

RESULTS OF OPERATIONS	Report ID: E-ROR-1A
ELECTRIC RATE OF RETURN	
For Month Ended January 31, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	17,197,328	11,037,005	6,160,323
	Adjustments			
	Adjusted Net Operating Income (Loss)	17,197,328	11,037,005	6,160,323
E-APL	Electric Net Rate Base	1,927,713,917	1,268,159,507	659,554,410
	RATE OF RETURN	0.892%	0.870%	0.934%

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 January 31, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2013 thru 12-31-2013	100.000%	65.190%	34.810%
2	Input	Number of Customers Percent	1-01-2014 thru 01-31-2014	366,428 100.000%	240,491 65.631%	125,937 34.369%
3	E-OPS	Direct Distribution Operating Expense Percent	1-01-2014 thru 01-31-2014	1,794,451 100.000%	1,126,583 62.781%	667,868 37.219%
	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%	270.709%	129.291%
				100.000%	67.677%	32.323%

RESULTS OF OPERATIONS
ELECTRIC ALLOCATION PERCENTAGES
 For Month Ended January 31, 2014
 Average of Monthly Averages Basis

Report ID:
E-ALL-1A

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		68,495,470	58,058,286	6,367,532	4,069,652
		Direct O & M Accts 500 - 894		36,950,340	26,569,475	7,224,117	3,156,748
		Direct O & M Accts 901 - 935		4,724,966	3,236,437	1,488,529	0
		Direct O & M Accts 901 - 905 Utility 9 Only		0	0	0	0
		Adjustments		110,170,776	87,864,198	15,080,178	7,226,400
		Total		100.000%	79.753%	13.688%	6.559%
		Percentage					
		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 January 31, 2014 Average of Monthly Averages 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		Gas North/Oregon 4-Factor		9,851,125	0	6,009,988	3,841,137
		Direct O & M Accts 500 - 894		10,008,419	0	6,964,929	3,043,490
		Direct O & M Accts 901 - 935		1,488,529	0	1,488,529	0
		Direct O & M Accts 901 - 905 Utility 9 Only		21,348,073	0	14,463,446	6,884,627
		Total		100.000%	0.000%	67.751%	32.249%
		Percentage					
		Direct Labor Accts 500 - 894		12,458,854	0	8,930,624	3,528,230
		Direct Labor Accts 901 - 935		1,855,548	0	232,337	1,623,211
		Direct Labor Accts 901 - 905 Utility 9 Only		3,462,240	0	3,462,240	0
		Total		17,776,642	0	12,625,201	5,151,441
		Percentage		100.000%	0.000%	71.021%	28.979%
		Number of Customers at		325,919	0	228,433	97,486
		Percentage		100.000%	0.000%	70.089%	29.911%
		Net Direct Plant		552,816,448	0	365,235,362	187,581,086
		Percentage		100.000%	0.000%	66.068%	33.932%
		Total Percentages		400.000%	0.000%	274.929%	125.071%
		Average (GD AA)		100.000%	0.000%	68.732%	31.268%

RESULTS OF OPERATIONS	Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES	
For Month Ended January 31, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
		Input	01-01-2013 thru 12-31-2013	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor					
		Direct O & M Accts 500 - 894		64,480,390	58,058,286	6,422,104	0
		Direct O & M Accts 901 - 935		33,796,280	26,569,475	7,226,805	0
		Adjustments		0	0	0	0
		Total		98,276,670	84,627,761	13,648,909	0
		Percentage		100.000%	86.112%	13.888%	0.000%
		Direct Labor Accts 500 - 894		63,088,156	51,352,909	11,735,247	0
		Direct Labor Accts 901 - 935		3,849,086	3,408,229	440,857	0
		Total		66,937,242	54,761,138	12,176,104	0
		Percentage		100.000%	81.810%	18.190%	0.000%
		Number of Customers at		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	12-01-2013 thru 01-31-2014	885,145,400	574,013,344	311,132,056	
		Percent		100.000%	64.850%	35.150%	
11		Book Depreciation	1-01-2014 thru 01-31-2014	7,250,840	4,658,472	2,592,368	
		Percent		100.000%	64.247%	35.753%	

RESULTS OF OPERATIONS	Report ID: E-ALL-1A
ELECTRIC ALLOCATION PERCENTAGES	
For Month Ended January 31, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before DFIT) - AMA Percent	12-01-2013 thru 01-31-2014	2,223,630,279 100.000%	1,451,553,312 65.279%	772,076,967 34.721%
13	E-PLT	Net Electric General Plant - AMA Percent	12-01-2013 thru 01-31-2014	192,534,377 100.000%	129,000,479 67.001%	63,533,898 32.999%
14		Net Allocated Schedule M's - AMA Percent	1-01-2014 thru 01-31-2014	-6,474,872 100.000%	-4,058,055 62.674%	-2,416,817 37.326%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended January 31, 2014		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUE											
SALES OF ELECTRICITY:											
99	440000	Residential	40,593,475	0	40,593,475	27,584,688	0	27,584,688	13,008,787	0	13,008,787
99	442200	Commercial - Firm & Int.	26,425,409	0	26,425,409	18,398,073	0	18,398,073	8,027,336	0	8,027,336
1	442300	Industrial	8,789,835	0	8,789,835	4,808,305	0	4,808,305	3,981,530	0	3,981,530
99	444000	Public Street & Highway Lighting	625,852	0	625,852	417,754	0	417,754	208,098	0	208,098
99	448000	Interdepartmental Revenue	114,217	0	114,217	87,649	0	87,649	26,568	0	26,568
99	499XXX	Unbilled Revenue	(2,979,587)	0	(2,979,587)	(1,792,084)	0	(1,792,084)	(1,187,503)	0	(1,187,503)
TOTAL SALES TO ULTIMATE CUSTOMERS			73,569,201	0	73,569,201	49,504,385	0	49,504,385	24,064,816	0	24,064,816
1	447XXX	Sales for Resale	0	16,799,872	16,799,872	0	10,951,837	10,951,837	0	5,848,035	5,848,035
TOTAL SALES OF ELECTRICITY			73,569,201	16,799,872	90,369,073	49,504,385	10,951,837	60,456,222	24,064,816	5,848,035	29,912,851
OTHER OPERATING REVENUE:											
99	449100	Provision for Rate Refund	(118,505)	0	(118,505)	0	0	0	(118,505)	0	(118,505)
99	451000	Miscellaneous Service Revenue	45,726	0	45,726	29,279	0	29,279	16,447	0	16,447
1	453000	Sales of Water & Water Power	0	36,583	36,583	0	23,848	23,848	0	12,735	12,735
1	454000	Rent from Electric Property	236,193	3,011	239,204	156,056	1,963	158,019	80,137	1,048	81,185
1	456XXX	Other Electric Revenues	15,366	9,882,501	9,897,867	11,643	6,442,402	6,454,045	3,723	3,440,099	3,443,822
TOTAL OTHER OPERATING REVENUE			178,780	9,922,095	10,100,875	196,978	6,468,213	6,665,191	(18,198)	3,453,882	3,435,684
TOTAL ELECTRIC REVENUE			73,747,981	26,721,967	100,469,948	49,701,363	17,420,050	67,121,413	24,046,618	9,301,917	33,348,535
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	28,220	28,220	0	18,397	18,397	0	9,823	9,823
1	501000	Fuel	0	2,606,730	2,606,730	0	1,699,327	1,699,327	0	907,403	907,403
1	502000	Steam Expense	0	548,527	548,527	0	357,585	357,585	0	190,942	190,942
1	505000	Electric Expense	0	88,926	88,926	0	57,971	57,971	0	30,955	30,955
1	506000	Miscellaneous Steam Power Generation Expense	0	452,378	452,378	0	294,905	294,905	0	157,473	157,473
1	507000	Rent	0	2,605	2,605	0	1,698	1,698	0	907	907
MAINTENANCE											
1	510000	Supervision & Engineering	0	38,226	38,226	0	24,920	24,920	0	13,306	13,306
1	511000	Structures	0	68,703	68,703	0	44,787	44,787	0	23,916	23,916
1	512000	Boiler Plant	0	(179,427)	(179,427)	0	(116,968)	(116,968)	0	(62,459)	(62,459)
1	513000	Electric Plant	0	25,376	25,376	0	16,543	16,543	0	8,833	8,833
1	514000	Miscellaneous Steam Plant	0	46,756	46,756	0	30,480	30,480	0	16,276	16,276
TOTAL STEAM POWER GENERATION EXP			0	3,727,020	3,727,020	0	2,429,645	2,429,645	0	1,297,375	1,297,375

