

RESULTS OF OPERATIONS	Report ID: E-ROR-1A
ELECTRIC RATE OF RETURN	
For Month Ended June 30, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	13,370,246	9,596,282	3,773,964
	Adjustments			
	Adjusted Net Operating Income (Loss)	13,370,246	9,596,282	3,773,964
E-APL	Electric Net Rate Base	1,934,964,834	1,269,233,410	665,731,424
	RATE OF RETURN	0.691%	0.756%	0.567%

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-1A
ELECTRIC ALLOCATION PERCENTAGES	
For Month Ended June 30, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2013 thru 12-31-2013	100.000%	65.190%	34.810%
2	Input	Number of Customers 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	6-01-2014 thru 06-30-2014	2,014,133 100.000%	1,155,169 57.353%	858,964 42.647%
	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: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES	
For Month Ended June 30, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES	
For Month Ended June 30, 2014 Average of Monthly Averages 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-1A
ELECTRIC ALLOCATION PERCENTAGES	
For Month Ended June 30, 2014 Average of Monthly Averages 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 - AMA	05-01-2014 thru 06-30-2014	903,028,375	587,969,884	315,058,491	
		Percent		100.000%	65.111%	34.889%	
11		Book Depreciation	6-01-2014 thru 06-30-2014	7,403,415	4,771,258	2,632,157	
		Percent		100.000%	64.447%	35.553%	

RESULTS OF OPERATIONS	Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES	
For Month Ended June 30, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before DFIT) - AMA Percent	05-01-2014 thru 06-30-2014	2,247,011,309 100.000%	1,469,316,505 65.390%	777,694,804 34.610%
13	E-PLT	Net Electric General Plant - AMA Percent	05-01-2014 thru 06-30-2014	194,882,555 100.000%	130,496,492 66.962%	64,386,063 33.038%
14		Net Allocated Schedule M's - AMA Percent	6-01-2014 thru 06-30-2014	-5,257,037 100.000%	-3,321,395 63.180%	-1,935,642 36.820%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended June 30, 2014	
Average of Monthly Averages 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	23,049	23,049	0	15,026	15,026	0	8,023	8,023
1	501XXX	Fuel	0	1,259,279	1,259,279	0	820,924	820,924	0	438,355	438,355
1	502000	Steam Expense	0	288,175	288,175	0	187,861	187,861	0	100,314	100,314
1	505000	Electric Expense	0	34,043	34,043	0	22,193	22,193	0	11,850	11,850
1	506000	Miscellaneous Steam Power Generation Expense	0	301,577	301,577	0	196,598	196,598	0	104,979	104,979
1	507000	Rent	0	(190)	(190)	0	(124)	(124)	0	(66)	(66)
MAINTENANCE											
1	510000	Supervision & Engineering	0	32,546	32,546	0	21,217	21,217	0	11,329	11,329
1	511000	Structures	0	(2,157)	(2,157)	0	(1,406)	(1,406)	0	(751)	(751)
1	512000	Boiler Plant	0	593,110	593,110	0	386,648	386,648	0	206,462	206,462
1	513000	Electric Plant	0	383,325	383,325	0	249,890	249,890	0	133,435	133,435
1	514000	Miscellaneous Steam Plant	0	31,114	31,114	0	20,283	20,283	0	10,831	10,831
TOTAL STEAM POWER GENERATION EXP			0	2,943,871	2,943,871	0	1,919,110	1,919,110	0	1,024,761	1,024,761
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	153,706	153,706	0	100,201	100,201	0	53,505	53,505
1	536000	Water for Power	0	127,348	127,348	0	83,018	83,018	0	44,330	44,330
1	537000	Hydraulic Expense	384,442	208,181	592,623	250,495	135,713	386,208	133,947	72,468	206,415
1	538000	Electric Expense	0	412,615	412,615	0	268,984	268,984	0	143,631	143,631
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	65,369	65,369	0	42,614	42,614	0	22,755	22,755
1	540000	Rent	0	100,229	100,229	0	65,339	65,339	0	34,890	34,890
1	540100	MT Trust Funds Land Settlement Rents	471,325	0	471,325	308,403	0	308,403	162,922	0	162,922
MAINTENANCE											
1	541000	Supervision & Engineering	0	69,245	69,245	0	45,141	45,141	0	24,104	24,104
1	542000	Structures	0	23,579	23,579	0	15,371	15,371	0	8,208	8,208
1	543000	Reservoirs, Dams, & Waterways	0	13,875	13,875	0	9,045	9,045	0	4,830	4,830
1	544000	Electric Plant	0	179,035	179,035	0	116,713	116,713	0	62,322	62,322
1	545000	Miscellaneous Hydraulic Plant	0	21,409	21,409	0	13,957	13,957	0	7,452	7,452
TOTAL HYDRO POWER GENERATION EXP			855,767	1,374,591	2,230,358	558,898	896,096	1,454,994	296,869	478,495	775,364
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	62,784	62,784	0	40,929	40,929	0	21,855	21,855
1	547XXX	Fuel	0	2,757,899	2,757,899	0	1,797,874	1,797,874	0	960,025	960,025
1	548000	Generation Expense	0	104,920	104,920	0	68,397	68,397	0	36,523	36,523
1	549000	Miscellaneous Other Power Generation Expense	0	27,754	27,754	0	18,093	18,093	0	9,661	9,661
1	550000	Rent	0	(3,819)	(3,819)	0	(2,490)	(2,490)	0	(1,329)	(1,329)
MAINTENANCE											
1	551000	Supervision & Engineering	0	173,838	173,838	0	113,325	113,325	0	60,513	60,513
1	552000	Structures	0	804	804	0	524	524	0	280	280
1	553000	Generating & Electric Equipment	0	280,834	280,834	0	183,076	183,076	0	97,758	97,758
1	554000	Miscellaneous Other Power Generation Plant	0	50,364	50,364	0	32,832	32,832	0	17,532	17,532
TOTAL OTHER POWER GENERATION EXP			0	3,455,378	3,455,378	0	2,252,560	2,252,560	0	1,202,818	1,202,818

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended June 30, 2014	
Average of Monthly Averages 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	11,288,455	11,288,455	0	7,358,943	7,358,943	0	3,929,512	3,929,512
1	556000	System Control & Load Dispatching	0	48,631	48,631	0	31,703	31,703	0	16,928	16,928
E-557	557XXX	Other Expense	850,159	6,428,794	7,278,953	335,016	4,190,932	4,525,948	515,143	2,237,862	2,753,005
		TOTAL OTHER POWER SUPPLY EXPENSE	850,159	17,765,880	18,616,039	335,016	11,581,578	11,916,594	515,143	6,184,302	6,699,445
		TOTAL PRODUCTION OPERATING EXP	1,705,926	25,539,720	27,245,646	893,914	16,649,344	17,543,258	812,012	8,890,376	9,702,388
		TRANSMISSION OPERATING EXPENSE:									
		OPERATION									
1	560000	Supervision & Engineering	0	131,660	131,660	0	85,829	85,829	0	45,831	45,831
1	561000	Load Dispatching	0	185,889	185,889	0	121,181	121,181	0	64,708	64,708
1	562000	Station Expense	0	17,099	17,099	0	11,147	11,147	0	5,952	5,952
1	563000	Overhead Line Expense	0	170,684	170,684	0	111,269	111,269	0	59,415	59,415
1	565XXX	Transmission of Electricity by Others	0	1,590,834	1,590,834	0	1,037,065	1,037,065	0	553,769	553,769
1	566000	Miscellaneous Transmission Expense	0	97,508	97,508	0	63,565	63,565	0	33,943	33,943
1	567000	Rent	0	10,765	10,765	0	7,018	7,018	0	3,747	3,747
		MAINTENANCE									
1	568000	Supervision & Engineering	0	77,008	77,008	0	50,202	50,202	0	26,806	26,806
1	569000	Structures	(366)	62,059	61,693	(366)	40,456	40,090	0	21,603	21,603
1	570000	Station Equipment	860	38,496	39,356	860	25,096	25,956	0	13,400	13,400
1	571000	Overhead Lines	(4,778)	140,873	136,095	1,153	91,835	92,988	(5,931)	49,038	43,107
1	572000	Underground Lines	0	0	0	0	0	0	0	0	0
1	573000	Service Miscellaneous	0	2,105	2,105	0	1,372	1,372	0	733	733
		TOTAL TRANSMISSION OPERATING EXP	(4,284)	2,524,980	2,520,696	1,647	1,646,035	1,647,682	(5,931)	878,945	873,014

