258	0	7,202,615	7,202,615	
9		CD-WA / ID / AN	21,765,062	5,462,918	4,449,579	7,203,765	17,116,262	1,483,736	1,208,512	1,956,552	4,648,800	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>115,398,375</b>	<b>6,393,434</b>	<b>6,588,371</b>	<b>68,693,679</b>	<b>81,675,484</b>	<b>3,661,503</b>	<b>1,208,512</b>	<b>18,019,810</b>	<b>22,889,825</b>	<b>3,630,451</b>	<b>7,202,615</b>	<b>10,833,066</b>	
	391XXX	Office Furniture & Equipment													
99		ED-WA / ID / AN	9,007,853	2,965,027	14,649	6,028,177	9,007,853	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	48,968,053	0	0	34,909,325	34,909,325	0	0	9,706,447	9,706,447	0	4,352,281	4,352,281	
9		CD-WA / ID / AN	106,301	0	10,969	72,627	83,596	0	2,979	19,726	22,705	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>58,565,056</b>	<b>2,965,027</b>	<b>25,618</b>	<b>41,010,129</b>	<b>44,000,774</b>	<b>0</b>	<b>2,979</b>	<b>10,060,124</b>	<b>10,063,103</b>	<b>0</b>	<b>4,501,179</b>	<b>4,501,179</b>	
	392XXX	Transportation Equipment													
99		ED-WA / ID / AN	24,424,024	12,105,059	4,023,966	8,294,999	24,424,024	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	9,191,580	0	0	0	0	6,053,525	1,816,971	1,321,084	9,191,580	0	0	0	
99		GD-OR / AS	2,867,217	0	0	0	0	0	0	0	0	2,867,217	0	2,867,217	
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	5,411,300	1,554,832	806,418	1,894,251	4,255,501	422,294	219,024	514,481	1,155,799	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>42,423,917</b>	<b>13,659,891</b>	<b>4,830,384</b>	<b>10,566,942</b>	<b>29,057,217</b>	<b>6,475,819</b>	<b>2,035,995</b>	<b>1,940,581</b>	<b>10,452,395</b>	<b>2,867,217</b>	<b>47,088</b>	<b>2,914,305</b>	

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12E</b>
For Twelve Months Ended June 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		
	393000	Stores Equipment													
99		ED-WA / ID / AN	395,329	10,739	14,745	369,845	395,329	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	84,271	0	0	0	
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	0	57,227	0	57,227	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	2,667,205	111,692	140,255	1,845,569	2,097,516	30,336	38,094	501,259	569,689	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>3,204,032</b>	<b>122,431</b>	<b>155,000</b>	<b>2,215,414</b>	<b>2,492,845</b>	<b>114,607</b>	<b>38,094</b>	<b>501,259</b>	<b>653,960</b>	<b>57,227</b>	<b>0</b>	<b>57,227</b>	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	3,047,139	1,016,309	315,599	1,715,231	3,047,139	0	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	0	
99		GD-OR / AS	873,489	0	0	0	0	0	0	0	0	873,489	0	873,489	
8		GD-AA	2,155,802	0	0	0	0	0	0	1,481,726	1,481,726	0	674,076	674,076	
7		CD-AA	9,215,361	0	0	6,569,631	6,569,631	0	0	1,826,669	1,826,669	0	819,061	819,061	
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	
		<b>TOTAL ACCOUNT</b>	<b>18,444,282</b>	<b>1,056,990</b>	<b>340,322</b>	<b>8,488,405</b>	<b>9,885,717</b>	<b>2,042,613</b>	<b>402,393</b>	<b>3,746,933</b>	<b>6,191,939</b>	<b>873,489</b>	<b>1,493,137</b>	<b>2,366,626</b>	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	718,357	146,649	58,744	512,964	718,357	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	
		<b>TOTAL ACCOUNT</b>	<b>1,620,956</b>	<b>151,809</b>	<b>60,391</b>	<b>844,181</b>	<b>1,056,381</b>	<b>47,387</b>	<b>15,444</b>	<b>283,129</b>	<b>345,960</b>	<b>136,412</b>	<b>82,203</b>	<b>218,615</b>	
	396XXX	Power Operated Equipment													
99		ED-WA / ID / AN	37,471,984	17,723,954	10,469,635	9,278,395	37,471,984	0	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	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	1,620,569	257,028	407,513	609,891	1,274,432	69,809	110,681	165,647	346,137	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>43,946,407</b>	<b>17,980,982</b>	<b>10,877,148</b>	<b>10,309,676</b>	<b>39,167,806</b>	<b>2,695,717</b>	<b>873,207</b>	<b>1,113,307</b>	<b>4,682,231</b>	<b>43,834</b>	<b>52,536</b>	<b>96,370</b>	