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	160,712	160,712	0	104,768	104,768	0	55,944	55,944
1	536000	Water for Power	0	110,702	110,702	0	72,167	72,167	0	38,535	38,535
1	537000	Hydraulic Expense	404,093	281,718	685,811	259,803	183,652	443,455	144,290	98,066	242,356
1	538000	Electric Expense	0	597,461	597,461	0	389,485	389,485	0	207,976	207,976
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	77,687	77,687	0	50,644	50,644	0	27,043	27,043
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	465,662	0	465,662	300,262	0	300,262	165,400	0	165,400
MAINTENANCE											
1	541000	Supervision & Engineering	0	65,644	65,644	0	42,793	42,793	0	22,851	22,851
1	542000	Structures	0	28,871	28,871	0	18,821	18,821	0	10,050	10,050
1	543000	Reservoirs, Dams, & Waterways	0	42,726	42,726	0	27,853	27,853	0	14,873	14,873
1	544000	Electric Plant	0	220,654	220,654	0	143,844	143,844	0	76,810	76,810
1	545000	Miscellaneous Hydraulic Plant	0	54,506	54,506	0	35,532	35,532	0	18,974	18,974
TOTAL HYDRO POWER GENERATION EXP			869,755	1,740,910	2,610,665	560,065	1,134,898	1,694,963	309,690	606,012	915,702
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	143,527	143,527	0	93,565	93,565	0	49,962	49,962
1	547000	Fuel	0	12,167,652	12,167,652	0	7,932,092	7,932,092	0	4,235,560	4,235,560
1	548000	Generation Expense	0	281,926	281,926	0	183,788	183,788	0	98,138	98,138
1	549000	Miscellaneous Other Power Generation Expense	0	28,126	28,126	0	18,335	18,335	0	9,791	9,791
1	550000	Rent	0	(2,594)	(2,594)	0	(1,691)	(1,691)	0	(903)	(903)
MAINTENANCE											
1	551000	Supervision & Engineering	0	31,561	31,561	0	20,575	20,575	0	10,986	10,986
1	552000	Structures	0	13,032	13,032	0	8,496	8,496	0	4,536	4,536
1	553000	Generating & Electric Equipment	0	106,960	106,960	0	69,727	69,727	0	37,233	37,233
1	554000	Miscellaneous Other Power Generation Plant	0	31,025	31,025	0	20,225	20,225	0	10,800	10,800
TOTAL OTHER POWER GENERATION EXP			0	12,801,215	12,801,215	0	8,345,112	8,345,112	0	4,456,103	4,456,103
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	0	21,514,475	21,514,475	0	14,025,287	14,025,287	0	7,489,188	7,489,188
1	556000	System Control & Load Dispatching	0	107,381	107,381	0	70,002	70,002	0	37,379	37,379
E-557	557XXX	Other Expense	(1,678,561)	8,554,422	6,875,861	(697,579)	5,576,627	4,879,048	(980,982)	2,977,795	1,996,813
TOTAL OTHER POWER SUPPLY EXPENSE			(1,678,561)	30,176,278	28,497,717	(697,579)	19,671,916	18,974,337	(980,982)	10,504,362	9,523,380
TOTAL PRODUCTION OPERATING EXP			(808,806)	48,445,423	47,636,617	(137,514)	31,581,571	31,444,057	(671,292)	16,863,852	16,192,560

RESULTS OF OPERATIONS

Report ID:

AVISTA UTILITIES

ELECTRIC OPERATING STATEMENT

E-OPS-1A

For Month Ended January 31, 2014

Average of Monthly Averages Basis

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	194,173	194,173	0	126,581	126,581	0	67,592	67,592
1	561000	Load Dispatching	0	209,233	209,233	0	136,399	136,399	0	72,834	72,834
1	562000	Station Expense	0	29,822	29,822	0	19,441	19,441	0	10,381	10,381
1	563000	Overhead Line Expense	0	14,171	14,171	0	9,238	9,238	0	4,933	4,933
1	565000	Transmission of Electricity by Others	0	1,690,954	1,690,954	0	1,102,333	1,102,333	0	588,621	588,621
1	566000	Miscellaneous Transmission Expense	0	382,209	382,209	0	249,162	249,162	0	133,047	133,047
1	567000	Rent	0	23,958	23,958	0	15,618	15,618	0	8,340	8,340
MAINTENANCE											
1	568000	Supervision & Engineering	0	87,956	87,956	0	57,339	57,339	0	30,617	30,617
1	569000	Structures	(6,120)	16,916	10,796	(6,120)	11,028	4,908	0	5,888	5,888
1	570000	Station Equipment	0	106,133	106,133	0	69,188	69,188	0	36,945	36,945
1	571000	Overhead Lines	44,122	73,867	117,989	44,122	48,154	92,276	0	25,713	25,713
1	572000	Underground Lines	64	(7,053)	(6,989)	64	(4,598)	(4,534)	0	(2,455)	(2,455)
1	573000	Service Miscellaneous	25,397	10,592	35,989	25,397	6,905	32,302	0	3,687	3,687
TOTAL TRANSMISSION OPERATING EXP			63,463	2,832,931	2,896,394	63,463	1,846,788	1,910,251	0	986,143	986,143
E-DEPX		Depreciation Expense-Production	0	2,098,851	2,098,851	0	1,368,241	1,368,241	0	730,610	730,610
E-DEPX		Depreciation Expense-Transmission	0	858,210	858,210	0	559,467	559,467	0	298,743	298,743
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	87,673	87,673	0	57,154	57,154	0	30,519	30,519
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	(9,040)	0	(9,040)	(9,040)	0	(9,040)	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	(232,898)	0	(232,898)	50,715	0	50,715	(283,613)	0	(283,613)
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	160,414	0	160,414	0	0	0	160,414	0	160,414
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	19,085	0	19,085	14,688	0	14,688	4,397	0	4,397
99	407403	Amortization of Disallowed 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	407450/407499	Amortization of BPA Residential Exchange Credit	(876,029)	0	(876,029)	(544,079)	0	(544,079)	(331,950)	0	(331,950)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	410	0	410	0	0	0	410	0	410
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	(426,502)	0	(426,502)	(278,531)	0	(278,531)	(147,971)	0	(147,971)
E-OTX		Taxes Other Than FIT--Prod & Trans	0	1,829,992	1,829,992	0	1,192,972	1,192,972	0	637,020	637,020
TOTAL P/T DEPR/AMRT/NON-FIT TAXES			(711,673)	4,967,093	4,255,420	(336,359)	3,238,048	2,901,689	(375,314)	1,729,045	1,353,731
TOTAL PRODUCTION & TRANSMISSION EXPENSE			(1,457,016)	56,245,447	54,788,431	(410,410)	36,666,407	36,255,997	(1,046,606)	19,579,040	18,532,434

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-1A
For Month Ended January 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:									
		OPERATION:									
3	580000	Supervision & Engineering	29,379	208,209	237,588	15,901	130,716	146,617	13,478	77,493	90,971
3	582000	Station Expense	30,482	8,965	39,447	18,039	5,628	23,667	12,443	3,337	15,780
3	583000	Overhead Line Expense	164,446	47,309	211,755	103,147	29,701	132,848	61,299	17,608	78,907
3	584000	Underground Line Expense	85,715	0	85,715	61,884	0	61,884	23,831	0	23,831
3	585000	Street Light & Signal System Operation Expense	13,201	0	13,201	1,440	0	1,440	11,761	0	11,761
3	586000	Meter Expense	217,305	(557)	216,748	164,264	(350)	163,914	53,041	(207)	52,834
3	587000	Customer Installations Expense	55,320	8,844	64,164	28,325	5,552	33,877	26,995	3,292	30,287
3	588000	Miscellaneous Distribution Expense	323,002	279,238	602,240	156,039	175,308	331,347	166,963	103,930	270,893
3	589000	Rent	0	30,304	30,304	0	19,025	19,025	0	11,279	11,279
		MAINTENANCE:									
3	590000	Supervision & Engineering	11,626	110,290	121,916	9,175	69,241	78,416	2,451	41,049	43,500
3	591000	Structures	34,337	0	34,337	20,424	0	20,424	13,913	0	13,913
3	592000	Station Equipment	100,348	33,944	134,292	80,198	21,310	101,508	20,150	12,634	32,784
3	593000	Overhead Lines	563,553	(240,000)	323,553	347,011	(150,674)	196,337	216,542	(89,326)	127,216
3	594000	Underground Lines	26,020	0	26,020	13,526	0	13,526	12,494	0	12,494
3	595000	Line Transformers	35,320	20,389	55,709	28,961	12,800	41,761	6,359	7,589	13,948
3	596000	Street Light & Signal System Maintenance Exp	71,506	0	71,506	50,450	0	50,450	21,056	0	21,056
3	597000	Meters	644	0	644	1,267	0	1,267	(623)	0	(623)
3	598000	Miscellaneous Distribution Expense	32,247	14,100	46,347	26,532	8,852	35,384	5,715	5,248	10,963
		TOTAL DISTRIBUTION OPERATING EXP	1,794,451	521,035	2,315,486	1,126,583	327,109	1,453,692	667,868	193,926	861,794
E-DEPX		Depreciation Expense-Distribution	3,101,241	0	3,101,241	1,918,165	0	1,918,165	1,183,076	0	1,183,076
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	4,970,442	0	4,970,442	4,234,167	0	4,234,167	736,275	0	736,275
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	8,073,933	0	8,073,933	6,154,582	0	6,154,582	1,919,351	0	1,919,351
		TOTAL DISTRIBUTION EXPENSES	9,868,384	521,035	10,389,419	7,281,165	327,109	7,608,274	2,587,219	193,926	2,781,145

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Month Ended January 31, 2014
 Average of Monthly Averages Basis