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended June 30, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	0	2,109,691	2,109,691	0	1,375,307	1,375,307	0	734,384	734,384
E-DEPX		Depreciation Expense-Transmission	0	857,296	857,296	0	558,871	558,871	0	298,425	298,425
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	91,452	91,452	0	59,618	59,618	0	31,834	31,834
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(11,953)	0	(11,953)	11,953	0	11,953
99	405930	Amortization of Investment in WNP3 Exch Power	204,169	0	204,169	204,169	0	204,169	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	8,254	0	8,254	2,645	0	2,645	5,609	0	5,609
99	407312	Amortization of Lancaster Generation	113,333	0	113,333	113,333	0	113,333	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicense	6,561	0	6,561	6,078	0	6,078	483	0	483
1	407324	Amortization of CDA CDR Fund	922	16,667	17,589	922	10,865	11,787	0	5,802	5,802
99	407331	Amortization of BPA Parallel Capacity Support	(325,320)	0	(325,320)	(125,218)	0	(125,218)	(200,102)	0	(200,102)
1	407333	Amortization of CDA Settlement Costs	0	2,727	2,727	0	1,778	1,778	0	949	949
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	21,053	0	21,053	13,718	0	13,718	7,335	0	7,335
99	407360	Amortization of CS2 & COLSTRIP O&M	146,039	0	146,039	81,141	0	81,141	64,898	0	64,898
99	407362	Amortization of LiDAR O&M	5,613	0	5,613	5,613	0	5,613	0	0	0
99	407365	Amortization of Wind Generation	72,234	0	72,234	0	0	0	72,234	0	72,234
99	407380	Amortization of Wartsila Generators	28,149	0	28,149	12,761	0	12,761	15,388	0	15,388
1	407382	Amortization of CDA Settlement - Allocated	0	73,674	73,674	0	48,028	48,028	0	25,646	25,646
99	407382	Amortization of CDA Settlement - Direct	15,258	0	15,258	12,677	0	12,677	2,581	0	2,581
99	407395	Optional Renewable Power Revenue Offset	18,878	0	18,878	14,597	0	14,597	4,281	0	4,281
99	407403	Amortization of Dissallowed K.F. Plant	(11,216)	0	(11,216)	(11,216)	0	(11,216)	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(8,607)	0	(8,607)	0	0	0	(8,607)	0	(8,607)
99	407420	Amortization of CS2 Levelized Return	51,125	0	51,125	0	0	0	51,125	0	51,125
99	407450/40749	Amortization of BPA Residential Exchange Credit	(439,041)	0	(439,041)	(269,054)	0	(269,054)	(169,987)	0	(169,987)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(102,353)	0	(102,353)	0	0	0	(102,353)	0	(102,353)
99	407462	Amortization of Deferred LiDAR O&M	0	0	0	0	0	0	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(701)	(701)	0	(457)	(457)	0	(244)	(244)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	(1,358)	0	(1,358)	(58)	0	(58)	(1,300)	0	(1,300)
E-OTX		Taxes Other Than FIT--Prod & Trans	0	1,804,978	1,804,978	0	1,176,665	1,176,665	0	628,313	628,313
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(196,307)	4,955,784	4,759,477	50,155	3,230,675	3,280,830	(246,462)	1,725,109	1,478,647
		TOTAL PRODUCTION & TRANSMISSION EXPENSES	1,505,335	33,020,484	34,525,819	945,716	21,526,054	22,471,770	559,619	11,494,430	12,054,049

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	164,847	293,278	458,125	34,800	168,204	203,004	130,047	125,074	255,121
3	582000	Station Expense	41,088	11,414	52,502	17,479	6,546	24,025	23,609	4,868	28,477
3	583000	Overhead Line Expense	166,635	27,926	194,561	74,078	16,016	90,094	92,557	11,910	104,467
3	584000	Underground Line Expense	137,085	0	137,085	95,676	0	95,676	41,409	0	41,409
3	585000	Street Light & Signal System Operation Expense	2,033	0	2,033	(112)	0	(112)	2,145	0	2,145
3	586000	Meter Expense	167,335	3,247	170,582	133,885	1,862	135,747	33,450	1,385	34,835
3	587000	Customer Installations Expense	36,369	8,511	44,880	24,958	4,881	29,839	11,411	3,630	15,041
3	588000	Miscellaneous Distribution Expense	120,919	222,328	343,247	64,736	127,512	192,248	56,183	94,816	150,999
3	589000	Rent	0	28,012	28,012	0	16,066	16,066	0	11,946	11,946
		MAINTENANCE:									
3	590000	Supervision & Engineering	9,349	179,717	189,066	6,550	103,073	109,623	2,799	76,644	79,443
3	591000	Structures	20,037	11	20,048	17,431	6	17,437	2,606	5	2,611
3	592000	Station Equipment	13,488	6,749	20,237	13,248	3,871	17,119	240	2,878	3,118
3	593000	Overhead Lines	914,110	0	914,110	506,204	0	506,204	407,906	0	407,906
3	594000	Underground Lines	123,594	0	123,594	101,732	0	101,732	21,862	0	21,862
3	595000	Line Transformers	43,356	26,844	70,200	26,854	15,396	42,250	16,502	11,448	27,950
3	596000	Street Light & Signal System Maintenance Exp	37,865	0	37,865	25,053	0	25,053	12,812	0	12,812
3	597000	Meters	1,683	0	1,683	1,387	0	1,387	296	0	296
3	598000	Miscellaneous Distribution Expense	14,340	10,539	24,879	11,210	6,044	17,254	3,130	4,495	7,625
		TOTAL DISTRIBUTION OPERATING EXP	2,014,133	818,576	2,832,709	1,155,169	469,477	1,624,646	858,964	349,099	1,208,063
E-DEPX		Depreciation Expense-Distribution	3,184,235	24	3,184,259	1,982,961	14	1,982,975	1,201,274	10	1,201,284
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	2,250	0	2,250	2,250	0	2,250	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	3,803,811	0	3,803,811	3,194,585	0	3,194,585	609,226	0	609,226
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	6,990,296	24	6,990,320	5,179,796	14	5,179,810	1,810,500	10	1,810,510
		TOTAL DISTRIBUTION EXPENSES	9,004,429	818,600	9,823,029	6,334,965	469,491	6,804,456	2,669,464	349,109	3,018,573

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended June 30, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		CUSTOMER ACCOUNTS EXPENSES:									
2	901000	Supervision	0	24,534	24,534	0	16,110	16,110	0	8,424	8,424
2	902000	Meter Reading Expenses	211,985	(369)	211,616	191,812	(242)	191,570	20,173	(127)	20,046
E-903	903XXX	Customer Records & Collection Expenses	152,822	472,627	625,449	94,700	310,336	405,036	58,122	162,291	220,413
2	904000	Uncollectible Accounts	0	229,307	229,307	0	150,568	150,568	0	78,739	78,739
2	905000	Misc Customer Accounts	0	5,440	5,440	0	3,572	3,572	0	1,868	1,868
		TOTAL CUSTOMER ACCOUNTS EXPENSES	364,807	731,539	1,096,346	286,512	480,344	766,856	78,295	251,195	329,490
		CUSTOMER SERVICE & INFO EXPENSES:									
E-908	908XXX	Customer Assistance Expenses	1,806,714	16,622	1,823,336	1,335,141	10,914	1,346,055	471,573	5,708	477,281
2	909000	Advertising	0	58,076	58,076	0	38,134	38,134	0	19,942	19,942
2	910000	Misc Customer Service & Info Exp	0	5,935	5,935	0	3,897	3,897	0	2,038	2,038
		TOTAL CUSTOMER SERVICE & INFO EXP	1,806,714	80,633	1,887,347	1,335,141	52,945	1,388,086	471,573	27,688	499,261
		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	42,918	1,772,878	1,815,796	32,796	1,199,831	1,232,627	10,122	573,047	583,169
4	921000	Office Supplies & Expenses	18,513	279,734	298,247	18,513	189,316	207,829	0	90,418	90,418
4	922000	Admin Exp Transferred--Credit	0	(14,949)	(14,949)	0	(10,117)	(10,117)	0	(4,832)	(4,832)
4	923000	Outside Services Employed	17,692	878,342	896,034	17,692	594,436	612,128	0	283,906	283,906
4	924000	Property Insurance Premium	0	107,740	107,740	0	72,915	72,915	0	34,825	34,825
4	925XXX	Injuries and Damages	0	300,829	300,829	0	203,592	203,592	0	97,237	97,237
4	926XXX	Employee Pensions and Benefits	(234)	71,471	71,237	(234)	48,369	48,135	0	23,102	23,102
4	927000	Franchise Requirements	327	0	327	0	0	0	327	0	327
1	928000	Regulatory Commission Expenses	158,965	349,609	508,574	103,556	227,910	331,466	55,409	121,699	177,108
4	930000	Miscellaneous General Expenses	20,138	233,007	253,145	16,394	157,692	174,086	3,744	75,315	79,059
4	931000	Rents	844	45,528	46,372	429	30,812	31,241	415	14,716	15,131
4	935000	Maintenance of General Plant	56,670	651,747	708,417	32,750	441,083	473,833	23,920	210,664	234,584
		TOTAL ADMIN & GEN OPERATING EXP	315,833	4,675,936	4,991,769	221,896	3,155,839	3,377,735	93,937	1,520,097	1,614,034