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

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			Total	***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated		Direct-WA	Direct-ID	Allocated		Direct-OR	Allocated	Total
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	55,056,771	10,029,359	3,679,201	41,348,211	55,056,771	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	25,856,800	0	0	18,433,313	18,433,313	0	0	5,125,335	5,125,335	0	2,298,152	2,298,152
9		CD-WA/ ID / AN	12,475,316	397,739	3,187,772	6,225,203	9,810,714	108,026	865,803	1,690,773	2,664,602	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>96,921,976</b>	<b>10,427,098</b>	<b>6,866,973</b>	<b>66,006,727</b>	<b>83,300,798</b>	<b>804,636</b>	<b>1,422,624</b>	<b>7,591,989</b>	<b>9,819,249</b>	<b>1,193,307</b>	<b>2,608,622</b>	<b>3,801,929</b>
	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
		<b>TOTAL ACCOUNT</b>	<b>669,982</b>	<b>3,921</b>	<b>2,299</b>	<b>489,746</b>	<b>495,966</b>	<b>1,065</b>	<b>0</b>	<b>118,105</b>	<b>119,170</b>	<b>2,367</b>	<b>52,479</b>	<b>54,846</b>
		<b>TOTAL GENERAL PLANT</b>	<b>387,967,893</b>	<b>53,145,366</b>	<b>30,452,623</b>	<b>211,724,288</b>	<b>295,322,277</b>	<b>16,421,050</b>	<b>6,092,635</b>	<b>44,229,171</b>	<b>66,742,856</b>	<b>9,508,546</b>	<b>16,394,214</b>	<b>25,902,760</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-12E</b>
For Twelve Months Ended June 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
	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	425,357	0	0	0	0	0	0	0	0	425,357	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	
		<b>TOTAL ACCOUNT</b>	<b>15,638,727</b>	<b>153,179</b>	<b>0</b>	<b>11,879,353</b>	<b>12,032,532</b>	<b>1,022,594</b>	<b>181,037</b>	<b>1,377,938</b>	<b>2,581,569</b>	<b>425,357</b>	<b>599,269</b>	<b>1,024,626</b>
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	4,776,189	3,687,546	23,524	1,065,119	4,776,189	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	57,256,423	0	0	40,818,104	40,818,104	0	0	11,349,368	11,349,368	0	5,088,951	
9		CD-WA / ID / AN	104,536	0	42,189	40,019	82,208	0	11,459	10,869	22,328	0	0	
		<b>TOTAL ACCOUNT</b>	<b>64,343,967</b>	<b>3,687,546</b>	<b>65,713</b>	<b>41,923,242</b>	<b>45,676,501</b>	<b>0</b>	<b>11,459</b>	<b>12,877,028</b>	<b>12,888,487</b>	<b>0</b>	<b>5,778,979</b>	<b>5,778,979</b>
	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	4,691,846	0	0	3,344,817	3,344,817	0	0	930,018	930,018	0	417,011	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>4,716,991</b>	<b>0</b>	<b>0</b>	<b>3,357,205</b>	<b>3,357,205</b>	<b>0</b>	<b>0</b>	<b>941,544</b>	<b>941,544</b>	<b>1,231</b>	<b>417,011</b>	<b>418,242</b>
	<b>TOTAL</b>		<b>84,699,685</b>	<b>3,840,725</b>	<b>65,713</b>	<b>57,159,800</b>	<b>61,066,238</b>	<b>1,022,594</b>	<b>192,496</b>	<b>15,196,510</b>	<b>16,411,600</b>	<b>426,588</b>	<b>6,795,259</b>	<b>7,221,847</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: <b>C-DTX-12E</b>
<b>COMMON ACCUMULATED DEFERRED FIT</b>	
For Twelve Months Ended June 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	(43,298,911)	(30,867,794)	(8,582,710)	(3,848,407)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,992,129)	(1,566,630)	(425,499)	0
7	283750	CD-AA	(546,395)	(389,525)	(108,306)	(48,564)
		Total	<u>(45,837,435)</u>	<u>(32,823,949)</u>	<u>(9,116,515)</u>	<u>(3,896,971)</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	Report ID:
<b>COMMON WORKING CAPITAL</b>	<b>C-WKC-12E</b>
For Twelve Months Ended June 30, 2014	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				**** ELECTRIC ****		**** GAS NORTH ****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 FUEL STOCK COAL-COLSTRIP	1,827,440	975,812		2,803,252		975,812			
1	151210 FUEL STOCK HOG FUEL-KFGS	1,396,259	745,571		2,141,830		745,571			
7/4	154100 PLANT MATERIALS & OPER SUPPLIES	16,107,386	7,353,020	2,288,569	25,748,975		5,933,353		1,419,667	2,288,569
1	154300 PLANT MATERIALS & OPER SUP-CS2	574,881	306,973		881,854		306,973			
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP	1,608,371	858,834		2,467,205		858,834			
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY	0	0	0	0		0		0	0
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE	0	0	0	0		0		0	0
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE	1,626	742	231	2,599		599		143	231
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	30,577,747			30,577,747	30,577,747		0		
<b>TOTAL</b>		<b>52,093,710</b>	<b>10,240,952</b>	<b>2,288,800</b>	<b>64,623,462</b>	<b>30,577,747</b>	<b>8,821,142</b>	<b>0</b>	<b>1,419,810</b>	<b>2,288,800</b>

ALLOCATION RATIOS:		Electric	Gas-North	Gas-South	Idaho Electric	Idaho Gas	Oregon Gas
1	Production/Transmission Ratio				34.810%		
7/4	Jur Rollup/Jurisdictional 4-Factor Ratios	71.290%	19.822%	8.888%	32.323%	27.815%	100.000%
99	Not Allocated						