Report ID:
E-OPS-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	31,158	31,158	0	20,449	20,449	0	10,709	10,709
2	902000	Meter Reading Expenses	263,807	9,905	273,712	238,104	6,501	244,605	25,703	3,404	29,107
E-903	903XXX	Customer Records & Collection Expenses	152,944	591,455	744,399	106,181	388,178	494,359	46,763	203,277	250,040
2	904000	Uncollectible Accounts	0	229,307	229,307	0	150,496	150,496	0	78,811	78,811
2	905000	Misc Customer Accounts	0	21,836	21,836	0	14,331	14,331	0	7,505	7,505
TOTAL CUSTOMER ACCOUNTS EXPENSES			416,751	883,661	1,300,412	344,285	579,955	924,240	72,466	303,706	376,172
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	2,464,769	27,876	2,492,645	1,812,711	18,295	1,831,006	652,058	9,581	661,639
2	909000	Advertising	0	40,237	40,237	0	26,408	26,408	0	13,829	13,829
2	910000	Misc Customer Service & Info Exp	0	20,178	20,178	0	13,243	13,243	0	6,935	6,935
TOTAL CUSTOMER SERVICE & INFO EXP			2,464,769	88,291	2,553,060	1,812,711	57,946	1,870,657	652,058	30,345	682,403
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	50,544	2,156,480	2,207,024	38,382	1,459,441	1,497,823	12,162	697,039	709,201
4	921000	Office Supplies & Expenses	11,885	341,794	353,679	11,885	231,316	243,201	0	110,478	110,478
4	922000	Admin Exp Transferred--Credit	0	(6,448)	(6,448)	0	(4,364)	(4,364)	0	(2,084)	(2,084)
4	923000	Outside Services Employed	(7,601)	626,105	618,504	(7,601)	423,729	416,128	0	202,376	202,376
4	924000	Property Insurance Premium	0	115,191	115,191	0	77,958	77,958	0	37,233	37,233
4	925XXX	Injuries and Damages	0	229,003	229,003	0	154,982	154,982	0	74,021	74,021
4	926XXX	Employee Pensions and Benefits	0	62,587	62,587	0	42,357	42,357	0	20,230	20,230
4	927000	Franchise Requirements	479	0	479	0	0	0	479	0	479
1	928000	Regulatory Commission Expenses	316,633	257,216	573,849	265,094	167,679	432,773	51,539	89,537	141,076
4	930000	Miscellaneous General Expenses	24,537	377,867	402,404	12,017	255,729	267,746	12,520	122,138	134,658
4	931000	Rents	819	56,984	57,803	429	38,565	38,994	390	18,419	18,809
4	935000	Maintenance of General Plant	76,883	803,715	880,598	39,913	543,930	583,843	36,970	259,785	296,755
TOTAL ADMIN & GEN OPERATING EXP			474,179	5,020,494	5,494,673	360,119	3,391,322	3,751,441	114,060	1,629,172	1,743,232

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-1A
For Month Ended January 31, 2014		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	116,114	1,068,169	1,184,283	87,049	722,905	809,954	29,065	345,264	374,329
E-AMTX		Amortization Expense-General Plant - 303000	0	17,666	17,666	0	11,940	11,940	0	5,726	5,726
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	47,875	627,383	675,258	46,776	424,594	471,370	1,099	202,789	203,888
E-AMTX		Amortization Expense-General Plant - 390200, 396200	0	2,516	2,516	0	1,703	1,703	0	813	813
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	163,989	1,715,734	1,879,723	133,825	1,161,142	1,294,967	30,164	554,592	584,756
		TOTAL ADMIN & GENERAL EXPENSES	638,168	6,736,228	7,374,396	493,944	4,552,464	5,046,408	144,224	2,183,764	2,327,988
		TOTAL EXPENSES BEFORE FIT	11,931,056	64,474,662	76,405,718	9,521,695	42,183,881	51,705,576	2,409,361	22,290,781	24,700,142
		NET OPERATING INCOME (LOSS) BEFORE FIT			24,064,230			15,415,837			8,648,393
E-FIT		FEDERAL INCOME TAX--Normal Accrual			5,174,757			3,432,557			1,742,200
E-FIT		DEFERRED FEDERAL INCOME TAX			1,708,439			956,897			751,542
E-FIT		AMORTIZED ITC - NOXON			(16,294)			(10,622)			(5,672)
		ELECTRIC NET OPERATING INCOME (LOSS)			17,197,328			11,037,005			6,160,323

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.190%	34.810%
E-ALL	2	Number of Customers	100.000%	65.631%	34.369%
E-ALL	3	Direct Distribution Operating Expense	100.000%	62.781%	37.219%
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 January 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	18,871,845	18,871,845	0	12,302,556	12,302,556	0	6,569,289	6,569,289
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	12,861	12,861	0	8,384	8,384	0	4,477	4,477
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	2,570,616	2,570,616	0	1,675,785	1,675,785	0	894,831	894,831
1	555710	Intercompany Purchase	0	59,153	59,153	0	38,562	38,562	0	20,591	20,591
TOTAL ACCOUNT 555			0	21,514,475	21,514,475	0	14,025,287	14,025,287	0	7,489,188	7,489,188

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	E-557-1A
For Month Ended January 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	472,197	472,197	0	307,825	307,825	0	164,372	164,372
1	557010	Other Power Supply Expense - Financial	0	308,095	308,095	0	200,847	200,847	0	107,248	107,248
1	557150	Fuel - Economic Dispatch	0	928,477	928,477	0	605,274	605,274	0	323,203	323,203
1	557160	Power Supply Expense - Miscellaneous	183,498	0	183,498	183,498	0	183,498	0	0	0
99	557161	Unbilled Add-Ons	(244,262)	0	(244,262)	(265,046)	0	(265,046)	20,784	0	20,784
1	557170	Broker Fees - Power	0	55,076	55,076	0	35,904	35,904	0	19,172	19,172
1	557171	REC Broker Fees	3,964	2,625	6,589	3,964	1,711	5,675	0	914	914
1	557200	Nez Perce	68,225	0	68,225	41,458	0	41,458	26,767	0	26,767
99	557280	Washington ERM Deferred	0	0	0	0	0	0	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	(574,746)	0	(574,746)	(574,746)	0	(574,746)	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	(86,707)	0	(86,707)	(86,707)	0	(86,707)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	(554,808)	0	(554,808)	0	0	0	(554,808)	0	(554,808)
99	557390	Idaho PCA Amortization	(473,725)	0	(473,725)	0	0	0	(473,725)	0	(473,725)
1	557395	Optional Renewable Power Expense Offset	0	(8,179)	(8,179)	0	(5,332)	(5,332)	0	(2,847)	(2,847)
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	663,498	663,498	0	432,534	432,534	0	230,964	230,964
1	557711	Turbine Gas Bookout Offset	0	(663,498)	(663,498)	0	(432,534)	(432,534)	0	(230,964)	(230,964)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	6,796,131	6,796,131	0	4,430,398	4,430,398	0	2,365,733	2,365,733
TOTAL ACCOUNT 557			(1,678,561)	8,554,422	6,875,861	(697,579)	5,576,627	4,879,048	(980,982)	2,977,795	1,996,813

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ACCOUNTING EXPENSE	E-903-1A
For Month Ended January 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records and Collections	152,944	591,455	744,399	106,181	388,178	494,359	46,763	203,277	250,040
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			152,944	591,455	744,399	106,181	388,178	494,359	46,763	203,277	250,040

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.631%	34.369%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.279%	34.721%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-1A
For Month Ended January 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	24,801	27,876	52,677	19,090	18,295	37,385	5,711	9,581	15,292
99	908600	Public Purpose Tariff Rider Expense Offset	2,550,530	0	2,550,530	1,868,692	0	1,868,692	681,838	0	681,838
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(110,562)	0	(110,562)	(75,071)	0	(75,071)	(35,491)	0	(35,491)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	2,464,769	27,876	2,492,645	1,812,711	18,295	1,831,006	652,058	9,581	661,639

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.631%	34.369%
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 January 31, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		53.83%	53.83%
2	Cost of Debt		5.514%	5.582%
	Total Weighted Cost		2.968%	3.005%
E-APL	Net Rate Base	1,927,713,917	1,268,159,507	659,554,410
	Interest Deduction for FIT Calculation	57,458,584	37,638,974	19,819,610
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		AVISTA UTILITIES		
ELECTRIC FEDERAL INCOME TAXES		Report ID:		
For Month Ended January 31, 2014		E-FIT-1A		
Average of Monthly Averages Basis				
Ref/Basis	Description	System	Washington	Idaho
Calculation of Taxable Operating Income:				
E-OPS	Operating Revenue	100,469,948	67,121,413	33,348,535
E-OPS	Less: Operating & Maintenance Expense	62,196,642	41,354,338	20,842,304
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	7,408,642	4,924,099	2,484,543
E-OTX	Less: Taxes Other than FIT	6,800,434	5,427,139	1,373,295
	Net Operating Income Before FIT	24,064,230	15,415,837	8,648,393
E-INT	Less: Monthly Interest Expense	4,788,215	3,136,581	1,651,634
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(11,953)	11,953
E-SCM	Plus: Schedule M Adjustments	(4,461,399)	(2,464,611)	(1,996,788)
	Taxable Net Operating Income	14,814,616	9,826,598	4,988,018
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	5,185,115	3,439,309	1,745,806
1	Production Tax Credit	(10,358)	(6,752)	(3,606)
1	Investment Tax Credit - Noxon *	0	0	0
	Total Net Federal Income Tax	5,174,757	3,432,557	1,742,200
E-DTE	Deferred FIT	1,708,439	956,897	751,542
1	411400 Amortized Investment Tax Credit - Noxon	(16,294)	(10,622)	(5,672)
	Total Net FIT/Deferred FIT	6,866,902	4,378,832	2,488,070