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	124,690	1,119,226	1,243,916	94,002	757,459	851,461	30,688	361,767	392,455
E-AMTX		Amortization Expense-General Plant - 303000	0	27,341	27,341	0	18,488	18,488	0	8,853	8,853
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	62,487	649,068	711,555	61,388	439,270	500,658	1,099	209,798	210,897
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	2,597	2,597	0	1,758	1,758	0	839	839
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	187,177	1,798,232	1,985,409	155,390	1,216,975	1,372,365	31,787	581,257	613,044
		TOTAL ADMIN & GENERAL EXPENSES	503,010	6,474,168	6,977,178	377,286	4,372,814	4,750,100	125,724	2,101,354	2,227,078
		TOTAL EXPENSES BEFORE FIT	13,184,295	41,125,424	54,309,719	9,279,620	26,901,648	36,181,268	3,904,675	14,223,776	18,128,451
		NET OPERATING INCOME (LOSS) BEFORE FIT			18,455,936			13,385,115			5,070,821
E-FIT		FEDERAL INCOME TAX--Normal Accrual			5,078,036			3,486,242			1,591,794
E-FIT		DEFERRED FEDERAL INCOME TAX			23,948			313,213			(289,265)
E-FIT		AMORTIZED ITC - NOXON			(16,294)			(10,622)			(5,672)
		ELECTRIC NET OPERATING INCOME (LOSS)			13,370,246			9,596,282			3,773,964

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%		57.353%		42.647%
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-555-1A
For Month Ended June 30, 2014	
Average of Monthly Averages 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	10,803,531	10,803,531	0	7,042,822	7,042,822	0	3,760,709	3,760,709
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	13,556	13,556	0	8,837	8,837	0	4,719	4,719
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	424,110	424,110	0	276,477	276,477	0	147,633	147,633
1	555710	Intercompany Purchase	0	47,258	47,258	0	30,807	30,807	0	16,451	16,451
TOTAL ACCOUNT 555			0	11,288,455	11,288,455	0	7,358,943	7,358,943	0	3,929,512	3,929,512

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: E-557-1A
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	
For Month Ended June 30, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	397,648	397,648	0	259,227	259,227	0	138,421	138,421
1	557010	Other Power Supply Expense - Financial	0	(872,300)	(872,300)	0	(568,652)	(568,652)	0	(303,648)	(303,648)
1	557150	Fuel - Economic Dispatch	0	4,550,624	4,550,624	0	2,966,552	2,966,552	0	1,584,072	1,584,072
1	557160	Power Supply Expense - Miscellaneous	0	0	0	0	0	0	0	0	0
99	557161	Unbilled Add-Ons	(4,848)	0	(4,848)	(2,677)	0	(2,677)	(2,171)	0	(2,171)
1	557170	Broker Fees - Power	0	34,795	34,795	0	22,683	22,683	0	12,112	12,112
1	557171	REC Broker Fees	3,964	0	3,964	3,964	0	3,964	0	0	0
1	557200	Nez Perce	68,225	0	68,225	41,458	0	41,458	26,767	0	26,767
99	557280	Washington ERM Deferred	902,613	0	902,613	902,613	0	902,613	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	(625,346)	0	(625,346)	(625,346)	0	(625,346)	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	15,004	0	15,004	15,004	0	15,004	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	824,780	0	824,780	0	0	0	824,780	0	824,780
99	557390	Idaho PCA Amortization	(334,233)	0	(334,233)	0	0	0	(334,233)	0	(334,233)
1	557395	Optional Renewable Power Expense Offset	0	89	89	0	58	58	0	31	31
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	299,710	299,710	0	195,381	195,381	0	104,329	104,329
1	557711	Turbine Gas Bookout Offset	0	(299,710)	(299,710)	0	(195,381)	(195,381)	0	(104,329)	(104,329)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	2,317,938	2,317,938	0	1,511,064	1,511,064	0	806,874	806,874
TOTAL ACCOUNT 557			850,159	6,428,794	7,278,953	335,016	4,190,932	4,525,948	515,143	2,237,862	2,753,005

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ACCOUNTING EXPENSES	E-903-1A
For Month Ended June 30, 2014	
Average of Monthly Averages 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	152,822	472,627	625,449	94,700	310,336	405,036	58,122	162,291	220,413
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			152,822	472,627	625,449	94,700	310,336	405,036	58,122	162,291	220,413

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.662%	34.338%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.390%	34.610%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-1A
For Month Ended June 30, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	24,294	16,622	40,916	17,333	10,914	28,247	6,961	5,708	12,669
99	908600	Public Purpose Tariff Rider Expense Offset	1,773,843	0	1,773,843	1,312,172	0	1,312,172	461,671	0	461,671
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	8,577	0	8,577	5,636	0	5,636	2,941	0	2,941
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	1,806,714	16,622	1,823,336	1,335,141	10,914	1,346,055	471,573	5,708	477,281

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: E-INT-1A
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Month Ended June 30, 2014 Average of Monthly Averages 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	1,934,964,834	1,269,233,410	665,731,424
	Interest Deduction for FIT Calculation	56,024,699	36,591,999	19,432,700
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		AVISTA UTILITIES		
ELECTRIC FEDERAL INCOME TAXES		Report ID: E-FIT-1A		
For Month Ended June 30, 2014				
Average of Monthly Averages Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	72,765,655	49,566,383	23,199,272
E-OPS	Less: Operating & Maintenance Expense	40,574,513	26,348,263	14,226,250
E-OPS	Less: Book Deprec/Amort and Reg Amortization:	8,126,417	5,461,755	2,664,662
E-OTX	Less: Taxes Other than FIT	5,608,789	4,371,250	1,237,539
	Net Operating Income Before FIT	18,455,936	13,385,115	5,070,821
E-INT	Less: Monthly Interest Expense	4,668,725	3,049,333	1,619,392
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(11,953)	11,953
E-SCM	Plus: Schedule M Adjustments	799,657	(336,069)	1,135,726
	Taxable Net Operating Income	14,586,868	10,011,666	4,575,202
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	5,105,404	3,504,083	1,601,321
1	Production Tax Credit	(27,368)	(17,841)	(9,527)
1	Investment Tax Credit - Noxon *	0	0	0
	Total Net Federal Income Tax	5,078,036	3,486,242	1,591,794
E-DTE	Deferred FIT	23,948	313,213	(289,265)
1	411400 Amortized Investment Tax Credit - Noxon	(16,294)	(10,622)	(5,672)
	Total Net FIT/Deferred FIT	5,085,690	3,788,833	1,296,857

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-1A
For Month Ended June 30, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	3,373,661	4,856,697	8,230,358	2,140,600	3,210,785	5,351,385	1,233,061	1,645,912	2,878,973
12	997001 Contributions In Aid of Construction	0	603,879	603,879	0	394,876	394,876	0	209,003	209,003
2	997002 Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997003 Salvage	0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off	(8,607)	0	(8,607)	0	0	0	(8,607)	0	(8,607)
4	997005 FAS106 Current Retiree Medical Accrual	0	(354,660)	(354,660)	0	(240,023)	(240,023)	0	(114,637)	(114,637)
99	997007 Idaho PCA	490,547	0	490,547	0	0	0	490,547	0	490,547
4	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0	0
1	997009 Rathdrum Turbine Lease	0	(2,819)	(2,819)	0	(1,838)	(1,838)	0	(981)	(981)
4	997015 Airplane Lease Payments	0	34,968	34,968	0	23,665	23,665	0	11,303	11,303
12	997016 Redemption Expense Amortization	0	122,985	122,985	0	80,420	80,420	0	42,565	42,565
99	997017 Amort - Invest in Exch Pwr (405.92,.93,.95,	204,169	0	204,169	204,169	0	204,169	0	0	0
4	997018 DSM Tariff Rider	(29,046)	0	(29,046)	(47,401)	0	(47,401)	18,355	0	18,355
99	997019 CSS Temporary Service Fees	46,583	0	46,583	5,760	0	5,760	40,823	0	40,823
4	997020 FAS87 Current Pension Accrual	0	(418,122)	(418,122)	0	(282,972)	(282,972)	0	(135,150)	(135,150)
99	997021 Wartsilla Generators Amortization	28,149	0	28,149	12,761	0	12,761	15,388	0	15,388
99	997024 Kettle Falls Disallowance	(11,216)	0	(11,216)	(11,216)	0	(11,216)	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	35,068	35,068	0	22,931	22,931	0	12,137	12,137
4	997033 BPA Residential Exchange	241,242	0	241,242	194,849	0	194,849	46,393	0	46,393
99	997034 Montana Hydro Settlement	86,443	0	86,443	56,386	0	56,386	30,057	0	30,057
1	997041 Rathdrum Turbine Lease, Tax	0	(29,991)	(29,991)	0	(19,551)	(19,551)	0	(10,440)	(10,440)
99	997043 Washington Deferred Power Costs	277,267	0	277,267	277,267	0	277,267	0	0	0
1	997044 Non-Monetary Power Costs	0	13,556	13,556	0	8,837	8,837	0	4,719	4,719
1	997045 Section 199 Manufacturing Deduction	0	0	0	0	0	0	0	0	0
99	997046 Nez Perce Settlement	24,933	0	24,933	(1,834)	0	(1,834)	26,767	0	26,767
99	997047 Clark Fork Preventive Maint. Exp (PME's)	0	0	0	0	0	0	0	0	0
12	997048 AFUDC	0	(333,102)	(333,102)	0	(217,815)	(217,815)	0	(115,287)	(115,287)
11	997049 Tax Depreciation	0	(10,452,681)	(10,452,681)	0	(6,736,439)	(6,736,439)	0	(3,716,242)	(3,716,242)
99	997050 CS2 Levelized Return	51,125	0	51,125	0	0	0	51,125	0	51,125
99	997051 Wind Generation AFUDC - ID	72,234	0	72,234	0	0	0	72,234	0	72,234
1	997052 Noxon Spill	0	0	0	0	0	0	0	0	0
4	997053 Renewable Energy Cert Fees	0	3,964	3,964	0	2,683	2,683	0	1,281	1,281
99	997054 Spokane River Relicensing	6,561	0	6,561	6,078	0	6,078	483	0	483
99	997058 Colstrip Settlement	0	0	0	0	0	0	0	0	0