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 January 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	3,267,480	4,760,469	8,027,949	2,054,240	3,146,004	5,200,244	1,213,240	1,614,465	2,827,705
12	997001 Contributions In Aid of Construction	0	110,463	110,463	0	72,109	72,109	0	38,354	38,354
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	(119,674)	(119,674)	0	(80,992)	(80,992)	0	(38,682)	(38,682)
99	997007 Idaho PCA	(1,028,533)	0	(1,028,533)	0	0	0	(1,028,533)	0	(1,028,533)
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	34,172	34,172	0	23,127	23,127	0	11,045	11,045
12	997016 Redemption Expense Amortization	0	128,994	128,994	0	84,206	84,206	0	44,788	44,788
99	997017 Amort - Invest in Exch Pwr (405.92,.93,.95,.98	204,169	0	204,169	204,169	0	204,169	0	0	0
4	997018 DSM Tariff Rider	980,274	136	980,410	462,513	92	462,605	517,761	44	517,805
99	997019 CSS Temporary Service Fees	35,484	0	35,484	3,330	0	3,330	32,154	0	32,154
4	997020 FAS87 Current Pension Accrual	0	670,571	670,571	0	453,822	453,822	0	216,749	216,749
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	22,892	22,892	0	12,176	12,176
4	997033 BPA Residential Exchange	(308,381)	0	(308,381)	(156,207)	0	(156,207)	(152,174)	0	(152,174)
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	0	0	0	0	0	0	0	0
99	997043 Washington Deferred Power Costs	(583,786)	0	(583,786)	(583,786)	0	(583,786)	0	0	0
1	997044 Non-Monetary Power Costs	0	12,861	12,861	0	8,384	8,384	0	4,477	4,477
1	997045 Section 199 Manufacturing Deduction	0	0	0	0	0	0	0	0	0
99	997046 Nez Perce Settlement	(291,059)	0	(291,059)	(1,834)	0	(1,834)	(289,225)	0	(289,225)
99	997047 Clark Fork Preventive Maint. Exp (PME's)	0	0	0	0	0	0	0	0	0
12	997048 AFUDC	0	(291,276)	(291,276)	0	(190,142)	(190,142)	0	(101,134)	(101,134)
11	997049 Tax Depreciation	0	(12,380,630)	(12,380,630)	0	(7,954,183)	(7,954,183)	0	(4,426,447)	(4,426,447)
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 January 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	997059 Spokane River Relicensing PME	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	(580,362)	0	(580,362)	(601,250)	0	(601,250)	20,888	0	20,888
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	446,856	446,856	0	287,092	287,092	0	159,764	159,764
4	997081 Deferred Compensation	0	(57,668)	(57,668)	0	(39,028)	(39,028)	0	(18,640)	(18,640)
4	997082 Meal Disallowances	0	22,683	22,683	0	15,351	15,351	0	7,332	7,332
4	997083 Paid Time Off	0	(275,525)	(275,525)	0	(186,467)	(186,467)	0	(89,058)	(89,058)
2	997084 Customer Uncollectibles	0	183,417	183,417	0	120,378	120,378	0	63,039	63,039
99	997088 Deferred O&M Colstrip & CS2	146,449	0	146,449	81,141	0	81,141	65,308	0	65,308
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	(82,083)	0	(82,083)	(82,083)	0	(82,083)	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	(284,075)	0	(284,075)	0	0	0	(284,075)	0	(284,075)
99	997098 Provision for Rate Refund	118,505	0	118,505	0	0	0	118,505	0	118,505
1	997099 Kettle Falls Diesel Leak	0	0	0	0	0	0	0	0	0
	TOTAL SCHEDULE M ADJUSTMENTS	2,013,471	(6,474,870)	(4,461,399)	1,593,443	(4,058,054)	(2,464,611)	420,028	(2,416,816)	(1,996,788)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.190%	34.810%
E-ALL	2	Number of Customers	100.000%	65.631%	34.369%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.677%	32.323%
E-ALL	11	Book Depreciation	100.000%	64.247%	35.753%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.279%	34.721%
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 January 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basi	Acct No	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
14	410100	Deferred Federal Income Tax Expense - Allocated	0	1,161,950	1,161,950	0	728,241	728,241	0	433,709	433,709
99	410100	Deferred Federal Income Tax Expense - Washington	172,527	0	172,527	172,527	0	172,527	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	384,266	0	384,266	0	0	0	384,266	0	384,266
	410100	Total	556,793	1,161,950	1,718,743	172,527	728,241	900,768	384,266	433,709	817,975
14	411100	Deferred Federal Income Tax Expense - Allocated	0	46,444	46,444	0	29,108	29,108	0	17,336	17,336
99	411100	Deferred Federal Income Tax Expense - Washington	27,021	0	27,021	27,021	0	27,021	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(83,769)	0	(83,769)	0	0	0	(83,769)	0	(83,769)
	411100	Total	(56,748)	46,444	(10,304)	27,021	29,108	56,129	(83,769)	17,336	(66,433)
Total Deferred Federal Income Tax Expense			500,045	1,208,394	1,708,439	199,548	757,349	956,897	300,497	451,045	751,542

E-ALL	14	Net Allocated Schedule M's - AMA	100.000%	62.674%	37.326%
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 January 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	0	0	0	0	0	0	0	0
1	408140	State Kwh Generation Tax	0	96,536	96,536	0	62,932	62,932	0	33,604	33,604
1	408150	R&P Property Tax--Production	0	1,132,856	1,132,856	0	738,509	738,509	0	394,347	394,347
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	183,709	183,709	0	119,760	119,760	0	63,949	63,949
TOTAL PRODUCTION & TRANSMISSION			0	1,829,992	1,829,992	0	1,192,972	1,192,972	0	637,020	637,020
DISTRIBUTION											
99	408110	State Excise Tax	1,986,989	0	1,986,989	1,986,989	0	1,986,989	0	0	0
99	408120	Municipal Occupation & License Tax	2,117,031	0	2,117,031	1,776,507	0	1,776,507	340,524	0	340,524
99	408160	Miscellaneous State or Local Tax--WA & ID	0	0	0	0	0	0	0	0	0
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	127,482	0	127,482	0	0	0	127,482	0	127,482
TOTAL DISTRIBUTION			4,970,442	0	4,970,442	4,234,167	0	4,234,167	736,275	0	736,275
TOTAL TAXES OTHER THAN FIT			4,970,442	1,829,992	6,800,434	4,234,167	1,192,972	5,427,139	736,275	637,020	1,373,295

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
ELECTRIC UTILITY PLANT
For Month Ended January 31, 2014
Average of Monthly Averages Basis

Report ID:
E-PLT-1A

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	9,141,666	9,141,666	0	5,959,452	5,959,452	0	3,182,214	3,182,214
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	1,308,777	1,308,777	0	853,192	853,192	0	455,585	455,585
1	182381	CDA Settlement Past Storage	0	35,363,425	35,363,425	0	23,053,417	23,053,417	0	12,310,008	12,310,008
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	7,643,875	7,797,054	153,179	5,059,267	5,212,446	0	2,584,608	2,584,608
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	2,876,253	38,127,438	41,003,691	2,810,540	25,803,506	28,614,046	65,713	12,323,932	12,389,645
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	2,991,120	2,991,120	0	2,024,300	2,024,300	0	966,820	966,820
TOTAL INTANGIBLE PLANT			3,632,136	140,625,519	144,257,655	3,566,423	92,772,619	96,339,042	65,713	47,852,900	47,918,613
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	3,530,431	3,530,431	0	2,301,488	2,301,488	0	1,228,943	1,228,943
1	311XXX	Structures & Improvements	0	127,602,171	127,602,171	0	83,183,855	83,183,855	0	44,418,316	44,418,316
1	312000	Boiler Plant	0	173,981,795	173,981,795	0	113,418,732	113,418,732	0	60,563,063	60,563,063
1	313000	Generators	0	6,770	6,770	0	4,413	4,413	0	2,357	2,357
1	314000	Turbogenerator Units	0	53,061,974	53,061,974	0	34,591,101	34,591,101	0	18,470,873	18,470,873
1	315000	Accessory Electric Equipment	0	26,565,272	26,565,272	0	17,317,901	17,317,901	0	9,247,371	9,247,371
1	316000	Miscellaneous Power Plant Equipment	0	16,406,329	16,406,329	0	10,695,286	10,695,286	0	5,711,043	5,711,043
TOTAL STEAM PRODUCTION PLANT			0	401,154,742	401,154,742	0	261,512,776	261,512,776	0	139,641,966	139,641,966
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	58,280,858	58,280,858	0	37,993,291	37,993,291	0	20,287,567	20,287,567
1	331XXX	Structures & Improvements	0	47,171,506	47,171,506	0	30,751,105	30,751,105	0	16,420,401	16,420,401
1	332XXX	Reservoirs, Dams, & Waterways	0	131,932,277	131,932,277	0	86,006,651	86,006,651	0	45,925,626	45,925,626
1	333000	Waterwheels, Turbines, & Generators	0	162,996,265	162,996,265	0	106,257,265	106,257,265	0	56,739,000	56,739,000
1	334000	Accessory Electric Equipment	0	37,352,042	37,352,042	0	24,349,796	24,349,796	0	13,002,246	13,002,246
1	335XXX	Miscellaneous Power Plant Equipment	0	9,229,460	9,229,460	0	6,016,685	6,016,685	0	3,212,775	3,212,775
1	336000	Roads, Railroads, & Bridges	0	2,424,643	2,424,643	0	1,580,625	1,580,625	0	844,018	844,018
TOTAL HYDRAULIC PRODUCTION PLANT			0	449,387,051	449,387,051	0	292,955,418	292,955,418	0	156,431,633	156,431,633
OTHER PRODUCTION PLANT:											
1	340200	Land & Land Rights	0	905,168	905,168	0	590,079	590,079	0	315,089	315,089
1	341000	Structures & Improvements	0	16,766,171	16,766,171	0	10,929,867	10,929,867	0	5,836,304	5,836,304
1	342000	Fuel Holders, Producers, & Accessories	0	21,172,819	21,172,819	0	13,802,561	13,802,561	0	7,370,258	7,370,258
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	207,625,969	207,625,969	0	135,351,369	135,351,369	0	72,274,600	72,274,600
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	20,312,037	20,312,037	0	13,241,417	13,241,417	0	7,070,620	7,070,620
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	1,493,892	1,493,892	0	973,868	973,868	0	520,024	520,024
TOTAL OTHER PRODUCTION PLANT			0	292,368,404	292,368,404	0	190,594,963	190,594,963	0	101,773,441	101,773,441
TOTAL PRODUCTION PLANT			0	1,142,910,197	1,142,910,197	0	745,063,157	745,063,157	0	397,847,040	397,847,040

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-1A
For Month Ended January 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	19,818,535	19,818,535	0	12,919,703	12,919,703	0	6,898,832	6,898,832
1	352XXX	Structures & Improvements	0	19,297,559	19,297,559	0	12,580,079	12,580,079	0	6,717,480	6,717,480
1	353000	Station Equipment	0	221,009,147	221,009,147	0	144,075,863	144,075,863	0	76,933,284	76,933,284
1	354000	Towers & Fixtures	0	17,124,560	17,124,560	0	11,163,501	11,163,501	0	5,961,059	5,961,059
1	355000	Poles & Fixtures	0	163,815,756	163,815,756	0	106,791,491	106,791,491	0	57,024,265	57,024,265
1	356000	Overhead Conductors & Devices	0	120,493,674	120,493,674	0	78,549,826	78,549,826	0	41,943,848	41,943,848
1	357000	Underground Conduit	0	2,838,390	2,838,390	0	1,850,346	1,850,346	0	988,044	988,044
1	358000	Underground Conductors & Devices	0	2,331,360	2,331,360	0	1,519,814	1,519,814	0	811,546	811,546
1	359000	Roads & Trails	0	1,949,859	1,949,859	0	1,271,113	1,271,113	0	678,746	678,746
		TOTAL TRANSMISSION PLANT	0	568,678,840	568,678,840	0	370,721,736	370,721,736	0	197,957,104	197,957,104
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	4,584,631	0	4,584,631	3,340,938	0	3,340,938	1,243,693	0	1,243,693
99	360400	Land Easements	2,417,075	0	2,417,075	515,068	0	515,068	1,902,007	0	1,902,007
99	361000	Structures & Improvements	18,252,752	0	18,252,752	12,798,814	0	12,798,814	5,453,938	0	5,453,938
99	362000	Station Equipment	116,299,204	0	116,299,204	76,664,404	0	76,664,404	39,634,800	0	39,634,800
99	364000	Poles, Towers, & Fixtures	281,185,546	0	281,185,546	175,907,858	0	175,907,858	105,277,688	0	105,277,688
99	365000	Overhead Conductors & Devices	188,556,545	0	188,556,545	118,868,995	0	118,868,995	69,687,550	0	69,687,550
99	366000	Underground Conduit	88,637,214	0	88,637,214	55,835,068	0	55,835,068	32,802,146	0	32,802,146
99	367000	Underground Conductors & Devices	150,888,313	0	150,888,313	96,112,665	0	96,112,665	54,775,648	0	54,775,648
99	368000	Line Transformers	208,233,091	0	208,233,091	139,706,273	0	139,706,273	68,526,818	0	68,526,818
99	369XXX	Services	137,784,557	0	137,784,557	88,674,301	0	88,674,301	49,110,256	0	49,110,256
99	370000	Meters	47,937,865	0	47,937,865	26,490,393	0	26,490,393	21,447,472	0	21,447,472
99	373XXX	Street Light & Signal Systems	39,253,959	0	39,253,959	24,257,178	0	24,257,178	14,996,781	0	14,996,781
		TOTAL DISTRIBUTION PLANT	1,284,030,752	0	1,284,030,752	819,171,955	0	819,171,955	464,858,797	0	464,858,797
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,089,899	3,065,327	4,155,226	383,782	2,074,521	2,458,303	706,117	990,806	1,696,923
4	390XXX	Structures & Improvements	13,002,704	65,987,050	78,989,754	6,444,040	44,658,056	51,102,096	6,558,664	21,328,994	27,887,658
4	391XXX	Office Furniture & Equipment	2,672,667	39,118,857	41,791,524	2,647,048	26,474,469	29,121,517	25,619	12,644,388	12,670,007
4	392XXX	Transportation Equipment	17,508,131	10,029,265	27,537,396	12,980,597	6,787,506	19,768,103	4,527,534	3,241,759	7,769,293
4	393000	Stores Equipment	276,899	2,104,480	2,381,379	122,431	1,424,249	1,546,680	154,468	680,231	834,699
4	394000	Tools, Shop & Garage Equipment	1,399,117	8,267,880	9,666,997	1,058,795	5,595,453	6,654,248	340,322	2,672,427	3,012,749
4	395000	Laboratory Equipment	212,200	841,052	1,053,252	151,809	569,199	721,008	60,391	271,853	332,244
4	396XXX	Power Operated Equipment	29,452,210	11,329,626	40,781,836	18,375,656	7,667,551	26,043,207	11,076,554	3,662,075	14,738,629
4	397XXX	Communications Equipment	15,889,425	62,012,223	77,901,648	9,779,997	41,968,012	51,748,009	6,109,428	20,044,211	26,153,639
4	398000	Miscellaneous Equipment	6,220	381,428	387,648	3,921	258,139	262,060	2,299	123,289	125,588
		TOTAL GENERAL PLANT	81,509,472	203,137,188	284,646,660	51,948,076	137,477,155	189,425,231	29,561,396	65,660,033	95,221,429
		TOTAL PLANT IN SERVICE	1,369,172,360	2,055,351,744	3,424,524,104	874,686,454	1,346,034,667	2,220,721,121	494,485,906	709,317,077	1,203,802,983