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ITEMS	E-SCM-1A
For Month Ended June 30, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
99	997059	Spokane River Relicensing PME	6,110	0	6,110	3,860	0	3,860	2,250	0	2,250
1	997061	CDA Fund Settlement	33,333	0	33,333	0	0	0	33,333	0	33,333
4	997062	Gain on Sale of Office Bldg	0	0	0	0	0	0	0	0	0
1	997063	CDA Lake Settlement	15,258	73,674	88,932	12,677	48,028	60,705	2,581	25,646	28,227
99	997064	Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization - Unbilled Revenue Add-Ins	22,737	0	22,737	15,185	0	15,185	7,552	0	7,552
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	113,333	0	113,333	113,333	0	113,333	0	0	0
1	997072	CDA Fund Settlement-Prepayment	0	166,667	166,667	0	108,650	108,650	0	58,017	58,017
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	447,735	447,735	0	288,552	288,552	0	159,183	159,183
4	997081	Deferred Compensation	0	89,022	89,022	0	60,247	60,247	0	28,775	28,775
4	997082	Meal Disallowances	0	40,469	40,469	0	27,388	27,388	0	13,081	13,081
4	997083	Paid Time Off	0	68,156	68,156	0	46,126	46,126	0	22,030	22,030
2	997084	Customer Uncollectibles	0	(189,798)	(189,798)	0	(124,625)	(124,625)	0	(65,173)	(65,173)
99	997088	Deferred O&M Colstrip & CS2	43,686	0	43,686	81,141	0	81,141	(37,455)	0	(37,455)
99	997089	CNC Transmission	21,053	0	21,053	13,718	0	13,718	7,335	0	7,335
99	997091	LIDAR O&M Reg Def DFIT	5,613	0	5,613	5,613	0	5,613	0	0	0
99	997092	Smart Grid	0	0	0	0	0	0	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	27,596	0	27,596	27,596	0	27,596	0	0	0
1	997096	CDA Settlement Costs	0	2,727	2,727	0	1,778	1,778	0	949	949
99	997097	BPA Parallel Capacity	(323,572)	0	(323,572)	(125,218)	0	(125,218)	(198,354)	0	(198,354)
99	997098	Provision for Rate Refund	1,237,500	0	1,237,500	0	0	0	1,237,500	0	1,237,500
1	997099	Kettle Falls Diesel Leak	0	(35,429)	(35,429)	0	(23,096)	(23,096)	0	(12,333)	(12,333)
		TOTAL SCHEDULE M ADJUSTMENTS	6,056,692	(5,257,035)	799,657	2,985,324	(3,321,393)	(336,069)	3,071,368	(1,935,642)	1,135,726

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%	64.447%	35.553%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.390%	34.610%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-1A
For Month Ended June 30, 2014	
Average of Monthly Averages 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	885,406	885,406	0	559,400	559,400	0	326,006	326,006
99	410100	Deferred Federal Income Tax Expense - Washin	(38,575)	0	(38,575)	(38,575)	0	(38,575)	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(530,862)	0	(530,862)	0	0	0	(530,862)	0	(530,862)
	410100	Total	(569,437)	885,406	315,969	(38,575)	559,400	520,825	(530,862)	326,006	(204,856)
14	411100	Deferred Federal Income Tax Expense - Allocate	0	5,439	5,439	0	3,436	3,436	0	2,003	2,003
99	411100	Deferred Federal Income Tax Expense - Washin	(211,048)	0	(211,048)	(211,048)	0	(211,048)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(86,412)	0	(86,412)	0	0	0	(86,412)	0	(86,412)
	411100	Total	(297,460)	5,439	(292,021)	(211,048)	3,436	(207,612)	(86,412)	2,003	(84,409)
Total Deferred Federal Income Tax Expense			(866,897)	890,845	23,948	(249,623)	562,836	313,213	(617,274)	328,009	(289,265)

E-ALL	14	Net Allocated Schedule M's - AMA	100.000%	63.180%	36.820%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-1A
For Month Ended June 30, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	0	0	0	0	0	0	0	0
1	408140	State Kwh Generation Tax	0	186,760	186,760	0	121,749	121,749	0	65,011	65,011
1	408150	R&P Property Tax--Production	0	1,134,181	1,134,181	0	739,373	739,373	0	394,808	394,808
1	408180	R&P Property Tax--Transmission	0	416,891	416,891	0	271,771	271,771	0	145,120	145,120
1	409100	State Income Tax--Montana & Oregon	0	67,146	67,146	0	43,772	43,772	0	23,374	23,374
TOTAL PRODUCTION & TRANSMISSION			0	1,804,978	1,804,978	0	1,176,665	1,176,665	0	628,313	628,313
DISTRIBUTION											
99	408110	State Excise Tax	1,462,483	0	1,462,483	1,462,483	0	1,462,483	0	0	0
99	408120	Municipal Occupation & License Tax	1,502,790	0	1,502,790	1,261,431	0	1,261,431	241,359	0	241,359
99	408160	Miscellaneous State or Local Tax--WA & ID	50	0	50	0	0	0	50	0	50
99	408170	R&P Property Tax--Distribution	738,940	0	738,940	470,671	0	470,671	268,269	0	268,269
99	409100	State Income Tax--Idaho	99,548	0	99,548	0	0	0	99,548	0	99,548
TOTAL DISTRIBUTION			3,803,811	0	3,803,811	3,194,585	0	3,194,585	609,226	0	609,226
TOTAL TAXES OTHER THAN FIT			3,803,811	1,804,978	5,608,789	3,194,585	1,176,665	4,371,250	609,226	628,313	1,237,539

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-1A
For Month Ended June 30, 2014		
Average of Monthly Averages Basis		