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-1A
For Month Ended January 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****					
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	0	(284,353,384)	(284,353,384)	0	(185,369,971)	(185,369,971)	0	(98,983,413)	(98,983,413)
E-ADEP		Hydro Production Plant	0	(123,542,661)	(123,542,661)	0	(80,537,461)	(80,537,461)	0	(43,005,200)	(43,005,200)
E-ADEP		Other Production Plant	0	(85,239,509)	(85,239,509)	0	(55,567,636)	(55,567,636)	0	(29,671,873)	(29,671,873)
E-ADEP		Transmission Plant	0	(191,243,337)	(191,243,337)	0	(124,671,531)	(124,671,531)	0	(66,571,806)	(66,571,806)
E-ADEP		Distribution Plant	(398,885,352)	0	(398,885,352)	(245,158,611)	0	(245,158,611)	(153,726,741)	0	(153,726,741)
E-ADEP		General Plant	(24,147,442)	(67,964,841)	(92,112,283)	(14,428,186)	(45,996,566)	(60,424,752)	(9,719,256)	(21,968,275)	(31,687,531)
TOTAL ACCUMULATED DEPRECIATION			(423,032,794)	(752,343,732)	(1,175,376,526)	(259,586,797)	(492,143,165)	(751,729,962)	(163,445,997)	(260,200,567)	(423,646,564)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(8,130,725)	(8,130,725)	0	(5,300,420)	(5,300,420)	0	(2,830,305)	(2,830,305)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(123,242)	0	(123,242)	(123,242)	0	(123,242)	0	0	0
E-AAAMT		General Plant - 303000	0	(240,755)	(240,755)	0	(161,796)	(161,796)	0	(78,959)	(78,959)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(963,900)	(15,748,524)	(16,712,424)	(948,883)	(10,658,129)	(11,607,012)	(15,017)	(5,090,395)	(5,105,412)
E-AAAMT		General Plant - 390200, 396200	(120,798)	(189,349)	(310,147)	(117,230)	(128,146)	(245,376)	(3,568)	(61,203)	(64,771)
TOTAL ACCUMULATED AMORTIZATION			(1,207,940)	(24,309,353)	(25,517,293)	(1,189,355)	(16,248,491)	(17,437,846)	(18,585)	(8,060,862)	(8,079,447)
TOTAL ACCUMULATED DEPR/AMORT			(424,240,734)	(776,653,085)	(1,200,893,819)	(260,776,152)	(508,391,656)	(769,167,808)	(163,464,582)	(268,261,429)	(431,726,011)
NET ELECTRIC UTILITY PLANT before DFIT			944,931,626	1,278,698,659	2,223,630,285	613,910,302	837,643,011	1,451,553,313	331,021,324	441,055,648	772,076,972
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	(285,236)	(285,236)	0	(185,945)	(185,945)	0	(99,291)	(99,291)
12		ADFIT - Electric Plant In Service (282900)	0	(298,733,248)	(298,733,248)	0	(195,010,077)	(195,010,077)	0	(103,723,171)	(103,723,171)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(32,383,064)	(32,383,064)	0	(21,915,886)	(21,915,886)	0	(10,467,178)	(10,467,178)
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	(12,377,199)	(12,377,199)	0	(8,068,696)	(8,068,696)	0	(4,308,503)	(4,308,503)
1		ADFIT - CDA Settlement Costs (283333)	0	358,613	358,613	0	233,780	233,780	0	124,833	124,833
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(4,066,737)	(4,066,737)	0	(2,654,725)	(2,654,725)	0	(1,412,012)	(1,412,012)
TOTAL ACCUMULATED DFIT			0	(347,876,396)	(347,876,396)	0	(227,865,168)	(227,865,168)	0	(120,011,228)	(120,011,228)
NET ELECTRIC UTILITY PLANT			944,931,626	930,822,263	1,875,753,889	613,910,302	609,777,843	1,223,688,145	331,021,324	321,044,420	652,065,744
ALLOCATION RATIOS:											
E-ALL	1	Production/Transmission Ratio			100.000%			65.190%			34.810%
E-ALL	4	Jurisdictional 4-Factor Ratio			100.000%			67.677%			32.323%
E-ALL	12	Net Electric Plant (before DFIT) - AMA			100.000%			65.279%			34.721%
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 January 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	944,931,626	930,822,263	1,875,753,889	613,910,302	609,777,843	1,223,688,145	331,021,324	321,044,420	652,065,744
	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	(877,298)	0	(877,298)	877,298	0	877,298
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)	(2,678,392)	0	(2,678,392)	(858,378)	0	(858,378)	(1,820,014)	0	(1,820,014)
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)	7,144,177	0	7,144,177	4,578,024	0	4,578,024	2,566,153	0	2,566,153
99	ADFIT - Kettle Falls Disallowed (190420)	273,146	0	273,146	273,146	0	273,146	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)	1,222,904	0	1,222,904	0	0	0	1,222,904	0	1,222,904
99	ADFIT - Boulder Park Disallowed (190040)	481,983	0	481,983	0	0	0	481,983	0	481,983
99	Investment in WNP3 Exchange Power (124900, 124930)	13,781,031	0	13,781,031	13,781,031	0	13,781,031	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(2,476,697)	0	(2,476,697)	(2,476,697)	0	(2,476,697)	0	0	0
99	CDA Lake Settlement - WA (182382)	1,045,812	0	1,045,812	1,045,812	0	1,045,812	0	0	0
99	CDA Lake Settlement - ID (186382)	207,790	0	207,790	0	0	0	207,790	0	207,790
99	ADFIT - CDA Lake Settlement - Direct (283382)	(438,762)	0	(438,762)	(366,035)	0	(366,035)	(72,727)	0	(72,727)
99	CDA CDR Fund - Direct (182324)	76,072	0	76,072	76,072	0	76,072	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	540,345	0	540,345	501,459	0	501,459	38,886	0	38,886
99	ADFIT - Spokane River Relicensing (283322)	(189,097)	0	(189,097)	(175,492)	0	(175,492)	(13,605)	0	(13,605)
99	Spokane River PM&Es (182323)	499,519	0	499,519	318,422	0	318,422	181,097	0	181,097
99	ADFIT - Spokane River PM&Es (283323)	(174,856)	0	(174,856)	(111,472)	0	(111,472)	(63,384)	0	(63,384)
99	Montana Riverbed Settlement (186360)	2,978,508	0	2,978,508	2,001,655	0	2,001,655	976,853	0	976,853
99	ADFIT - Montana Riverbed Settlement (283365)	(1,042,478)	0	(1,042,478)	(700,580)	0	(700,580)	(341,898)	0	(341,898)
99	Lancaster Generation (182312)	2,550,000	0	2,550,000	2,550,000	0	2,550,000	0	0	0
99	ADFIT - Lancaster Generation (283312)	(892,500)	0	(892,500)	(892,500)	0	(892,500)	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)	(1,299,220)	(133)	(1,299,353)	(491,972)	(90)	(492,062)	(807,248)	(43)	(807,291)
99	Customer Deposits (235199)	(1,368,653)	0	(1,368,653)	(1,368,653)	0	(1,368,653)	0	0	0
C-WKC	Working Capital	31,801,634	7,247,247	39,048,881	31,801,634	0	31,801,634	0	7,247,247	7,247,247
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	44,712,914	7,247,114	51,960,028	44,471,452	(90)	44,471,362	241,462	7,247,204	7,488,666
	NET RATE BASE	989,644,540	938,069,377	1,927,713,917	658,381,754	609,777,753	1,268,159,507	331,262,786	328,291,624	659,554,410

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 January 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
1	Steam (ED-AN)	641,854	641,854			641,854	641,854		418,425	418,425		223,429	223,429
1	Hydro (ED-AN)	678,661	678,661			678,661	678,661		442,419	442,419		236,242	236,242
1	Other (ED-AN)	778,336	778,336			778,336	778,336		507,397	507,397		270,939	270,939
Total Electric Production		2,098,851	2,098,851			2,098,851	2,098,851		1,368,241	1,368,241		730,610	730,610
Electric Transmission													
1	ED-AN	858,210	858,210			858,210	858,210		559,467	559,467		298,743	298,743
Total Electric Transmission		858,210	858,210			858,210	858,210		559,467	559,467		298,743	298,743
Electric Distribution													
	ED-ID	1,183,076	1,183,076			1,183,076	1,183,076					1,183,076	1,183,076
	ED-WA	1,918,165	1,918,165			1,918,165	1,918,165	1,918,165		1,918,165			
Total Electric Distribution		3,101,241	3,101,241			3,101,241	3,101,241	1,918,165		1,918,165		1,183,076	1,183,076
Gas Underground Storage													
	GD-AN	46,163		46,163									
	GD-OR	9,501				9,501							
Total Gas Underground Stor		55,664		46,163		9,501							
Gas Distribution													
	GD-AN	5,208		5,208									
	GD-ID	343,058		343,058									
	GD-WA	687,824		687,824									
	GD-OR	346,684				346,684							
Total Gas Distribution		1,382,774		1,036,090		346,684							
General Plant													
4	ED-AN	214,346	214,346			214,346	214,346		145,063	145,063		69,283	69,283
	ED-ID	11,820	11,820			11,820	11,820				11,820		11,820
	ED-WA	75,983	75,983			75,983	75,983	75,983		75,983			
7,4	CD-AA	1,131,569	806,695	224,300	100,574	806,695	806,695		545,947	545,947		260,748	260,748
9,4	CD-AN	59,928	47,128	12,800		47,128	47,128		31,895	31,895		15,233	15,233
9	CD-ID	21,929	17,245	4,684		17,245	17,245				17,245		17,245
9	CD-WA	14,072	11,066	3,006		11,066	11,066	11,066		11,066			
8	GD-AA	13,182		9,060	4,122								
	GD-AN	2,730		2,730									
	GD-ID	3,865		3,865									
	GD-WA	17,998		17,998									
	GD-OR	20,775			20,775								
Total General Plant		1,588,197	1,184,283	278,443	125,471	116,114	1,068,169	1,184,283	87,049	722,905	809,954	29,065	345,264
Total Depreciation Expense		9,084,937	7,242,585	1,360,696	481,656	3,217,355	4,025,230	7,242,585	2,005,214	2,650,613	4,655,827	1,212,141	1,374,617

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-1A
For Month Ended January 31, 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 AMORTIZATION EXPENSE	E-AMTX-1A
For Month Ended January 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****					
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total			
Production/Transmission																
1	Franchises (302000)	ED-AN	76,533	76,533		76,533	76,533		49,892	49,892		26,641	26,641			
1	Misc Intangible Plt (303000)	ED-AN	11,140	11,140		11,140	11,140		7,262	7,262		3,878	3,878			
Total Production/Transmission			87,673	87,673		87,673	87,673		57,154	57,154		30,519	30,519			
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	23,886	17,028	4,735	2,123		17,028	17,028		11,524	11,524	5,504	5,504		
9,1		CD-AN	811	638	173			638	638		416	416	222	222		
		GD-ID	338		338											
		GD-WA	1,984		1,984											
		GD-OR	648			648										
Total General Plant - 303000			27,667	17,666	7,230	2,771		17,666	17,666		11,940	11,940	5,726	5,726		
Miscellaneous IT Intangible Plant - 3031XX																
7,4		CD-AA	853,637	608,558	169,208	75,871		608,558	608,558		411,854	411,854	196,704	196,704		
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	18,157	18,157				18,157	18,157		12,288	12,288	5,869	5,869		
		ED-ID	396	396				396	396				396	396		
		ED-WA	46,776	46,776				46,776	46,776		46,776	46,776				
8		GD-AA	36,795		25,290	11,505										
		GD-AN	197		197											
		GD-OR	21			21										
Total Miscellaneous IT Intangible Plt - 3031XX			957,722	675,258	195,067	87,397		47,875	627,383		46,776	424,594	471,370	1,099	202,789	203,888
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	802	802				802	802		543	543	259	259		
		GD-OR	262			262										
Total General Plant - 390200, 396200			3,469	2,516	477	476		2,516	2,516		1,703	1,703	813	813		
Total Amortization Expense			1,078,800	785,363	202,793	90,644		50,125	735,238		49,026	495,391	544,417	1,099	239,847	240,946

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-1A
For Month Ended January 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	(284,353,384)	(284,353,384)			(284,353,384)	(284,353,384)		(185,369,971)	(185,369,971)		(98,983,413)	(98,983,413)	
1	Hydro (ED-AN)	(123,542,661)	(123,542,661)			(123,542,661)	(123,542,661)		(80,537,461)	(80,537,461)		(43,005,200)	(43,005,200)	
1	Other (ED-AN)	(85,239,509)	(85,239,509)			(85,239,509)	(85,239,509)		(55,567,636)	(55,567,636)		(29,671,873)	(29,671,873)	
Total Electric Production		(493,135,554)	(493,135,554)			(493,135,554)	(493,135,554)		(321,475,068)	(321,475,068)		(171,660,486)	(171,660,486)	
Electric Transmission														
1	ED-AN	(191,243,337)	(191,243,337)			(191,243,337)	(191,243,337)		(124,671,531)	(124,671,531)		(66,571,806)	(66,571,806)	
Total Electric Transmission		(191,243,337)	(191,243,337)			(191,243,337)	(191,243,337)		(124,671,531)	(124,671,531)		(66,571,806)	(66,571,806)	
Electric Distribution														
	ED-ID	(153,726,741)	(153,726,741)			(153,726,741)	(153,726,741)					(153,726,741)	(153,726,741)	
	ED-WA	(245,158,611)	(245,158,611)			(245,158,611)	(245,158,611)		(245,158,611)	(245,158,611)				
Total Electric Distribution		(398,885,352)	(398,885,352)			(398,885,352)	(398,885,352)		(245,158,611)	(245,158,611)		(153,726,741)	(153,726,741)	
Gas Underground Storage														
	GD-AN	(12,943,702)		(12,943,702)										
	GD-OR	(519,590)		(519,590)										
Total Gas Underground Sto		(13,463,292)		(12,943,702)		(519,590)								
Gas Distribution														
	GD-AN	(1,508,696)		(1,508,696)										
	GD-ID	(55,724,769)		(55,724,769)										
	GD-WA	(110,968,904)		(110,968,904)										
	GD-OR	(89,682,866)		(89,682,866)										
Total Gas Distribution		(257,885,235)		(168,202,369)		(89,682,866)								
General Plant														
4	ED-AN	(36,703,627)	(36,703,627)			(36,703,627)	(36,703,627)		(24,839,914)	(24,839,914)		(11,863,713)	(11,863,713)	
	ED-ID	(5,971,913)	(5,971,913)			(5,971,913)	(5,971,913)					(5,971,913)	(5,971,913)	
	ED-WA	(12,555,201)	(12,555,201)			(12,555,201)	(12,555,201)		(12,555,201)	(12,555,201)				
7,4	CD-AA	(31,754,453)	(22,637,750)	(6,294,367)	(2,822,336)	(22,637,750)	(22,637,750)		(15,320,550)	(15,320,550)		(7,317,200)	(7,317,200)	
9,4	CD-AN	(10,965,608)	(8,623,464)	(2,342,144)		(8,623,464)	(8,623,464)		(5,836,102)	(5,836,102)		(2,787,362)	(2,787,362)	
9	CD-ID	(4,765,126)	(3,747,343)	(1,017,783)		(3,747,343)	(3,747,343)					(3,747,343)	(3,747,343)	
9	CD-WA	(2,381,690)	(1,872,985)	(508,705)		(1,872,985)	(1,872,985)		(1,872,985)	(1,872,985)				
8	GD-AA	(1,481,566)		(1,018,310)	(463,256)									
	GD-AN	(1,500,839)		(1,500,839)										
	GD-ID	(1,201,618)		(1,201,618)										
	GD-WA	(3,085,073)		(3,085,073)										
	GD-OR	(3,876,422)		(3,876,422)										
Total General Plant		(116,243,136)	(92,112,283)	(16,968,839)	(7,162,014)	(24,147,442)	(67,964,841)	(92,112,283)	(14,428,186)	(45,996,566)	(60,424,752)	(9,719,256)	(21,968,275)	(31,687,531)
Total Accumulated Depr		(1,470,855,906)	(1,175,376,526)	(198,114,910)	(97,364,470)	(423,032,794)	(752,343,732)	(1,175,376,526)	(259,586,797)	(492,143,165)	(751,729,962)	(163,445,997)	(260,200,567)	(423,646,564)

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAMT-1A
For Month Ended January 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000)	ED-AN	(7,424,419)	(7,424,419)		(7,424,419)	(7,424,419)		(4,839,979)	(4,839,979)		(2,584,440)	(2,584,440)	
1	Misc Intangible Plt (30300)	ED-AN	(706,306)	(706,306)		(706,306)	(706,306)		(460,441)	(460,441)		(245,865)	(245,865)	
Total Production/Transmission			(8,130,725)	(8,130,725)		(8,130,725)	(8,130,725)		(5,300,420)	(5,300,420)		(2,830,305)	(2,830,305)	
Distribution														
	Franchises (302000)	ED-WA	(97,936)	(97,936)		(97,936)	(97,936)		(97,936)	(97,936)				
	Misc Intangible Plt (30300)	ED-WA	(25,306)	(25,306)		(25,306)	(25,306)		(25,306)	(25,306)				
Total Distribution			(123,242)	(123,242)		(123,242)	(123,242)		(123,242)	(123,242)				
General Plant - 303000														
7,4		CD-AA	(273,448)	(194,941)	(54,203)	(24,304)	(194,941)	(194,941)		(131,930)	(131,930)	(63,011)	(63,011)	
9,1		CD-AN	(58,257)	(45,814)	(12,443)		(45,814)	(45,814)		(29,866)	(29,866)	(15,948)	(15,948)	
		GD-ID	(47,198)		(47,198)									
		GD-WA	(93,150)		(93,150)									
		GD-OR	(56,792)			(56,792)								
Total General Plant - 303000			(528,845)	(240,755)	(206,994)	(81,096)	(240,755)	(240,755)		(161,796)	(161,796)	(78,959)	(78,959)	
Miscellaneous IT Intangible Plant -3031XX														
7,4		CD-AA	(21,433,753)	(15,280,122)	(4,248,599)	(1,905,032)	(15,280,122)	(15,280,122)		(10,341,128)	(10,341,128)	(4,938,994)	(4,938,994)	
9,4		CD-AN	(6,764)	(5,319)	(1,445)		(5,319)	(5,319)		(3,600)	(3,600)	(1,719)	(1,719)	
9		CD-ID	(8,046)	(6,327)	(1,719)		(6,327)	(6,327)				(6,327)	(6,327)	
4		ED-AN	(463,083)	(463,083)			(463,083)	(463,083)		(313,401)	(313,401)	(149,682)	(149,682)	
		ED-ID	(8,690)	(8,690)			(8,690)	(8,690)				(8,690)	(8,690)	
		ED-WA	(948,883)	(948,883)			(948,883)	(948,883)		(948,883)	(948,883)			
8		GD-AA	(1,245,093)		(855,777)	(389,316)								
		GD-AN	(9,879)		(9,879)									
		GD-OR	(994)			(994)								
Total Misc IT Intangible Plant - 3031XX			(24,125,185)	(16,712,424)	(5,117,419)	(2,295,342)	(963,900)	(15,748,524)	(16,712,424)	(948,883)	(10,658,129)	(11,607,012)	(15,017)	(5,090,395)
Gas Underground Storage														
		GD-AN	(239,641)		(239,641)									
Total Gas Underground Storage			(239,641)		(239,641)									
General Plant - 390200, 396200														
7,4		CD-AA	(189,051)	(134,775)	(37,473)	(16,803)	(134,775)	(134,775)		(91,212)	(91,212)	(43,563)	(43,563)	
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	(54,574)	(54,574)			(54,574)	(54,574)		(36,934)	(36,934)	(17,640)	(17,640)	
		ED-WA	(110,678)	(110,678)			(110,678)	(110,678)		(110,678)	(110,678)			
		GD-WA	(1,863)		(1,863)									
		GD-OR	(47,265)			(47,265)								
Total General Plant - 390200, 396200			(416,300)	(310,147)	(42,085)	(64,068)	(120,798)	(189,349)	(310,147)	(117,230)	(128,146)	(245,376)	(3,568)	(61,203)
Total Accumulated Amortization			(33,563,938)	(25,517,293)	(5,606,139)	(2,440,506)	(1,207,940)	(24,309,353)	(25,517,293)	(1,189,355)	(16,248,491)	(17,437,846)	(18,585)	(8,060,862)

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 January 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