AVISTA UTILITIES

			*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324	CDA Lake CDR Fund - Allocated	0	9,058,333	9,058,333	0	5,905,127	5,905,127	0	3,153,206	3,153,206
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	1,295,145	1,295,145	0	844,305	844,305	0	450,840	450,840
1	182381	CDA Settlement Past Storage	0	34,995,056	34,995,056	0	22,813,277	22,813,277	0	12,181,779	12,181,779
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)	3,752,985	41,566,582	45,319,567	3,687,272	28,131,016	31,818,288	65,713	13,435,566	13,501,279
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	3,339,709	3,339,709	0	2,260,215	2,260,215	0	1,079,494	1,079,494
TOTAL INTANGIBLE PLANT			4,508,868	148,183,397	152,692,265	4,443,155	97,837,118	102,280,273	65,713	50,346,279	50,411,992
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	3,577,339	3,577,339	0	2,332,067	2,332,067	0	1,245,272	1,245,272
1	311XXX	Structures & Improvements	0	127,650,327	127,650,327	0	83,215,248	83,215,248	0	44,435,079	44,435,079
1	312000	Boiler Plant	0	173,955,835	173,955,835	0	113,401,809	113,401,809	0	60,554,026	60,554,026
1	313000	Generators	0	6,770	6,770	0	4,413	4,413	0	2,357	2,357
1	314000	Turbogenerator Units	0	55,389,321	55,389,321	0	36,108,298	36,108,298	0	19,281,023	19,281,023
1	315000	Accessory Electric Equipment	0	26,635,077	26,635,077	0	17,363,407	17,363,407	0	9,271,670	9,271,670
1	316000	Miscellaneous Power Plant Equipment	0	16,552,016	16,552,016	0	10,790,259	10,790,259	0	5,761,757	5,761,757
TOTAL STEAM PRODUCTION PLANT			0	403,766,685	403,766,685	0	263,215,501	263,215,501	0	140,551,184	140,551,184
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	59,036,682	59,036,682	0	38,486,013	38,486,013	0	20,550,669	20,550,669
1	331XXX	Structures & Improvements	0	48,998,105	48,998,105	0	31,941,865	31,941,865	0	17,056,240	17,056,240
1	332XXX	Reservoirs, Dams, & Waterways	0	132,505,746	132,505,746	0	86,380,496	86,380,496	0	46,125,250	46,125,250
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	37,493,954	37,493,954	0	24,442,309	24,442,309	0	13,051,645	13,051,645
1	335XXX	Miscellaneous Power Plant Equipment	0	9,271,408	9,271,408	0	6,044,031	6,044,031	0	3,227,377	3,227,377
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	452,832,410	452,832,410	0	295,201,449	295,201,449	0	157,630,961	157,630,961
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	16,767,403	16,767,403	0	10,930,670	10,930,670	0	5,836,733	5,836,733
1	342000	Fuel Holders, Producers, & Accessories	0	21,173,552	21,173,552	0	13,803,039	13,803,039	0	7,370,513	7,370,513
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	207,672,783	207,672,783	0	135,381,887	135,381,887	0	72,290,896	72,290,896
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	20,430,236	20,430,236	0	13,318,471	13,318,471	0	7,111,765	7,111,765
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	1,493,022	1,493,022	0	973,301	973,301	0	519,721	519,721
TOTAL OTHER PRODUCTION PLANT			0	292,534,512	292,534,512	0	190,703,249	190,703,249	0	101,831,263	101,831,263
TOTAL PRODUCTION PLANT			0	1,149,133,607	1,149,133,607	0	749,120,199	749,120,199	0	400,013,408	400,013,408

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-1A
For Month Ended June 30, 2014		
Average of Monthly Averages 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	19,823,028	19,823,028	0	12,922,632	12,922,632	0	6,900,396	6,900,396
1	352XXX	Structures & Improvements	0	19,190,444	19,190,444	0	12,510,250	12,510,250	0	6,680,194	6,680,194
1	353000	Station Equipment	0	218,389,497	218,389,497	0	142,368,113	142,368,113	0	76,021,384	76,021,384
1	354000	Towers & Fixtures	0	17,124,798	17,124,798	0	11,163,656	11,163,656	0	5,961,142	5,961,142
1	355000	Poles & Fixtures	0	166,002,842	166,002,842	0	108,217,253	108,217,253	0	57,785,589	57,785,589
1	356000	Overhead Conductors & Devices	0	121,850,172	121,850,172	0	79,434,127	79,434,127	0	42,416,045	42,416,045
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	1,950,867	1,950,867	0	1,271,770	1,271,770	0	679,097	679,097
TOTAL TRANSMISSION PLANT			0	569,501,398	569,501,398	0	371,257,961	371,257,961	0	198,243,437	198,243,437
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	2,420,091	0	2,420,091	517,656	0	517,656	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	118,694,708	14,620	118,709,328	78,007,115	8,385	78,015,500	40,687,593	6,235	40,693,828
99	364000	Poles, Towers, & Fixtures	289,087,422	0	289,087,422	181,945,120	0	181,945,120	107,142,302	0	107,142,302
99	365000	Overhead Conductors & Devices	193,398,391	0	193,398,391	122,305,620	0	122,305,620	71,092,771	0	71,092,771
99	366000	Underground Conduit	90,022,750	0	90,022,750	56,980,919	0	56,980,919	33,041,831	0	33,041,831
99	367000	Underground Conductors & Devices	154,402,894	0	154,402,894	98,769,119	0	98,769,119	55,633,775	0	55,633,775
99	368000	Line Transformers	214,319,410	0	214,319,410	144,450,684	0	144,450,684	69,868,726	0	69,868,726
99	369XXX	Services	139,459,313	0	139,459,313	89,651,691	0	89,651,691	49,807,622	0	49,807,622
99	370000	Meters	48,203,545	0	48,203,545	26,697,386	0	26,697,386	21,506,159	0	21,506,159
99	373XXX	Street Light & Signal Systems	39,627,388	0	39,627,388	24,399,490	0	24,399,490	15,227,898	0	15,227,898
TOTAL DISTRIBUTION PLANT			1,312,522,324	14,620	1,312,536,944	839,931,959	8,385	839,940,344	472,590,365	6,235	472,596,600
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	12,974,122	67,399,148	80,373,270	6,393,435	45,613,721	52,007,156	6,580,687	21,785,427	28,366,114
4	391XXX	Office Furniture & Equipment	2,988,065	40,840,544	43,828,609	2,962,446	27,639,655	30,602,101	25,619	13,200,889	13,226,508
4	392XXX	Transportation Equipment	18,341,112	10,525,793	28,866,905	13,594,224	7,123,541	20,717,765	4,746,888	3,402,252	8,149,140
4	393000	Stores Equipment	277,431	2,209,737	2,487,168	122,431	1,495,484	1,617,915	155,000	714,253	869,253
4	394000	Tools, Shop & Garage Equipment	1,402,676	8,481,502	9,884,178	1,062,354	5,740,026	6,802,380	340,322	2,741,476	3,081,798
4	395000	Laboratory Equipment	212,200	843,845	1,056,045	151,809	571,089	722,898	60,391	272,756	333,147
4	396XXX	Power Operated Equipment	28,969,974	10,359,683	39,329,657	18,027,601	7,011,123	25,038,724	10,942,373	3,348,560	14,290,933
4	397XXX	Communications Equipment	17,176,688	65,815,827	82,992,515	10,390,186	44,542,177	54,932,363	6,786,502	21,273,650	28,060,152
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			83,438,387	210,065,214	293,503,601	53,092,189	142,165,835	195,258,024	30,346,198	67,899,379	98,245,577
TOTAL PLANT IN SERVICE			1,400,469,579	2,076,898,236	3,477,367,815	897,467,303	1,360,389,498	2,257,856,801	503,002,276	716,508,738	1,219,511,014

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-1A
For Month Ended June 30, 2014		
Average of Monthly Averages 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	(287,356,047)	(287,356,047)	0	(187,327,407)	(187,327,407)	0	(100,028,640)	(100,028,640)
E-ADEP		Hydro Production Plant	0	(126,588,905)	(126,588,905)	0	(82,523,307)	(82,523,307)	0	(44,065,598)	(44,065,598)
E-ADEP		Other Production Plant	0	(88,639,633)	(88,639,633)	0	(57,784,177)	(57,784,177)	0	(30,855,456)	(30,855,456)
E-ADEP		Transmission Plant	0	(190,005,890)	(190,005,890)	0	(123,864,840)	(123,864,840)	0	(66,141,050)	(66,141,050)
E-ADEP		Distribution Plant	(409,509,151)	582	(409,508,569)	(251,970,794)	334	(251,970,460)	(157,538,357)	248	(157,538,109)
E-ADEP		General Plant	(25,798,213)	(72,822,833)	(98,621,046)	(15,477,223)	(49,284,309)	(64,761,532)	(10,320,990)	(23,538,524)	(33,859,514)
		TOTAL ACCUMULATED DEPRECIATION	(435,307,364)	(765,412,726)	(1,200,720,090)	(267,448,017)	(500,783,706)	(768,231,723)	(167,859,347)	(264,629,020)	(432,488,367)
		ACCUMULATED AMORTIZATION									
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(8,586,084)	(8,586,084)	0	(5,597,268)	(5,597,268)	0	(2,988,816)	(2,988,816)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(134,491)	0	(134,491)	(134,491)	0	(134,491)	0	0	0
E-AAAMT		General Plant - 303000	0	(364,017)	(364,017)	0	(245,137)	(245,137)	0	(118,880)	(118,880)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(1,261,804)	(18,967,506)	(20,229,310)	(1,241,293)	(12,836,639)	(14,077,932)	(20,511)	(6,130,867)	(6,151,378)
E-AAAMT		General Plant - 390200, 396200	(120,798)	(201,719)	(322,517)	(117,230)	(136,517)	(253,747)	(3,568)	(65,202)	(68,770)
		TOTAL ACCUMULATED AMORTIZATION	(1,517,093)	(28,119,326)	(29,636,419)	(1,493,014)	(18,815,561)	(20,308,575)	(24,079)	(9,303,765)	(9,327,844)
		TOTAL ACCUMULATED DEPR/AMORT	(436,824,457)	(793,532,052)	(1,230,356,509)	(268,941,031)	(519,599,267)	(788,540,298)	(167,883,426)	(273,932,785)	(441,816,211)
		NET ELECTRIC UTILITY PLANT before DFIT	963,645,122	1,283,366,184	2,247,011,306	628,526,272	840,790,231	1,469,316,503	335,118,850	442,575,953	777,694,803
		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	(255,347)	(255,347)	0	(166,461)	(166,461)	0	(88,886)	(88,886)
12		ADFIT - Electric Plant In Service (282900)	0	(301,737,776)	(301,737,776)	0	(197,306,332)	(197,306,332)	0	(104,431,444)	(104,431,444)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(32,418,096)	(32,418,096)	0	(21,939,595)	(21,939,595)	0	(10,478,501)	(10,478,501)
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	(12,248,270)	(12,248,270)	0	(7,984,647)	(7,984,647)	0	(4,263,623)	(4,263,623)
1		ADFIT - CDA Settlement Costs (283333)	0	363,384	363,384	0	236,890	236,890	0	126,494	126,494
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(3,872,380)	(3,872,380)	0	(2,532,149)	(2,532,149)	0	(1,340,231)	(1,340,231)
		TOTAL ACCUMULATED DFIT	0	(350,558,010)	(350,558,010)	0	(229,955,913)	(229,955,913)	0	(120,602,097)	(120,602,097)
		NET ELECTRIC UTILITY PLANT	963,645,122	932,808,174	1,896,453,296	628,526,272	610,834,318	1,239,360,590	335,118,850	321,973,856	657,092,706

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.190%	34.810%
E-ALL	3	Direct Distribution Operating Expense	100.000%	57.353%	42.647%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.677%	32.323%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.390%	34.610%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ADJUSTMENTS TO NET PLANT	E-APL-1A
For Month Ended June 30, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	963,645,122	932,808,174	1,896,453,296	628,526,272	610,834,318	1,239,360,590	335,118,850	321,973,856	657,092,706
	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	(805,816)	0	(805,816)	805,816	0	805,816
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)	(2,719,662)	0	(2,719,662)	(871,605)	0	(871,605)	(1,848,057)	0	(1,848,057)
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)	7,236,278	0	7,236,278	4,634,299	0	4,634,299	2,601,979	0	2,601,979
99	ADFIT - Kettle Falls Disallowed (190420)	249,799	0	249,799	249,799	0	249,799	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)	1,265,938	0	1,265,938	0	0	0	1,265,938	0	1,265,938
99	ADFIT - Boulder Park Disallowed (190040)	466,921	0	466,921	0	0	0	466,921	0	466,921
99	Investment in WNP3 Exchange Power (124900, 12493)	12,760,184	0	12,760,184	12,760,184	0	12,760,184	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(2,293,237)	0	(2,293,237)	(2,293,237)	0	(2,293,237)	0	0	0
99	CDA Lake Settlement - WA (182382)	982,430	0	982,430	982,430	0	982,430	0	0	0
99	CDA Lake Settlement - ID (186382)	194,884	0	194,884	0	0	0	194,884	0	194,884
99	ADFIT - CDA Lake Settlement - Direct (283382)	(412,062)	0	(412,062)	(343,852)	0	(343,852)	(68,210)	0	(68,210)
99	CDA CDR Fund - Direct (182324)	71,462	0	71,462	71,462	0	71,462	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	507,539	0	507,539	471,068	0	471,068	36,471	0	36,471
99	ADFIT - Spokane River Relicensing (283322)	(177,615)	0	(177,615)	(164,855)	0	(164,855)	(12,760)	0	(12,760)
99	Spokane River PM&Es (182323)	468,973	0	468,973	299,124	0	299,124	169,849	0	169,849
99	ADFIT - Spokane River PM&Es (283323)	(164,165)	0	(164,165)	(104,718)	0	(104,718)	(59,447)	0	(59,447)
99	Montana Riverbed Settlement (186360)	2,546,293	0	2,546,293	1,719,725	0	1,719,725	826,568	0	826,568
99	ADFIT - Montana Riverbed Settlement (283365)	(891,202)	0	(891,202)	(601,904)	0	(601,904)	(289,298)	0	(289,298)
99	Lancaster Generation (182312)	1,983,333	0	1,983,333	1,983,333	0	1,983,333	0	0	0
99	ADFIT - Lancaster Generation (283312)	(694,167)	0	(694,167)	(694,167)	0	(694,167)	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)	(1,338,933)	(364)	(1,339,297)	(430,297)	(246)	(430,543)	(908,636)	(118)	(908,754)
99	Customer Deposits (235199)	(1,715,982)	0	(1,715,982)	(1,715,982)	0	(1,715,982)	0	0	0
C-WKC	Working Capital	18,864,801	8,649,444	27,514,245	18,864,801	0	18,864,801	0	8,649,444	8,649,444
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	29,862,458	8,649,080	38,511,538	29,873,066	(246)	29,872,820	(10,608)	8,649,326	8,638,718
	NET RATE BASE	993,507,580	941,457,254	1,934,964,834	658,399,338	610,834,072	1,269,233,410	335,108,242	330,623,182	665,731,424

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-1A
For Month Ended June 30, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
1	Steam (ED-AN)	647,603	647,603			647,603	647,603		422,172	422,172		225,431	225,431
1	Hydro (ED-AN)	683,028	683,028			683,028	683,028		445,266	445,266		237,762	237,762
1	Other (ED-AN)	779,060	779,060			779,060	779,060		507,869	507,869		271,191	271,191
Total Electric Production		2,109,691	2,109,691			2,109,691	2,109,691		1,375,307	1,375,307		734,384	734,384
Electric Transmission													
1	ED-AN	857,296	857,296			857,296	857,296		558,871	558,871		298,425	298,425
Total Electric Transmissio		857,296	857,296			857,296	857,296		558,871	558,871		298,425	298,425
Electric Distribution													
3	ED-AN	24	24			24	24		14	14		10	10
	ED-ID	1,201,274	1,201,274			1,201,274	1,201,274					1,201,274	1,201,274
	ED-WA	1,982,961	1,982,961			1,982,961	1,982,961	1,982,961		1,982,961			
Total Electric Distribution		3,184,259	3,184,259			3,184,235	24	3,184,259	1,982,961	14	1,982,975	1,201,274	10
Gas Underground Storage													
	GD-AN	46,674		46,674									
	GD-OR	9,520				9,520							
Total Gas Underground St		56,194		46,674		9,520							
Gas Distribution													
	GD-AN	5,209		5,209									
	GD-ID	346,450		346,450									
	GD-WA	701,762		701,762									
	GD-OR	354,124				354,124							
Total Gas Distribution		1,407,545		1,053,421		354,124							
General Plant													
4	ED-AN	224,753	224,753				224,753	224,753		152,106	152,106		72,647
	ED-ID	13,410	13,410			13,410	13,410					13,410	13,410
	ED-WA	83,017	83,017			83,017	83,017	83,017		83,017			
7,4	CD-AA	1,190,688	848,842	236,018	105,828		848,842	848,842		574,471	574,471		274,371
9,4	CD-AN	58,024	45,631	12,393			45,631	45,631		30,882	30,882		14,749
9	CD-ID	21,971	17,278	4,693		17,278	17,278					17,278	17,278
9	CD-WA	13,968	10,985	2,983		10,985	10,985	10,985		10,985			
8	GD-AA	16,722		11,493	5,229								
	GD-AN	2,731		2,731									
	GD-ID	4,036		4,036									
	GD-WA	18,202		18,202									
	GD-OR	22,973			22,973								
Total General Plant		1,670,495	1,243,916	292,549	134,030	124,690	1,119,226	1,243,916	94,002	757,459	851,461	30,688	361,767
Total Depreciation Expens		9,285,480	7,395,162	1,392,644	497,674	3,308,925	4,086,237	7,395,162	2,076,963	2,691,651	4,768,614	1,231,962	1,394,586