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

Ref/Basis	Account	Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	398,664	13,611	362,279	22,774	398,664	0	0	0	0	0	0	0
99		GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	477,164	0	0	0
99		GD-OR / AS	704,242	0	0	0	0	0	0	0	0	704,242	0	704,242
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	3,939,109	0	0	2,808,191	2,808,191	0	0	780,810	780,810	0	350,108	350,108
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	6,725,130	383,783	706,117	3,065,327	4,155,227	577,703	93,387	844,463	1,515,553	704,242	350,108	1,054,350
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	6,784,432	932,080	2,132,303	3,720,049	6,784,432	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	3,579,303	0	0	0	0	0	0	0	0	3,579,303	0	3,579,303
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	77,209,932	0	0	55,042,960	55,042,960	0	0	15,304,553	15,304,553	0	6,862,419	6,862,419
9		CD-WA / ID / AN	21,823,680	5,511,959	4,426,361	7,224,041	17,162,361	1,497,055	1,202,205	1,962,059	4,661,319	0	0	0
		TOTAL ACCOUNT	111,575,114	6,444,039	6,558,664	65,987,050	78,989,753	3,674,822	1,202,205	17,266,612	22,143,639	3,579,303	6,862,419	10,441,722
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	8,195,584	2,647,048	14,649	5,533,887	8,195,584	0	0	0	0	0	0	0
99		GD-WA / ID / AN	6,650	0	0	0	0	0	0	6,650	6,650	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	470,176	0	0	0	0	0	0	323,161	323,161	0	147,015	147,015
7		CD-AA	47,008,476	0	0	33,512,343	33,512,343	0	0	9,318,020	9,318,020	0	4,178,113	4,178,113
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	55,787,187	2,647,048	25,618	39,118,857	41,791,523	0	2,979	9,667,557	9,670,536	0	4,325,128	4,325,128
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	23,284,915	11,482,755	3,757,461	8,044,699	23,284,915	0	0	0	0	0	0	0
99		GD-WA / ID / AN	8,449,762	0	0	0	0	5,579,702	1,624,265	1,245,795	8,449,762	0	0	0
99		GD-OR / AS	2,891,035	0	0	0	0	0	0	0	0	2,891,035	0	2,891,035
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	4,927,186	1,497,842	770,073	1,606,873	3,874,788	406,816	209,153	436,429	1,052,398	0	0	0
		TOTAL ACCOUNT	40,082,694	12,980,597	4,527,534	10,029,264	27,537,395	5,986,518	1,833,418	1,787,240	9,607,176	2,891,035	47,088	2,938,123

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended January 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

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

Ref/Basis	Account	Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	395,329	10,739	14,745	369,845	395,329	0	0	0	0	0	0	0
99		GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	84,271	0	0	0
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	0	57,227	0	57,227
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	2,525,463	111,692	139,723	1,734,634	1,986,049	30,336	37,949	471,129	539,414	0	0	0
		TOTAL ACCOUNT	3,062,290	122,431	154,468	2,104,479	2,381,378	114,607	37,949	471,129	623,685	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,017,773	1,018,114	315,599	1,684,060	3,017,773	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,845,661	0	0	0	0	2,048,125	414,350	383,186	2,845,661	0	0	0
99		GD-OR / AS	871,152	0	0	0	0	0	0	0	0	871,152	0	871,152
8		GD-AA	1,380,379	0	0	0	0	0	0	948,762	948,762	0	431,617	431,617
7		CD-AA	8,949,751	0	0	6,380,277	6,380,277	0	0	1,774,020	1,774,020	0	795,454	795,454
9		CD-WA / ID / AN	341,993	40,681	24,723	203,543	268,947	11,049	6,715	55,282	73,046	0	0	0
		TOTAL ACCOUNT	17,406,709	1,058,795	340,322	8,267,880	9,666,997	2,059,174	421,065	3,161,250	5,641,489	871,152	1,227,071	2,098,223
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	715,228	146,649	58,744	509,835	715,228	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	82,554	0	0	0	0	0	0	56,741	56,741	0	25,813	25,813
7		CD-AA	355,663	0	0	253,552	253,552	0	0	70,500	70,500	0	31,611	31,611
9		CD-WA / ID / AN	107,415	5,160	1,647	77,665	84,472	1,402	447	21,094	22,943	0	0	0
		TOTAL ACCOUNT	1,538,579	151,809	60,391	841,052	1,053,252	47,387	15,444	228,660	291,491	136,412	57,424	193,836
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	39,191,081	18,118,628	10,669,041	10,403,412	39,191,081	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,609,983	0	0	0	0	2,824,958	954,531	830,494	4,609,983	0	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	554,036	0	0	394,972	394,972	0	0	109,821	109,821	0	49,243	49,243
9		CD-WA / ID / AN	1,520,558	257,028	407,513	531,241	1,195,782	69,809	110,681	144,286	324,776	0	0	0
		TOTAL ACCOUNT	45,919,492	18,375,656	11,076,554	11,329,625	40,781,835	2,894,767	1,065,212	1,084,601	5,044,580	43,834	49,243	93,077

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended January 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	52,916,179	9,382,258	2,921,693	40,612,228	52,916,179	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,139,972	0	0	0	0	587,919	458,634	93,419	1,139,972	0	0	0
99		GD-OR / AS	991,296	0	0	0	0	0	0	0	0	991,296	0	991,296
8		GD-AA	992,932	0	0	0	0	0	0	682,462	682,462	0	310,470	310,470
7		CD-AA	20,372,218	0	0	14,523,354	14,523,354	0	0	4,038,181	4,038,181	0	1,810,683	1,810,683
9		CD-WA / ID / AN	13,303,639	397,739	3,187,736	6,876,640	10,462,115	108,026	865,793	1,867,705	2,841,524	0	0	0
		TOTAL ACCOUNT	89,716,236	9,779,997	6,109,429	62,012,222	77,901,648	695,945	1,324,427	6,681,767	8,702,139	991,296	2,121,153	3,112,449
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	57,639	0	2,299	55,340	57,639	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	451,905	0	0	322,163	322,163	0	0	89,577	89,577	0	40,165	40,165
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	521,889	3,921	2,299	381,429	387,649	1,065	0	90,643	91,708	2,367	40,165	42,532
		TOTAL GENERAL PLANT	372,335,320	51,948,076	29,561,396	203,137,185	284,646,657	16,051,988	5,996,086	41,283,922	63,331,996	9,276,868	15,079,799	24,356,667

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 January 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Electric Copy

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

Ref/Basis	Account	Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	4,579,502	153,179	0	4,426,323	4,579,502	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,146,018	0	0	0	0	964,981	181,037	0	1,146,018	0	0	0
99		GD-OR / AS	410,126	0	0	0	0	0	0	0	0	410,126	0	410,126
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	4,299,260	0	0	3,064,943	3,064,943	0	0	852,199	852,199	0	382,118	382,118
9		CD-WA / ID / AN	194,058	0	0	152,609	152,609	0	0	41,449	41,449	0	0	0
		TOTAL ACCOUNT	10,628,964	153,179	0	7,643,875	7,797,054	964,981	181,037	893,648	2,039,666	410,126	382,118	792,244
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	3,899,183	2,810,540	23,524	1,065,119	3,899,183	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	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	2,176,401	0	0	0	0	0	0	1,495,884	1,495,884	0	680,517	680,517
7		CD-AA	51,931,966	0	0	37,022,299	37,022,299	0	0	10,293,954	10,293,954	0	4,615,713	4,615,713
9		CD-WA / ID / AN	104,536	0	42,189	40,019	82,208	0	11,459	10,869	22,328	0	0	0
		TOTAL ACCOUNT	58,112,086	2,810,540	65,713	38,127,437	41,003,690	0	11,459	11,800,707	11,812,166	0	5,296,230	5,296,230
	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	0
99		GD-WA / ID / AN	11,526	0	0	0	0	0	0	11,526	11,526	0	0	0
99		GD-OR / AS	1,231	0	0	0	0	0	0	0	0	1,231	0	1,231
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	4,178,331	0	0	2,978,732	2,978,732	0	0	828,229	828,229	0	371,370	371,370
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	4,203,476	0	0	2,991,120	2,991,120	0	0	839,755	839,755	1,231	371,370	372,601
		TOTAL	72,944,526	2,963,719	65,713	48,762,432	51,791,864	964,981	192,496	13,534,110	14,691,587	411,357	6,049,718	6,461,075

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: C-DTX-1A
COMMON ACCUMULATED DEFERRED FIT	
For Month Ended January 31, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		Deferred FIT - Common Plant (For Report APL)				
7	282900	CD-AA	(43,256,116)	(30,837,285)	(8,574,227)	(3,844,604)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,965,615)	(1,545,779)	(419,836)	0
7	283750	CD-AA	(546,395)	(389,525)	(108,306)	(48,564)
		Total	<u>(45,768,126)</u>	<u>(32,772,589)</u>	<u>(9,102,369)</u>	<u>(3,893,168)</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 January 31, 2014
 Average of Monthly Averages Basis

Report ID:
C-WKC-1A

AVISTA UTILITIES

Electric Copy

***** SYSTEM ***** ***** ELECTRIC ***** ***** GAS NORTH *****

Ref/Basis	Account	Description	Washington	Idaho	Total	Washington	Idaho	Total	Washington	Idaho	Total
1	151120	FUEL STOCK COAL-COLSTRIP		798,500	798,500	798,500	798,500	798,500		0	0
1	151210	FUEL STOCK HOG FUEL-KFGS		283,590	283,590	283,590	283,590	283,590		0	0
4	154100	PLANT MATERIALS & OPER SUPPLIES		6,674,204	6,674,204	5,385,598	5,385,598	5,385,598	1,288,606		1,288,606
1	154300	PLANT MATERIALS & OPER SUP-CS2		237,493	237,493	191,640	191,640	191,640	45,853		45,853
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		728,637	728,637	587,957	587,957	587,957	140,680		140,680
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		192	192	155	155	155	37		37
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		(239)	(239)	(193)	(193)	(193)	(46)		(46)
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		0	0	0	0	0	0		0
99	163998	COMMON WORKING CAPITAL	0		0	0		0	0		0
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	31,801,634		31,801,634	31,801,634		31,801,634	0		0
TOTAL			31,801,634	8,722,377	40,524,011	31,801,634	7,247,247	39,048,881	0	1,475,130	1,475,130

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%