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-1A
For Month Ended June 30, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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	34.810%
8	Gas North/Oregon 4-Factor	0.000%	68.732%	31.268%	3	Direct Distribution Operating Expe	42.647%
9	Elec/Gas North 4-Factor	78.641%	21.359%	0.000%	4	Jurisdictional 4-Factor Ratio	32.323%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-1A
For Month Ended June 30, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****					
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total			
Production/Transmission																
1	Franchises (302000)	ED-AN	76,533	76,533		76,533	76,533		49,892	49,892		26,641	26,641			
1	Misc Intangible Plt (303000)	ED-AN	14,919	14,919		14,919	14,919		9,726	9,726		5,193	5,193			
Total Production/Transmission			91,452	91,452		91,452	91,452		59,618	59,618		31,834	31,834			
Distribution																
	Franchises (302000)	ED-WA	2,013	2,013		2,013	2,013		2,013	2,013						
	Misc Intangible Plt (303000)	ED-WA	237	237		237	237		237	237						
Total Distribution			2,250	2,250		2,250	2,250		2,250	2,250						
General Plant - 303000																
7,4		CD-AA	37,457	26,703	7,425	3,329				18,072	18,072		8,631	8,631		
9,1		CD-AN	811	638	173		638	638		416	416		222	222		
		GD-ID	338		338											
		GD-WA	2,072		2,072											
		GD-OR	671			671										
Total General Plant - 303000			41,349	27,341	10,008	4,000		27,341	27,341	18,488	18,488		8,853	8,853		
Miscellaneous IT Intangible Plant - 3031XX																
7,4		CD-AA	889,883	634,397	176,393	79,093		634,397	634,397	429,341	429,341		205,056	205,056		
9,4		CD-AN	849	668	181		668	668		452	452		216	216		
9,4		CD-ID	894	703	191		703	703				703	703			
4		ED-AN	14,003	14,003			14,003	14,003		9,477	9,477		4,526	4,526		
		ED-ID	396	396			396	396				396	396			
		ED-WA	61,388	61,388			61,388	61,388		61,388	61,388					
8		GD-AA	37,302		25,638	11,664										
		GD-AN	195		195											
		GD-OR	21			21										
Total Miscellaneous IT Intangible Plt - 3031XX			1,004,931	711,555	202,598	90,778		62,487	649,068	711,555	61,388	439,270	500,658	1,099	209,798	210,897
Gas Underground Storage																
		GD-AN	19		19											
Total Gas Underground Storage			19		19											
General Plant - 390200, 396200																
7,4		CD-AA	2,405	1,714	477	214		1,714	1,714	1,160	1,160		554	554		
4		ED-AN	883	883			883	883		598	598		285	285		
		GD-OR	262			262										
Total General Plant - 390200, 396200			3,550	2,597	477	476		2,597	2,597	1,758	1,758		839	839		
Total Amortization Expense			1,143,551	835,195	213,102	95,254		64,737	770,458	835,195	63,638	519,134	582,772	1,099	251,324	252,423

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-1A
For Month Ended June 30, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-1A
For Month Ended June 30, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	(287,356,047)	(287,356,047)			(287,356,047)	(287,356,047)		(187,327,407)	(187,327,407)		(100,028,640)	(100,028,640)	
1	Hydro (ED-AN)	(126,588,905)	(126,588,905)			(126,588,905)	(126,588,905)		(82,523,307)	(82,523,307)		(44,065,598)	(44,065,598)	
1	Other (ED-AN)	(88,639,633)	(88,639,633)			(88,639,633)	(88,639,633)		(57,784,177)	(57,784,177)		(30,855,456)	(30,855,456)	
Total Electric Production		(502,584,585)	(502,584,585)			(502,584,585)	(502,584,585)		(327,634,891)	(327,634,891)		(174,949,694)	(174,949,694)	
Electric Transmission														
1	ED-AN	(190,005,890)	(190,005,890)			(190,005,890)	(190,005,890)		(123,864,840)	(123,864,840)		(66,141,050)	(66,141,050)	
Total Electric Transmissi		(190,005,890)	(190,005,890)			(190,005,890)	(190,005,890)		(123,864,840)	(123,864,840)		(66,141,050)	(66,141,050)	
Electric Distribution														
3	ED-AN	582	582			582	582		334	334		248	248	
	ED-ID	(157,538,357)	(157,538,357)			(157,538,357)	(157,538,357)					(157,538,357)	(157,538,357)	
	ED-WA	(251,970,794)	(251,970,794)			(251,970,794)	(251,970,794)	(251,970,794)		(251,970,794)				
Total Electric Distribution		(409,508,569)	(409,508,569)			(409,509,151)	582	(409,508,569)	(251,970,794)	334	(251,970,460)	(157,538,357)	248	(157,538,109)
Gas Underground Storage														
	GD-AN	(13,175,819)	(13,175,819)											
	GD-OR	(567,145)		(567,145)										
Total Gas Underground S		(13,742,964)		(13,175,819)	(567,145)									
Gas Distribution														
	GD-AN	(1,534,736)	(1,534,736)											
	GD-ID	(57,177,992)	(57,177,992)											
	GD-WA	(113,611,935)	(113,611,935)											
	GD-OR	(90,401,863)		(90,401,863)										
Total Gas Distribution		(262,726,526)		(172,324,663)	(90,401,863)									
General Plant														
4	ED-AN	(37,342,004)	(37,342,004)			(37,342,004)	(37,342,004)		(25,271,948)	(25,271,948)		(12,070,056)	(12,070,056)	
	ED-ID	(6,439,869)	(6,439,869)			(6,439,869)	(6,439,869)					(6,439,869)	(6,439,869)	
	ED-WA	(13,602,293)	(13,602,293)			(13,602,293)	(13,602,293)	(13,602,293)		(13,602,293)				
7,4	CD-AA	(37,674,649)	(26,858,257)	(7,467,869)	(3,348,523)	(26,858,257)	(26,858,257)		(18,176,863)	(18,176,863)		(8,681,394)	(8,681,394)	
9,4	CD-AN	(10,964,474)	(8,622,572)	(2,341,902)		(8,622,572)	(8,622,572)		(5,835,498)	(5,835,498)		(2,787,074)	(2,787,074)	
9	CD-ID	(4,935,239)	(3,881,121)	(1,054,118)		(3,881,121)	(3,881,121)					(3,881,121)	(3,881,121)	
9	CD-WA	(2,384,164)	(1,874,930)	(509,234)		(1,874,930)	(1,874,930)	(1,874,930)		(1,874,930)				
8	GD-AA	(1,555,284)	(1,068,978)	(486,306)										
	GD-AN	(1,654,152)	(1,654,152)											
	GD-ID	(1,316,821)	(1,316,821)											
	GD-WA	(3,364,661)	(3,364,661)											
	GD-OR	(4,007,360)		(4,007,360)										
Total General Plant		(125,240,970)	(98,621,046)	(18,777,735)	(7,842,189)	(25,798,213)	(72,822,833)	(98,621,046)	(15,477,223)	(49,284,309)	(64,761,532)	(10,320,990)	(23,538,524)	(33,859,514)
Total Accumulated Depr		(1,503,809,504)	(1,200,720,090)	(204,278,217)	(98,811,197)	(435,307,364)	(765,412,726)	(1,200,720,090)	(267,448,017)	(500,783,706)	(768,231,723)	(167,859,347)	(264,629,020)	(432,488,367)

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	57.353%	42.647%
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:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAAMT-1A
For Month Ended June 30, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000) ED-AN	(7,807,087)	(7,807,087)			(7,807,087)	(7,807,087)		(5,089,440)	(5,089,440)		(2,717,647)	(2,717,647)	
1	Misc Intangible Plt (3030) ED-AN	(778,997)	(778,997)			(778,997)	(778,997)		(507,828)	(507,828)		(271,169)	(271,169)	
Total Production/Transmission		(8,586,084)	(8,586,084)			(8,586,084)	(8,586,084)		(5,597,268)	(5,597,268)		(2,988,816)	(2,988,816)	
Distribution														
	Franchises (302000) ED-WA	(108,000)	(108,000)			(108,000)	(108,000)	(108,000)		(108,000)				
	Misc Intangible Plt (3030) ED-WA	(26,491)	(26,491)			(26,491)	(26,491)	(26,491)		(26,491)				
Total Distribution		(134,491)	(134,491)			(134,491)	(134,491)	(134,491)		(134,491)				
General Plant - 303000														
7,4	CD-AA	(441,877)	(315,014)	(87,589)	(39,274)		(315,014)	(315,014)		(213,192)	(213,192)	(101,822)	(101,822)	
9,1	CD-AN	(62,312)	(49,003)	(13,309)			(49,003)	(49,003)		(31,945)	(31,945)	(17,058)	(17,058)	
	GD-ID	(48,889)		(48,889)										
	GD-WA	(103,237)		(103,237)										
	GD-OR	(60,112)			(60,112)									
Total General Plant - 303000		(716,427)	(364,017)	(253,024)	(99,386)		(364,017)	(364,017)		(245,137)	(245,137)	(118,880)	(118,880)	
Miscellaneous IT Intangible Plant -3031XX														
7,4	CD-AA	(25,835,812)	(18,418,350)	(5,121,175)	(2,296,287)		(18,418,350)	(18,418,350)		(12,464,987)	(12,464,987)	(5,953,363)	(5,953,363)	
9,4	CD-AN	(11,007)	(8,656)	(2,351)			(8,656)	(8,656)		(5,858)	(5,858)	(2,798)	(2,798)	
9	CD-ID	(12,516)	(9,843)	(2,673)		(9,843)	(9,843)				(9,843)	(9,843)	(9,843)	
4	ED-AN	(540,500)	(540,500)				(540,500)	(540,500)		(365,794)	(365,794)	(174,706)	(174,706)	
	ED-ID	(10,668)	(10,668)			(10,668)	(10,668)				(10,668)	(10,668)	(10,668)	
	ED-WA	(1,241,293)	(1,241,293)			(1,241,293)	(1,241,293)	(1,241,293)			(1,241,293)			
8	GD-AA	(1,430,082)		(982,924)	(447,158)									
	GD-AN	(10,286)		(10,286)										
	GD-OR	(1,099)			(1,099)									
Total Misc IT Intangible Plant - 3031XX		(29,093,263)	(20,229,310)	(6,119,409)	(2,744,544)		(18,967,506)	(20,229,310)		(1,241,293)	(12,836,639)	(14,077,932)	(20,511)	(6,130,867)
Gas Underground Storage														
	GD-AN	(239,737)		(239,737)										
Total Gas Underground Storage		(239,737)		(239,737)										
General Plant - 390200, 396200														
7,4	CD-AA	(201,075)	(143,346)	(39,857)	(17,872)		(143,346)	(143,346)		(97,012)	(97,012)	(46,334)	(46,334)	
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)			(6,552)			
4	ED-AN	(58,373)	(58,373)				(58,373)	(58,373)		(39,505)	(39,505)	(18,868)	(18,868)	
	ED-WA	(110,678)	(110,678)			(110,678)	(110,678)	(110,678)			(110,678)			
	GD-WA	(1,863)		(1,863)										
	GD-OR	(48,573)			(48,573)									
Total General Plant - 390200, 396200		(433,431)	(322,517)	(44,469)	(66,445)		(120,798)	(201,719)		(117,230)	(136,517)	(253,747)	(3,568)	(65,202)
Total Accumulated Amortization		(39,203,433)	(29,636,419)	(6,656,639)	(2,910,375)		(1,517,093)	(28,119,326)		(1,493,014)	(18,815,561)	(20,308,575)	(24,079)	(9,303,765)

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-1A
For Month Ended June 30, 2014	
Average of Monthly Averages 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
	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
		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	6,784,523	930,516	2,135,777	3,718,230	6,784,523	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,177,767	0	0	0	0	2,177,767	0	0	0	2,177,767	0	0
99		GD-OR / AS	3,629,084	0	0	0	0	0	0	0	0	3,629,084	0	3,629,084
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	79,221,728	0	0	56,477,170	56,477,170	0	0	15,703,331	15,703,331	0	7,041,227	7,041,227
9		CD-WA / ID / AN	21,759,102	5,462,918	4,444,910	7,203,748	17,111,576	1,483,736	1,207,243	1,956,547	4,647,526	0	0	0
		TOTAL ACCOUNT	113,572,204	6,393,434	6,580,687	67,399,148	80,373,269	3,661,503	1,207,243	17,659,878	22,528,624	3,629,084	7,041,227	10,670,311
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	9,003,487	2,962,446	14,649	6,026,392	9,003,487	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	48,732,675	0	0	34,741,524	34,741,524	0	0	9,659,791	9,659,791	0	4,331,360	4,331,360
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	58,325,312	2,962,446	25,618	40,840,543	43,828,607	0	2,979	10,013,468	10,016,447	0	4,480,258	4,480,258
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	24,317,467	12,065,190	3,958,642	8,293,635	24,317,467	0	0	0	0	0	0	0
99		GD-WA / ID / AN	9,124,043	0	0	0	0	5,992,624	1,816,971	1,314,448	9,124,043	0	0	0
99		GD-OR / AS	2,839,066	0	0	0	0	0	0	0	0	2,839,066	0	2,839,066
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	5,304,797	1,529,034	788,246	1,854,465	4,171,745	415,288	214,089	503,675	1,133,052	0	0	0
		TOTAL ACCOUNT	42,115,169	13,594,224	4,746,888	10,525,792	28,866,904	6,407,912	2,031,060	1,923,139	10,362,111	2,839,066	47,088	2,886,154

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended June 30, 2014	
Average of Monthly Averages 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
	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	0	57,227	0	
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	2,659,986	111,692	140,255	1,839,892	2,091,839	30,336	38,094	499,717	568,147	0	0	
		TOTAL ACCOUNT	3,196,813	122,431	155,000	2,209,737	2,487,168	114,607	38,094	499,717	652,418	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,049,153	1,021,673	315,599	1,711,881	3,049,153	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	0	873,489	0	
8		GD-AA	2,082,090	0	0	0	0	0	0	1,431,062	1,431,062	0	651,028	
7		CD-AA	9,210,378	0	0	6,566,079	6,566,079	0	0	1,825,681	1,825,681	0	818,618	
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	18,367,601	1,062,354	340,322	8,481,503	9,884,179	2,042,613	402,393	3,695,281	6,140,287	873,489	1,469,646	2,343,135
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	718,020	146,649	58,744	512,627	718,020	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	0	136,412	0	
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	1,620,619	151,809	60,391	843,844	1,056,044	47,387	15,444	283,129	345,960	136,412	82,203	218,615
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	37,673,159	17,770,572	10,534,860	9,367,727	37,673,159	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	0	43,834	0	
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	1,570,563	257,028	407,513	570,566	1,235,107	69,809	110,681	154,966	335,456	0	0	
		TOTAL ACCOUNT	44,097,576	18,027,600	10,942,373	10,359,683	39,329,656	2,695,717	873,207	1,102,626	4,671,550	43,834	52,536	96,370

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended June 30, 2014	
Average of Monthly Averages 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		
	397XXX	Communication Equipment													
99		ED-WA / ID / AN	54,814,308	9,992,448	3,598,730	41,223,130	54,814,308	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	25,763,361	0	0	18,366,700	18,366,700	0	0	5,106,813	5,106,813	0	2,289,848	2,289,848	
9		CD-WA/ ID / AN	12,476,325	397,739	3,187,772	6,225,996	9,811,507	108,026	865,803	1,690,989	2,664,818	0	0	0	
		TOTAL ACCOUNT	96,587,083	10,390,187	6,786,502	65,815,826	82,992,515	804,636	1,422,624	7,573,683	9,800,943	1,193,307	2,600,318	3,793,625	
	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	385,325,269	53,092,189	30,346,197	210,065,211	293,503,597	16,353,143	6,086,431	43,722,960	66,162,534	9,479,028	16,180,110	25,659,138	

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-1A
For Month Ended June 30, 2014	
Average of Monthly Averages 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	425,321	0	0	0	0	0	0	0	0	425,321	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	15,638,691	153,179	0	11,879,353	12,032,532	1,022,594	181,037	1,377,938	2,581,569	425,321	599,269	1,024,590
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	4,775,915	3,687,272	23,524	1,065,119	4,775,915	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	56,756,129	0	0	40,461,444	40,461,444	0	0	11,250,200	11,250,200	0	5,044,485	
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	63,843,399	3,687,272	65,713	41,566,582	45,319,567	0	11,459	12,777,860	12,789,319	0	5,734,513	5,734,513
	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	4,667,305	0	0	3,327,322	3,327,322	0	0	925,153	925,153	0	414,830	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	4,692,450	0	0	3,339,710	3,339,710	0	0	936,679	936,679	1,231	414,830	416,061
	TOTAL		84,174,540	3,840,451	65,713	56,785,645	60,691,809	1,022,594	192,496	15,092,477	16,307,567	426,552	6,748,612	7,175,164

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-1A
COMMON ACCUMULATED DEFERRED FIT	
For Month Ended June 30, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
Deferred FIT - Common Plant (For Report APL)						
7	282900	CD-AA	(43,278,766)	(30,853,432)	(8,578,717)	(3,846,617)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,989,629)	(1,564,664)	(424,965)	0
7	283750	CD-AA	(546,395)	(389,525)	(108,306)	(48,564)
Total			<u>(45,814,790)</u>	<u>(32,807,621)</u>	<u>(9,111,988)</u>	<u>(3,895,181)</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 Month Ended June 30, 2014
Average of Monthly Averages Basis

Report ID: C-WKC-1A

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	1,821,980	972,897		2,794,877		972,897			
1	151210 FUEL STOCK HOG FUEL-KFGS	1,295,219	691,618		1,986,837		691,618			
7/4	154100 PLANT MATERIALS & OPER SUPPLIES	15,749,970	7,189,860	2,237,787	25,177,617		5,801,695		1,388,165	2,237,787
1	154300 PLANT MATERIALS & OPER SUP-CS2	577,850	308,559		886,409		308,559			
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP	1,643,328	877,500		2,520,828		877,500			
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY	0	0	0	0		0		0	0
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE	(8,355)	(3,814)	(1,187)	(13,356)		(3,078)		(736)	(1,187)
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE	688	314	98	1,100		253		61	98
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	18,864,801			18,864,801	18,864,801		0		
TOTAL		39,945,481	10,036,934	2,236,698	52,219,113	18,864,801	8,649,444	0	1,387,490	2,236,698

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						